[**नोट**:अंग्रेजी संस्करण और हिंदी संस्करण के बीच विसंगति की स्थिति में,अंग्रेजी संस्करण मान्य होगा।]

याचिका संख्या...../जीटी/2024

तीस्ता-V पावर स्टेशन के लिए 2019-24 तक की अवधि के लिए ट्रूइंग-अप याचिका और 2024-29 की अवधि के लिए टैरिफ याचिका

एन एच पी सी लिमिटेड
(भारत सरकार का एक नवरत्न उद्यम)
NHPC Limited
(A Government of India Navratna Enterprise)

एनएचपीसी
NHPC
A Navratna Company

खंड-I

वाणिज्यिक विभाग

एनएचपीसी कार्यालय परिसर

सैक्टर-33,फरीदाबाद (हरियाणा) –121003

माननीय केंद्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष

याचिका संख्या..... /जीटी/2024

<u>इस मामले में</u> :

विद्युत अधिनियम, 2003 की धारा 62(1) (ए) और 79(1)(ए) और केन्द्रीय विद्युत विनियामक आयोग (कारोबार संचालन) विनियम, 2023 के विनियम 15(1)(ए), 18, 23 और केन्द्रीय विद्युत विनियामक आयोग (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2019 के विनियम 13, 25,26,31(3), 34(3) , 35(2) के तहत **तीस्ता-V पावर स्टेशन** के संबंध में टैरिफ अवधि 2019-24 हेतु टैरिफ के ट्रूइंग अप हेतु याचिका ।

और इस मामले में :

विद्युत अधिनियम, 2003 की धारा 62(1) (ए) और 79(1)(ए) और और केन्द्रीय विद्युत विनियामक आयोग (कारोबार संचालन) विनियम, 2023 के विनियम 15(1)(ए), 18, 23 और केन्द्रीय विद्युत विनियामक आयोग (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2024 के विनियम 9(2), 10(1), 12, 25, 26,36 (2), 65(7), 65(8),91 और अन्य प्रासंगिक विनियमों के तहत **तीस्ता -V पावर स्टेशन** के 2024-29 की अवधि के लिए टैरिफ के निर्धारण हेतु याचिका ।

याचिकाकर्ता:

एनएचपीसी लिमिटेड,

(भारत सरकार का नवरत्न उद्यम)

एनएचपीसी कार्यालय परिसर, सैक्टर-33,

फरीदाबाद (हरियाणा) - 121 003.

प्रतिवादी (गण):

1. पश्चिम बंगाल राज्य विद्युत वितरण निगम लिमिटेड

   विद्युत भवन (8वीं मंजिल), ब्लॉक-डीजे, सेक्टर-2,

   साल्ट लेक, कोलकाता - 700 091

   इ-मेल:- **cereg.wbsedcl@gmail.com**

   फ़ोन:- **8981131572**

2. दामोदर घाटी निगम,

   डीवीसी टावर्स, वीआईपी रोड,

   कोलकाता – 700 054

   इ-मेल:- **commercial.dvc@dvc.gov.in**

   फ़ोन:-**9433727107**

3. झारखंड बिजली वितरण निगम लिमिटेड जेबीवीएनएल

   इंजीनियरिंग बिल्डिंग, एचईसी,

   धुर्वा, रांची, झारखंड - 834004

   इ-मेल:- **JUVNLDELHI@GMAIL.COM**

   फ़ोन:-8218517838

4. उत्तर बिहार पावर डिस्ट्रीब्यूशन कंपनी लिमिटेड

   विद्युत भवन, बेली रोड, पटना – 800 021

   इ-मेल:- pmc1.bsphcl@gmail.com

   फ़ोन:-7763813825

5. दक्षिण बिहार पावर डिस्ट्रीब्यूशन कंपनी लिमिटेड

   विद्युत भवन, बेली रोड, पटना – 800 021

इ-मेल:- **pmc1.bsphcl@gmail.com**

फ़ोन:-**7763813825**

6. विद्युत विभाग,

   सिक्किम सरकार, काजी रोड, गंगटोक-737101

   इ-मेल:- secypower.sikkim@gmail.com

   फ़ोन:-9933098887

7. ग्रीडको

   4वीं मंजिल, जनपथ, भुवनेश्वर-751022

   इ-मेल:- liason.delhi@gridco.co.in

   फ़ोन:-7979080198

एनएचपीसी लिमिटेड

के माध्यम से

(अजय श्रीवास)

महाप्रबंधक (वाणिज्यिक)

स्थान : फरीदाबाद

तारीख :**28.11.2024**

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अनुलग्नक -II	केन्द्रीय विद्युत विनियामक आयोग (टैरिफ की शर्तें एवं नियम) विनियम, 2024 में निर्धारित अनुसार ऑडिटेड टैरिफ फॉर्म 1 से 19	233-292
अनुलग्नक – III	याचिका संख्या 298/ज़ीटी/2020 (तीस्ता-V पावर स्टेशन) में केन्द्रीय विद्युत विनियामक आयोग (CERC) टैरिफ आदेश दिनांक 19.01.2024	293-397
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अनुलग्नक -V	सीपीएम एवं मेगा नीति के समर्थन में दस्तावेज़	408-666
	खंड –III	
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अनुलग्नक -VI (बी)	FY2021-22 और FY2022-23 की अवधि के लिए ऑडिटेड बैलेंस शीट	927-1158
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अनुलग्नक -VI (सी)	FY2023-24 की अवधि के लिए ऑडिटेड बैलेंस शीट	1159-1354
अनुलग्नक -VII	485वीं एनएचपीसी निदेशक मंडल की बैठक का कार्यवृत्त और बोर्ड एजेंडा नोट	1355-1364
अनुलग्नक -VIII (ए)	याचिका / फॉर्म 9-ए / फॉर्म 9-बीi / फॉर्म 9-डी में दावों के समर्थन में सहायक दस्तावेज	1365-1515
	खंड –VI	
अनुलग्नक -VIII (बी)	याचिका / फॉर्म 9-ए / फॉर्म 9-बीi / फॉर्म 9-डी में दावों के समर्थन में सहायक दस्तावेज	1516-1805
अनुलग्नक -IX	प्रतिवादी (गण) को भेजे गए ईमेल का प्रमाण (केवल CERC के लिए)	

एनएचपीसी लिमिटेड

के माध्यम से

(अजय श्रीवास)

महाप्रबंधक (वाणिज्यिक)

स्थान : फरीदाबाद

तारीख**: 28.11.2024**

विद्युत अधिनियम, 2003 की धारा 62(1) (ए) और 79(1)(ए) और केन्द्रीय विद्युत विनियामक आयोग (कारोबार संचालन) विनियम, 2023 के विनियम 15(1)(ए), 18, 23 और केन्द्रीय विद्युत विनियामक आयोग (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2019 के विनियम 13, 25,26,31(3), 34(3),35(2) और अन्य संबंधित नियम और इसके बाद के संशोधन के तहत, 2019-24 की अवधि के लिए टैरिफ के ट्रुइंग अप तथा केन्द्रीय विद्युत विनियामक आयोग (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2024 के विनियम 9(2), 10(1), 12, 25, 26,36 (2), 65(7), 65(8), 91 और अन्य प्रासंगिक विनियमों के तहत 2024-29 की अवधि के लिए टैरिफ के निर्धारण के लिए तीस्ता-V पावर स्टेशन के संबंध में याचिका.

<u>यह सम्मानपूर्वक प्रस्तुत किया जाता है कि:</u>

<u>(ए) याचिका का कार्यकारी सारांश</u>

1. एनएचपीसी लिमिटेड, जिसे आगे 'एनएचपीसी' कहा जाएगा, विद्युत मंत्रालय के अधीन भारत सरकार का एक नवरत्न उद्यम है, जो कंपनी अधिनियम, 1956 के तहत एक कंपनी है। इसके अलावा, यह विद्युत अधिनियम, 2003 की धारा 2(28) के तहत परिभाषित एक 'जनरेटिंग कंपनी' है। एनएचपीसी के पावर स्टेशनों से उत्पादित बिजली उसके लाभार्थीओं को आपूर्ति की जा रही है।
2. क्रमांक संख्या 1 से 7 पर वे प्रतिवादी उल्लिखित हैं जो **तीस्ता-V पावर स्टेशन** (3x170=510 मेगावाट) के लाभार्थी हैं तथा जो हस्ताक्षरित विद्युत क्रय समझौतों (पीपीए)/बीपीएसए के अनुसार इस पावर स्टेशन से बिजली प्राप्त कर रहे हैं और अपने-अपने राज्यों/क्षेत्रों में बिजली के वितरण के लिए जिम्मेदार हैं।
3. **तीस्ता-V पावर स्टेशन** (3x170 =510 मेगावाट) (जिसे आगे " **तीस्ता-V** " / "पावर स्टेशन" कहा जाएगा) एनएचपीसी के स्वामित्व में है और यह सिक्किम राज्य में स्थित है और अपने पूर्वी क्षेत्र के लाभार्थियों को वाणिज्यिक संचालन (अर्थात 10.04.2008 से) के बाद से बिजली प्रदान कर रहा है।

4. विद्युत अधिनियम, 2003 की धारा 62 में वितरण लाइसेंसधारी को विद्युत आपूर्ति करने वाली उत्पादक कंपनी द्वारा विद्युत आपूर्ति के लिए उपयुक्त आयोग द्वारा टैरिफ निर्धारण का प्रावधान है। विद्युत अधिनियम, 2003 की धारा 79(1)(ए) के तहत माननीय आयोग को केंद्र सरकार के स्वामित्व वाली या उसके नियंत्रण वाली उत्पादक कंपनियों के टैरिफ को विनियमित करने का कार्य सौंपा गया है।

5. माननीय आयोग द्वारा केंद्रीय विद्युत नियामक आयोग (टैरिफ की शर्तें और नियम) विनियम, 2019 तथा इसके बाद के संशोधन के अनुसार याचिका संख्या 298/जीटी/2020 में दिनांक 19.01.2024 के आदेश के तहत टैरिफ अवधि 01.04.2019 से 31.03.2024 के लिए तीस्ता-V का टैरिफ निर्धारित किया गया ।

6. याचिका संख्या 298/जीटी/2020 में माननीय आयोग के दिनांक 19.01.2024 के आदेश से पीड़ित होकर माननीय एपीटीईएल (APTEL) के समक्ष अपील संख्या 115/2024 दायर की हुई है।

7. उपरोक्त अपील (संख्या 115/2024) के परिणाम का पावर स्टेशन के टैरिफ पर अवधि 2014-19 एवं 2019-24 के लिए परिणामी (Consequential effect) प्रभाव पड़ेगा, अतएव माननीय आयोग से अनुरोध है कि 2019-24 की अवधि के लिए टैरिफ का ट्रूइंग अप करते समय एवं 2024-29 की अवधि हेतु टैरिफ को अंतिम रूप देते समय उक्त अपील के परिणाम पर विचार किया जाए।

8. याचिका से संबंधित महत्वपूर्ण बिन्दु निमन्वत हैं:

10.04.2008	पावर स्टेशन की वाणिज्यिक परिचालन तिथि
30.10.2019	2014-19 की अवधि के लिए टैरिफ के ट्रू-अप और 2019-24 की अवधि के लिए टैरिफ के निर्धारण के हेतु टैरिफ याचिका संख्या 298/जीटी/2020 दाखिल करना
19.01.2024	याचिका संख्या 298/जीटी/2020 में 2014-19 की अवधि के लिए

	टैरिफ के ट्रूइंग-अप और 2019-24 की अवधि के लिए टैरिफ के निर्धारण के लिए टैरिफ आदेश जारी होना

<u>दावों का सारांश:</u>

<u>(ट्रूइंग अप याचिका- 2019-24)</u>

<u>पूंजीगत लागत</u> :

(लाख रुपए में)

वर्ष	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
दिनांक 19.01.2024 के आदेश द्वारा नेट अतिरिक्त अनुमोदित पूंजीकरण	1319.77	92.96	201.73	456.64	52.54
अब दावा की गई नेट अतिरिक्त पूंजीकरण	1397.25	144.76	157.12	119.52	4371.23

(लाख रुपए में)

वर्ष	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
दिनांक 19.01.2024 के आदेश द्वारा अनुमोदित समापन पूंजी लागत	279047.70	279140.66	279342.39	279799.03	279851.57
अब दावा की गई समापन पूंजी लागत	279125.18	279269.93	279427.05	279546.57	283917.80

वार्षिक नियत लागत (एएफसी) :

(लाख रुपए में)

वर्ष	2019-20	2020-21	2021-22	2022-23	2023-24
दिनांक 19.01.2024 के आदेश द्वारा अनुमोदित वार्षिक नियत लागत (एएफसी)	53847.67	53605.37	42202.06	43009.41	44000.17
अब दावा की गई वार्षिक नियत लागत (एएफसी)	54389.27	53846.56	42360.26	46478.55	47988.05

(टैरिफ याचिका- 2024-29)

पूंजी लागत:

(लाख रुपए में)

वर्ष	2024-25	2025-26	2026-27	2027-28	2028-29
प्रारंभिक पूंजी लागत	283917.80	309024.60	322803.63	323563.46	323563.46
वर्ष के दौरान शुद्ध अतिरिक्त पूंजीकरण	25106.80	13779.03	759.82	0.00	34.48
समापन पूंजी लागत	309024.60	322803.63	323563.46	323563.46	323597.94

वार्षिक निश्चित शुल्क (एएफसी):

(लाख रुपए में)

वर्ष	2024-25	2025-26	2026-27	2027-28	2028-29
एएफसी का दावा	48317.19	52161.58	54162.90	55162.43	56670.30

(बी) विस्तृत याचिका

भाग-ए: 2019-24 की अवधि के लिए टैरिफ का ट्रूइंग अप (अनुलग्नक-I)

1. माननीय आयोग ने, केंद्रीय विद्युत नियामक आयोग (टैरिफ की शर्तें और नियम) विनियम, 2019 और उसके बाद के संशोधनों के अनुसार, याचिका संख्या 298/जीटी/2020 में अपने आदेश दिनांक 19.01.2024 के तहत टैरिफ अवधि 01.04.2019 से 31.03.2024 के लिए तीस्ता-V पावर स्टेशन का टैरिफ निर्धारित किया ।
2. माननीय आयोग द्वारा दिनांक 19.01.2024 के आदेश के तहत अनुमत अनुमानित अतिरिक्त पूंजीकरण और गैर पूंजीकरण (देयताओं के निर्वहन सहित, यदि कोई है) का सारांश निम्नानुसार है:

(लाख रुपए में)

वर्ष	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
अतिरिक्त पूंजीगत व्यय की अनुमत	52.51	108.97	235.72	851.00	66.00
अनुमत पूंजी विनिवेश	12.06	2.76	40.40	394.36	13.46
कम: अनुमानित विलोपन के तहत पूंजी विनिवेश	0.00	13.26	0.00	0.00	0.00
दायित्वों का निर्वहन	1279.32	0.00	6.41	0.00	0.00
अनुमत शुद्ध अतिरिक्त पूंजीगत व्यय	**1319.77**	**92.96**	**201.73**	**456.64**	**52.54**

3. माननीय आयोग द्वारा दिनांक 19.01.2024 के आदेश के तहत ₹277727.93 लाख (01.04.2019 तक) की प्रारंभिक पूंजी लागत पर विचार करते हुए अनुमोदित वार्षिक निश्चित शुल्क (एएफसी) का विवरण और इससे आगे के लिए अतिरिक्त पूंजीकरण निम्नानुसार है:

(लाख रुपए में)

विवरण	2019-20	2020-21	2021-22	2022-23	2023-24
मूल्यह्रास	14184.12	14220.11	2702.85	2715.22	2734.45
ऋण पूंजी पर ब्याज	1346.68	405.16	0.00	0.00	0.00
इक्विटी पर रिटर्न	22731.41	22772.13	22778.83	22792.35	22803.02
कार्यशील पूंजी पर ब्याज	1202.19	1139.06	933.10	961.99	1134.38
सुरक्षा खर्च सहित ओ एंड एम खर्च	14383.26	15068.91	15787.27	16539.85	17328.32
वार्षिक निश्चित शुल्क (एएफसी)	**53847.67**	**53605.37**	**42202.06**	**43009.41**	**44000.17**

4. वर्तमान याचिका, वास्तविक अतिरिक्त पूंजीगत व्यय, इक्विटी पर रिटर्न की सकल कर दर, आधार दर, ऋण पर ब्याज दर, कार्यशील पूंजी पर ब्याज दर के आधार पर टैरिफ के ट्रू-अप के लिए सीईआरसी (टैरिफ के नियम और शर्तें) विनियमन, 2019 के नियम 13, 25, 26, 31 (3), 34 (3) और 35 (2) के अनुसार 2019-24 की अवधि के लिए टैरिफ के ट्रू-अप के लिए माननीय आयोग के 19.01.2024 के टैरिफ आदेश के तहत निर्देश के अनुसार दायर की जा रही है.

5. उपरोक्त को ध्यान में रखते हुए, वर्तमान याचिका निम्नलिखित कारणों से दायर की गई है:

ए. सीईआरसी द्वारा जारी दिनांक 19.01.2024 के आदेश के अनुसार, अनुमत अतिरिक्त पूंजीगत व्यय और 2019-24 के दौरान तीस्ता-V द्वारा किए गए वास्तविक अतिरिक्त पूंजीगत व्यय में भिन्नता है। इसके अलावा, सीईआरसी द्वारा अनुमत कुछ अतिरिक्त पूंजीगत व्यय (संबंधित विलोपन सहित) नहीं किया गया है/नहीं किया जाना है और इसलिए इस याचिका में वास्तविक स्थिति का खुलासा/दावा किया जा रहा है।

बी. कुछ अतिरिक्त पूंजीगत व्यय जिनका अनुमान पहले नहीं लगाया गया था, परंतु साइट विशेष की आवश्यकताओं के कारण (specific site requiremets), पावर स्टेशन द्वारा

वहन किया गया जो संयंत्र के सुरक्षित, सफल और कुशल संचालन के लिए आवश्यक है । इस तरह के अतिरिक्त पूंजीकरण को टैरिफ के लिए आधारभूत पूंजी (capital base) के हिस्से के रूप में शामिल किया जाना चाहिए।

सी. सीईआरसी टैरिफ विनियम, 2019 के विनियम 31(3) के अनुरूप 2019-24 की अवधि के लिए एनएचपीसी पर लागू 'प्रभावी कर दर' के आधार पर इक्विटी पर रिटर्न की सकल दर का ट्रूइंग अप करने हेतु ।

डी. ऋण पूंजी पर ब्याज (IOL) की गणना के लिए ऋण पूंजी पर ब्याज की दर एवं इक्विटी पर रिटर्न (कट-ऑफ तिथि के बाद मूल दायरे से परे अतिरिक्त पूंजीकरण पर इक्विटी के लिए) की गणना का ट्रूइंग अप करने हेतु ।

ई. कार्यशील पूंजी पर ब्याज (IOWL) की गणना के लिए आधार दर (टैरिफ अवधि के संबंधित वर्ष की 1 अप्रैल को एक वर्षीय एसबीआई एमसीएलआर + 350 आधार अंक) का ट्रूइंग अप करने हेतु ।

एफ. सीईआरसी टैरिफ विनियम, 2019 के विनियमन 35(2)(सी) के अनुसार वास्तविक सुरक्षा व्यय और पूंजीगत पुर्जों की खपत हेतु दावा करना।

6. टैरिफ के लिए दावा किए गए शुद्ध अतिरिक्त पूंजीकरण का विवरण 2019-24 की अवधि के लिए पुस्तकों के अनुसार वास्तविक पूंजी वृद्धि से प्राप्त किया गया है।इसका विवरण नीचे सारणीबद्ध है:

(₹ लाख में)

क्रम सं.	**विवरण**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
ए	जोड़ें: वर्ष / अवधि के दौरान वृद्धि	129.60	162.31	141.77	34.47	4361.54
बी	घटाएँ: वर्ष/अवधि के दौरान गैर-पूंजीकरण	8.59	17.56	45.14	9.03	0.00

सी	जोड़ें: वर्ष / अवधि के दौरान निर्वहन (discharges)	1276.24	0.00	60.49	94.08	9.69
डी	**शुद्ध योग (ए-बी+सी)**	**1397.25**	**144.76**	**157.12**	**119.52**	**4371.23**

7. कुछ अतिरिक्त पूंजीकरण,जिनका दावा पहले याचिका संख्या 298/GT/2020 में नहीं किया गया था और जो जनरेटिंग स्टेशन के सुरक्षित, सफल और कुशल संचालन के लिए आवश्यक हो गए हैं। ये कार्य पावर स्टेशन के साइट की आवश्यकता के अनुसार किए गए हैं और 2019-24 की अवधि के लिए खाते (books) में पूंजीकृत किए गए हैं। इस तरह के अतिरिक्त पूंजीकरण का दावा सीईआरसी टैरिफ विनियम 2019 के विनियम 26 के तहत संबंधित वित्तीय वर्ष में विस्तृत औचित्य के साथ फॉर्म 9A में किया गया है, क्योंकि व्यय के दावे के लिए कोई विशिष्ट खंड नहीं है। माननीय आयोग से अनुरोध है कि कृपया जनरेटिंग स्टेशन के टैरिफ के उद्देश्य से इस तरह के अतिरिक्त पूंजीकरण की अनुमति प्रदान करें।

8. छोटी संपत्ति, उपकरण और टैकल, फर्नीचर, कंप्यूटर आदि की प्रकृति की कुछ वस्तुएं जिन्हें सीईआरसी टैरिफ विनियम, 2019 के विनियमन 25 और 26 के प्रावधानों के अनुसार कट-ऑफ तिथि के बाद टैरिफ के उद्देश्य के लिए पूंजीकृत करने की अनुमति नहीं है, उन्हें बहिष्करण श्रेणी (फॉर्म -9 डी) के तहत रखा गया है।ऐसी वस्तुओं को हटाने को भी फॉर्म 9बी(i) में बहिष्करण श्रेणी में रखा गया है क्योंकि टैरिफ के उद्देश्य से सीईआरसी द्वारा संबंधित सकारात्मक प्रविष्टियों की अनुमति नहीं दी जा रही है तथा यह याचिका संख्या 298/जीटी/2020 में माननीय आयोग के दिनांक 19.01.2024 के आदेश के पैरा-39 और 40 में निर्णय के अनुरूप भी है। तदनुसार, माननीय आयोग से अनुरोध है कि टैरिफ के उद्देश्य से ऐसी प्रविष्टियों को बाहर रखा जाए ।

9. कार्यालय ज्ञापन संख्या F-1/7/2022-PPD दिनांक 29.05.2023 के अनुसार, भारत सरकार के वित्त मंत्रालय ने "विवाद से विश्वास II (अनुबंध विवाद) योजना" (योजना) की अधिसूचना दी, जो

CPSEs ("प्रोक्यूरर") और विवाद के प्रतिकारी ("ठेकेदार") के बीच अनुबंध विवादों के निपटारे के लिए है। भारत सरकार की इस योजना के अनुपालन में, कार्यों के मूल दायरे से संबंधित ठेकेदार, मेसर्स जयप्रकाश एसोसिएट्स लिमिटेड के सिविल कार्यों से संबंधित मामले के संबंध में तीन दावों का वित्त वर्ष 2023-24 के दौरान निपटान किया गया । मामलों के संक्षिप्त विवरण नीचे दिए गए हैं:-

मामला-1 :- तीस्ता स्टेज-V परियोजना, सिक्किम के लिए ठेकेदार, मेसर्स जयप्रकाश एसोसिएट्स लिमिटेड को प्रदित अनुबंध सिविल कार्य LOT-TT4 - "भूमिगत पावर हाउस, सर्ज शाफ्ट, प्रेशर शाफ्ट, भाग हेड रेस टनल, जिसमें एडिट V, स्विचयार्ड और TRT (3Nos.)" अनुबंध संख्या NHPC/CCW/0603/17/AGREEMENT-LOT TT-4/2001 से संबंधित लंबित विवादित मध्यस्थता / अदालती मामला (LOT TT-4 पैकेज के कार्य की प्रगति में कमी के कारण अवास्तविक लागत के लिए दावा) जिला और सत्र न्यायालय फरीदाबाद (मामला संख्या ARB//0000033/2020) में लंबित मामला का निपटारा किया गया। इस संदर्भ में 02.05.2019 को मध्यस्थ द्वारा ₹ 4500 लाख की राशि का आदेश दिया गया। यह उल्लेख करना प्रासंगिक है कि इस मामले के खिलाफ पावर स्टेशन के बैलेंस शीट में ₹45.23 करोड़ की राशि को आकस्मिक देनदारी के रूप में बनाया/प्रकट किया गया। भारत सरकार की विवाद से विश्वास योजना के तहत, विवादित राशि के निपटान के लिए ठेकेदार द्वारा ₹4086.91 लाख (मूल : ₹1229.15 लाख और ब्याज ₹2857.75 लाख) का प्रस्ताव स्वीकार किया गया। मूल राशि ₹1229.15 लाख को वित्तीय वर्ष 2023-24 के दौरान बुक्स में पूंजीकृत किया गया है और ब्याज की राशि ₹ 2844.05 लाख को वित्तीय वर्ष 2023-24 के दौरान लाभ और हानि में चार्ज किया गया है और वित्तीय वर्ष 2024-25 के दौरान ₹13.72 लाख का ब्याज लाभ और हानि खाते में चार्ज किया गया है। तदनुसार, ₹1229.15 लाख को विनियमन 25(1)(a) के तहत आइटम संख्या C1 फॉर्म 9A वित्तीय वर्ष 2023-24 के तहत अतिरिक्त पूंजी के रूप में दावा किया गया है।

₹2857.75 लाख की ब्याज राशि को याचिका संख्या 298/GT/2020 में आदेश दिनांक 19.01.2024 के पैरा-64 में माननीय आयोग के निर्णय के अनुसार अतिरिक्त ओ एंड एम व्यय के रूप में एकमुश्त प्रतिपूर्ति के रूप में किया जा रहा है। माननीय आयोग से अनुरोध है कि कृपया ऊपर बताए गए अनुसार ऐड कैप और ब्याज राशि को स्वीकृत करें, जिसे भारत सरकार की "विवाद से विश्वास" योजना के माध्यम से निपटाया गया है।

मामला-2 :- तीस्ता-V परियोजना के लिए, ठेकेदार मेसर्स जय प्रकाश एसोसिएट्स लिमिटेड को प्रदित सिविल वर्क्स लॉट टीटी -2 पैकेज "गहरे जेट ग्राउटेड कट ऑफ दीवार, कंक्रीट बांध, डिसिल्टिंग चैंबर्स, इंटेक स्ट्रक्चर और एडिट -1 आदि सहित कॉफ़र बांध" के लिए अनुबंध संख्या एनएचपीसी/सीसीडब्ल्यू/0603/17/एग्रीमेंट-लॉट टीटी-2/2001, से संबंधित मध्यस्थ / अदालती मामलों के लंबित विवाद (विदेशी विनिमय दर भिन्नता के कारण भुगतान के लिए रोके गए दावे, विकृत सुदृढ़ीकरण सलाखों की मात्रा में विचलन और एलओटी टीटी -2 पैकेज से संबंधित कप्लर्स के गैर-उपयोगकर्ता के लिए कटौती) के खिलाफ पंजाब और हरियाणा उच्च न्यायालय, चंडीगढ़ में लंबित मामले (मामला संख्या एफएओ-सीएआरबी -32/ 2019) के दावों का निपटारा किया गया। इस संबंध में न्यायालय द्वारा दिनांक 25.01.2019 को ₹542.75 लाख की राशि का फैसला सुनाया गया। यह उल्लेख करना उचित है कि पावर स्टेशन की बैलेंस शीट में इस मामले के खिलाफ आकस्मिक देनदारी के रूप में ₹6.66 करोड़ की राशि बनाई/खुलासा किया गया है। भारत सरकार के विवाद से विश्वास योजना के अंतर्गत ठेकेदार द्वारा विवादित राशि के विरूद्ध ₹826.60 लाख (मूलधन: ₹254.30 लाख एवं ब्याज ₹572.30 लाख) का निपटान स्वीकार किया गया । वित्त वर्ष 2023-24 के दौरान ₹254.30 लाख की मूल राशि को खातों में पूंजीकृत किया गया है और वित्त वर्ष 2023-24 के दौरान P&L में ₹572.30 लाख की ब्याज राशि लगाई गई है। तदनुसार, आइटम नंबर -C2 फॉर्म 9A वित्तीय वर्ष 2023-24 पर विनियमन 25(1)(ए) के तहत

ऐड कैप के रूप में ₹254.30 लाख का दावा किया गया है। । ₹572.30 लाख की ब्याज राशि का दावा, याचिका क्रमांक. 298/जीटी/2020 में आदेश दिनांक 19.01.2024 के पैरा- 64 पर माननीय आयोग के निर्णय के अनुरूप, अतिरिक्त ओ एंड एम व्यय के रूप में एकमुश्त प्रतिपूर्ति के रूप में किया जा रहा है। माननीय आयोग से अनुरोध है कि कृपया उपरोक्त दावे के अनुसार ऐड कैप और ब्याज राशि की अनुमति दें, जिसका निपटान भारत सरकार की "विवाद से विश्वास" योजना के माध्यम से किया गया है।

मामला-3 :- तीस्ता-V परियोजना के लिए, ठेकेदार मेसर्स जय प्रकाश एसोसिएट्स लिमिटेड को प्रदित सिविल वर्क्स लॉट टीटी -2 पैकेज "गहरे जेट ग्राउटेड कट ऑफ दीवार, कंक्रीट बांध, डिसिल्टिंग चैंबर्स, इंटेक स्ट्रक्चर और एडिट -1 आदि सहित कॉफ़र बांध" के लिए अनुबंध संख्या एनएचपीसी/सीसीडब्ल्यू/0603/17/एग्रीमेंट-लॉट टीटी-2/2001, से संबंधित मध्यस्थ / अदालती मामलों के लंबित विवाद (कार्य की कम प्रगति के कारण अवास्तविक लागत के कारण भुगतान के लिए दावा) के खिलाफ जिला न्यायालय फरीदाबाद में लंबित मामला (केस संख्या एआरबी / 0000013/2021) के दावों का निपटारा किया गया। इस संबंध में मध्यस्थ द्वारा 17.08.2020 को ₹16878.00 लाख की राशि का फैसला सुनाया गया। यह उल्लेख करना उचित है कि पावर स्टेशन की बैलेंस शीट में इस मामले के लिए आकस्मिक देनदारी के रूप में ₹185.17 करोड़ की राशि बनाई / प्रकट की हुई है। भारत सरकार की विवाद से विश्वास योजना के अंतर्गत ठेकेदार द्वारा विवादित राशि के विरूद्ध ₹14232.72 लाख (मूलधन: ₹4097.60 लाख एवं ब्याज ₹10135.12 लाख) का निपटान स्वीकार किया गया है। वित्त वर्ष 2023-24 के दौरान ₹4097.60 लाख की मूल राशि को खातों में पूंजीकृत किया गया है और ₹10135.12 लाख की ब्याज राशि वित्त वर्ष 2023-24 के दौरान P&L बुक की गई है। तदनुसार, विनियमन 25(1)(ए) के तहत आइटम नंबर-C3, फॉर्म 9A, FY2023-24 पर ऐड कैप के रूप में ₹4097.60 लाख का दावा

किया गया है। ₹10135.12 लाख की ब्याज राशि का दावा याचिका क्रमांक. 298/जीटी/2020 में आदेश दिनांक 19.01.2024 के पैरा- 64 पर माननीय आयोग के निर्णय के अनुरूप अतिरिक्त ओ एंड एम व्यय के रूप में एकमुश्त प्रतिपूर्ति के रूप में किया जा रहा है। माननीय आयोग से अनुरोध है कि कृपया उपरोक्त दावे के अनुसार ऐड कैप और ब्याज राशि की अनुमति दें, जिसका निपटान भारत सरकार की "विवाद से विश्वास" योजना के माध्यम से किया गया है।

10. बीमा दावे:-

(i) जुलाई-2020 में भूस्खलन के कारण, स्टेप डाउन ट्रांसफार्मर, वितरण ट्रांसफार्मर, एयर कंप्रेसर, एप्रोच रोड आदि जैसी सामग्री के हानी के लिए ₹61.44 लाख डी-कैपिटलाइज्ड किया गया है और बीमा के तहत इसका दावा किया हुआ है। डी-कैपिटलाइज्ड संपत्तियों का विवरण फॉर्म-9Bi, वित्तीय वर्ष 2020-21 में दर्शाया गया है और बहिष्करण श्रेणी के अंतर्गत रखा गया है। बीमा दावा अभी तक तय नहीं हुइ है । साइट, आवश्यकता के अनुसार, आगामी वर्षों में कुछ नई परिसंपत्तियाँ खरीदी और स्थापित की गई हैं। जैसा कि डी-कैपिटलाइजेशन बहिष्करण श्रेणी के अंतर्गत रखी गई है, नई परिसंपत्तियों की पूंजीकरण राशि को उनके डी-कैपिटलाइजेशन राशि की सीमा तक, बहिष्करण श्रेणी के अंतर्गत फॉर्म-9डी वित्तीय वर्ष 2021-22 में रखा गया है। चूंकि बीमा दावे का निपटान नहीं किया गया है, इसलिए नई संपत्ति के लिए अंतर राशि का दावा वित्त वर्ष 2021-22 में फॉर्म-9ए में किया गया है। इस प्रकार, परिसंपत्ति के लिए डी-कैपिटलाइज्ड मूल्य और उसके बाद के बराबर अतिरिक्त पूंजीकरण को बहिष्करण श्रेणी के तहत रखा है। माननीय आयोग से अनुरोध है कि यह मानदंडों में रियायत दें और कृपया सीईआरसी विनियम 2019 के विनियम 76 (रियायत देने की शक्ति) और विनियम 77 (कठिनाई दूर करने की शक्ति) के तहत टैरिफ में उपरोक्त समाधान (treatment) की अनुमति प्रदान करें।

(ii) अक्टूबर, 2023 में तीस्ता-V पावर स्टेशन के अपस्ट्रीम में बड़े पैमाने पर अचानक बाढ़ (जीएलओएफ) आई। इसके कारण, पावर स्टेशन के कई संपत्तिऑ पूरी तरह/आंशिक रूप से नष्ट हुई। तदनुसार,अचानक बाढ़ के दौरान हुए नुकसान के कारण ₹9856.17 लाख की संपत्ति का डी-कैपिटलाइज् किया गया है। हमने भौतिक क्षति के लिए ₹ 517.02 करोड़ का दावा मेगा बीमा पॉलिसी के तहत दायर किया है। बीमा दावा अभी तक तय नहीं हुआ है। डी-कैपिटलाइज्ड संपत्तियों का विवरण फॉर्म-9बीआई, FY2023-24 में दर्शाया गया है और बहिष्करण श्रेणी के अंतर्गत रखा गया है। इस सम्बन्ध में प्रस्तुत है कि क्षतिग्रस्त संपत्ति के प्रतिस्थापन के लिए बीमा दावे के निपटान के माध्यम से बहाल/दावा की गई नई संपत्ति को भी भविष्य में बहिष्करण श्रेणी के तहत रखा जाएगा। हालाँकि, नई परिसंपत्ति के लिए अंतर राशि (अर्थात बीमा कंपनी द्वारा अस्वीकृत दावे की सीमा तक) का दावा, बहिष्करण के तहत डिकैप राशि से अधिक के लिए किया जाएगा। माननीय आयोग से अनुरोध है कि यह मानदंडों में रियायत दें और कृपया सीईआरसी विनियम 2019 के विनियम 76 (रियायत देने की शक्ति) और विनियम 77 (कठिनाई दूर करने की शक्ति) के तहत टैरिफ में उपरोक्त समाधान (treatment) की अनुमति प्रदान करें।

11. उपरोक्त तथ्यों पर विचार करते हुए, सीईआरसी द्वारा दिनांक 19.01.2024 के आदेश के तहत पहले से ही अनुमत शुद्ध अतिरिक्त पूंजीकरण और तत्काल याचिका में दावा किए गए 2019-24 हेतु शुद्ध वास्तविक अतिरिक्त पूंजीकरण का सारांश निम्नानुसार है:

(₹ लाख में)

वर्ष	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
दिनांक 19.01.2024 के आदेश द्वारा अनुमत शुद्ध अतिरिक्त पूंजीकरण	**1319.77**	**92.96**	**201.73**	**456.64**	**52.54**
इस याचिका में दावा किया गया शुद्ध वास्तविक अतिरिक्त पूंजीकरण	**1397.25**	**144.76**	**157.12**	**119.52**	**4371.23**

12. **पूंजीगत लागत:** सीईआरसी द्वारा दिनांक 19.01.2024 के आदेश में उपरोक्त अतिरिक्त पूंजीकरण और ₹277727.93 लाख (01.04.2019 तक) की प्रारंभिक पूंजी लागत को ध्यान में रखते हुए, टैरिफ की गणना के लिए वर्षवार पूंजीगत लागत निम्नानुसार है:

(₹ लाख में)

विवरण	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
प्रारंभिक पूंजी लागत	277727.93	279125.18	279269.93	279427.05	279546.57
वर्ष के दौरान शुद्ध अतिरिक्त पूंजीकरण	1397.25	144.76	157.12	119.52	4371.23
समापन पूंजी लागत	279125.18	279269.93	279427.05	279546.57	283917.80

13. वार्षिक निश्चित शुल्क (एएफसी) की गणना:

उपरोक्त पूंजीगत लागत के आधार पर टैरिफ के विभिन्न घटकों की गणना निम्नलिखित विधि से की गई है, जैसा कि प्रासंगिक विनियमों में निर्दिष्ट है:

ए. **<u>इक्विटी पर रिटर्न (ROE):</u>**

- तीस्ता -V पावर स्टेशन एक पॉन्डेज प्रकार का संयंत्र है, अतएव इक्विटी पर रिटर्न (ROE) की गणना के लिए आधार दर (base rate), 31.03.2019 तक किए गए व्यय और कट-ऑफ तिथि से परे मूल दायरे में किए गए अतिरिक्त पूंजीगत व्यय, के लिए सीईआरसी टैरिफ विनियम 2019 के विनियम 30(2) के अनुसार 16.5% की दर पर विचार करते हुए किया गया है। मूल दायरे से परे और कट-ऑफ तिथि के बाद किए गए व्यय के लिए, जनरेटिंग स्टेशन की ब्याज की भारित औसत दर (weighted average rate of

interest) को इक्विटी पर रिटर्न (ROE) की गणना के लिए आधार दर के रूप में लिया गया है।

- आधार दर को एनएचपीसी पर टैरिफ अवधि के विभिन्न वर्षों के लिए लागू 'प्रभावी कर' दर के साथ जोड़ा गया है **(अनुलग्नक-IV)**। इसका विवरण **अनुलग्नक-I** के फॉर्म-1(ii) में दिया गया है।

बी. <u>मूल्यह्रास:</u>

चूंकि तीस्ता-V ने वित्त वर्ष 2020-21 के दौरान अपने उपयोगी जीवन के 12 वर्ष पूरे कर लिए हैं, इसलिए पावर स्टेशन के शेष उपयोगी जीवन पर शेष मूल्यह्रास मूल्य के प्रसार को 2021-22 से सीईआरसी टैरिफ विनियम, 2019 के विनियमन 33(5) के अनुरूप किया गया है। इसके अलावा, याचिका संख्या 298/जीटी/2020 में सीईआरसी के आदेश दिनांक 19.01.2024 के अनुसार, 31.03.2019 तक वसूल किए गए ₹146506.80 लाख के शुद्ध संचयी मूल्यह्रास लिया गया है और 2019-24 की अवधि के लिए मूल्यह्रास की पुनर्गणना वास्तविक ऐड कैप पर विचार करते हुए की गई है।

सी<u>. ऋण पर ब्याज:</u>

सीईआरसी टैरिफ विनियमन, 2019 के विनियमन 32(5) के अनुरूप अवधि के दौरान ऋण पर ब्याज की गणना के लिए वास्तविक ऋण पर ब्याज की भारित औसत दर (weighted average rate of interest) पर विचार करते हुए लिया गया है।

डी. प्रचालन एवं रखरखाव पर व्यय (O&M Expenses):

तीस्ता-V के टैरिफ अवधि 2019-24 के लिए लागू मानक ओ एंड एम व्यय को माननीय आयोग द्वारा सीईआरसी (टैरिफ के नियम और शर्तें) विनियम, 2019 के माध्यम से पहले ही अधिसूचित किया जा चुका है और टैरिफ आदेश दिनांक 19.01.2024 में आयोग द्वारा इसकी

अनुमति भी दी गई है। टैरिफ अवधि 2019-24 के लिए ओ एंड एम खर्चे, माननीय आयोग द्वारा याचिका संख्या 298/GT/2020 दिनांक 19.01.2024 के आदेश के तहत अनुमोदित ओ एंड एम खर्चों के साथ CERC टैरिफ विनियम, 2019 के विनियम 35(2)(c) के अनुसार पूंजीगत पुर्जों की वास्तविक खपत और वास्तविक सुरक्षा व्यय, याचिका के अनुबंध-I के फॉर्म-17 के अनुबंध-I के पर विचार करते हुए लिया गया है। वेतन संशोधन और वस्तु एवं सेवा कर (जीएसटी) के प्रभाव को सीईआरसी ने याचिका संख्या 298/जीटी/2020 दिनांक 19.01.2024 के आदेश के तहत पहले ही अनुमति दे दी है, जिस पर विचार करते हुए टैरिफ अवधि 2019-24 ओएंडएम खर्चों के लिए शामिल किया गया है।

ई. कार्यशील पूंजी पर ब्याज (Interest on Working Capital)

कार्यशील पूंजी पर ब्याज की गणना सीईआरसी टैरिफ विनियम, 2019 के विनियम 34(3) के अनुसार टैरिफ अवधि के संबंधित वर्ष की 1 अप्रैल को बैंक दर (1 वर्ष एसबीआई एमसीएलआर + 350 बीपी) पर विनियमन 34(1)(सी) के अनुसार मानक आधार पर की गई है।

14. ऊपर पैरा-12 और पैरा-13 में उल्लिखित पूंजी लागत और मापदंडों के आधार पर, याचिकाकर्ता ने टैरिफ अवधि 2019-24 के लिए संशोधित वार्षिक निश्चित शुल्क (एएफसी) की गणना की है। सीईआरसी द्वारा 19.01.2024 के आदेश के तहत अनुमत एएफसी का विवरण और याचिकाकर्ता द्वारा गणना की गई और तत्काल याचिका में दावा किया गया विवरण नीचे संक्षेप में दिया गया है:

(₹ लाख में)

विवरण	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
19.01.2024 के आदेश द्वारा अनुमोदित एएफसी	**53847.67**	**53605.37**	**42202.06**	**43009.41**	**44000.17**
वर्तमान याचिका में दावा किया गया ए.एफ.सी.					

मूल्यह्रास	14188.62	14230.70	2705.58	2711.46	2792.43
ऋण पर ब्याज	1347.06	407.71	0.00	0.00	12.34
इक्विटी पर रिटर्न	22692.74	22908.94	22826.59	26165.40	26697.70
कार्यशील पूंजी पर ब्याज	1225.73	1144.65	937.68	1008.21	1192.23
प्रचालन एवं रखरखाव (ओ एंड एम) पर व्यय	14935.13	15154.56	15890.42	16593.48	17293.34
दावा किया गया वार्षिक निश्चित शुल्क (एएफसी)	**54389.27**	**53846.56**	**42360.26**	**46478.55**	**47988.05**

तत्काल याचिका में दावा किए गए एएफसी और दिनांक 19.01.2024 के आदेश के अनुसार अनुमत एएफसी के बीच अंतर को सीईआरसी (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2019 के विनियमन-13 के खंड (4) के प्रावधानों के अनुसार लाभार्थीयों से वसूल / वापस करने की अनुमति प्रदान करें ।

15. सीईआरसी (शुल्क का भुगतान) विनियम, 2012 और इसके संशोधनों के अनुरूप एनएचपीसी के चालू पावर स्टेशनों के संबंध में फाइलिंग शुल्क का भुगतान अप्रैल माह के दौरान सीईआरसी को वर्ष दर वर्ष आधार पर नियमित रूप से किया जा रहा है। पार्बती-III पावर स्टेशन के संबंध में 2019-24 के दौरान भुगतान किए गए टैरिफ फाइलिंग शुल्क का विवरण निम्नानुसार है:-

वर्ष	**राशि (रु. में)**
2019-20	22,44,000/-
2020-21	22,44,000/-
2021-22	22,44,000/-
2022-23	22,44,000/-
2023-24	22,44,000/-

Total	**1,12,20,000/-**

इस प्रकार भुगतान किया गया टैरिफ फाइलिंग शुल्क याचिका संख्या 298/जीटी/2020 में टैरिफ आदेश दिनांक 19.01.2024 के अनुरूप प्रतिवादियों से वसूला जा रहा है।

16. उपरोक्त टैरिफ में कोई भी वैधानिक कर, levies, duties, उपकर, प्रभार या किसी भी अन्य प्रकार का अधिरोपण (imposition) शामिल नहीं है, जो किसी भी सरकार (केन्द्रीय/राज्य) और/या किसी अन्य स्थानीय निकाय/प्राधिकरण/विनियामक प्राधिकरण द्वारा किसी अधिनियम या विनियमन के माध्यम से विद्युत उत्पादन, auxiliary consumption सहित या किसी अन्य प्रकार का consumption, विद्युत पारेषण, पर्यावरण संरक्षण, विद्युत/ऊर्जा की बिक्री या आपूर्ति, और/या उत्पादन स्टेशनों और/या पारेषण प्रणाली से संबद्ध इसके किसी भी प्रतिष्ठान के संबंध में लगाया/प्रभारित किया गया हो।

17. एनएचपीसी द्वारा किसी भी माह में संबंधित प्राधिकारियों को उक्त करों/शुल्कों/उपकर/लेवी/प्रभारों आदि के रूप में देय ऐसे करों/शुल्कों/उपकर/लेवी/प्रभारों आदि की राशि, जैसा कि ऊपर उल्लेख किया गया है, सीईआरसी टैरिफ विनियम, 2019 के विनियम 56 के अनुसार प्रतिवादियों द्वारा वहन किया जाएगा तथा याचिकाकर्ता को अतिरिक्त भुगतान किया जाएगा।

18. इसके अलावा, टैरिफ प्रस्ताव में सीईआरसी (अंतर-राज्यिक पारेषण प्रभारों और हानियों की शेयरिंग) विनियम, 2020 और इसके संशोधनों तथा केंद्रीय विद्युत विनियामक आयोग (प्रादेशिक भार प्रेषण केन्द्र की फीस तथा प्रभार तथा अन्द्य सहबद्ध मामले) विनियम, 2019 और इसके संशोधनों के तहत PGCIL, POSOCO/NLDC को भुगतान किए जाने वाले किसी भी ट्रांसमिशन/संचार/यूएलडीसी (ULDC) शुल्क शामिल नहीं हैं। सीईआरसी टैरिफ विनियम, 2019 के विनियम 57 और 70(3) के अनुसार ये शुल्क लाभार्थियों से सीधे वसूल किए जा सकेंगे।

भाग -बी: 2024-29 की अवधि के लिए टैरिफ याचिका (अनुलग्नक-II)

1. सीईआरसी टैरिफ विनियम 2024 के विनियम 9(2), 10(1), 12, 25, 26,36 (2), 65(7), 65(8), 91 और अन्य प्रासंगिक विनियमन के अनुसार याचिकाकर्ता को 2024-29 की अवधि के लिए टैरिफ याचिका के साथ-साथ 2019-24 की अवधि के लिए ट्रूइंग अप याचिका 30.11.2024 तक प्रस्तुत करनी होगी। सीईआरसी टैरिफ विनियमन के विनियमन 9(2) और 12 का प्रासंगिक अंश निम्नानुसार पुन: प्रस्तुत किया गया है:

"9 टैरिफ निर्धारण के लिए आवेदन

.....

(2) विद्यमान उत्पादन स्टेशन या उसकी इकाई, या पारेषण प्रणाली या उसके घटक के मामले में, उत्पादन कंपनी या पारेषण अनुज्ञप्तिधारी, यथास्थिति, द्वारा आवेदन के.वि.वि.आ. (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2019 के अनुसार, पहले से स्वीकृत और दिनांक 31.3.2024 तक व्ययित अतिरिक्त पूंजी लागत (वास्तविक या अनुमानित पूंजी लागत के आधार पर) सहित स्वीकृत पूंजी लागत और 2019-24 की अवधी के लिए ट्रूअप याचिका के साथ 2024-29 की तारीफ अवधि के संबंधित वर्षों के लिए अनुमानित अतिरिक्त पूंजी व्यय सहित के आधार पर दिनांक 30.11.2024 तक किया जा सकता है"

"12 2019-24 की अवधि के लिए टैरिफ का ट्रूइंग अप

2019-24 की अवधि के लिए उत्पादन स्टेशनों, एकीकृत खदानों और पारेषण प्रणालियों के टैरिफ को 2024-29 की अवधि के लिए टैरिफ याचिका के साथ केन्द्रीय विद्युत विनियामक आयोग (टैरिफ के निबंधन और शर्तें) विनियम, 2019 के विनियम 13 के उपबंधों के अनुसार ट्रू अप किया जाएगा। 2024-29 की अवधि के लिए टैरिफ

अवधारणा के लिए 1.4.2024 को प्रारम्भिक पूंजी लागत का आधार, ट्रू इंग अप के आधार पर 31.3.2024 को स्वीकृत पूंजी लागत का आधार बनेगा।"

इसके अलावा, सीईआरसी टैरिफ विनियम 2024 के विनियमन 10(1) के अनुसार, याचिकाकर्ता को प्रासंगिक टैरिफ फॉर्म (सीईआरसी टैरिफ विनियम, 2024 के साथ अनुलग्नक-I के रूप में संलग्न) के अनुसार याचिका दायर करनी है, जिसमें टैरिफ अवधि 2024-29 के लिए अनुमानित अतिरिक्त पूंजीगत व्यय का विवरण शामिल है।

2. वर्ष 2019-24 की अवधि के लिए टैरिफ का ट्रू-अप, प्रासंगिक टैरिफ प्रपत्र और अनुलग्नक इस याचिका के साथ भाग-ए के अंतर्गत संलग्न है।

3. चूंकि परियोजना की कट-ऑफ तिथि पहले ही बीत चुकी है, इसलिए 2024-29 की अवधि के लिए अनुमानित अतिरिक्त क्षमता का दावा सीईआरसी टैरिफ विनियम, 2024 के विनियम 25 और 26 के प्रावधानों के तहत किया जा रहा है।

4. ट्रूइंग अप याचिका (भाग-ए) के आधार पर 31.03.2024 तक समापन पूंजी लागत रुपये 283917.80 लाख थी, जिसका उपयोग टैरिफ अवधि 2024-29 के लिए टैरिफ की गणना के लिए 01.04.2024 तक प्रारंभिक पूंजी लागत के रूप में किया गया है।

5. इस याचिका में टैरिफ अवधि 2024-29 मे दावे किए गए अनुमानित पूंजीगत व्यय का विवरण अनुलग्नक-II के फॉर्म-9ए में दिया गया है। इसे नीचे सारणीबद्ध किया गया है:

(लाख रुपए में)

क्रम सं.	विवरण	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
ए	वर्ष/अवधि के दौरान संवृद्धि	19613.22	14560.00	1300.00	0.00	50.00
बी	घटाएँ: वर्ष/अवधि के दौरान गैर पूंजीकरण	23.85	780.97	540.18	0.00	15.52

सी	जोड़ें: वर्ष / अवधि के दौरान निर्वहन (discharge)	5517.43	0.00	0.00	0.00	0.00
डी	शुद्ध योग (ए-बी+सी)	**25106.80**	**13779.03**	**759.82**	**0.00**	**34.48**

6. मध्यस्थता / अदालती मामले:-

(ए) <u>भारत सरकार की "विवाद से विश्वास" योजना के माध्यम से निपटान</u>

मामला-1: कार्यालय ज्ञापन संख्या एफ-.1/7/2022-पीपीडी दिनांक 29.05.2023 के माध्यम से, वित्त मंत्रालय, भारत सरकार ने सीपीएसई ('खरीदार') और विवाद के प्रतिपक्ष ('ठेकेदार') के बीच संविदात्मक विवादों के निपटारे के लिए "विवाद से विश्वास (संविदात्मक विवाद) योजना" (योजना) को अधिसूचित किया । भारत सरकार की इस योजना के अनुपालन में, तीस्ता-V परियोजना के लिए, ठेकेदार मेसर्स जय प्रकाश एसोसिएट्स लिमिटेड को प्रदित सिविल वर्क्स लॉट टीटी -2 पैकेज गहरे जेट ग्राउटेड कट ऑफ दीवार, कंक्रीट बांध, डिसिल्टिंग चैंबर्स, इंटेक स्ट्रक्चर और एडिट -1 आदि सहित कॉफ़र बांध के लिए अनुबंध संख्या एनएचपीसी/सीसीडब्ल्यू/0603/17/एग्रीमेंट-लॉट टीटी-2/2001, से संबंधित मध्यस्थ / अदालती मामलों के लंबित विवाद (बीमा पॉलिसी के विस्तार, प्रदर्शन बैंक गारंटी और लॉट टीटी-2 पैकेज के जुटाव अग्रिम पर ब्याज की लागत की प्रतिपूर्ति के लिए मध्यस्थता दावा) के खिलाफ पंजाब और हरियाणा उच्च न्यायालय, चंडीगढ़ में लंबित मामले (मामला संख्या एफएओ-सीएआरबी -34/2019) के दावों का निपटारा किया गया । इस संबंध में न्यायालय द्वारा दिनांक 25.01.2019 को ₹1225.62 लाख की राशि प्रदान करने का फैसला सुनाया गया। यह उल्लेख करना उचित है कि पावर स्टेशन की बैलेंस शीट में इस मामले के खिलाफ आकस्मिक देनदारी के रूप में ₹15.61 करोड़ की राशि बनाई/खुलासा किया गया है। भारत

सरकार की विवाद से विश्वास योजना के तहत, विवादित राशि के निपटान के लिए ठेकेदार द्वारा ₹1535.58 लाख (मूलधन: ₹447.15 लाख और ब्याज ₹1088.44 लाख) का प्रस्ताव स्वीकार कर लिया गया है। वित्त वर्ष 2024-25 के दौरान ₹447.15 लाख की मूल राशि को पुस्तकों में पूंजीकृत किया गया है और ₹1088.44 लाख की ब्याज राशि को वित्त वर्ष 2024-25 के दौरान P&L में लिया गया है। तदनुसार, आइटम नंबर- बी2 फॉर्म 9ए वित्तीय वर्ष 2024-25 पर विनियमन 25(1)(ए) के तहत ऐड कैप के रूप में ₹447.15 लाख का दावा किया गया है। सीईआरसी विनियम, 2024 के विनियमन 91 के अनुसार ₹1088.44 लाख की ब्याज राशि को प्रतिपूर्ति के लिए दावा किया जा रहा है। माननीय आयोग से अनुरोध है कि कृपया उपरोक्त दावे के अनुसार ऐड कैप और ब्याज राशि की अनुमति दें, जिसका निपटान भारत सरकार की "विवाद से विश्वास" योजना के माध्यम से किया गया है।

मामला-2: कार्यालय ज्ञापन संख्या एफ-.1/7/2022-पीपीडी दिनांक 29.05.2023 के माध्यम से, वित्त मंत्रालय, भारत सरकार ने सीपीएसई ('खरीदार') और विवाद के प्रतिपक्ष ('ठेकेदार') के बीच संविदात्मक विवादों के निपटारे के लिए "विवाद से विश्वास (संविदात्मक विवाद) योजना" (योजना) को अधिसूचित किया । भारत सरकार की इस योजना के अनुपालन में, तीस्ता-V परियोजना, सिक्किम के लिए ठेकेदार, मेसर्स जयप्रकाश एसोसिएट्स लिमिटेड को प्रदित अनुबंध सिविल कार्य LOT-TT4 - "भूमिगत पावर हाउस, सर्ज शाफ्ट, प्रेशर शाफ्ट, भाग हेड रेस टनल, जिसमें एडिट V, स्विचयार्ड और TRT (3Nos.)" अनुबंध संख्या NHPC/CCW/0603/17/AGREEMENT-LOT TT-4/2001 से संबंधित लंबित विवादित मध्यस्थता / अदालती मामला (LOT TT-4 पैकेज से संबंधित सिक्किम में न्यूनतम मजदूरी में संशोधन के कारण अतिरिक्त लागत का दावा) सुप्रीम कोर्ट में लंबित मामला (केस नंबर डेयरी नंबर 20267/2016, एसएलपी नंबर 007656/2018) का निपटारा किया गया । इस संबंध में

न्यायालय द्वारा दिनांक 29.03.2016 को ₹8319.74 लाख की राशि प्रदान करने का फैसला सुनाई गयी । यह उल्लेख करना उचित है कि पावर स्टेशन की बैलेंस शीट में इस मामले के खिलाफ आकस्मिक देनदारी के रूप में ₹120.81 करोड़ की राशि बनाई/खुलासा किया गया। भारत सरकार की विवाद से विश्वास योजना के तहत, विवादित राशि के निपटान के लिए ठेकेदार द्वारा ₹12221.82 लाख (मूलधन: ₹3330.19 लाख और ब्याज: ₹8891.63 लाख) का प्रस्ताव स्वीकार कर लिया गया है। FY2024-25 के दौरान ₹3330.19 लाख की मूल राशि को खातों में पूंजीकृत किया गया है और ₹8891.63 लाख की ब्याज राशि FY2024-25 के दौरान P&L में ली गई है। तदनुसार, आइटम नंबर-बी3 फॉर्म 9ए वित्तीय वर्ष 2024-25 पर विनियमन 25(1)(ए) के तहत ऐड कैप के रूप में ₹3330.19 लाख का दावा किया गया है। सीईआरसी विनियम, 2024 के विनियमन 91 के अनुसार ₹8891.63 लाख की ब्याज राशि को प्रतिपूर्ति के लिए दावा किया जा रहा है। माननीय आयोग से अनुरोध है कि कृपया उपरोक्त दावे के अनुसार ऐड कैप और ब्याज राशि की अनुमति दें, जिसका निपटान भारत सरकार की "विवाद से विश्वास" योजना के माध्यम से किया गया है।

मामला-3: कार्यालय ज्ञापन संख्या एफ-.1/7/2022-पीपीडी दिनांक 29.05.2023 के माध्यम से, वित्त मंत्रालय, भारत सरकार ने सीपीएसई ('खरीदार') और विवाद के प्रतिपक्ष ('ठेकेदार') के बीच संविदात्मक विवादों के निपटारे के लिए "विवाद से विश्वास (संविदात्मक विवाद) योजना" (योजना) को अधिसूचित किया । भारत सरकार की इस योजना के अनुपालन में, तीस्ता-V परियोजना, सिक्किम के लिए ठेकेदार, मेसर्स जयप्रकाश एसोसिएट्स लिमिटेड को प्रदित अनुबंध सिविल कार्य LOT-TT4 - "भूमिगत पावर हाउस, सर्ज शाफ्ट, प्रेशर शाफ्ट, भाग हेड रेस टनल, जिसमें एडिट V, स्विचयार्ड और TRT (3Nos.)" अनुबंध संख्या NHPC/CCW/0603/17/AGREEMENT-LOT TT-4/2001 से संबंधित लंबित विवादित

मध्यस्थता / अदालती मामला { (i) समय के विस्तार के कारण प्रदर्शन सुरक्षा के लिए बैंक गारंटी के विस्तार की लागत की प्रतिपूर्ति (ii) बीमा पॉलिसी के विस्तार की लागत की प्रतिपूर्ति (iii) काम की प्रगति में कमी के कारण मोबिलाइजेशन और मशीनरी अग्रिम राशि पर वसूले गए अतिरिक्त ब्याज की प्रतिपूर्ति} में पंजाब और हरियाणा उच्च न्यायालय, चंडीगढ़ में लंबित (मामला संख्या FAO-CARB-44-2019 और FAO-CARB-50-2019) का निपटारा किया गया । इस संबंध में न्यायालय द्वारा दिनांक 14.03.2019 को ₹719.48 लाख (मूलधन ₹ 341.36 लाख + ब्याज ₹378.12 लाख) की राशि प्रदान का फैसला सुनाई गयी । यह उल्लेख करना उचित है कि वित्त वर्ष 2013-14 के दौरान ₹341.36 लाख की राशि को अनंतिम रूप से पूंजीकृत किया गया था, जिसमें से ₹334.23 लाख (टीडीएस को छोड़कर) को फॉर्म-16 (याचिका संख्या 298 / जीटी / 2020 में) में अनुन्मुक्त दायित्व के तहत रखा गया था। हालाँकि, ₹51.20 लाख को डिकैपिटलाइज़ेशन के माध्यम से उलट दिया गया है (क्रम संख्या-5 फॉर्म-9 बीआई वित्तीय वर्ष 2024-25 और अनुन्मुक्त दायित्व को उलटने की प्रक्रिया होने के कारण इसे टैरिफ के उद्देश्य से बहिष्करण श्रेणी के तहत रखा गया है। भारत सरकार की विवाद से विश्वास योजना के तहत, विवादित राशि के निपटान के लिए ठेकेदार द्वारा ₹889.60 लाख (मूलधन: ₹ 290.16 लाख और ब्याज: ₹ 599.44 लाख) का प्रस्ताव स्वीकार कर लिया गया है। GeM पोर्टल दस्तावेज़ की प्रति परिशिष्ट-Z में संलग्न है। ₹283.02 लाख (₹334.23 लाख घटाकर ₹51.20 लाख की रिवर्सल राशि) की मूल राशि वित्त वर्ष 2024-25 में जारी की जा रही है और इसे टैरिफ के उद्देश्य के लिए पूंजीगत लागत के तहत लिया गया है (आइटम नंबर ए 1 फॉर्म 16, वित्तीय वर्ष 2024-25)। इसके अलावा, ₹599.44 लाख की ब्याज राशि को वित्त वर्ष 2024-25 के दौरान P&L में ली गई है। सीईआरसी विनियम, 2024 के विनियमन 91 के अनुसार ₹599.44 लाख की ब्याज राशि को प्रतिपूर्ति के लिए दावा किया जा रहा है। माननीय आयोग से अनुरोध है कि कृपया ऊपर दावाकृत दायित्व के निर्वहन के माध्यम से पूंजीगत और

ब्याज राशि की अनुमति दें, जिसे भारत सरकार की "विवाद से विश्वास" योजना के माध्यम से तय किया गया है।

(बी) नीति आयोग के अनुपालन में न्यायालय में भुगतान/जमा की गई राशि

मामला -1: 'तीस्ता एचई प्रोजेक्ट स्टेज-V लॉट-टीटी-3 के लिए एडिट 2,3 और 4 के साथ हेड रेस टनल (एचआरटी) के लिए सिविल वर्क्स के निष्पादन' का काम मेसर्स गैमन इंडिया लिमिटेड को सौंपा गया था। दावा, उपरोक्त कार्य से संबंधित अनुबंध के संबंध में, अप्रत्याशित भौतिक स्थिति के कारण हुए खर्चों और देरी के लिए था। 01.06.2016 को, मध्यस्थ न्यायाधिकरण ने ठेकेदार के पक्ष में 30.07.2008 से 01.06.2016 के लिए प्रति वर्ष 12% की दर से ₹51.63 करोड़ (मूलधन) और ब्याज ₹ 48.56 करोड़ का फैसला सुनाया । आर्बिट्रल ट्रिब्यूनल ने मेसर्स गैमन इंडिया लिमिटेड के पक्ष में वास्तविक भुगतान की तारीख तक 12% प्रति वर्ष की दर से ब्याज देने का निर्देश दिया । इसके अलावा, सीसीईए और ओएम संख्या-14070/14/2016-पीपीपीएयू दिनांक 05.09.2016 (निर्माण क्षेत्र को पुनर्जीवित करने के उपाय- संबंधित), के निर्णय के अनुसार, बैंक गारंटी (बीजी) के विरुद्ध, चुनौती के तहत मामले में अदालत के अंतिम आदेश के तक, एनएचपीसी द्वारा ठेकेदार को कुल भुगतान (मध्यस्थ फैसला के अनुसार देय राशि ब्याज सहित, यदि कोई हो) के 75% के बराबर राशि का भुगतान करना आवश्यक था। एनएचपीसी ने मध्यस्थ न्यायाधिकरण के फैसले को विशेष वाणिज्यिक न्यायालय, गुरुग्राम में चुनौती दी हुई है। हालाँकि, नीति आयोग के ओएम के अनुसार, 30.09.2017 को बीजी के विरुद्ध ठेकेदार मेसर्स गैमन इंडिया लिमिटेड को ₹81.33 करोड़ (मूलधन: ₹38.72 करोड़ और ब्याज ₹42.60 करोड़) की राशि का भुगतान किया गया। मामले की समग्र स्थिति को ध्यान में रखते हुए, खाते की किताबों में ₹30.72 करोड़ की राशि का प्रावधान किया गया था और यह हमारी किताबों में भी मौजूद है। यह देनदारी टैरिफ फॉर्म-

16 (2015-16) में दर्शाई गई है। इसके अलावा, 02.07.2019 को, अदालत के निर्देश के तहत विशेष वाणिज्यिक न्यायालय, गुरुग्राम में ₹ 19.03 करोड़ (मूलधन 9.06 करोड़ + 9.97 करोड़ ब्याज) की राशि जमा की गई। अदालत में बीजी प्रस्तुत करने के बाद 24.10.2020 को अदालत द्वारा जमा की गई धनराशि मेसर्स गैमन इंडिया लिमिटेड को जारी कर दी गई। इस प्रकार याचिकाकर्ता द्वारा भुगतान की गई कुल राशि ₹100.36 करोड़ (मूलधन: ₹ 47.78 करोड़ और ब्याज ₹ 52.57 करोड़) है ।

₹47.78 करोड़ की कुल मूल राशि में से, ₹17.06 करोड़ का दावा विनियम 25(1)(ए) (आइटम संख्या बी4, फॉर्म 9ए वित्तीय वर्ष 2024-25) के तहत अतिरिक्त पूंजीगत लागत के माध्यम से किया जा रहा है और शेष राशि ₹30.72 करोड़ (बी1 फॉर्म 16) का दावा वित्तीय वर्ष 2024-25 में देयता के निर्वहन के माध्यम से पूंजीगत लागत के तहत किया जा रहा है। इसके अलावा, सीईआरसी विनियम, 2024 के विनियमन 91 के तहत ₹52.57 करोड़ (₹42.60 करोड़ + ₹9.97 करोड़) की ब्याज राशि का दावा प्रतिपूर्ति के लिए किया जा रहा है। वर्तमान में, मामला बहस के चरण में है और जल्द ही इसका निपटारा होने की संभावना है और तदनुसार वर्तमान याचिका में दावा किया जा रहा है।

ब्याज सहित मध्यस्थता पुरस्कार राशि का भुगतान ठेकेदार मेसर्स गैमन इंडिया लिमिटेड को 30.09.2017 को कर दिया गया है। हालाँकि, याचिकाकर्ता को वितरित राशि के लिए टैरिफ में लाभ से वंचित रहा है। यदि मामला पहले सुलझ गया होता तो याचिकाकर्ता को संवितरण की तारीख से टैरिफ मिल सकता था। तदनुसार, मौजूदा सीईआरसी विनियमन के अनुसार याचिकाकर्ता द्वारा भुगतान की गई राशि पर राशि के संवितरण की तारीख से 31.03.2024 तक अनुमानित ब्याज की अनुमति देने का विनम्रतापूर्वक अनुरोध किया जाता है। हमने मौजूदा सीईआरसी विनियमन, 2019 के अनुसार 1 वर्ष के एसबीआई एमसीएलआर + 350

बीपी दर से ₹70.94 करोड़ की ब्याज राशि की गणना की है। माननीय आयोग से अनुरोध है कि कृपया इसकी अनुमति दें।

मामला -2:- यह काम 'तीस्ता एचई प्रोजेक्ट स्टेज-V लॉट-टीटी-3' के लिए एडिट 2,3 और 4 के साथ हेड रेस टनल (एचआरटी) के लिए सिविल कार्यों के निष्पादन के मूल दायरे के तहत है, जो मेसर्स गैमन इंडिया लिमिटेड को दिया गया था। विवाद के आधार निम्न हैं: -

(i) त्वरण उपायों के लिए खर्च की गई लागत का भुगतान

(ii) फेस 7 से आगे फेस 8 पर काम के लिए अतिरिक्त लागत का भुगतान

(iii) रोलिंग मार्जिन का भुगतान

(iv) खदान के अभाव में रेत की खरीद के लिए प्रतिपूर्ति

(v) शेष पट्टा भूमि की लागत की प्रतिपूर्ति

(vi) समय विस्तार और अनुबंध मूल्य में वृद्धि के कारण बीमा पॉलिसी के विस्तार की लागत की प्रतिपूर्ति

(vii) समय विस्तार के कारण बीजी शुल्क का भुगतान

(viii) 22.10.2006 के बाद एनएचपीसी और पीडब्ल्यूडी रोड के रखरखाव के लिए भुगतान

18.01.2018 को (13.04.2018 को सही किया गया), मध्यस्थ न्यायाधिकरण ने 18.01.2018 तक ठेकेदार के पक्ष में ₹30.39 करोड़ (मूलधन) और ब्याज @₹29.83 करोड़ और 14.11.2009 से 18.01.2018 तक प्रति वर्ष 12% की दर से भुगतान का फैसला दिया । आर्बिट्रल ट्रिब्यूनल ने मेसर्स गैमन इंडिया लिमिटेड के पक्ष में 19.01.2018 से वास्तविक भुगतान की तारीख तक प्रति वर्ष 12% की दर से ब्याज देने का निर्देश दिया। इसके अलावा, सीसीईए और ओएम संख्या-14070/14/2016-पीपीपीएयू दिनांक 05.09.2016 (निर्माण क्षेत्र

को पुनर्जीवित करने के उपाय- संबंधित), के निर्णय के अनुसार, बैंक गारंटी (बीजी) के विरुद्ध, चुनौती के तहत मामले में अदालत के अंतिम आदेश के तक, एनएचपीसी द्वारा ठेकेदार को कुल भुगतान (मध्यस्थ फैसला के अनुसार देय राशि ब्याज सहित, यदि कोई हो) के 75% के बराबर राशि का भुगतान करना आवश्यक था। एनएचपीसी ने मध्यस्थ न्यायाधिकरण के फैसले को विशेष वाणिज्यिक न्यायालय, गुरुग्राम में चुनौती दी हुई है। हालाँकि, नीति आयोग के ओएम के अनुसार, 30.09.2018 को बीजी के विरुद्ध ठेकेदार मेसर्स गैमन इंडिया लिमिटेड को ₹48.97 करोड़ (मूलधन: ₹22.79 करोड़ और ब्याज ₹26.18 करोड़) की राशि का भुगतान किया गया। मामले की समग्र स्थिति को ध्यान में रखते हुए, खाते की किताबों में ₹9.33 करोड़ की राशि का प्रावधान किया गया था और यह हमारी किताबों में भी मौजूद है। यह देनदारी टैरिफ फॉर्म-16 (2015-16) में दर्शाई गई है। ₹22.79 करोड़ की कुल मूल राशि में से, ₹13.46 करोड़ का दावा विनियम 25(1)(ए) (आइटम संख्या बी5, फॉर्म 9ए वित्तीय वर्ष 2024-25) के तहत अतिरिक्त पूंजीगत लागत के माध्यम से किया जा रहा है और शेष राशि ₹9.33 करोड़ (बी1 फॉर्म 16) का दावा वित्तीय वर्ष 2024-25 में देनदारी के निर्वहन के माध्यम से पूंजीगत लागत के तहत किया जा रहा है। इसके अलावा, सीईआरसी विनियम, 2024 के विनियमन 91 के तहत ₹26.18 करोड़ की ब्याज राशि का दावा प्रतिपूर्ति के लिए किया जा रहा है। वर्तमान में, मामला बहस के चरण में है और बहुत जल्द निपटाए जाने की संभावना है और तदनुसार वर्तमान याचिका में दावा किया जा रहा है।

ब्याज सहित मध्यस्थता पुरस्कार राशि का भुगतान ठेकेदार मेसर्स गैमन इंडिया लिमिटेड को 30.09.2018 को कर दिया गया है। हालाँकि, याचिकाकर्ता को वितरित राशि के लिए टैरिफ में लाभ से वंचित रहा है। यदि मामला पहले सुलझ गया होता तो याचिकाकर्ता को संवितरण की तारीख से टैरिफ मिल सकता था। तदनुसार, मौजूदा सीईआरसी विनियमन के अनुसार

याचिकाकर्ता द्वारा भुगतान की गई राशि पर राशि के संवितरण की तारीख से 31.03.2024 तक अनुमानित ब्याज की अनुमति देने का विनम्रतापूर्वक अनुरोध किया जाता है। हमने मौजूदा सीईआरसी विनियमन, 2019 के अनुसार 1 वर्ष के एसबीआई एमसीएलआर + 350 बीपी दर से ₹30.55 करोड़ की ब्याज राशि की गणना की है। माननीय आयोग से अनुरोध है कि कृपया इसकी अनुमति दें।

7. चूंकि नीति आयोग के निर्देश/न्यायालय के आदेश के अनुपालन में याचिकाकर्ता द्वारा मध्यस्थता अवार्ड के लिए पर्याप्त राशि का भुगतान/जमा किया गया है। इससे याचिकाकर्ता के नकदी प्रवाह पर प्रतिकूल प्रभाव पड़ रहा है। तदनुसार, इसे सीईआरसी टैरिफ विनियम, 2024 के विनियमन 25(1)(ए) के तहत अतिरिक्त पूंजीकरण के रूप में और पैरा-6बी में उल्लिखित दायित्व के निर्वहन के माध्यम से भी अनुमति दी जा सकती है। यह उल्लेख करना उचित है कि उपरोक्त मध्यस्थता अवार्ड के खिलाफ अतिरिक्त पूंजीकरण पर विचार करने से याचिकाकर्ता को नकदी प्रवाह की समस्या कम हो जाएगी और साथ ही लाभार्थियों को ऐसी लागत पर भविष्य में वहन लागत (future carrying cost) का भुगतान करने के अतिरिक्त बोझ से बचाया जा सकेगा। माननीय आयोग, सीईआरसी टैरिफ विनियम, 2024 के विनियम, 102 (शिथिल करने की शक्ति) और विनियम 103 (कठिनाई दूर करने की शक्ति) के तहत सीईआरसी विनियम, 2024 के विनियम 25(1)(ए) और 91 के मानदंडों में छूट के संबंध में याचिकाकर्ता (पैरा-6बी) को प्रस्तुत करने की कृपया अनुमति दे ।

इसके अलावा, माननीय आयोग सीईआरसी टैरिफ विनियम, 2024 के विनियमन, 102 (शिथिल करने की शक्ति) और विनियमन 103 (कठिनाइयों को दूर करने की शक्ति) के तहत मौजूदा सीईआरसी मानदंडों में छूट देते हुए, भुगतान की गई/अदालत में जमा की गई राशि पर अनुमानित ब्याज की अनुमति दे सकता है।

8. पूंजीगत लागत: उपरोक्त अनुमानित अतिरिक्त पूंजीकरण और **₹283917.80 लाख** की प्रारंभिक पूंजी लागत (01.04.2024 तक) को ध्यान में रखते हुए, टैरिफ की गणना के लिए वर्षवार पूंजीगत लागत निम्नानुसार है:

(₹लाख में)

विवरण	2024-25	2025-26	2026-27	2027-28	2028-29
प्रारंभिक पूंजी लागत	283917.80	309024.60	322803.63	323563.46	323563.46
वर्ष के दौरान शुद्ध अतिरिक्त पूंजीकरण	25106.80	13779.03	759.82	0.00	34.48
समापन पूंजी लागत	309024.60	322803.63	323563.46	323563.46	323597.94

9. वार्षिक निश्चित शुल्क (एएफसी) की गणना:

उपरोक्त पूंजीगत लागत के आधार पर, टैरिफ के विभिन्न घटकों को प्रासंगिक नियमों में निर्दिष्ट तरीके से तैयार किया गया है:

ए. <u>इक्विटी पर रिटर्न (आरओई):</u>

- तीस्ता-V पावर स्टेशन एक पॉन्डेज प्रकार का संयंत्र है, इक्विटी पर रिटर्न (आरओई) की गणना के लिए आधार दर को टैरिफ विनियम 2024 के विनियम-25 के तहत अनुमानित पूंजीगत व्यय के लिए 16.5% माना गया है और टैरिफ विनियम 2024 के विनियम-26 के तहत अनुमानित अतिरिक्त पूंजीगत व्यय के लिए 1 अप्रैल 2024 को एक वर्ष का एसबीआई एमसीएलआर प्लस 350 आधार अंक माना गया है।

- आरओई की आधार दर को सीईआरसी टैरिफ विनियमन 2024 के विनियमन-31(1) के अनुरूप 01.04.2024 को प्रचलित एमएटी दर के साथ जोड़ दिया गया है, जिसे बाद में "प्रभावी कर" दर के आधार पर सही किया जाएगा।

बी. <u>मूल्यह्रास:</u>

चूंकि तीस्ता-V ने वित्त वर्ष 2020-21 के दौरान अपने उपयोगी जीवन के 12 वर्ष पूरे कर लिए हैं, शेष मूल्यह्रास मूल्य को पावर स्टेशन के उपयोगी जीवन को 40 वर्ष मानते हुए सीईआरसी टैरिफ विनियम, 2024 के विनियमन 33 के अनुरूप पावर स्टेशन के शेष उपयोगी जीवन में फैलाया गया है।

सी<u>. ऋण पर ब्याज:</u>

सीईआरसी टैरिफ विनियम, 2024 के विनियमन 32 के अनुरूप टैरिफ अवधि 2024-29 के लिए ऋण पर ब्याज की गणना के लिए वास्तविक ऋण पोर्टफोलियो के आधार पर ब्याज की भारित औसत दर पर विचार करते हुए किया गया है।

डी. <u>प्रचालन व रखरखाव व्यय (ओएंडएम व्यय):</u>

टैरिफ अवधि 2024-29 के लिए तीस्ता-V पावर स्टेशन के लिए लागू ओएंडएम व्यय को पहले ही केन्द्रीय विद्युत विनियामक आयोग (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2024 के विनियम 36(2) के तहत माननीय आयोग द्वारा पावर स्टेशन के पिछले वर्षों के वास्तविक ओएंडएम व्यय के आधार पर अधिसूचित किया जा चुका है। केन्द्रीय विद्युत विनियामक आयोग (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2024 के विनियम 36(2) का प्रासंगिक अंश:

"36 प्रचालन एवं रखरखाव व्यय:

(2) हाइड्रो जनरेटिंग स्टेशन:

(₹ लाख में)

विवरण	***FY2024-25***	***FY2025-26***	***FY2026-27***	***FY2027-28***	***FY2028-29***
तीस्ता-V	*15193.93*	*16024.69*	*16900.88*	*17824.97*	*18799.59*

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(ग) हाइड्रो उत्पादन स्टेशनों के लिए प्रतिस्पर्धी बोली द्वारा प्राप्त सुरक्षा व्यय, पूंजी स्पेयर्स एवं बीमा व्यय की अनुमति विवेकपूर्ण जांच के बाद पृथक रूप से दी जाएगी:

बशर्ते यह कि उत्पादन स्टेशन उसके अनुमानित व्यय के साथ सुरक्षा व्यय, पूंजी स्पेयर्स और बीमा व्यय का मूल्यांकन प्रस्तुत करेंगे , जिसे समुचित स्पष्टीकरण के साथ उपभोग किए गए वर्षवार वास्तविक पूंजी व्यय, वास्तविक बीमा और व्ययित सुरक्षा व्यय के विवरणों के आधार पर ट्रूड अप किया जाएगा।

तदनुसार, 2024-29 के लिए अनुमानित सुरक्षा व्यय का दावा FY2023-24 के दौरान वास्तविक सुरक्षा व्यय के आधार पर 2024-25 से 5.47% की दर से बढ़ाकर किया गया है। 2024-25 के लिए बीमा व्यय प्रतिस्पर्धी बोली के आधार पर दिए गए बीमा लागत के आधार पर लिया गया है। इसके अलावा इस लागत को 2025-26 से 2028-29 तक 5.47% प्रति वर्ष की दर से बढ़ाया गया है। वित्त वर्ष 2024-25 के लिए भुगतान किए गए बीमा प्रीमियम का परियोजनावार ब्यौरा और प्रतिस्पर्धी बोली से संबंधित दस्तावेज़ **अनुलग्नक –V** के रूप में संलग्न हैं। पूंजीगत पुर्जों की खपत का दावा वास्तविक खपत के आधार पर ट्रूइंग अप करने के समय किया जाएगा। अनुमत ओएंडएम व्यय के अतिरिक्त दावा किए गए ओएंडएम व्यय का विवरण निम्नानुसार है:

(₹ लाख में)

विवरण	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
स्वीकृत मानक ओ एंड एम व्यय (ए)	15193.93	16024.69	16900.88	17824.97	18799.59

अनुमानित सुरक्षा व्यय (बी)	755.83	797.17	840.78	886.77	935.27
अनुमानित बीमा व्यय (सी)	0	0	0	0	0
पूंजीगत पुर्जों की खपत (डी)	3379.26	3564.11	3759.06	3964.68	4181.55
कुल ओ एंड एम व्यय (ई = ए + बी + सी + डी)	**19329.02**	**20385.97**	**21500.72**	**22676.42**	**23916.42**

तदनुसार, माननीय आयोग से अनुरोध है कि वह 2024-29 की अवधि के लिए उपरोक्त ओएंडएम व्यय की अनुमति प्रदान किया जाए। 2024-29 के दौरान सुरक्षा व्यय, पूंजीगत पुर्जों की खपत और बीमा व्यय के कारण वास्तविक व्यय टैरिफ के ट्रू इंग अप करने के समय प्रस्तुत किया जाएगा।

ई. <u>कार्यशील पूंजी पर ब्याज</u>

कार्यशील पूंजी पर ब्याज की गणना विनियमन 34(1)(डी) के अनुसार मानक आधार पर और सीईआरसी टैरिफ विनियम, 2024 के विनियम 34(3) के अनुसार 01.04.2024 के संदर्भ दर पर की गई है।

10. केंद्रीय विद्युत विनियामक आयोग (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2024 के आधार पर 01.04.2024 से 31.03.2029 की अवधि के लिए तीस्ता-V पावर स्टेशन के संबंध में वार्षिक निश्चित शुल्क (एएफसी) निम्नानुसार है (अनुलग्नक-II का फॉर्म-1 देखें):

(₹ लाख में)

एएफसी घटक	**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
मूल्यह्रास	3344.52	4105.07	4423.21	4454.74	4455.51
ऋण पर ब्याज	688.51	1675.43	1867.18	1599.23	1806.80
इक्विटी पर रिटर्न	23709.57	24663.79	24980.15	24995.30	24996.06

(आरओई)					
कार्यशील पूंजी पर ब्याज	1245.58	1331.33	1391.64	1436.74	1495.50
प्रचालन एवं रखरखाव पर व्यय	19329.02	20385.97	21500.72	22676.42	23916.42
वार्षिक निश्चित शुल्क (एएफसी)	**48317.19**	**52161.58**	**54162.90**	**55162.43**	**56670.30**

11. वर्ष 2024-25 (टैरिफ अवधि 2024-29 का पहला वर्ष) के लिए 22,44,000/- रुपये की फाइलिंग फीस सीईआरसी (शुल्क का भुगतान) विनियम, 2012 और इसके संशोधनों के अनुसार पहले ही इलेक्ट्रॉनिक रूप से हस्तांतरित की जा चुकी है। सीईआरसी को पहले ही इसकी सूचना दे दी गई है। इसके अलावा, टैरिफ अवधि 2024-29 के शेष वर्षों के संबंध में फाइलिंग शुल्क याचिकाकर्ता द्वारा उपरोक्त सीईआरसी विनियम के अनुपालन में संबंधित वर्ष की 30 अप्रैल तक जमा किया जाएगा । तदनुसार, माननीय आयोग से अनुरोध है कि वह सीईआरसी टैरिफ विनियमन 2024 के विनियम 94(1) के अनुरूप लाभार्थियों से फाइलिंग शुल्क की प्रतिपूर्ति की अनुमति दे।

12. केंद्रीय विद्युत विनियामक आयोग (कारबार संचालन) विनियम, 2023 के अनुपालन में, याचिकाकर्ता तीस्ता-V पावर स्टेशन के संबंध में टैरिफ याचिका की सूचना समाचार पत्रों में प्रकाशित करेगा। इसके लिए प्रकाशन का प्रमाण अलग से प्रस्तुत किया जाएगा। माननीय आयोग से अनुरोध है कि वह सीईआरसी टैरिफ विनियम, 2024 के विनियम 94(1) के अनुरूप लाभार्थियों से प्रकाशन व्यय की वसूली की अनुमति प्रदान करें।

13. उपर्युक्त टैरिफ प्रस्ताव में किसी भी सरकार (केन्द्रीय/राज्य) और/या किसी अन्य स्थानीय निकाय/प्राधिकरण/विनियामक प्राधिकरण द्वारा विद्युत उत्पादन सहायक उपभोग (auxiliary

consumption) सहित अथवा किसी अन्य प्रकार के उपभोग जैसे कि विद्युत पारेषण, पर्यावरण संरक्षण, विद्युत/ऊर्जा की बिक्री या आपूर्ति, और/या उत्पादन स्टेशनों और/या पारेषण प्रणाली से संबद्ध इसके किसी भी प्रतिष्ठान के संबंध में लगाए गए/प्रभारित किए गए किसी भी वैधानिक कर, शुल्क, उपकर या अन्य प्रकार के अधिरोपण शामिल नहीं हैं।

14. एनएचपीसी द्वारा किसी भी माह में संबंधित प्राधिकारियों को उक्त करों/शुल्कों/उपकर/लेवी आदि के रूप में देय राशि, जैसा कि ऊपर उल्लेख किया गया है, प्रतिवादियों द्वारा वहन की जाएगी तथा एनएचपीसी को अतिरिक्त भुगतान किया जाएगा तथा प्रतिवादियों द्वारा उनके द्वारा देय वार्षिक क्षमता प्रभार के अनुपात में इसे देय किया जाएगा।

15. इसके अलावा, टैरिफ प्रस्ताव में सीईआरसी (अंतर- राज्यिक पारेषण प्रभारों हानियों हानियों की शेयरिंग) विनियम, 2020 और इसके संशोधनों तथा केंद्रीय विद्युत विनियामक आयोग (प्रादेशिक भार प्रेषण की फीस तथा प्रभार तथा अन्य सहबद्ध मामले) विनियम, 2024 और इसके संशोधनों के तहत PGCIL, POSOCO/ NLDC को भुगतान किए जाने वाले किसी भी ट्रांसमिशन/संचार/यूएलडीसी शुल्क को शामिल नहीं किया गया है। सीईआरसी टैरिफ विनियम, 2024 के विनियम 94 के अनुसार ये शुल्क लाभार्थियों से सीधे वसूल किए जाएँगे।

<u>भाग-सी: वित्त वर्ष 2022-23 और वित्त वर्ष 2023-24 के लिए कमी (Shortfall) का दावा</u>

1. सीईआरसी टैरिफ विनियम 2024 का विनियम 65(8) उत्पादक कंपनी को टैरिफ अवधि 2019-24 के लिए shortfall का दावा करने की अनुमति देता है, जिसे इस विनियम के विनियम 65(7) के अनुसार वसूल किए जाने वाले टैरिफ अवधि के दौरान वसूल नहीं किया जा सका है। विनियमों का प्रासंगिक अंश निम्नानुसार पुन: प्रस्तुत किया गया है:

"65. जल विद्युत उत्पादन स्टेशनों के लिए क्षमता प्रभार और ऊर्जा प्रभार की गणना और भुगतान:

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(7) यदि वर्ष के दौरान हाइड्रो उत्पादन स्टेशन की बिक्री योग्य अनुसूचित ऊर्जा (एक्स-बस) उत्पादन स्टेशन के नियंत्रण से आगे कारणों के लिए बिक्री योग्य डिजाइन ऊर्जा (एक्स-बस) से कम है, उत्पादन स्टेशन तत्काल आगामी वर्ष में डीएसएम ऊर्जा के लिए समायोजन के बाद छः बराबर ब्याजमुक्त मासिक किस्तों में ऊर्जा प्रभार में कमी की प्रत्यक्ष रूप से वसूली कर सकता है और टैरिफ अवधि के अंत तक ट्रूइंग अप के अधीन होगा।

परंतु यह कि ..... ।

(8) टैरिफ अवधि 2019-24 के दौरान बिक्री योग्य डिजाइन ऊर्जा (एक्स-बस) से कम रही बिक्री योग्य अनुसूचित ऊर्जा (एक्स-बस) के कारण ऊर्जा प्रभारों में कोई कमी, जो उत्पादन स्टेशन के नियंत्रण से बाहर थी और जिसे उक्त टैरिफ अवधि के दौरान वसूल नहीं किया जा सका, इस विनियम के खंड (7) के अनुसार वसूल की जाएगी ।

2. सीईआरसी टैरिफ विनियम 2024 की अधिसूचना तक एनएचपीसी ने सीईआरसी टैरिफ विनियम 2019 के विनियम 44(7) के अनुरूप वित्त वर्ष 2019-20, वित्त वर्ष 2020-21 और वित्त वर्ष 2021-22 के लिए shortfall की याचिकाएं दायर की हैं। हालांकि, सीईआरसी टैरिफ विनियम 2024 की अधिसूचना तक वित्त वर्ष 2022-23 और वित्त वर्ष 2023-24 के लिए shortfall याचिकाएं सीईआरसी में दायर नहीं की जा सकीं क्योंकि वित्त वर्ष 2022-23 और वित्त वर्ष 2023-24 के लिए अंतिम आरईए जारी नहीं किया गया था।

3. इसलिए, एनएचपीसी ने विनियम 65(8) और 65(7) के अनुरूप एनएचपीसी के कुछ पावर स्टेशनों के लिए सितंबर 2024 के महीने में वित्त वर्ष 2022-23 के लिए ऊर्जा शुल्क में shortfall का बिल जारी किया है। वर्तमान में, वित्त वर्ष 2023-24 के लिए अंतिम (final) आरईएए प्राप्त न होने के कारण वित्त वर्ष 2023-24 में shortfall का बिल आज तक नहीं जारी किया गया है। वित्त वर्ष 2023-24 के लिए अंतिम आरईएए प्राप्त होने पर, एनएचपीसी संबंधित पावर स्टेशन के लिए वित्त वर्ष 2023-24 के लिए ऊर्जा शुल्क में shortfall का बिल जारी करेगा। Final REA प्राप्त होने के बाद ऊर्जा शुल्क में shortfall को सीईआरसी टैरिफ विनियमन 2024 के विनियमन 65(8) और 65(7) के अनुसार ट्रूड अप किया जाएगा और इस संबंध में विस्तृत प्रस्तुति (detail submission) तत्काल याचिका में अतिरिक्त जानकारी के रूप में की जाएगी।

<u>प्रार्थना</u>

भाग-ए: 2019-24 की अवधि के लिए टैरिफ का ट्रूइंग अप

माननीय आयोग से अनुरोध है कि कृपया निम्न का अनुमति प्रदान करने की कृपा करें:

1. केंद्रीय विद्युत विनियामक आयोग (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2019 के विनियम-13 के अनुसार दिनांक 01.04.2019 से 31.03.2024 की अवधि के लिए तीस्ता-V पावर स्टेशन के टैरिफ में संशोधन हेतु अनुमति प्रदान करें ।

2. जैसा कि ऊपर **पैरा-7 (भाग-ए)** में उल्लिखित है, ऐसे अतिरिक्त पूंजीगत व्यय की कृपया अनुमति प्रदान करें, जिन्हें सीईआरसी के दिनांक 19.01.2024 के आदेश द्वारा अनुमति नहीं दी गई थी, लेकिन 2019-24 के दौरान साइट विशिष्ट की आवश्यकताओं के कारण खर्च किए गए थे।

3. उपरोक्त **पैरा-7 (भाग-ए)** में उल्लिखित ऐसे अतिरिक्त पूंजीगत व्यय की अनुमति प्रदान करें, जिन्हें सीईआरसी के सीईआरसी विनियम 2019 के विनियम-26 के अंतर्गत संयंत्र के सफल और कुशल संचालन के लिए आवश्यक समझा गया था ।

4. उपरोक्त **पैरा-8 (भाग-ए)** में उल्लिखित टैरिफ के प्रयोजन के लिए छोटी परिसंपत्तियों, औजारों और उपकरणों, फर्नीचर, कंप्यूटर आदि की प्रकृति वाली वस्तुओं से संबंधित प्रविष्टियों के बहिष्करण (exclusion) करने की अनुमति प्रदान करें।

5. उपरोक्त पैरा-9 (भाग-ए) में उल्लिखित मध्यस्थता मामले (भारत सरकार की "विवाद से विश्वास (संविदात्मक विवाद) योजना") के दावे की अनुमति दें।

6. सीईआरसी विनियम, 2019 के विनियम 76 (शिथिल करने की शक्ति) और विनियम 77 (कठिनाई को दूर करने की शक्ति) के तहत सीईआरसी के मानदंडों की सीमा में छूट के तहत **पैरा-10 (भाग-ए)** में उल्लिखित अतिरिक्त पूंजीकरण (बीमा दावे से संबंधित) की अनुमति प्रदान करें ।

7. **पैरा-6 (भाग-ए)** में किए गए दावा के अनुसार शुद्ध अतिरिक्त पूंजीकरण की अनुमति प्रदान करें ।

8. **पैरा-13 (ए) (भाग-ए)** में उल्लिखित के अनुसार 2019-24 की अवधि के लिए 'प्रभावी कर' इक्विटी पर रिटर्न (आरओई) की सकल दर के आधार पर ट्रूइंग अप करने की अनुमति प्रदान करें ।

9. **पैरा-13(डी)(भाग-ए)** में उल्लिखित अनुसार 2019-24 की अवधि के दौरान ओ एंड एम व्यय की अनुमति दें।

10. तीस्ता-V पावर स्टेशन के वार्षिक नियत लागत (एएफसी) की गणना और दावा क्रमशः वित्त वर्ष 2019-20, 2020-21, 2021-22, 2022-23 और 2023-24 के लिए **₹54389.27 लाख**, **₹53846.56 लाख , ₹42360.26 लाख , ₹46478.55 लाख** और **₹47988.05 लाख** रुपये किया गया है, जैसा कि ऊपर **पैरा-14 (भाग-ए)** में उल्लिखित है । माननीय आयोग कृपया उपरोक्त एएफसी की अनुमति दे। दावा किए गए एएफसी और याचिका 298/जीटी/2020 में सीईआरसी के आदेश दिनांक 31.03.2024 द्वारा अनुमत एएफसी के बीच के अंतर को सीईआरसी (टैरिफ के निबंधन और शर्तें) विनियम, 2019 के विनियम 13(4) और इसके बाद के संशोधनों में निर्दिष्ट तरीके से प्रतिवादियों से वसूल / वापस करने की अनुमति प्रदान करें।

11. जैसा कि ऊपर **पैरा-15 से 18 (भाग-ए)** में उल्लेख किया गया है कि एनएचपीसी को प्रतिवादियों को लेवी, कर, शुल्क, उपकर, प्रभार, फीस आदि, यदि कोई है के लिए बिल करने की अनुमति प्रदान करें।

<u>भाग-बी: 2024-29 की अवधि के लिए टैरिफ याचिका</u>

माननीय आयोग से अनुरोध है कि कृपया निम्न का अनुमति प्रदान करने की कृपा करें:

12. केंद्रीय विद्युत विनियामक आयोग (टैरिफ के निबंधन और शर्तें) विनियम, 2024 के विनियम-10 के साथ पठित विद्युत अधिनियम, 2003 की धारा 62(1)(ए) के अंतर्गत 01.04.2024 से 31.03.2029 की अवधि के लिए तीस्ता-V पावर स्टेशन के टैरिफ की अनुमति प्रदान करें ।

13. **पैरा-5 (भाग-बी)** में दावा के अनुसार 2024-29 की अवधि के लिए शुद्ध अतिरिक्त पूंजीकरण की अनुमति प्रदान करें ।

14. उपरोक्त पैरा-6(ए) (भाग-बी) में उल्लिखित मध्यस्थता मामले (भारत सरकार की "विवाद से विश्वास II (संविदात्मक विवाद) योजना") के दावे की अनुमति दें।

15. **पैरा-6 बी और पैरा-7 [भाग-बी**] में उल्लिखित मध्यस्थता मामले के दावों को सीईआरसी टैरिफ विनियम, 2024 के विनियम, 102 (शिथिल करने की शक्ति) और विनियम, 103 (कठिनाई दूर करने की शक्ति) के तहत सीईआरसी के मानदंडों की सीमा में छूट के तहत अनुमति प्रदान करें ।

16. **पैरा-9(डी) (भाग-बी)** में दावा के अनुसार प्रचालन एवं रखरखाव व्यय (ओ एंड एम व्यय) की अनुमति प्रदान करें ।

17. जैसा कि ऊपर **पैरा-10 (भाग-बी)** में बताया गया है, 2024-29 की अवधि के लिए तीस्ता-V पावर स्टेशन का वार्षिक निश्चित शुल्क (एएफसी) **₹48317.19 लाख, ₹52161.90 लाख, ₹54162.90 लाख, ₹55162.43 लाख और ₹56670.30 लाख** क्रमशः वित्तीय वर्ष 2024-25, 2025-26 2026-27, 2027-28, और 2028-29 के लिए निर्धारित किया गया है।, माननीय आयोग कृपया इन एएफसी को अनुमति दे। दावा किए गए एएफसी और सीईआरसी द्वारा 19.01.2024 के आदेश (2023-24 की अवधि के लिए) के तहत अनुमत एएफसी के बीच के अंतर को केन्द्रीय विद्युत विनियामक आयोग (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2024 के विनियम 10(6) और उसके बाद के संशोधनों में निर्दिष्ट तरीके से प्रतिवादियों से वसूलने/वापस करने की अनुमति प्रदान करें ।

18. **पैरा-11 [भाग-बी]** में उल्लिखित के अनुसार इस याचिका के दाखिल करने के शुल्क की प्रतिपूर्ति की अनुमति प्रदान करें ।

19. **पैरा-12 [भाग-बी]** में उल्लिखित अनुसार टैरिफ याचिका में नोटिस के प्रकाशन पर किए गए व्यय की प्रतिपूर्ति की अनुमति प्रदान करें ।

20. जैसा कि ऊपर **पैरा-13 से 15 (भाग-बी)** में उल्लिखित है कि एनएचपीसी को प्रतिवादियों को उपकर, कर, शुल्क, उपकर, ट्रांसमिशन प्रभार, फीस आदि, यदि कोई हो, के लिए बिल जारी करने की अनुमति प्रदान करें।

21. इस प्रकार के अन्य तथा अग्रिम आदेश पारित करने का अनुरोध किया जाता है जो मामले के तथ्यों और परिस्थितियों के अनुसार उचित समझे जाएं।

एनएचपीसी लिमिटेड
के माध्यम से

(अजय श्रीवास)
महाप्रबंधक (वाणिज्य)

स्थान : फरीदाबाद
तारीख :28.11.2024

घोषणा

उपर्युक्त याचिकाकर्ता सत्यनिष्ठा से घोषणा करते हैं कि कोई भी महत्वपूर्ण जानकारी छिपाई या दबाई नहीं गई है तथा आगे यह भी घोषणा करते हैं कि संलग्नक तथा सामग्री कागजातों का टाइप किया हुआ सेट, जिस पर भरोसा किया गया है तथा जिसे याचिका के साथ दाखिल किया गया है, मूल प्रतियों की सही प्रतियां हैं/मूल प्रतियों का उचित प्रतिनिधित्व हैं/उनका सही अनुवाद है।

28 नवम्बर 2024 को फ़रीदाबाद में सत्यापित किया गया।

एनएचपीसी लिमिटेड

के माध्यम से

(अजय श्रीवास)

महाप्रबंधक (वाणिज्यिक)

माननीय केंद्रीय विद्युत विनियामक आयोग, नई दिल्ली के समक्ष

याचिका संख्या..... /जीटी/2024

<u>इस मामले में</u> :

विद्युत अधिनियम, 2003 की धारा 62(1) (ए) और 79(1)(ए) और केन्द्रीय विद्युत विनियामक आयोग (कारोबार संचालन) विनियम, 2023 के विनियम 15(1)(ए), 18, 23 और केन्द्रीय विद्युत विनियामक आयोग (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2019 के विनियम 13, 25,26,31(3), 34(3) , 35(2) के तहत **तीस्ता-V पावर स्टेशन** के संबंध में टैरिफ अवधि 2019-24 हेतु टैरिफ के ट्रूइंग अप हेतु याचिका ।

और इस मामले में :

विद्युत अधिनियम, 2003 की धारा 62(1) (ए) और 79(1)(ए) और और केन्द्रीय विद्युत विनियामक आयोग (कारोबार संचालन) विनियम, 2023 के विनियम 15(1)(ए), 18, 23 और केन्द्रीय विद्युत विनियामक आयोग (टैरिफ के निबन्धन एवं शर्तें) विनियम, 2024 के विनियम 9(2), 10(1), 12, 25, 26,36 (2), 65(7), 65(8),91 और अन्य प्रासंगिक विनियमों के तहत **तीता-V पावर स्टेशन** के 2024-29 की अवधि के लिए टैरिफ के निर्धारण हेतु याचिका ।

याचिकाकर्ता:

एनएचपीसी लिमिटेड,
(भारत सरकार का नवरत्न उद्यम)
एनएचपीसी कार्यालय परिसर, सैक्टर-33,
फरीदाबाद (हरियाणा) - 121 003.

प्रतिवादी (गण):

पश्चिम बंगाल राज्य विद्युत वितरण निगम लिमिटेड
विद्युत भवन (8वीं मंजिल), ब्लॉक-डीजे, सेक्टर-2,
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इ-मेल:- **cereg.wbsedcl@gmail.com**
फ़ोन:- **8981131572**

.....व 06 अन्य

याचिका की पुष्टि करने वाला हलफनामा

मैं, अजय श्रीवास पुत्र श्री वी.पी. श्रीवास, आयु 52 वर्ष, महाप्रबंधक (वाणिज्यिक), एनएचपीसी लिमिटेड, निवासी फरीदाबाद, एतद्द्वारा सत्यनिष्ठा से प्रतिज्ञा करता हूँ और निम्नलिखित बताता हूँ:-

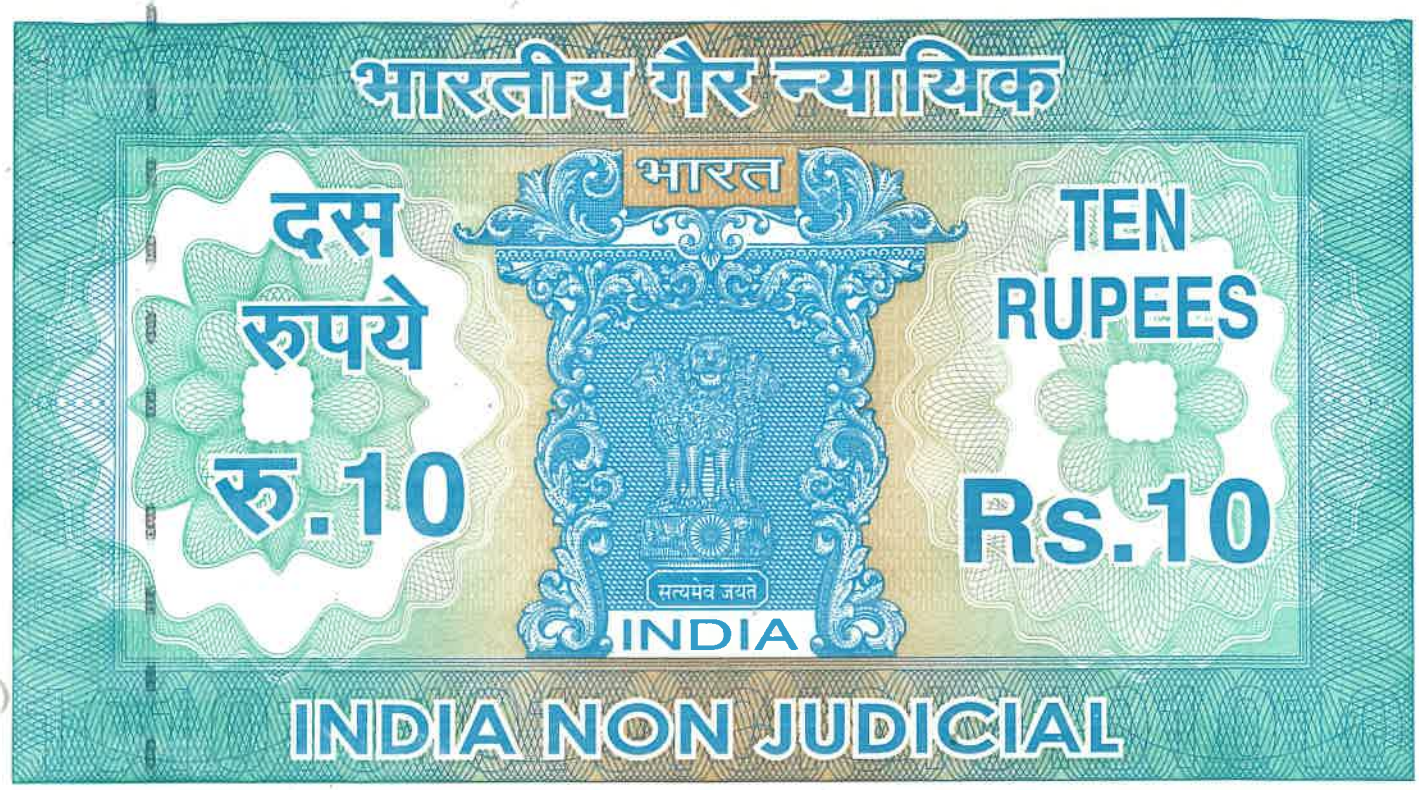
1. यह कि अभिसाक्षी याचिकाकर्ता का प्राधिकृत अधिकारी है तथा मामले के तथ्यों और परिस्थितियों से अच्छी तरह परिचित है और इसलिए यह शपथपत्र देने के लिए सक्षम है।
2. विद्युत अधिनियम, 2003 की धारा 62(1)(ए) के अंतर्गत संलग्न याचिका मेरे द्वारा दायर की जा रही है और इसकी विषय-वस्तु मेरे सर्वोत्तम ज्ञान और विश्वास के अनुसार सत्य और सही है।
3. याचिका में उल्लिखित पैराए कार्यकारी सारांश, दावों का सारांश, भाग-ए 2019-24 की अवधि के लिए ट्रू उप, भाग-बी 2024-29 की अवधि के लिए याचिका और भाग-सी के तथ्य मेरे व्यक्तिगत ज्ञान, विश्वास और कार्यालय में रखे गए रिकॉर्ड के आधार पर सत्य और सही है।
4. याचिका के साथ संलग्न अनुलग्नक सही हैं तथा संबंधित मूल प्रतियों की सच्ची प्रतियां हैं।
5. यह कि अभिसाक्षी ने विवाद के विषय के संबंध में किसी अन्य फोरम या न्यायालय के समक्ष कोई अन्य याचिका या अपील दायर नहीं की है।

साक्षी

सत्यापन

आज दिनांक 28 नवंबर 2024 को फरीदाबाद में सत्यापित किया गया कि मेरे उपरोक्त शपथ पत्र की विषय-वस्तु मेरी जानकारी के अनुसार सत्य एवं सही है तथा इसका कोई भी भाग झूठा नहीं है तथा इसमें कोई भी महत्वपूर्ण तथ्य छिपाया नहीं गया है।

साक्षी



हरियाणा HARYANA 56AA 345266

BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION, NEW DELHI

IN THE MATTER OF:

Petition under Section 62(1) (a) & 79(1)(a) of the Electricity Act, 2003 and Regulations 15(1)(a), 18, 23 of the CERC (Conduct of Business) Regulations, 2023, and Regulation 13, 25,26,31(3), 34(3), 35(2) of CERC (Terms and Conditions of Tariff) Regulations, 2019 for truing up of tariff for the period 2019-24 in respect of **Teesta-V Power Station.**

AND IN THE MATTER OF:

Petition under Section 62(1) (a) & 79(1)(a) of the Electricity Act, 2003 and Regulations 15(1)(a), 18, 23 of the CERC (Conduct of Business) Regulations, 2023, and Regulation 9(2), 10(1), 12, 25, 26,36 (2), 65(7) , 65(8), 91 & other relevant Regulations of CERC (Terms and Conditions of Tariff) Regulations, 2024 for determination of tariff for the period 2024-29 in respect of **Teesta-V Power Station**.

PETITIONER

NHPC Limited,
(A Govt. of India Navratna Enterprise)
NHPC Office Complex, Sector-33,
Faridabad (Haryana) - 121 003.

RESPONDENT

West Bengal State Electricity Distribution Company Limited
Bidyut Bhawan (8th Floor), Block-DJ, Sector-II
Salt Lake, Kolkata – 700 091
E-Mail:- **cereg.wbsedcl@gmail.com**
Mobile No:- **8981131572**

- 06 Others

Jagadeep Paul
Advocate
Distt. Faridabad
Haryana (INDIA)
Regn. No. 2072
AUTHORISED BY GOVT. OF INDIA

AFFIDAVIT VERIFYING THE PETITION

I, Ajay Shrivas S/o Sh. V.P. Shrivas aged 52 years working as General Manager (Commercial), NHPC Limited, R/O Faridabad do hereby solemnly affirm and state as follows:

1. That the deponent is the authorized representative of Petitioner, and is well conversant with the facts and the circumstances of the case and therefore competent to swear this affidavit.

2. That the accompanying Petition under Section 62(1)(a) of the Electricity Act, 2003, is being filed by me and the contents of the same are true and correct to the best of my knowledge and belief.

3. That the contents of Paras in Executive summary, Summary of Claims , Part-A Truing up for the period 2019-24, Part-B Petition for the period 2024-29 and Part-C as mentioned in the Petition are true and correct based on the my personal knowledge, belief and records maintained in the office.

4. That the annexures annexed to the Petition are correct and true copies of the respective originals.

5. That the Deponent has not filed any other Petition or Appeal before any other forum or court of law with respect to the subject matter of the dispute.

DEPONENT

VERIFICATION

Solemnly affirmed at Faridabad on the day of ..... November, 2024 that the contents of the above affidavit are true to my knowledge, no part of it is false and nothing material has been concealed there from.

DEPONENT

IDENTIFIED BEFORE ME

I Know the Deponent and He/She Signed Pnt. His/Her Thumb Impression in my Presence.

NOTARY Appointed by Govt. of India

ATTESTED AS IDENTIFIED

Notary Faridabad (Haryana)

28 NOV 2024 49

Ref. No. NH/Comml./Tariff/2023/ Date: 28.12.2023

Authority Letter

I, R.P. Goyal, S/o Sh. Ram Kishore Goyal working as Director (Finance), NHPC Ltd., NHPC Office Complex, Sector-33, Faridabad, Haryana, 121003, hereby authorize following officials of Commercial Division:

1. Sh. Ajay Shrivas, General Manager (Comml.)
2. Sh. Onkar Yadav, General Manager (Comml.)
3. Sh. Ranjeet Thakur, General Manager (Comml.)

To do all or any of the acts or things hereinafter mentioned below:

1. To institute, defend, argue and conduct petitions / Appeal, sign and verify petitions, written statements, written submissions and to file the same before the Central Electricity Regulatory Commission / State Electricity Regulatory Commission / Appellate Tribunal For Electricity.
2. To appear, act and plead before the Central Electricity Regulatory Commission / State Electricity Regulatory Commission.
3. To compromise, compound or withdraw cases filed before the Central Electricity Regulatory Commission / State Electricity Regulatory Commission / Appellate Tribunal For Electricity.
4. To file petitions / Appeals or affidavits before the Central Electricity Regulatory Commission / State Electricity Regulatory Commission / Appellate Tribunal For Electricity and to obtain the copies of documents, papers, records etc.
5. To apply for the inspection of the records of the proceedings of the Central Electricity Regulatory Commission / State Electricity Regulatory Commission / Appellate Tribunal For Electricity.
6. To issue notices and accept service of any summons, notices or orders issued by the Central Electricity Regulatory Commission / State Electricity Regulatory Commission / Appellate Tribunal For Electricity.
7. To sign the appeals, petition etc. arising out of any summons, notices or orders issued by the Central Electricity Regulatory Commission / State Electricity Regulatory Commission / Appellate Tribunal For Electricity on behalf of the Company.

NHPC LIMITED एनएचपीसी N·H·P·C FARIDABAD

Contd/-2

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8. To sign Rejoinders, Replies, Interlocutory Applications, Written Submission, RoP Compliance in response to any summons, notices or orders issued by the Central Electricity Regulatory Commission / State Electricity Regulatory Commission / Appellate Tribunal For Electricity.

9. To take all such actions as may be necessary in the case.

10. Authority Letter no. NH/Comml./Tariff/315/2022 dated 14.03.2022 is superseded.

29/11/22

(R.P. Goyal)
Director (Finance)

आर. पी. गोयल / R. P. GOYAL
निदेशक (वित्त) / Director (Finance)
एन एच पी सी लिमिटेड / NHPC Limited
(भारत सरकार का उद्यम / A Govt. of India Enterprise)
सैक्टर–33, फरीदाबाद / Sector-33, Faridabad

The Specimen signature of

Sh. Ajay Shrivas _____

_____

Sh. Onkar Yadav _____

_____

Sh. Ranjeet Thakur _____

_____

NHPC LIMITED एन एच पी सी NHPC FARIDABAD

29/11/2022

(R.P. Goyal)
Director (Finance)
आर. पी. गोयल / R. P. GOYAL
निदेशक (वित्त) / Director (Finance)
एन एच पी सी लिमिटेड / NHPC Limited
(भारत सरकार का उद्यम / A Govt. of India Enterprise)
सैक्टर–33, फरीदाबाद / Sector-33, Faridabad

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद-121 003, हरियाणा
Regd.Office:NHPC Office Complex, Sector-33, Faridabad-121 003, Haryana
CIN : L40101HR1975GOI032564;Website : www.nhpcindia.com
E-mail: webmaster@nhpc.nic.in; EPABX No. : 0129-2588110/2588500

FORM- 1

Summary of Tariff

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station
Place (Region / District / State) : Eastern /Sikkim

(Rs. Lakh)

Sl. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1.1	Depreciation	14,152.12	14,188.62	14,230.70	2,705.58	2,711.46	2,792.43
1.2	Interest on Loan	1,742.21	1,347.06	407.71	0.00	0.00	12.34
1.3	Return on Equity[1]	23,846.12	22,692.74	22,908.94	22,826.59	26,165.40	26,697.70
1.4	Interest on Working Capital	1,507.61	1,225.73	1,144.65	937.68	1,008.21	1,192.23
1.5	O & M Expenses	10,732.07	14,935.13	15,154.56	15,890.42	16,593.48	17,293.34
	Total	**51,980.13**	**54,389.27**	**53,846.56**	**42,360.26**	**46,478.55**	**47,988.05**

Note
1: Details of calculations, considering equity as per regulation, to be furnished.

Note :-
*Allowed AFC during FY2018-19, vide order dtd.19-Jan-2024 in Petition no. 298/GT/2020.

For S. Jaykishan
Chartered Accountants
FRN : 309005E

CA Ritesh Agarwal
Partner
M.No. 062410
UDIN: 24062410BKCYTR9406

S. JAYKISHAN Kolkata Chartered Accountants

For NHPC Limited

(Ajay Shrivas)
General Manager (Comml.)

NHPC LIMITED FARIDABAD

FORM-1(I)

Name of the Petitioner : NHPC Limited
Name of the Generating Station :Teesta-V Power Station

Statement showing claimed capital cost-(A+B)

(Rs. Lakh)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost*	**2,77,727.93**	2,79,125.18	2,79,269.93	2,79,427.05	2,79,546.57
2	Add : Addition during the year / period	129.60	162.31	141.77	34.47	4,361.54
3	Less : De-capitalisation during the year / period	8.59	17.56	45.14	9.03	0.00
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	1,276.24	0.00	60.49	94.08	9.69
6	**Closing Capital Cost**	**2,79,125.18**	**2,79,269.93**	**2,79,427.05**	**2,79,546.57**	**2,83,917.80**
7	**Average Capital Cost**	**2,78,426.55**	**2,79,197.56**	**2,79,348.49**	**2,79,486.81**	**2,81,732.19**

Statement showing claimed capital cost eligible for RoE at normal rate (A)

Sl.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost*	**2,77,727.93**	2,79,016.63	2,79,105.61	2,79,156.16	2,79,239.75
2	Add : Addition during the year / period	21.05	106.53	55.34	0.00	4,356.65
3	Less : De-capitalisation during the year / period	8.59	17.56	45.14	9.03	0.00
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	1,276.24	0.00	40.35	92.62	6.41
6	**Closing Capital Cost**	**2,79,016.63**	**2,79,105.61**	**2,79,156.16**	**2,79,239.75**	**2,83,602.81**
7	**Average Capital Cost**	**2,78,372.28**	**2,79,061.12**	**2,79,130.88**	**2,79,197.96**	**2,81,421.28**

Statement showing claimed capital cost eligible for RoE at Weighted average rate of interest on actual loan portfolio (B)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost*	0.00	108.54	164.33	270.89	306.82
2	Add : Addition during the year / period	108.54	55.78	86.42	34.47	4.89
3	Less : De-capitalisation during the year / period	0.00	0.00	0.00	0.00	0.00
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	0.00	0.00	20.14	1.46	3.28
6	**Closing Capital Cost**	**108.54**	**164.33**	**270.89**	**306.82**	**314.99**
7	**Average Capital Cost**	**54.27**	**136.44**	**217.61**	**288.85**	**310.90**

Note:- * Closing capital cost (Rs.277727.93 Lakh) allowed by CERC during FY2018-19 in order dtd. 19.01.2024 in Petition no. 298/GT/2020 has been considered Opening capital cost as on 01.04.2019

For S. Jaykishan
Chartered Accountants

Ritesh Agarwal

Partner

S. JAYKISHAN Kolkata Chartered Accountants

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

FORM-1(II)

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

Statement showing Return on Equity at Normal Rate

(Rs. in Lakh)

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Gross Opening Equity (Normal)	1,13,502.11	1,13,887.77	1,13,911.98	1,13,920.80	1,13,944.64
2	Less:Adjustment in Equity	0.00	0.00	0.00	0.00	0.00
3	Adjustment during the year	0.00	0.00	0.00	0.00	0.00
4	Net Opening Equity (Normal)	1,13,502.11	1,13,887.77	1,13,911.98	1,13,920.80	1,13,944.64
5	Add : Increase in equity due to addition during the year/period	6.32	31.96	16.60	0.00	1,307.00
6	Less : Decrease due to de-capitilization during the year/period	3.53	7.75	19.88	3.95	0.00
7	Less:Decrease due to reversal during the year/period	0.00	0.00	0.00	0.00	0.00
8	Add: Increase due to discharge during the year/period	382.87	0.00	12.11	27.79	1.92
9	Net closing Equity(Normal)	**1,13,887.77**	**1,13,911.98**	**1,13,920.80**	**1,13,944.64**	**1,15,253.56**
10	Average Equity (Normal)	**1,13,694.94**	**1,13,899.87**	**1,13,916.39**	**1,13,932.72**	**1,14,599.10**
11	Rate of ROE	19.958%	20.110%	20.032%	22.956%	23.286%
12	**Total ROE**	**22691.24**	**22905.26**	**22819.73**	**26154.40**	**26685.55**

Statement showing Return on Equity at Weighted Average Rate of Interest on Actual Loan Portfolio

Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Gross Opening Equity [pertaining to Proviso to Regulation 30(2)]	0.00	32.56	49.30	81.27	92.05
2	Less:Adjustment in Equity	0.00	0.00	0.00	0.00	0.00
3	Adjustment during the year	0.00	0.00	0.00	0.00	0.00
4	Net Opening Equity (Normal)	0.00	32.56	49.30	81.27	92.05
5	Add : Increase in equity due to addition during the year/period	32.56	16.73	25.93	10.34	1.47
6	Less : Decrease due to de-capitilization during the year/period	0.00	0.00	0.00	0.00	0.00
7	Less:Decrease due to reversal during the year/period	0.00	0.00	0.00	0.00	0.00
8	Add: Increase due to discharge during the year/period	0.00	0.00	6.04	0.44	0.98
9	Net closing Equity [pertaining to Proviso to Regulation 30(2)]	**32.56**	**49.30**	**81.27**	**92.05**	**94.50**
10	Average Equity [pertaining to Proviso to Regulation 30(2)]	**16.28**	**40.93**	**65.28**	**86.66**	**93.27**
11	Rate of ROE (weighted average rate of interest on actual loan portfolio)	9.216%	8.971%	10.501%	12.696%	13.027%
12	**Total ROE**	**1.50**	**3.67**	**6.86**	**11.00**	**12.15**

Note: 1. Adjustment of equity as per Proviso to Regulation 18(3) of 2019 Tariff Regulations
Note: 2. With respect to Equity infusion, the Generating Company is required to substantiate with supporting documents such as board resolution, balance sheet/ reconciliation statement with balance sheet.

Note :- (a) Closing equity (Rs.113502.11 Lakh) allowed during FY2018-19, vide order dtd.19-Jan-2024 in Tariff Petition 298/GT/2020 has been considered as opening equity for FY2019-20.

(b) The capital cost and equity as on COD as allowed by CERC in order dtd. 05.01.2010 in petition no. 132/2009 has been considered for decrease in equity on account of de-capitalization of asset capitalized as on COD.

For S. Jaykishan
Chartered Accountants

Ritesh Aggarwal

Partner

S. JAYKISHAN Kolkata Chartered Accountants

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For NHPC Limited

General Manager (Commrl.)

NHPC LIMITED FARIDABAD

FORM- 2

Details of COD, Type of hydro station, Normative Annual Plant Availability Factor(NAPAF) & Other normative parameters considered for tariff calculation

Name of the Petitioner: NHPC LIMITED
Name of the Generating Station: TEESTA-V POWER STATION

	Particulars	Unit	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	1	2	3	4	5	6	7	8
1	Installed Capacity	MW	510	510				
2	Free power to home state	%	12	12				
3	Date of commercial operation (actual/anticipated)							
	Unit-1		10.04.2008	10.04.2008				
	Unit-2		01.03.2008	01.03.2008				
	Unit-3		03.04.2008	03.04.2008				
4	Type of Station							
	a) Surface/underground		Underground	Underground				
	b) Purely ROR/ Pondage/Storage		ROR with limited pondage	ROR with limited pondage				
	c) Peaking/non-peaking		Peaking	Peaking				
	d) No. of hours of peaking		4.3	4.3				
	e) Overload capacity(MW) & period		10% Overload	10% Overload				
5	Type of excitation							
	a) Rotating exciters on generator		NA					
	b) Static excitation		Static	Static				
6	Design Energy (Annual)[1]	GWh	2572.67	2572.67				
7	Auxiliary Consumption including Transformation losses	%	1.2	1.2				
8	Normative Plant Availability Factor (NAPAF)		85	87				
9.1	Maintenance Spares for WC	% of O&M	15	15				
9.2	Receivables for WC	in Months	1.5	1.5				
9.3	Base Rate of Return on Equity	%	16.50%	16.50%	16.50%	16.50%	16.50%	16.50%
9.4	Base Rate of Return on Equity on Add. Capitalization*		5.61%	7.619%	7.360%	8.650%	9.126%	9.231%
9.5	Tax Rate(MAT)[2]	%	21.549%	17.472%	17.472%	17.472%	34.944%	34.944%
9.5	Effective Tax Rate[4]	%	22.157%	17.328%	17.952%	17.630%	28.122%	29.142%
9.6	One-year SBI MCLR + 350 basis point as on 01.04.2019 [3]	%	13.50%	12.05%	11.25%	10.50%	10.50%	12.00%

1. Month wise 10-day Design energy figures to be given separately with the petition.
2. Tax rate applicable to the company for the year FY 2018-19 should also be furnished.
3. Mention relevant date
4. Effective tax rate is to be computed in accordance with Regulation 25 i.e. actual tax (or advance tax)/gross income, where gross income refers the profit before tax.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

FORM- 3

Salient Features of Hydroelectric Project

Name of the Petitioner: NHPC Limited
Name of the Generating Station: TEESTA-V POWER STATION

1. Location	
State/Distt.	Sikkim/ East Sikkim
River	Teesta
2. Diversion Tunnel	
Size, shape	12.2 m dia, Horse Shoe (2 nos)
Length (M)	473m & 610m
3. Dam	
Type	Concrete Gravity Dam
Maximum dam height (M)	88.6m
4. Spillway	
Type	Ogee shaped with gated sluice
Crest level of spillway (M)	EL. 540.00m
5. Reservoir	
Full Reservoir Level (FRL) (M)	EL. 579.00m
Minimum Draw Down Level (MDDL) (M)	EL. 568.00m
Live storage (MCM)	6.3 Mm^3
6. De-silting Chamber	
Type	Dufour type
Number and Size	3 nos, 19.7mx24.5mx250m each
Particle size to be removed (mm)	90% of 0.2 mm and above
7. Head Race Tunnel	
Size and type	Main HRT- 9.5m dia, Branch HRT-5.5m & 7.8m
Length (M)	17.2 km
Design discharge (Cumecs)	292.37 Cumecs
8. Surge Shaft	
Type	Semi underground
Diameter (M)	30m
Height (M)	93m
9. Penstock/Pressure shafts	
Type	Steel lined (3 nos.)
Diameter & Length (M)	4.7m, 304m each
10. Power House	
Installed capacity (No of units x MW)	3x170 MW = 510 MW
Type of turbine	Vertical Francis
Rated Head (M)	197 m
Rated Discharge (Cumecs)	97.46 per unit (292.37 $m^{3/}$ sec for 3 units)
Head at Full Reservoir Level (M)	200 m
Head at Minimum Draw down Level (M)	189 m
MW Capability at FRL	510 MW
MW Capability at MDDL	510 MW
11. Tail Race Tunnel/Channel	
Diameter (M) , shape	6m dia, D-shaped (3 nos.)
Length (M)	165m, 175m and 185 m
Minimum tail water level (M)	EL. 360.00 m (with three units in operation)
12. Switchyard	
Type of Switch gear	GIS
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	2

Note: Specify limitation on generation during specific time period(s) on account of restrictions on water use due to irrigation, drinking water, industrial, environmental considerations etc.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

FORM- 4

Details of Foreign loans

(Details only in respect of loans applicable to the project under petition)

Name of the Petitioner NHPC Limited
Name of the Generating Station Teesta-V Power Station
Exchange Rate at COD
Exchange Rate as on 31.03.2019

Sl.	Financial Year (Starting from COD)	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Date	Amount (Foregin Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)
	Currency1 [1]												
A 1	At the date of Drawl [2]												
2	Scheduled repayment date of principal												
3	Scheduled payment date of interest												
4	At the end of Financial year												
B	In case of Hedging [3]												
1	At the date of hedging												
2	Period of hedging												
3	Cost of hedging												
	Currency2 [1]												
A 1	At the date of Drawl [2]												
2	Scheduled repayment date of principal												
3	Scheduled payment date of interest												
4	At the end of Financial year												
B	In case of Hedging [3]												
1	At the date of hedging												
2	Period of hedging												
3	Cost of hedging												
	Currency3 [1] **& so on**												
A 1	At the date of Drawl [2]												
2	Scheduled repayment date of principal												
3	Scheduled payment date of interest												
4	At the end of Financial year												
B	In case of Hedging [3]												
1	At the date of hedging												
2	Period of hedging												
3	Cost of hedging												

NOT APPLICABLE

1. Name of the currency to be mentioned e.g. US$, DM, etc.
2. In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given
3. Furnish details of hedging, in case of more than one hedging during the year or part hedging, details of each hedging are to be given
4. Tax (such as withholding tax) details as applicable including change in rates, date from which change effective etc. must be clearly indicated.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

FORM- 4A

Details of Foreign Equity

(Details only in respect of Equity infusion if any applicable to the project under petition)

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station
Exchange Rate on date/s of infusion :

Sl.	Financial Year	Year 1				Year 2				Year 3 and so on			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		Date	Amount (Foregin Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Relevant Exchange Rate	Amount (Rs. Lakh)
	Currency1 [1]												
A 1	At the date of infusion [2]												
2													
3													
	Currency2 [1]												
A 1	At the date of infusion [2]												
2													
3													
	Currency3 [1]												
A 1	At the date of infusion [2]												
2													
3													
	Currency4 [1] & so on												
A 1	At the date of infusion [2]												
2													
3													

NOT APPLICABLE

1. Name of the currency to be mentioned e.g. US$, DM, etc.
2. In case of equity infusion more than once during the year, Exchange rate at the date of each infusion to be given.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

FORM- 5

Abstract of Admitted Capital Cost for the existing Projects

Name of the Petitioner : **NHPC Limited**

Name of the Generating Station : **Teesta-V Power Station**

	Capital Cost as admitted by CERC	
a)	**Capital cost admitted as on 31.03.2019**	Rs. 277727.93 Lakh
	(Give reference of the relevant CERC Order with Petition No. & Date)	As allowed vide order dated 19.01.2024 in Petition No.298/GT/2020
b)	Foreign Component, if any (In Million US $ or the relevant Currency)	
c)	Foreign Exchange rate considered for the admitted Capital cost (Rs Lakh)	
d)	Total Foreign Component (Rs. Lakh)	
e)	Domestic Component (Rs. Lakh.)	Rs. 277727.93 Lakh
f)	Hedging cost, if any, considered for the admitted Capital cost (Rs Lakh)	
	Total Capital cost admitted (Rs. Lakh) (d+e+f)	Rs. 277727.93 Lakh

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Chartered Accountants Kolkata

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

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FORM- 5A

Abstract of Capital Cost Estimates and Schedule of Commissioning for the New Projects

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Teesta-V Power Station

New Projects

Capital Cost Estimates

Board of Director/ Agency approving the Capital cost estimates:		
Date of approval of the Capital cost estimates:		
	Present Day Cost	**Completed Cost**
Price level of approved estimates	As on end of ____ qtr. of the year____	As on scheduled COD of the Station
Foreign Exchange rate considered for the Capital cost estimates cost estimates		
Capital Cost excluding IDC, IEDC & FC		
Foreign Component, if any (In Million US $ or the relevant currency)	**NOT APPLICABLE**	
Domestic Component (Rs. Lakh)		
Capital cost excluding IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
IDC, IEDC, FC, FERV & Hedging Cost		
Foreign Component, if any (In Million US $ or the relevant currency)	**NOT APPLICABLE**	
Domestic Component (Rs. Lakh)		
Total IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
Rate of taxes & duties considered		
Capital cost including IDC, IEDC, FC, FERV & Hedging Cost		
Foreign Component, if any (In Million US $ or the relevant currency)	**NOT APPLICABLE**	
Domestic Component (Rs. Lakh)		
Capital cost including IDC, IEDC & FC (Rs. Lakh)		
Schedule of Commissioning as per investment approval		
Scheduled COD of Unit-I		
Scheduled COD of Unit-II		
.....		
.....		
Scheduled COD of last Unit/Station		

Note:

1. Copy of approval letter should be enclosed
2. Details of Capital Cost are to be furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-14.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

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FORM- 5B

Break-up of Capital Cost for New Hydro Power Generating Station

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

(Amount in Lakh)

Sl. No.	Break Down	Original cost as approved by Authority / Investment Approval	Actual Capital Expenditure as on actual / anticipated COD	Liabilities / Provisions	Variation	Reason for Variation
1	2	3	4	5	6 = 3-4-5	7
1.0	**Infrastructure Works**					
1.1	Preliminary including Development					
1.2	Land *					
1.3	R&R Expenditure					
1.4	Buildings					
1.5	Township					
1.6	Maintenance					
1.7	Tools & Plants					
1.8	Communication					
1.9	Environment & Ecology					
1.10	Losses on stock					
1.11	Receipt & Recoveries					
1.12	**Total (Infrastructure works)**					
2.0	**Major Civil Works**					
2.1	Dam, Intake & Desilting Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts					
2.3	Power Plant civil works					
2.4	Other civil works (to be specified)					
2.5	**Total (Major Civil Works)**					
3.0	**Hydro Mechanical equipments**					
4.0	**Plant & Equipment**					
4.1	Initial spares of Plant & Equipment					
4.2	**Total (Plant & Equipment)**					
5.0	**Taxes and Duties**					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	**Total Taxes & Duties**					
6.0	**Construction & Pre-commissioning expenses**					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	**Total (Const. & Pre-commissioning)**					
7.0	**Overheads**					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	**Total (Overheads)**					
8.0	**Capital Cost without IDC, FC, FERV & Hedging Cost**					
9.0	**IDC, FC, FERV & Hedging Cost**					
9.1	Interest During Construction (IDC)					
9.2	Financing Charges (FC)					
9.3	Foreign Exchange Rate Variation (FERV)					
9.4	Hedging Cost					
9.5	**Total of IDC, FC, FERV & Hedging Cost**					
10.0	**Capital cost including IDC, FC, FERV & Hedging Cost**					

NOT APPLICABLE

* Provide details of Freehold Land, Leasehold Land and Land under reservoir separately

Note:

1. In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost over-run was beyond the control of the generating company.

2. In case of both time & cost overrun, a detailed note giving reasons of such time and cost over-run should be submitted clearly bringing out the agency responsible and whether such time and cost overrun was beyond the control of the generating company.

3. The implication on cost due to time over run, if any shall be submitted separately giving details of increase in prices in different packages from scheduled COD to Actual COD / anticipated COD, increase in IEDC from scheduled COD to actual COD / anticipated COD and increase of IDC from scheduled COD to actual anticipated COD.

4. Impact on account of each reason for Time over run on Cost of project should be quantified and substantiated with necessary documents and supporting workings.

5. A list of balance work assets / work wise including initial spare on original scope of works along with estimate shall be furnished positively.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

FORM- 5C

Break-up of Capital Cost for Plant & Equipment (New Projects)

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

(Amount in Lakh)

Sl. No.	Break Down	Original cost as approved by Authority / Investment Approval [1]	Cost on Actual / anticipated COD [1]	Variation	Reason for Variation *
1	2	Total Cost	Total Cost	3	4
1.0	**Generator,turbine & Accessories**				
1.1	Generator package				
1.2	Turbine package				
1.3	Unit control Board				
1.4	C&I package				
1.5	Bus Duct of GT connection				
1.6	**Total (Generator, turbine & Accessories)**				
2.0	**Auxiliary Electrical Equipment**				
2.1	Step up transformer				
2.2	Unit Auxiliary Transformer				
2.3	Local supply transformer				
2.4	Station transformer				
2.5	SCADA				
2.6	Switchgear, Batteries, DC dist. Board				
2.7	Telecommunication equipment				
2.8	Illumination of Dam, PH and Switchyard				
2.9	Cables & cable facilities, grounding				
2.10	Diesel generating sets				
2.11	**Total (Auxiliary Elect. Equipment)**				
3.0	**Auxiliary equipment & services for power station**				
3.1	EOT crane				
3.2	Other cranes				
3.3	Electric lifts & elevators				
3.4	Cooling water system				
3.5	Drainage & dewatering system				
3.6	Fire fighting equipment				
3.7	Air conditioning, ventilation and heating				
3.8	Water supply system				
3.9	Oil handling equipment				
3.10	Workshop machines & equipment				
3.11	**Total (Auxiliary equipt. & services for PS)**				
4.0	**Switchyard package**				
5.0	**Initial spares for all above equipments**				
6.0	**Total Cost (Plant & Equipment) excluding IDC, FC, FERV & Hedging Cost**				
7.0	**IDC, FC, FERV & Hedging Cost**				
7.1	Interest During Construction (IDC)				
7.2	Financing Charges (FC)				
7.3	Foreign Exchange Rate Variation (FERV)				
7.4	Hedging Cost				
7.5	**Total of IDC, FC, FERV & Hedging Cost**				
8.0	**Total Cost (Plant & Equipment) including IDC, FC, FERV & Hedging cost)**				

NOT APPLICABLE

Note:

1. In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost overrun was beyond the control of the generating company.

For S. Jaykishen
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

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FORM- 5D

Break-up of Construction/Supply/Service packages

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

1	Name/No. of Construction / Supply / Service Package	Package A	Package B	Package C	.....	Total Cost of all packages
2	Scope of works[1] (in line with head of cost break-ups as applicable)	NOT APPLICABLE				
3	Whether awarded through ICB / DCB / Departmentally / Deposit Work					
4	No. of bids received					
5	Date of Award					
6	Date of Start of work					
7	Date of Completion of Work / Expected date of completion of work					
8	Value of Award [2] in (Rs. Lakh)					
9	Firm or With Escalation in prices					
10	Actual capital expenditure till the completion or up to COD whichever is earlier (Rs.Lakh)					
11	Taxes & Duties and IEDC (Rs. Lakh)					
12	IDC, FC, FERV & Hedging cost (Rs. Lakh)					
13	Sub-total (10+11+12) (Rs. Lakh)					

Note:

1.the scope of work in any package should be indicated in conformity of Capital cost break-up for the new Hydro Power Generating Station in the FORM-5B to the extent possible. For Plant & Equipment (New Project) break down in the similar manner in the relevant heads as per FORM-5C

2. If there is any package, which need to be shown in Indian Rupee and foreign currency (ies), the same should be shown separately along with the currency, the exchange rate and the date.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comm.)

FORM- 5E (i)

In case there is cost over run

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

Sl. No.	Break Down	Original cost as approved by Board Members (Rs. Lakh)	Actual / Estimated Cost as incurred / to be incurred (Rs.Lakh)	Difference	Reason for Variation (Please submit supporting computations and documents wherever applicable)	Increase in soft cost due to increase in hard cost
		Total Cost	Total Cost	Total Cost	1	2
1.0	**Cost of Land & Site Development**					
1.1	Land*					
1.2	Rehabilitation & Resettlement (R&R)					
1.3	Preliminary Investigation & Site Development					
2.0	**Plant & Equipment**					
2.1	Steam Generator Island					
2.2	Turbine Generator Island					
2.3	BOP Mechanical					
2.3.1	Fuel Handling & Storage system					
2.3.2	External water supply system					
2.3.3	DM water Plant		NOT APPICABLE			
2.3.4	Clarification plant					
2.3.5	Chlorination Plant					
2.3.6	Fuel Handling & Storage system					
2.3.7	Ash Handling System					
2.3.8	Coal Handling Plant					
2.3.9	Rolling Stock and Locomotives					
2.3.10	MGR					
2.3.11	Air Compressor System					
2.3.12	Air Condition & Ventilation System					
2.3.13	Fire fighting System					
2.3.14	HP/LP Piping					
	Total BOP Mechanical					
2.4	**BOP Electrical**					
2.4.1	Switch Yard Package					
2.4.2	Transformers Package					
2.4.3	Switch gear Package					
2.4.4	Cables, Cable facilities & grounding					
2.4.5	Lighting					
2.4.6	Emergency D.G. set					
	Total BOP Electrical					
2.5	**Control & Instrumentation (C & I) Package**					
	Total Plant & Equipment excluding taxes & Duties					
3	**Initial Spares**					
4	**Civil Works**					
4.1	Main plant/Adm. Building					
4.2	CW system					
4.3	Cooling Towers					
4.4	DM water Plant					
4.5	Clarification plant					
4.6	Chlorination plant					
4.7	Fuel handling & Storage system					
4.8	Coal Handling Plant					
4.9	MGR &Marshalling Yard					
4.10	Ash Handling System					
4.11	Ash disposal area development					
4.12	Fire fighting System					
4.13	Township & Colony					
4.14	Temp. construction & enabling works					
4.15	Road & Drainage					
	Total Civil works					
5	Construction & Pre- Commissioning Expenses					
5.1	Erection Testing and commissioning					
5.2	Site supervision					
5.3	Operator's Training					
5.4	Construction Insurance					
5.5	Tools & Plant					
5.6	Start up fuel					
	Total Construction & Pre- Commissioning Expenses					
6.0	**Overheads**					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	Total Overheads					
7.0	**Capital cost excluding IDC & FC**					
8.0	**IDC, FC, FERV &Hedging Cost**					
8.1	Interest During Construction (IDC)					
8.2	Financing Charges (FC)					
8.3	Foreign Exchange Rate Variation (FERV)					
8.4	Hedging Cost					
	Total of IDC, FC, FERV & Hedging Cost					
9.0	**Capital cost including IDC, FC, FERV & Hedging Cost**					

*Submit details of Freehold and Lease hold land
Note : Impact on account of each reason for Cost overrun should be quantified and substantiated with necessary documents and supporting workings.

For S. Jayakishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml)

NHPC LIMITED
एनएचपीसी N·H·P·C
FARIDABAD

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FORM- 5E (ii)

In case there is time over run

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta V Power Station

S. No.	Description of Activity / Works / Service	Original Schedule (As per Planning)		Actual Schedule (As per Actual)		Time Over-Run	Reasons for delay	Other Activity effected (Mention Sr No of activity affected)
		Start Date	Completion Date	Actual Start Date	Actual Completion Date	Days		
1	2	3	4	5	6	7	8	9
1								
2		NOT APPLICABLE						
3								
4								
5								
6								
7								
8								
9								
10								

1. Delay on account of each reason in case of time overrun should be quantified and substantiated with necessary documents and supporting workings.

2. Indicates the activities on critical path.

For S. Jaykishan
Chartered Accountants

JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

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FORM- 6

Financial Package upto COD

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station
Project Cost as on COD[1] 261959.58*
Date of Commercial Operation of the Station[2] 10-Apr-08

(Amount in lacs)

	Financial Package as Approved		Financial Package as on COD**		As Admitted on COD***	
	Currency and Amount3		Currency and Amount3		Currency and Amount3	
1	2	3	4	5	6	7
Debt						
Deutsche Bank and Consortium			JPY	1,77,860.72		
Deutsche Bank and Consortium			INR	70,148.27		
LIC			INR	58,500.00		
Power Finance Corporation Ltd.			INR	12,000.00		
Total Loan				1,40,648.27		1,39,041.71
Equity-						
Foreign						
Domestic				1,09,902.00		1,09,902.00
Total Equity						
Debt : Equity Ratio			56.14 : 43.86		55.85 : 44.15	

Note:

1. Say Rs. 80 Cr. + US$ 200 m or Rs. 1320 Cr. including US$ 200 m at an exchange rate of US$=Rs 62

2. Date of Commercial Operation means Commercial Operation of the last unit

3. For example : US $ 200m, etc.

*This figure includes un-discharged liability amounting to Rs 13015.87 lacs existed at the time of COD which was claimed in Interlocutary Application No. 2/11(IA)/2011.

** Figures taken as on COD as disclosed in tariff Petition No.132/2009.

*** The Equity and Debt amount admitted by CERC in its order dtd. 05.01.2010 in Petition No 132/2009.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Commrl.)

FORM-7

Details of Project Specific Loans

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

(Amount in Rs. Lakh)

Particulars	Package1	Package1
1	2	2
Source of Loan[1]	Deutsche Bank and Consortium	
Currency[2]	JPY	
Amount of Loan sanctioned	182400	
Amount of Gross Loan drawn upto 31.03.2019/COD [3,4,5,13,15]	182400	
Interest Type[6]	FLOATING	
Fixed Interest Rate, if applicable#	N.A.	
Base Rate, if Floating Interest[7]	6M LIBOR	
Margin, if Floating Interest[8]	0.57%	
Are there any Caps/Floor[9]	N.A.	
If above is yes,specify caps/floor	N.A.	
Moratorium Period[10]	6 YEARS	
Moratorium effective from	18-10-2002	
Repayment Period[11]	10 YEARS	
Repayment effective from	18-04-2009	
Repayment Frequency[12]	6 MONTHS	
Repayment Instalment[13,14]	9120	
Base Exchange Rate16(As on 31.03.2009)	0.5903	
Are Foreign currency loan hedged ?	NO	
If above is yes specify details[17]	N.A.	

* Loan from PFC Ltd. has been replaced with W1-Series Bonds on 15.09.2017.

Weighted average rate of Interest on Loans as on 31.03.2019.

1 Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

2 Currency refers to currency of loan such as US$, DM, Yen,Indian Rupee etc.

3 Details are to be submitted as on 31.03.2019 for existing assets and as on COD for the remaining assets.

4 Where the loan has been refinanced, details in the Form is to be given for the loan refinaced. However, the details of the original loan is to be given seperately in the same form.

5 If the Tariff in the petition is claimed seperately for various units, details in the Form is to be given seperately for all the units in the same form.

6 Interest type means whether the interest is fixed or floating.

7 Base rate means the base as PLR, MCLR, LIBOR etc. over which the margin is to be added. Documentary evidence for applicable base rate on different dates from the date of drawl may also be enclosed.

8 Margin means the points over and above the floating rate.

9 At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

10 Moratorium period refers to the period during which loan servicing liability is not required.

11 Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

12 Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

13 Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayement may also be given seperately.

14 If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished seperately.

15 In case of Foreign loan,date of each drawal & repayment alongwith exchange rate at that date may be given with documentary evidence.

16 Base exchange rate means the exchange rate prevailing as on 31.03.2019 for existing assets and as on COD for the remaining assets.

17 In case of hedging specify the details like type of hedging, period of hedging, cost of hedging etc.

18 In case of foreign loans, provide details of exhange rate considered on date of each repayment of principal and date of interest payment.

19 At the time of truing up of rate of interest with relevant reset date (if any) to be furnished separately.

20 At the time of truing up provide details of refinance of loan consider earlier. Details such as rate on which refinancing done,amount of refinance loans,terms & conditions of refinance loan,financing and other charhes incurred for refinancing etc.

21 Call or put option, if any exercised by the generating company for refinancing of loan.

22 Copy of loan agreement.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

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For NHPC LTD.

NHPC LIMITED FARIDABAD

General Manager (Comml.)

FORM- 8

Details of Allocation of corporate loans to various projects

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta- V Power Station

(Rs. in lakh)

Particulars	Package1	Package2	Package3	Remarks
1	2	3	4	5
Source of Loan[1]	LIC	W1-SERIES BONDS	X-SERIES BONDS	
Currency[2]	INR	INR	INR	
Amount of Loan sanctioned	250000	150000	150000	
Amount of Gross Loan drawn upto 31.03.2019/COD [3,4,5,13,15]	250000	150000	150000	
Interest Type[6]	Fixed	Fixed	Fixed	
Fixed Interest Rate, if applicable	10000: 9.25%; 240000:8%	6.91%	8.65%	
Base Rate, if Floating Interest[7]	N.A.	N.A.	NA	
Margin, if Floating Interest[8]	N.A.	N.A.	NA	
Are there any Caps/Floor[9]	NO	N.A.	NA	
If above is yes,specify caps/floor	N.A.	N.A.	NA	
Moratorium Period[10]	6 YEARS	0	3 YEARS	
Moratorium effective from	12-03-2003	15-09-2017	08-02-2019	
Repayment Period[11]	12 YEARS	5 YEARS	7 YEARS	
Repayment effective from	15-04-2009	15-09-2018	08-02-2023	
Repayment Frequency[12]	HALF YEARLY	ANNUALLY	ANNUALLY	
Repayment Instalment[13,14]	10416.67	30000	21428.57	
Base Exchange Rate[16]	N.A.	N.A.	N.A.	
Are Foreign currency loan hedged ?	N.A.	N.A.	N.A.	
If above is yes,specify details.17	N.A.	N.A.	N.A.	
Distribution of loan packages to various projects				
Name of the Projects				Total
Dulhasti HEP	125800.00	0.00	0.00	125800.00
PARBATI-II	65700.00	78508.44	47165.00	191373.44
TEESTA-V	58500.00	1860.00	5171.00	65531.00
Sewa-II	0.00	7227.50	0.00	7227.50
TLDP-III	0.00	19262.42	0.00	19262.42
Uri-II	0.00	9456.20	12943.00	22399.20
Subansiri Lower	0.00	4793.34	0.00	4793.34
Chamera-III	0.00	0.00	7465.00	7465.00
Parbati-III	0.00	9898.08	0.00	9898.08
Nimmo-Bazgo	0.00	4826.45	6122.00	10948.45

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NHPC LIMITED FARIDABAD

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S. JAYKISHAN Kolkata Chartered Accountants

CHUTAK	0.00	2949.17	8758.00	11707.17
KISHANGANGA	0.00	1784.63	2300.00	4084.63
SOLAR POWER PROJECT	0.00	0.00	14421.00	14421.00
WIND POWER PROJECT	0.00	0.00	22809.00	22809.00
TLDP-IV	0.00	9433.79	22846.00	32279.79
Total	250000.00	150000.00	150000.00	550000.00

1. Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.
2. Currency refers to currency of loan such as US$, DM, Yen, Indian Rupee etc.
3. Details are to be submitted as on 31.03.2019 for existing assets and as on COD for the remaining assets.
4. Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.
5. If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.
6. Interest type means whether the interest is fixed or floating.
7. Base rate means the base as PLR, MCLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.
8. Margin means the points over and above the floating rate.
9. At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.
10. Moratorium period refers to the period during which loan servicing liability is not required.
11. Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.
12. Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.
13. Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayement may also be given separately
14. If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.
15. In case of Foreign loan,date of each drawal & repayment alongwith exchange rate at that date may be given.
16. Base exchange rate means the exchange rate prevailing as on 31.03.2019 for existing assets and as on COD for the remaining assets.
17. In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.
18 In case of foreign loans, provide details of exhange rate considered on date of each repayment of principal and date of interest payment.
19. At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately
20. At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.
21 Call or put option, if any exercised by the generating company for refinancing of loan.
22 Copy of loan agreement.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata

Partner

For NHPC LTD.

General Manager (Comml.)

NHPC LIMITED FARIDABAD

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Annexure to Form-8

LOAN DISBURSEMENT DETAILS & INTEREST RATE

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

(Rs. In lakh)

Sl. No	Name of the FI/ Loan	Date of Disbursement	Amount of Drawl	Rate of interest on the Date of Drawl
1	LIFE INSURANCE CORPORATION OF INDIA LTD.	29-03-2004	3217.50	8.00%
		06-02-2006	2437.50	8.00%
		13-03-2006	12918.75	8.00%
		22-05-2006	6093.75	8.00%
		24-07-2006	1340.63	8.00%
		08-11-2006	16087.50	8.00%
		23-01-2007	5728.13	8.00%
		09-04-2007	3046.88	8.00%
		30-05-2007	7629.38	8.00%
			58500.00	
2	W1 - SERIES BONDS	15.09.2017	1860.00	6.91%
			1860.00	
3	X-Series Bonds	08-02-2019	5171.00	8.65%
			5171.00	
	TOTAL		**65531.00**	

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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PART-II
FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta V POWER STATION
COD : 10.04.2008
For Financial Year : 2019-20

(Amount in Rs. lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
	1	2	3	4	5=3-4	6	7	8	9
A. Allowed by CERC in FY2019-20.									
1	411506	TATA WINGER AMBULANCE-3488MM WB, AIS-125 PART-1 TYPE- B CERTIFIED, DUAL AC MODEL: 2.2L DICOR, BS-IV	11.77	0.00	11.77	0.00	Regulation 25(2)(a)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at Sl no A(1) of page no-69 on replacement basis. Copy of CERC order is enclosed at **Appendix-A.** The old ambulance amounting to Rs 7.85 Lakh has been decapitalised during the FY2020-21 and indicated in Form 9Bi, FY2020-21 at Sl No.A-17. However, the same has been considered and indicated under deletion at sl .no. B-1 in Form-9Bi, FY2019-20 for tariff purpose. Accordingly, actual de-capitalization during FY2020-21 has been claimed under exclusion category.	12.33
2	412503	DESIGN,SUPPLY, ERECTION,TESTING & COMMISSINING OF FIRE FIGHTING SYSTEM FOR EMERGENCY DG SETS	15.18	0.00	15.18	0.00	Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at Sl no B-1 of page no-70. Copy of CERC order is enclosed at **Appendix-A.** The work has been executed during FY2019-20 in compliance of National Fire Protection Association (NFPA) guidelines. The relvant pages of National Fire Protection Association (NFPA) guidelines was enclosed at page no. 1223 to 1224 of petition no. 298/GT/2020. However, the copy of same is enclosed herewith at **Appendix-B** for consideration of Hon'ble CERC.	15.18
3	412503	Supply, Installation & Commissioning of Web based Level & Discharge Monitoring System	24.53	2.08	22.45	0.00	Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 (Refer Sl. no- B-2 of page no-71 of the order). Copy of CERC order is enclosed at **Appendix-A.**The work executed for Rs. 24.53 lakh against allowed amount of Rs. 25.0 Lakh.	25.00
	Sub-Total (A)		**51.48**	**2.08**	**49.40**	**0.00**			

NHPC LIMITED FARIDABAD

S. MAKKISHAN & Associates Chartered Accountants Kolkata

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
B. Item Allowed by CERC in different year and capitalized during FY2019-20.									
1	411508	TRUCK MOUNTED HYDRAULIC PLATFORM, WORKING HEIGHT 13 METERS, TATA 709	20.36	1.98	18.38	0.00	Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at Sl no C(1) of page no-73 during FY2020-21. However, as per site requirement the asset has been purchased and capatalized during FY2019-20 for Rs. 20.36 Lakh. The allowed amount is on estimation basis, where as the actual amount is discovered through tendering. Copy of CERC order is enclosed at **Appendix-A.**	19.8
2	412503	CCTV SYSTEM (128 CAMERA-VANTAGE &,9 NVR-VANTAGE, 44 SWITCH,11 LED TV-SAMSUNG,DB32E)WITH ACCESSORIES	46.56	0.00	46.56	0.00	Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 for Rs. 75 Lakh during FY2021-22 (Refer Sl no D(2) of page no-77 of the order) and for Rs.5 Lakh during FY2022-23 (Refer Sl no D(1) of page no-82 of the order). The asset i.e. CCTV system alongwith auxiliries purchased , installed & capitalised for the total amount of Rs. 104.37 Lakh against allowed amount of Rs. 80 lakh. The asset has been been capatalized in phased manner as per site requirement as under: (i) Rs 52.54 Lakh during FY2019-20 (Sl. No.B-2 & B-3), (ii) Rs. 48.10 Lakh during FY2021-22 (sl.No-A8) and (iii) Rs. 3.73 Lakh during FY2023-24 (Sl.N. B-3). Copy of CERC order is enclosed at **Appendix-A.** **Reason for increase in cost with respect to allowed by CERC**.: The cost of excution / completion of work has been increased due to pruchase of upgraded version of CCTV system avaliable in the market at the time of purchase. Also, the allowed amount is based on the estimate and the actual expenditure is discovered after tendering and claimed now.	75 (FY2021-22) & 5 (FY2022-23)
3	412503	IP BASED CCTV SYSTEM INCLUDING AUXILIARIES & ACCESSORIES (HIKVISION-20 CCTV CAMERA,4 NVR, 6 SWITCH E	5.98	0.00	5.98	0.00	Regulation 26(1)(d)		
		Sub-Total (B)	**72.89**	**1.98**	**70.91**	**0.00**			
C. New items.									
1	411112	10KW SUBMERSIBLE PUMP,MAKE-ROCKWELL,MODEL-RDP-15	9.28	0.00	9.28	0.00	Regulation 25(2)(a)	The existing pump was installed in 2009-10 in the Power station and was in service in power house. Due to frequent breakdown and beyond economical repair, the pump has been replaced with new pump for smooth operation of water supply system. The old pump amounting to Rs 0.75 Lakh has been de-capitalised during the FY2023-24 and indicated at Sl no-453 in Form-9Bi, FY2023-24. However, the same has been considered under deletion in 2019-20 and indicated at sl. no. B-2 in Form-9Bi, FY2019-20 for tariff purpose.	
		Sub-Total (C)	**9.28**	**0.00**	**9.28**	**0.00**			
		Total (A+B+C)	**133.65**	**4.06**	**129.60**	**0.00**			
		Add Cap Eligible for ROE at Normal Rate	**21.05**	**0.00**	**21.05**	**0.00**			

NHPC LIMITED FARIDABAD

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate			112.60	4.06	108.54	0.00			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.

2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For S. Jaykishan
Chartered Accountants

Partner

S. JAYKISHAN Kolkata Chartered Accountants

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED एन एच पी सी N.H.P.C FARIDABAD

PART-II
FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station
COD : 10.04.2008
For Financial Year : 2020-21

(Amount in Rs. lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
A. Allowed by CERC in FY2020-21.									
1	411508	MINI TRUCK TATA 407 BS-VI	10.49	0.00	10.49	0.00	Regulation 25(2)(a)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at sl no. A-1 of page no-72 on replacement basis. Copy of CERC order is enclosed at **Appendix-A.** The old Tata 407 has been de-capitalized during FY2020-21 and indicated at sl. no.A-1 of Form-9Bi, FY2020-21.	10.47
2	411507	BUS-32 SEATER AC MAKE-VE COMMERCIAL VEHICLES LIMITED MODEL- EICHER 2075 H SRL STF	24.65	0.00	24.65	0.00	Regulation 25(2)(a)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at sl. no A-2 of page no-72 on replacement basis. Copy of CERC order is enclosed at **Appendix-A.** 03 nos of bus has been purchased with an amount of Rs. 61.80 lakh against the allowed amount of Rs. 26.75 lakh. The old Bus (03 nos.) has been de-capitalized during FY2020-21 and indicated at sl. no.A3,A4 & A5 of From -9Bi,FY2020-21. **Reason for Increase in Cost:** CERC vide order dated 16.8.2016 (Item no I(6) 2015-16) has allowed purchase of 3 Nos of buses on replacement basis. However, the procurement of bus delayed as the old bus had not completed the specified running kilometers. After achievement of desired running kilometers, the buses were purchased. Now, all the three buses procured is of BS-VI model. Due to change in emission norms and enhancement of vehicle price due to delay in purchase, the cost of vehicle increased.	26.75
3	411507	BUS-32 SEATER NON AC MAKE-SML ISUZU LIMITED MODEL- SML S7 BUS-32 SEATER BS 6 - 02 Nos	37.15	34.45	2.70	0.00	Regulation 25(2)(a)		
4	410711	REMOTE TERMINAL UNIT (RTU) FOR DUAL REPORTING WITH REMOTE DATA CENTRES, MAKE-NETCONTROL & MODEL- NE	23.60	5.90	17.70	0.00	Regulation 26(1)(b)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at sl. no B-1of page no-73 under Regulation 26(1)(b) on replacement basis. Copy of CERC order is enclosed at **Appendix-A.** The old system has been taken out from service. As the old system, belong to Powergrid, therefore de-capitalization of old assets from NHPC books of account is not required. The old assets has been replaced by NHPC as per the advice of PowerGrid. Copy of Correspondances are enclosed at **Appendix-C.** The Hon'ble CERC is requested to allow this item as fresh inastallation.	25

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
5	411508	TRUCK MOUNTED HYDRAULIC PLATFORM, WORKING HEIGHT 13 METERS, TATA 709	0.00	0.00	0.00	0.00	Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at sl. no C-1 of page no-73. Copy of CERC order is enclosed at **Appendix-A.** However the asset has been purchased and capitalized during FY2019-20 as per site requirement and indicated at Sl. No B-1 of Form-9A, FY2019-20.	19.8
6	412503	Supply and Installation of Fire alarm smoke detector and manual call point at KV building Teesta Stage V power station	8.23	0.00	8.23	0.00	Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at Sl no C-2 of page no-74. Copy of CERC order is enclosed at **Appendix-A** .T asset has been installed in KV building with an expenditure of Rs. 8.23 Lakh.	26.95
		Sub Total (A)	**104.11**	**40.35**	**63.76**	**0.00**			
B. Item Allowed by CERC in different year and capitalizd during FY2020-21.									
1	412503	Supply and Installation of Fire alarm smoke detector and manual call point at Admin building and hospital.	18.72	18.16	0.56	0.00	Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at Sl no D-1 page no-77 during FY2021-22.Copy of CERC order is enclosed at **Appendix-A.** However, work has been executed and capatalized during FY2020-21 with the expenditure of Rs. 18.72 Lakh only. The allowed amount is as per estimation basis and the actual expenditure is discovered after tendering & claimed now.	25
		Sub Total (B)	**18.72**	**18.16**	**0.56**	**0.00**			
C. New items.									
1	410711	SUPPLY INSTALLATION TESTING AND COMMISSIONING OF ONLINE CAVITATION SYSTEM TSV	47.00	0.00	47.00	0.00	Regulation 26(1)(d)	Teesta river has very high silt content and more than 90% silt consist of quartz which is very hard. This causes substantial erosion in runner, labyrinth, headcover and all other under water parts of turbine. It is necessary to monitor the cavitation for taking the corrective action. Accordingly, as per the site condition, online cavitation monitoring system has been installed in the upper cone of turbine in all the three units to detect cavitation. Installation of this system, ensure safe and smooth operation of power house. As the work is essentially required for safe & smooth operation of generating Units, the Hon'ble CERC is requested to allow this expenditure under Regulation 26 (1)(d).	

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NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
2	410711	AUTOMATIC GENERATION CONTROL (AGC) AT TSV	16.83	0.00	16.83	0.00	Regulation 26(1)(b)	As directed by CERC vide Order 319/RC/2018 dated 28th August 2019, Automatic Generation Control (AGC) was to be implemented in all thermal ISGS stations with installed capacity of 200 MW and above and all hydro stations having capacity exceeding 25 MW excluding the Run-of-River Hydro Projects irrespective of size of the Generating Station and whose tariff is determined or adopted by CERC. In compliance of the direction, the AGC panel was installed in the power station in compliance of CERC direction & POSOCO communication to connect to the National Load Dispatch Centre (NLDC)/Regional Load Dispatch Centre (RLDC) via IEC 60870-5-104 with the existing Plant DCS system. The operator from NLDC/RLDC shall analyse AGC signals & feedback of Plant DCS system, then AGC shall send appropriate commands to Power Station to operate Generating Units from remote end as per grid requirement by utlising the spinning reserve. Copy of POSCO Letter attached at **Appendix-D**.	
3	410904	Supply and laying of 3-core HT cable 185 sq mm. 11KV UE ELPE insulated under ground Aluminium cable	26.58	0.00	26.58	0.00	Regulation 25(2)(a)	66/11 KV sub-station of Teesta-V Power station has been located adjacent to KV School boundary. It has two 11 KV feeders to feed electricity to Power house, Samdong Colony and Dam Site Dikchu through overhead line, which are passing over KV school building. These overhead lines were laid prior to COD of Power station. There is movement of children and parents throughout the day in the school. In order to prevent any untoward incident (in case of damage / fall of overhead line) both the 11 KV overhead lines has been replaced with underground 3-core HT cable 185 sq mm 11KV line for the portion passing through KV School Campus. The de-capitalized value of old asset has been indicated at sl. no. B-1 in Form 9B(i), FY2020-21.	
4	411603	HDPE LIFE BOAT 8 SEATER MAKE AND MODEL-FUNYAK 390 WITH 30HP 2 STROKE OBM	7.59	0.00	7.59	0.00	Regulation 26(1)(b)	The item has been purchased in order to comply the direction of Hon'ble High Court of Sikkim on 30.05.2017 in PIL no. 04/2017. In the order, Teesta-V Power Station was directed to keep a Motor Boat with boat man and all the safety equipments in the reservoir area at Dam site.Copy of Hon'ble High Court of Sikkim order is enclosed at **Appendix-E**.	
		Sub Total (C)	**98.00**	**0.00**	**98.00**	**0.00**			
		Total (A+B+C)	**220.83**	**58.51**	**162.31**	**0.00**			
		Add Cap Eligible for ROE at Normal Rate	**146.88**	**40.35**	**106.53**	**0.00**			
		Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate	**73.94**	**18.16**	**55.78**	**0.00**			

NHPC LIMITED FARIDABAD

S. JAYKISHAN Chartered Accountants Kolkata

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.

2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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PART-II
FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta V POWER STATION
COD : 10.04.2008
For Financial Year : 2021-22

(Amount in Rs. lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
	1	2	3	4	5=3-4	6	7	8	9
A. Allowed by CERC in FY2021-22.									
1	411506	TATA WINGER AMBULANCE-3488MM WB, AIS-125 PART-1 TYPE- B CERTIFIED, DUAL AC MODEL: 2.2L DICOR, BS-IV	13.55	0.00	13.55	0.00	Regulation 25(2)(a)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at page -75, sl. no A-1 on replacement basis. Copy of CERC order is enclosed at **Appendix-A.** The old asset has been de-capatalized in FY2021-22 and indicated at sl. no A-1 of Form-9Bi, FY2021-22.	13
2	411109	ESCORTS HYDRAULIC MOBILE CRANE LIFTING CAPACITY 14 TONNE MAKE-ESCORTS MODEL- TRX 1550	32.22	31.06	1.16	0.00	Regulation 25(2)(a)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at page no-75, sl no A-2 on replacement basis.Copy of CERC order is enclosed at **Appendix-A.** Please refer **sr no B-1of Form 9Bi FY 2021-22** for replacement value. The old crane actually de-capitalized during FY2023-24 amounting to Rs. 3.19 Lakh and indicated at sl. no. 96 of From -9B(i), FY2023-24 & kept under exclusion. **Reason for increase in cost**: During the finalzation of purchase, the capacity of crane required has been reviewed and increased from 12 Ton to 14 Ton for meeting the need of the power station. The increase in cost is mainly due to increase in capacity of crane, as the previous estimate was on the basis of 12 Ton capacity crane.	17
3	410801	5 MVA, 66KV/11KV TRANSFORMER COPPER WOUND ONAN TYPE	63.72	61.56	2.16	0.00	Regulation 25(2)(a)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at page -75, sl no A-3 on replacement basis. Please refer sr no-B-2 of Form 9Bi FY2021-22 for replacement value.	63.72
4	411112	Purchase of 50 HP submersible pump for Dam gallery	0.00	0.00		0.00	Regulation 25(2)(a)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at page -76, sl no B(1). However the asset could not be purchased during 2021-22 due to delay in tendering & other technical constraint in the power station. The asset has been finally capatalized during FY2023-24 . (Please refer sr no. B1 Form 9A FY 2023-24).	20
5	410327	Construction of Non-Executive canteen	21.30	0.00	21.30	0.00	Regulation 25(1)(b)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at page-77, sl no C-2. Copy of CERC order is enclosed at **Appendix-A.** **Reason for increased cost:** Minor increase in cost is due to change in	20

S. JAYKISHAN Kolkata Chartered Accountants

NHPC LIMITED FARIDABAD

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
6	410425	Construction of Non-Executive canteen	3.65	0.00	3.65	0.00	Regulation 26(1)(b)	scope of work. Initially, internal electrification cost was missed in the proposal and same has been included during excution of work.	
7	412503	Supply and Installation of Fire alarm smoke detectore and manual call point at Admin building and hos	0.00	0.00		0.00	Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at page-7, Sl no D-1. Copy of order enclosed at **Appendix-A.** However work has been completed and capatalized during FY2020-21 as per site requirement for Rs. 18.72 Lakh (Refer sl. no B-1 of Form-9A of FY2020-21).	25
8	412503	CCTV(80 CAMERA-DH-IPC-HFW2831T-ZS-S2,NVR-DHI-NVR5416-4KS2, ,SWITCH-APESG3010P, TV-QM32R)WITH ACCESSR	48.10	0.00	48.10	0.00	Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 for Rs. 75 Lakh during FY2021-22 (Refer Sl no D(2) of page no-77 of the order) and for Rs.5 Lakh during FY2022-23 (Refer Sl no D(1) of page no-82 of the order). **Copy of CERC order is enclosed at Appendix-A.** The asset i.e. CCTV system alongwith auxiliries purchased, installed & capitalised for the total amount of Rs. 104.37 Lakh against allowed amount of Rs. 80 lakh. The asset has been been capatalized in phased manner as per site requirement as under: (i) Rs 52.54 Lakh during FY2019-20 (Sl. No.B-2 & B-3), (ii) Rs. 48.10 Lakh during FY2021-22 (sl.No-A8) and (iii) Rs. 3.73 Lakh during FY2023-24 (Sl.N. B-3). **Reason for increase in cost with respect to allowed by CERC:** The cost of excution / completion of work has been increased due to pruchase of upgraded version of CCTV system avaliable in the market at the time of purchase. Also, the allowed amount is based on the estimate and the actual expenditure is discovered after tendering and claimed now.	75 (FY2021-22) & 5 (FY2022-23)
9	412503	Installation of Boom Barriers (4 Nos)	0.00	0.00		0.00	Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at page-77, Sl no D(5). Copy of order enclosed at **Appendix-A.** However the asset could not be purchased & installed during 2021-22 due to delay in tendering. The asset has been finally capatalized during FY2023-24 . Please refer (Sl.No-B2, Form 9A 2023-24).	2
		Sub Total (A)	**182.54**	**92.62**	**89.92**	**0.00**			
B. Item Allowed by CERC in different year and capitalized during FY2021-22.									
C. New items.									
1	410306	CONSTRUCTION OF HM STORE AT DAMSITE	11.96	1.46	10.50	0.00	Regulation 26(1)(d)	The work has been executed as advised by Dam Safety Inspection team as no dedicated store for HM Division was available at Dam site for proper upkeeping of the spare parts, equipments, tools etc. The same was necessary to enhance the service life of equipments & tools etc. Copy of report is enclosed at **Appendix-F**	

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NHPC LIMITED FARIDABAD

S. JAYKISHAN Chartered Accountants Kolkata

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
2	412503	HAND OPERATED SIREN 1.5 KM RANGE	0.31	0.00	0.31	0.00	Regulation 26(1)(d)	Hand operated Siren has been purchased to meet the announcement to public residing downstream area while realasing water through dam of the power station. The same is required viz., in case failure of electricity and release of water, if any required at that particular time to avoid any untoward accident. The work is essentially required for safety purpose, the Hon'ble CERC is requested to allow this expenditure under Regulation 26 (1)(d).	
3	412503	GASOLINE ENGINE OPERATED POWER PACK FOR SPILLWAY RADIAL GATE MAKE-BEYBEY MODEL-KOHLER	27.51	0.00	27.51	0.00	Regulation 26 (1)(d)	Teesta-V Power station has been equipped with 5 Nos. Radial gates at Dam to regulate the reservoir level. During monsoon, it is essential to maintain the reservoir level between MDDL and FRL. Further, during silt flushing reservoir level also needs to be regulated. These gates are operated by hydraulic hoist and power pack system. A heavy land slide had occurred during July-2020 at Dam side of Teesta V PS which resulted major damages of different structure of HM and electrical equipments. The power supply of 11 KV line was cut-off and DG set was also washed away.One no of gasoline engine operated power pack available at site was utilized for operation of the gate. It was felt that the single unit alone was not sufficeint to operate multiple Gate at the same time to discharge the flood water. Therefore, 3 nos. portable gasoline (petrol) engine operated power pack has been purchased in phased manner (i.e Two nos during FY2021-22 and one no during FY2022-23) to mitigate any unforeseen flood condition or other untoward situations in case of failure of complete power supply system. The purchased portable gasoline (petrol) engine operated power pack will be used alongwith the one no old gasoline operated power pack in case of emergency. The system will not be kept as spare rather in tandem use. The purchase has been made keeping in view of the recent past experience of operation of power station. The work is essentially required for safe & smooth operation of power house, the Hon'ble CERC is requested to allow this expenditure under Regulation 26 (1)(d).	
4	410801	630KVA ,DYN-11 ,11KV , 3PHASE SERVOKON DISTRIBUTION TRANSFORMER MODEL-SSL 630KVA DT LEVEL-2	12.35	0	12.35	0.00	Regulation 25(2)	Addition against de-capitalized / lost item at Sl. no. 8 to 10 Form-9Bi, FY2020-21. The insurance claim yet to be settled by the insurance company. However, as per site requirement, the new item has been purchased and installed amounting to Rs 21.90 Lakhs during FY2021-22. The capitalization amount Rs. 9.55 Lakh has been indicated at sl.no.-119, Form-9D{i.e. under exclusion category}. The differential amount of Rs.12.35 Lakh has been claimed at sl no. C-4 in Form-9A, FY2021-22. The Hon'ble CERC is requested to kindly allow such treatment in tariff under Regulation'76 (Power to Relax) & Regulation'77 (Power to Remove the difficulty) of CERC Regulation' 2019.	

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NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
5	411115	AIR COMPRESSORS OIL LUBRICATED, THREE PHASE, AC, 50 HZ, 500 LITERS, MAKE: UNIQUE MODEL: UCT-10-2545	1.18	0.00	1.18	0.00	Regulation 25(2)	Addition against de-capitalized / lost item at Sl. no. 11 Form-9Bi, FY2020-21. The insurance claim yet to be settled by the insurance company. However, as per site requirement, the new item has been purchased and installed amounting to Rs 1.79 Lakhs during FY2021-22. The capitalization amount Rs.0.61 Lakh has been indicated at sl.no.-120, Form-9D{i.e. under exclusion category}. The differential amount of Rs.1.18 Lakh has been claimed at sl no. C-5 in Form-9A, FY2021-22. The Hon'ble CERC is requested to kindly allow such treatment in tariff under Regulation' 76 (Power to Relax) & Regulation'77 (Power to Remove the difficulty) of CERC Regulation' 2019.	
		Sub Total (C)	**53.31**	**1.46**	**51.85**	**0.00**			
		Total (A+B+C)	**235.84**	**94.08**	**141.77**	**0.00**			
Add Cap Eligible for ROE at Normal Rate			**147.96**	**92.62**	**55.34**	**0.00**			
Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate			**87.88**	**1.46**	**86.42**	**0.00**			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.

2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

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PART-II
FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD.
Name of the Generating Station : Teesta V POWER STATION
COD : 10.04.2008
For Financial Year : 2022-23

(Amount in Rs. lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
A. Allowed by CERC in FY2022-23.									
1	410711	Upgradation of SCADA system	0				Regulation 25(2)(c)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at page -79, Sl no A-1. The work could not be executed in 2022-23 & the same has been delayed. **Reason for delay:** The delay is due to change in scope and finalisation of technical specification. Presently, the case file is under tendering stage and likely to be capitalized during tariff period 2024-29. Hon'ble CERC is requested to allow above expenditure to claim during tariff period 2024-29.	800
2	411505	Purchase of One no of Fire Tender	0				Regulation 25(2)(a)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at page -81, Sl no A-2 on replacement basis. The purchase could not be materialised during 2022-23 & the same has been delayed. **Reason for delay:** The prime reason for delay is poor participation of technically qualified vendor in tendering process. The LOA has finally been placed in March'2023, however the material could not be delivered to the power station by the vendor in 2023-24. The same is likely to be capitalized during period 2024-29. Hon'ble CERC is requested to allow above expenditure to claim during tariff period 2024-29.	31
3	411508	Purchase of 1 no. of Truck	0				Regulation 25(2)(a)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at page -81 Sl no B-1. The purchase could not be materilised during 2022-23 & the same has been delayed. **Reason for delay:** The prime reason for delay is poor participation of techanically qualified vendor in tendering process. The LOA has finally been placed in March'2023, however the material could not be delivered to the power station by the vendor in 2023-24. The same is likely to be capatalized during period 2024-29. Hon'ble CERC is requested to allow above expenditure to claim during tariff period 2024-29.	15

NHPC LIMITED FARIDABAD

S. JAYKISHAN Chartered Accountants Kolkata

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
4	412503	CCTV installation for Power house and NHPC Balutar colony	0				Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 for Rs. 75 Lakh during FY2021-22 (Refer Sl no D(2) of page no-77 of the order) and for Rs.5 Lakh during FY2022-23 (Refer Sl no D(1) of page no-82 of the order). **Copy of CERC order is enclosed at Appendix-A.** The asset i.e. CCTV system alongwith auxiliaries purchased, installed & capitalised for the total amount of Rs. 104.37 Lakh against allowed amount of Rs. 80 lakh. The asset has been been capatalized in phased manner as per site requirement as under: (i) Rs 52.54 Lakh during FY2019-20 (Sl. No.B-2 & B-3), (ii) Rs. 48.10 Lakh during FY2021-22 (sl.No-A8) and (iii) Rs. 3.73 Lakh during FY2023-24 (Sl.N. B-3). **Reason for increase in cost with respect to allowed by CERC:** The cost of excution / completion of work has been increased due to pruchase of upgraded version of CCTV system avaliable in the market at the time of purchase. Also, the allowed amount is based on the estimate and the actual expenditure is discovered after tendering and claimed now.	5.0
		Sub Total (A)	0	0	0				
B. Item Allowed by CERC in different year and Capitalized during FY2022-23.									
		Sub-Total (B)	0	0	0				
C. New items.									

NHPC LIMITED
एनएचपीसी NHPC
FARIDABAD

S. JAYKISHAN
Kolkata
Chartered Accountants

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1	412503	GASOLINE ENGINE OPERATED POWER PACK FOR SPILLWAY RADIAL GATE MAKE-BEYBEY MODEL-KOHLER	13.76	0.00	13.76	0.00	Regulation 26(1)(d)	Teesta-V Power station has been equipped with 5 Nos of Radial gates at Dam to regulate the reservoir level. During monsoon, it is essential to maintain the reservoir level between MDDL and FRL. Further, during silt flushing reservoir level also needs to be regulated. These gates are operated by hydraulic hoist and power pack system. A heavy land slide had occurred during July-2020 at Dam side of Teesta V PS which resulted major damages of different structure of HM and electrical equipment. The power supply of 11 KV line was cut-off and DG set was also washed away. One no of gasoline engine operated power pack available at site was utilized for operation of the gate. It was felt that the single unit alone was not sufficient to operate multiple Gate at the same time to discharge the flood water. Therefore, 3 nos. portable gasoline (petrol) engine operated power pack has been purchased in phased manner (i.e Two nos during FY2021-22 and one no during FY2022-23) to mitigate any unforeseen flood condition or other untoward situations in case of failure of complete power supply system. The purchased portable gasoline (petrol) engine operated power pack will be used along with the one no old gasoline operated power pack in case of emergency. The system will not be kept as spare rather in tandem use. The purchase has been made keeping in view of the recent past experience of operation of power station. The work is essentially required for safe & smooth operation of power house, the Hon'ble CERC is requested to allow this expenditure under Regulation 26 (1)(d).	
2	410328	Dining Hall for IRBn Staff at Left bank colony Balutar, Teesta V Power Station	21.92	1.20	20.72	0.00	Regulation 26(1)(d)	The dinning hall has been constructed for IRBn personnel engaged in the premises of Balutar Colony for security purpose . It is to mention that IRBn staff are performing their duty at different locatins of Teesta V Power station round the clock. Such facility is required to provided as per Factories Act, 1948. Copy of the Act is enclosed at **Appendix-G.**	
		Sub Total (C)	**35.67**	**1.20**	**34.47**	**0.00**			
		Total (A+B+C)	**35.67**	**1.20**	**34.47**	**0.00**			
		Add Cap Eligible for ROE at Normal Rate	**0.00**	**0.00**	**0.00**	**0.00**			
		Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate	**35.67**	**1.20**	**34.47**	**0.00**			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor- 50 Crs. Initial spares- 5 Crs.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED

S. JAYKISHAN Kolkata Chartered Accountants

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PART-II
FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC LTD.
Name of the Generating Station : Teesta V POWER STATION
COD : 10.04.2008
For Financial Year : 2023-24

(Amount in Rs. lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5=3-4	6	7	8	9
A. Allowed by CERC in FY 2023-24.									
1	411002	Replacement of DG Sets 500 KVA at Dam Top	0				Regulation 25(2)(a)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at sl no A-1 of page no-84 , FY2023-24. However, the work could not be executed during 2023-24 due to delay in tendering. The same is likely to be capatalized during tariff period 2024-29. Hon'ble CERC is requested to allow above expenditure to claim during tariff period 2024-29.	25.00
2	411102	JCB Backhoe Loader	0				Regulation 25(2)(a)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at sl no A-2 of page no-84, FY2023-24. However, JCB Backhoe Loader could not be purchased during 2023-24 due to poor response of technically qualified vendor in tendering process. The LOA has finally been placed in March'2023 and the same is likely to be capatalized during tariff period 2024-29. Hon'ble CERC is requested to allow above expenditure to claim during tariff period 2024-29.	25.00
3	411806	Purchase of Server	0				Regulation 25(2)(c)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at sl no B-1 of page no-85, FY2023-24. However,the server could not be purchased during 2023-24 due to poor response of technically qualified vendor in tendering process. The case file is under tendering stage and the same is likely to be capatalized during tariff period 2024-29. Hon'ble CERC is requested to allow above expenditure to claim during tariff period 2024-29.	16.00
		Sub Total (A)	0	0	0				
B. Item Allowed by CERC in different year and capitalized during FY2023-24.									
1	410613	50 HP/37KW SUBMERSIBLE PUMP WITH CONTROL PANEL-PUMP MAKE WPIL MODEL G1006T & PANEL L&T MAKE	4.75	0.00	4.75	0.00	Regulation 25(2)(c)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at sl no B(1) of page no-76, FY2021-22 on replacement basis. However asset has been capatalized during FY2023-24. (**Please refer Sr no. A4 FY 2021-22**). Copy of CERC order is enclosed at **Appendix-A.** The old pump amounting to Rs.4.63 Lakh has been de-capitalized during FY2023-24 and indicated at sl. no.108, Form-9Bi, FY2023-24. {The new pump as well as old pump lost in flash flood during Oct'2023.}	20.0
2	412503	BOOM BARRIER MAKE - SUNDIGITAL CORPORATION, MODEL-SD B09	1.16	0.00	1.16	0.00	Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at sl no D-5 of page no-78, FY2021-22. (please refer Sr no. A9 FY 2021-22). Copy of CERC order is enclosed at **Appendix-A.** **Reason for delay:-** The supply order was placed during Feb'2021, but due to Covid-19, the vendor denied the delivery of material. Accordingly, the purchase has been finalized & capitalised during 2023-24 after re-tendering.	2.0

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
3	412503	6 KVA ONLINE UPS WITHOUT BATTERY-MAKE:EATON MODEL:9E6KS-IN	3.73	0.00	3.73	0.00	Regulation 26(1)(d)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 for Rs. 75 Lakh during FY2021-22 (Refer Sl no D(2) of page no-77 of the order) and for Rs.5 Lakh during FY2022-23 (Refer Sl no D(1) of page no-82 of the order). Copy of CERC order is enclosed at **Appendix-A.** The asset i.e. CCTV system alongwith auxiliries purchased, installed & capitalised for the total amount of Rs. 104.37 Lakh against allowed amount of Rs. 80 lakh. The asset has been been capatalized in phased manner as per site requirement as under: (i) Rs 52.54 Lakh during FY2019-20 (Sl. No.B-2 & B-3), (ii) Rs. 48.10 Lakh during FY2021-22 (sl.No-A8) and (iii) Rs. 3.73 Lakh during FY2023-24 (Sl.N. B-3). Reason for increase in cost with respect to allowed by CERC.: The cost of excution / completion of work has been increased due to pruchase of upgraded version of CCTV system avaliable in the market at the time of purchase. Also, the allowed amount is based on the estimate and the actual expenditure is discovered after tendering and claimed now.	75 (FY2021-22) & 5 (FY2022-23)
		Sub Total (B)	**9.64**	**0.00**	**9.64**	**0.00**			
C. New items.									
1	410301	Civil works for underground power house, surge & pressure shafts, part head race tunnel including Adit V	1229.15	1229.15	0.00	0.00	Regulation 25(1)(a)	Vide Office Memorandum dated 29.05.2023, the Ministry of Finance, Government of India has notified the "Vivad se Viswas II (Contractual Disputes) Scheme" (the Scheme) for settlement of contractual disputes between, inter alia CPSEs (the 'Procurer') and the counter-party to the dispute (the 'Contractor'). Copy of GOI OM & SOP (Office Memorandum No.F-.1/7/2022-PPD dated 29.05.2023) is attached as per **Appendix-H.** In compliance of this GOI scheme, settlement of claims in respect of the matter pertaining to Civil works related the Contractor, M/s Jaiprakash Associates Limited against the Settlement of pending disputes of Arbitral / Court Cases for the case (claim for unrealized cost due to reduced progress of work of LOT TT-4 package) pending in District and session court Faridabad ((Case no. ARB//0000033/2020) of the Contract for Civil Works LOT-TT4 - "Package for Construction of underground power house, surge shaft, pressure shaft, part Head Race tunnel, including Adit V , Switchyard and TRT (3Nos.) of Teesta Stage-V project in Sikkim", awarded vide Contract No. NHPC/CCW/0603/17/AGREEMENT-LOT TT-4/2001 has been executed. In this respect an amount of Rs 4500/- Lakh was awarded by the arbitrator/court. Under this scheme of GoI, offer of Rs 4086.91 has been accepted by the contractor for settlement of disputed amount. The principal amount of Rs.1229.15 Lakh has been capitalized and the interest amount of Rs.2857.75 Lakh has been charged to P&L (Rs. 2488.05 Lakh during FY2023-24 & Rs.13.72 Lakh during FY2024-25).This interest amount is part of amount indicated in Note#34 of the balance sheet.This interest amount is presently being claimed as reimbursement. The Hon'ble CERC is requested to kindly allow the reimbursement of this interest amount alongwith applicable carrying cost. The GeM portal document indicating offer / final payment acceptance by contractor by the contractor along with withdrawl of case under entire chain of event is enclosed at **Appendix-I & J.** It was a part of contigent liability of Power station and the information on contingent liability amounting to Rs. 45.23 Crs (closing contingent liability statement as on 31.03.2019) has been disclosed at page no: 855, sl. no.-10 in Petition No:.298/GT/2020 i.e. enclosed Balance Sheet.	

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S. JAYKISHAN Kolkata Chartered Accountants

NHPC LIMITED FARIDABAD

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
2	410601	Civil works for Coffer Dams with deep jet grouted cut off wall, Concrete Dam, Desilting Chambers,	254.30	0.00	254.30	0.00	Regulation 25(1)(a)	Vide Office Memorandum dated 29.05.2023, the Ministry of Finance, Government of India has notified the "Vivad se Viswas II (Contractual Disputes) Scheme" (the Scheme) for settlement of contractual disputes between, inter alia CPSEs (the 'Procurer') and the counter-party to the dispute (the 'Contractor'). Copy of GOI OM & SOP (Office Memorandum No.F-.1/7/2022-PPD dated 29.05.2023) is attached as per **Appendix-H**. In compliance of this GOI scheme, settlement of claims in respect of the matter pertaining to Civil works related to the Contractor, M/s Jaiprakash Associates Limited against the Settlement of pending disputes of Arbitral / Court Cases for the case (claim for payment withheld on account of foreign exchange rate variation, deviation in quantity of deformed reinforcing bars & deduction for non user of couplers related to LOT TT-2 package) pending in Punjab & Haryana High Court, Chandigarh (Case No. FAO-CARB-32 of 2019) of the Contract for Civil Works LOT TT-2 package for Coffer dam with deep Jet Grouted Cut Off wall, Concrete Dam, Desilting Chambers, Intake Structures and part Head Race Tunnel including Adit-1 etc. of Teesta-V H.E. Project awarded vide Contract No. NHPC/CCW/0603/17/AGREEMENT-LOT TT-2/2001 has been executed. In this respect an amount of Rs.542.75/- Lakh was awarded by the arbitrator/court. Under this scheme of GoI, offer of Rs.826.60/- Lakh has been accepted by the contractor for settlement of disputed amount. The principal amount of Rs.254.30 Lakh has been capitalized and the interest amount of Rs.572.30 Lakh, charged to P&L.This interest amount is part of amount indicated in Note#34 of the balance sheet. This interest amount is presently being claimed as reimbursement. The Hon'ble CERC is requested to kindly allow the reimbursement of this interest amount alongwith applicable carrying cost. The GeM portal document indicating offer / final payment acceptance by contractor by the contractor along with withdrawl of case under entire chain of event is enclosed respectively at **Appendix-N & K** It was a part of contigent liability of Power station and the information on contingent liability amounting to Rs.6.66 Crs (closing contingent liability statement as on 31.03.2019) has been disclosed at page no: 853 sl. no. 3(i to iii) in Petition No: 298/GT/2020 i.e. enclosed Balance Sheet.	

NHPC LIMITED FARIDABAD

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
3	410601	Civil works for Coffer Dams with deep jet grouted cut off wall, Concrete Dam, Desilting Chambers,	4097.60	0.00	4097.60	0.00	Regulation 25(1)(a)	Vide Office Memorandum dated 29.05.2023, the Ministry of Finance, Government of India has notified the "Vivad se Viswas II (Contractual Disputes) Scheme" (the Scheme) for settlement of contractual disputes between, inter alia CPSEs (the 'Procurer') and the counter-party to the dispute (the 'Contractor'). Copy of GOI OM & SOP (Office Memorandum No.F-.1/7/2022-PPD dated 29.05.2023) is attached as per **Appendix-H.** In compliance of this GOI scheme, settlement of claims in respect of the matter pertaining to Civil works related to the Contractor,M/s Jaiprakash Associates Limited against the Settlement of pending disputes of Arbitral / Court Cases under the Scheme for the case (Claim for payment on account of unrealized cost due to reduced progress of work) pending in District court Faridabad ((Case no. ARB/0000013/2021)) of the Contract for Civil Works LOT TT-2 package for Coffer dam with deep Jet Grouted Cut Off wall, Concrete Dam, Desilting Chambers, Intake Structures and part Head Race Tunnel including Adit-1 etc. of Teesta-V H.E. Project awarded vide Contract No. NHPC/CCW/0603/17/AGREEMENT-LOT TT-2/2001.In this respect an amount of Rs.16878/- Lakh was awarded by the arbitrator/court. Under this scheme of GoI, offer of Rs.14232.72/- Lakh has been accepted by the contractor for settlement of disputed amount.The principal amount of Rs.4097.60 Lakh has been capitalized and the interest amount of Rs.10135.12 Lakh, charged to P&L. This interest amount is part of amount indicated in Note#34 of the balance sheet.This interest amount is presently being claimed as reimbursement. The Hon'ble CERC is requested to kindly allow the reimbursement of this interest amount alongwith applicable carrying cost. The GeM portal document indicating offer / final payment acceptance by contractor by the contractor along with withdrawl of case under entire chain of event is enclosed at **Appendix-O & L.** It was a part of contigent liability of Power station and the information on contingent liability amounting to Rs. 185.17 Crs (closing contingent liability statement as on 31.03.2019) has been disclosed at page no: 855, sl. no.-09 in Petition No: 298/GT/2020 i.e. enclosed Balance Sheet.	
		Sub Total (C)	**5581.05**	**1229.15**	**4351.90**	**0.00**			
		Total (A+B+C)	**5590.69**	**1229.15**	**4361.54**	**0.00**			
Add Cap Eligible for ROE at Normal Rate			**5585.80**	**1229.15**	**4356.65**	**0.00**			
Add Cap Eligible for ROE at Wgt. Avg. Rate of Interest Rate			**4.89**	**0.00**	**4.89**	**0.00**			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order).

2. The above information needs to be furnished separately for each year / period of tariff period 2019-24.

3. In case of de-capitalisation of assets separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.

NHPC LIMITED एनएचपीसी N.H.P.C FARIDABAD

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			

4. Where any asset is rendered unserviceable the same shall be treated as de-capitalised during that year and original value of such asset to be shown at col. 3. And impaired value if any, year of its capitalisation to be mentioned at column 8.

5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For S. Jayakishan
Chartered Accountants

Partner

S. JAYAKISHAN Chartered Accountants Kolkata

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

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FORM-9B

Statement of Additional Capitalisation during fag end of the Project

Name of the Petitioner : NHPC LTD.

Name of the Generating Station :Teesta V Power Station

COD : 10.04.2008

Sl. No.	Head of Work / Equipment	Work/Equipment added during last five years of useful life of each Unit/Station	Amount capitalised /Proposed to be capitalised (Rs Lakh)	Justification for capitalisation proposed	Impact on life extension
1	2	3	4	5	6
1					
2		**Not Applicable**			
3					
4					

Note:

1. Cost Benefit analysis for capital additions done should be submitted along with petition for approval of such schemes
2. Justification for additional capital expenditure claim for each asset should be relevant to regulation under which claim and the necessity of capitalization of the asset

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Limited
Name of the Generating Station : TEESTA -V POWER STATION
Region: SILIGURI **State:** SIKKIM **District:** EAST SIKKIM
Financial Year 2019-20

Amount ₹ in lacs

Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
1	2	3	4	5	6	7.00	8
A. Deletion							
1	Generator Step Up Transformer of Areva T&D make 1 Phase with 70000 KVA, OFWF Cooling, 13.8KV.	410702	Exclusion	20.11	COD	11.54	De-capitaliztion of Asset related to mother plant replaced with Capital Spare
2	SUPPLY & INSTALLATION OF OFC INSIDE THE NHPC COLONEY	411903	Exclusion	2.90	2018-19	0.18	Reversal of Un-discharged Liability indicated in Form-16, FY2019-20 at Sl.No.C-1
3	C/O SECURITY FENCING FROM 66/11 KV SWITCHYARD TO FIRE FIGHTING TANK AT LIFT BANK	410328	Exclusion	0.18	2018-19	0.01	Reversal of Un-discharged Liability indicated in Form-16, FY2019-20 at sl. no. C-2
4	Main generating equipment consist of through flow type inlet valve,Toshiba turbine, governing system	410701	Exclusion	23.10	COD (FY2008-09)	13.87	De-capitaliztion of Asset related to mother plant replaced with Capital Spare
5	UPPER MOVING LABYRINTH WITH ITS HARDWARE	410714	Exclusion	19.92	2015-16	4.81	De-capitalization of one no of capital spare at Sl. No. 02 of Form-9D, FY2015-16, page 126 in petition no. 298/GT/2020

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
6	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	410714	Exclusion	11.47	2016-17	2.05	De-Capialization of capital spare at Sl. No. 57 of Form-9D, FY2016-17, page-131 in petition no. 298/GT/2020.
7	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	410714	Exclusion	24.58	2015-16	5.43	De-Capitalization of one no of capital spare at Sl. No. 12 of Form-9D, FY2015-16, page -126 in petition no. 298/GT/2020.
8	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572 (2 Nos)	410714	Exclusion	26.40	2015-16	5.82	De-Capitalization of capital spare at Sl. No. 13 of Form-9D, FY2015-16, page -126 in petition no. 298/GT/2020.
9	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410714	Exclusion	38.49	2016-17	6.03	De-Capitalization of two no of capital spare at Sl. No. 101 of Form-9D, FY2016-17, page -132 in petition no. 298/GT/2020.
	Sub-Total (A)			**167.15**		**49.72**	
B	**Additional Deletion**						
1	Swaraj Mazda, WT 48 TC-D	411506	Claimed	7.85	COD	7.06	De-Capitalization against item at sl. no. -A-1 Form 9A FY2019-20. The actual de-capitalization done during FY2020-21 has been kept under exclusion category at Sl. no. A-17 in Form-9Bi, FY2020-21.

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NHPC LIMITED FARIDABAD

S. VENKISHAN & Co. Kolkata Chartered Accountants

Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
2	SUBMERSIBLE PUMP 17.5 HP, 6 DIA, RPM 2900, 3 DELIVERY	411201	Claimed	0.75	2009-10	0.67	De-Capitalization against item at sl. no. -C-1 Form 9A FY2019-20. The actual de-capitalization done during FY2023-24 and has been kept under exclusion category at sl. no. A-453 in Form-9Bi, FY2023-24.
	Sub-Total (B)			**8.59**		**7.73**	
	Total (A + B)			**175.74**		**57.46**	
			Deletion Under Claim=	**8.59**		**7.73**	
			Deletion Under Exclusion=	**167.15**		**49.72**	
			Deletion Eligible for ROE at Normal Rate =	**8.59**		**7.73**	
			Deletion Eligible for ROE at Wgt. Avg. Rate of Interest Rate=	**0.00**		**0.00**	

Note: Year wise detail need to be submitted.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

(Ajay Shrivas)
General Manager (Comml.)

NHPC LIMITED

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FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Limited
Name of the Generating Station : TEESTA -V POWER STATION
Region: SILIGURI State: SIKKIM District: EAST SIKKIM
FY 2020-21

Amount ₹ in lacs

Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
1	2		3	4	5	6	7
A.Deletion							
1	Pick-up Van (Tats 407) SKF-CAB	411504	Claimed	0.34	COD	0.00	De-Capitalization against item at sl. no. A-1,Form-9A, FY2020-21.
2	TATA BUS SK 01B/0159 Chasis No.359357MQQ129130	411507	Exclusion	0.47	COD	0.00	De-capatalized due to the vehicle completed its useful life. Addition of Asset is not required.
3	TATA BUS SK01B/0160 Chasis No.359357MQQ129458	411507	Claimed	0.80	COD	0.00	De-Capitalization against addition three buses (item no. A-2 & A-3), Form-9A, FY2020-21.
4	Tata Bus SK01P/0162 Model LP-1512 TC/42P/	411507	Claimed	0.81	COD	0.00	
5	Tata Bus SK01P/0163 Model LP-1512 TC/42	411507	Claimed	0.81	COD	0.00	
6	TATA Safari. EX4X4 (Engine No. 483/DLTC-50GWL712957)	411502	Exclusion	1.57	COD	0.75	De-capatalized due to the vehicle completed its useful life. Addition of Asset is not required.
7	JEEP COMMANDER BR 14P-P-4411	411502	Exclusion	3.65	COD	3.28	De-capatalized due to the vehicle completed its useful life. Addition of Asset is not required.

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
8	630 KVA 11/0415 KV/OY 11 step down	410802	Exclusion	3.45	COD	2.85	Asset lost / de-capitalized due to land slide in July-2020. It is part of insurance claim amounting to Rs.61.44 Lakh toward complete material loss. The insurance claim yet to be settled by the insurance company. However, as per site requirement, the new item has been purchased and installed amounting to Rs 21.90 Lakhs during FY2021-22. The capitalization amount Rs.9.55 Lakh has been indicated at sl.no.-119, Form-9D {i.e. under exclusion category}. The differential amount of Rs.12.35 Lakh has been claimed at sl no. C-4 in Form-9A, FY2021-22. The Hon'ble CERC is requested to kindly allow such treatment in tariff under Regulation' 76 (Power to Relax) & Regulation'77 (Power to Remove the difficulty) of CERC Regulation' 2019.
9	Distribution Transformer 630 Outdoor	410802	Exclusion	3.81	COD	2.85	
10	Erection of 0.43/11 KV 630 KVA	410802	Exclusion	2.29	COD	1.89	
11	Air Compressor CP-425 (2W) Diesel Portable	411115	Exclusion	0.61	COD	0.33	Asset lost / de-capitalized due to land slide in July-2020. It is part of insurance claim amounting to Rs.61.44 Lakh toward complete material loss. The insurance claim yet to be settled by the insurance company. However, as per site requirement, the new item has been purchased and installed amounting to Rs 1.79 Lakhs during FY2021-22. The capitalization amount Rs.0.61 Lakh has been indicated at sl.no.-120, Form-9D{i.e. under exclusion category}. The differential amount of Rs.1.18 Lakh has been claimed at sl no. C-5 in Form-9A, FY2021-22. The Hon'ble CERC is requested to kindly allow such treatment in tariff under Regulation' 76 (Power to Relax) & Regulation'77 (Power to Remove the difficulty) of CERC Regulation' 2019.

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NHPC LIMITED

S. JAYKISHAN Chartered Accountants Kolkata

Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
12	Formation cutting work for approch Singtam - Dikchu Rd 435m to 540 m Road	410201	Exclusion	3.37	COD	1.65	Asset lost / de-capitalized due to land slide in July-2020. It is part of insurance claim amounting to Rs.61.44 Lakh toward complete material loss.
13	Formation cutting work for approch Singtam - Dikchu Rd 504m to 627 m Road	410201	Exclusion	3.39	COD	1.66	
14	Construction of protective structure on approach road to Dam Site, RD-600 to 669m.	410201	Exclusion	1.74	COD	0.84	
15	C/o RRM protection work on app road to Dam site	410201	Exclusion	1.49	COD	0.65	
16	Multimedia Communication Server	411902	Exclusion	17.01	COD	14.98	De-capatalization due to obsolate technology and was not working. Addition of Asset is not required.
17	Swaraj Mazda, WT 48 TC-D	411506	Exclusion	7.85	COD	7.06	De-capitalization claimed at sl.no. B-1, in Form-9Bi, FY2019-20 under additional deletion.
18	PARTICLE COUNTER 9000-5-1 OP 1.4-500BAR	410713	Exclusion	3.29	2011-12	1.65	Asset lost / de-capitalized due to land slide in July-2020. It is part of insurance claim amounting to Rs.61.44 Lakh toward complete material loss.
19	NUT SPLITTERS 15 TON CAPACITY MODEL: HNS150A, MAKE: POWER TEAM	412503	Exclusion	2.66	2012-13	1.34	Asset lost / de-capitalized due to land slide in July-2020. It is part of insurance claim amounting to Rs.61.44 Lakh toward complete material loss.
20	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	410701	Exclusion	0.36	2017-18	0.01	De-capitalization of excess amount due to difference between capitalization value and finalized bill related to capital spare indicated at page no-134, sl no-37, in Form-9D, FY2017-18.
21	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410701	Exclusion	0.31	2017-18	0.01	De-capitalization of excess amount due to difference between capitalization value and finalized bill related to capital spare indicated at page no-134, sl no-39, in Form-9D, FY2017-18.
22	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	410701	Exclusion	0.41	2017-18	0.01	De-capitalization of excess amount due to difference between capitalization value and finalized bill related to capital spare indicated at page no-134, sl no-38, in Form-9D, FY2017-18.

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NHPC LIMITED FARIDABAD

VAYKUNTH Kolkata Chartered Accountants

Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
23	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410701	Exclusion	19.24	2016-17	4.20	De-capitalization of Capital Spare indicated at sl.no.101, Form-9D, FY2016-17 in petition no. 298/GT/2020 .
24	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	410701	Exclusion	24.58	2015-16	6.94	De-capitalization of Capital Spare indicated at sl.no.12, Form-9D, FY2015-16 in petition no. 298/GT/2020.
25	UPPER MOVING LABYRINTH WITH ITS HARDWARE	410701	Exclusion	19.92	2015-16	6.04	De-capitalization of Capital Spare indicated at sl.no.02, Form-9D, FY2015-16 in petition no. 298/GT/2020.
26	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410701	Exclusion	26.80	2014-15	8.73	De-capitalization of Capital Spare, indicated at sl.no.23, Form-9D, FY2014-15 in petition no. 298/GT/2020.
27	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410701	Exclusion	19.24	2016-17	8.73	De-capitalization of Capital Spare indicated at sl.no.101, Form-9D, FY2016-17 in petition no. 298/GT/2020.
28	LOWER ROTATING WEARING RING/LABYRINTH	410701	Exclusion	15.31	2014-15	4.83	De-capitalization of Capital Spare, indicated at sl.no.26, Form-9D, FY2014-15 in petition no. 298/GT/2020.
29	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410714	Exclusion	0.63	2017-18	0.09	De-capitalization of excess amount due to difference between capitalization value and finalized bill related to capital spare indicated at sl. no.-39, page -134 of Form-9D FY2017-18 in petition no. 298/GT/2020.
30	25 MM Diameter inlet and outlet pipe	410806	Exclusion	1.77	COD	1.13	
31	Breaker TE-706	410806	Exclusion	0.66	COD	0.42	
32	Breaker TE-905 AVR Demolition	410806	Exclusion	0.84	COD	0.53	
33	Chain Pulley 3 TONS	410806	Exclusion	0.45	COD	0.27	
34	Chain Pulley Block 10 TON	410806	Exclusion	1.13	COD	0.68	
35	Chain Pulley Block with 03 meter lift capacity - 2.0 TON	410806	Exclusion	0.28	COD	0.17	
36	Chain Pulley block with 03 mtr lift - capacity - 2.0 Ton	410806	Exclusion	0.14	COD	0.09	
37	Chain Pully 3 Ton	410806	Exclusion	0.20	COD	0.13	

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
38	Chain Pully Block with 03 metre Lift Capacity 2.0 Ton	410806	Exclusion	0.14	COD	0.09	Tools/Tackles. Asset lost / de-capitalized due to land slide in July-2020. It is part of insurance claim amounting to Rs.61.44 Lakh toward complete material loss.
39	Contamination Checking Kit for Hydraulic Oil	410806	Exclusion	0.23	COD	0.14	
40	Pistol Drill Machine 480WT	410806	Exclusion	0.05	COD	0.05	
41	Single acting spring-return, general purpose hydraulic cylinder Qty: 2 nos. Model No. C256C Two spee	410806	Exclusion	1.55	COD	0.96	
42	Single acting, spring-return, general purpose hydraulic cylinder Qty: 2 nos. Model No. C554C Two spe	410806	Exclusion	2.33	COD	1.45	
43	Single, spring-return, general purpose hydraulic cylinder Qty: 2 nos. Model No. C1006C Two speed sin	410806	Exclusion	3.71	COD	2.31	
44	Welding rectifier model RS-400, 60-400 AMP	410806	Exclusion	0.79	COD	0.48	
45	MANNUAL AND HYDAULIC PULLER SET INCLUDING ACCESSORIES, CAPACITY:17.5 & 30 T, MODEL IPS-3017	411001	Exclusion	9.33	2012-13	4.31	
46	Main Hydraulic Pump A2F090/61 R-VBB05	411112	Exclusion	2.17	COD	1.95	
47	Greaves Concrete Pump	411112	Exclusion	3.43	COD	1.86	
48	INVERTER BASED PORTABLE WELDING MACHINE (MAKE: ESAB, MODEL: BUDDY ARC 400I)	411114	Exclusion	0.62	2016-17	0.19	
49	JACK HAMMER ATLAS COPCO RH 656 4W WITH LUBRICATOR BLG 30 (02 Nos)	411116	Exclusion	0.94	2011-12	0.61	
50	HYDRAULIC JACK 15 TON CAPACITY MODEL: 9015X, MAKE: POWER TEAM (02 Nos)	411130	Exclusion	1.25	2012-13	0.81	

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
51	Petrol Driven Chain Saw 20 (02 Nos)	411130	Exclusion	0.56	COD	0.53	
52	Chairs (CHR-4) Without Arm (06 Nos)	411701	Exclusion	0.00	COD	0.00	Funiture & Fixtures Asset lost / de-capitalized due to land slide in July-2020. It is part of insurance claim amounting to Rs.61.44 Lakh toward complete material loss.
53	Patient Wheel Chair Folding(Vissco) (02 Nos)	411706	Exclusion	0.11	COD	0.11	Funiture & Fixtures
54	Foete Dropler (02 Nos)	411706	Exclusion	0.01	COD	0.01	
55	Meter Perforated 3 seater (06 Nos)	411706	Exclusion	0.29	COD	0.29	
56	20" TFT MONITOR (02 Nos)	411801	Exclusion	0.14	2009-10	0.14	
57	ASUS ROG STRIX GL553D-DM132 CORE i7 BLACK	411801	Exclusion	0.80	2016-17	0.75	
58	Computer HP with Monitor Compaq	411801	Exclusion	0.06	COD	0.03	
59	Computer with Intel core 2 duo 1.8 GHZ processor 2 MB & 21 TFT Monitor (03 Nos)	411801	Exclusion	1.85	2010-11	1.75	
60	DESKTOP COMPUTER (HP PRO 3090) WITH 18.5 TFT MONITOR (03 Nos)	411801	Exclusion	1.18	2010-11	1.12	
61	DESKTOP COMPUTER WITH 18.5" TFT (HP COMPAQ DX2480 MICROTOWER PC) (03 Nos)	411801	Exclusion	1.11	2010-11	1.06	
62	HP Laptop 13-BA0011TX	411801	Exclusion	0.80	2020-21	0.06	
63	INTEL CORE 2 DUP PROCESSOR 2.4 GHZ OR HIGHER DESKTOP COMPUTER WITH 19 MONITOR WITH ACCESSORIES (02 Nos)	411801	Exclusion	0.99	COD	0.99	
64	Modi Olivette PCS Intel	411801	Exclusion	0.05	COD	0.03	
65	P.C Intel Pentium III	411801	Exclusion	0.08	COD	0.04	
66	PERSONAL COMPUTER (DESKTOP) (02 Nos)	411801	Exclusion	1.17	2014-15	1.12	
67	TFT/LCD MONITOR-18.5INCH (03 Nos)	411801	Exclusion	0.15	2012-13	0.15	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
68	DESKJET PRINTER(COLOUR), HP & K209G (06 Nos)	411803	Exclusion	0.43	2012-13	0.41	Computer / Printer etc.
69	Drawing Printer Design Jet 1050 C	411803	Exclusion	0.42	COD	0.21	
70	HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER (06 Nos)	411803	Exclusion	0.55	2011-12	0.53	
71	HP LASER JET P-2055D PRINTER ()2 Nos)	411803	Exclusion	0.41	2009-10	0.42	
72	HP LASER JET PRINTER 1020+	411803	Exclusion	0.08	2014-15	0.07	
73	HP LASERJET P3015DN (LAN COMPATIBLE) (02 Nos)	411803	Exclusion	1.24	2012-13	1.17	
74	HP LASERJET PRINTER MODEL 1008 (02 Nos)	411803	Exclusion	0.16	2010-11	0.16	
75	HP OFFICE JET 7110 WIDE FORMAT PRINTER (A3 SIZE) (02 Nos)	411803	Exclusion	0.41	2014-15	0.44	
76	HP OFFICE JET 7110 WIDE FORMAT PRINTER (A3 SIZE)	411803	Exclusion	0.23	2014-15	0.20	
77	LASER JET PRINTER (BLACK)20-22PPM,16MB(Standard Memory)1200*1200 DPI,Network Connectivity, A4 Size	411803	Exclusion	0.40	COD	0.39	
78	Printer (A-3 Size -Colour Inject)	411803	Exclusion	0.03	COD	0.03	
79	MEDIA CONVERTER GIGABIT - SM (1000MBPS) (02 nos)	411804	Exclusion	0.26	2014-15	0.24	
80	LAN EXTENDER (02 Nos)	411804	Exclusion	0.39	2013-14	0.37	
81	Viasat-VSAT based on DAMA technology & Earthing , Installation & commissioning	411806	Exclusion	0.63	2014-15	0.59	
82	NETWORK ACCESS STORAGE 24TB EXPANDABLE UPTO 32TB (03 Nos)	411806	Exclusion	5.53	2014-15	5.09	
83	CALLER ID CORDLESS PHONE	411902	Exclusion	0.18	2016-17	0.05	Communication Equipments of Minor Values.
84	TYPE II ADSL MODEM	411903	Exclusion	0.16	2015-16	0.05	
85	TOSHIBA E-STUDIO 207 DIGITAL COPIER CUM PRINTER, 112 MB MEMORY, COPPYING RESOLUTION 2400DPI X 600DPI	412003	Exclusion	0.67	2010-11	0.41	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
86	DIGITAL PHOTOCOPIER M/C WITH NETWORK PRINTER RAM 112MB (TOSHIBA E-STUDIO-212) (03 Nos)	412003	Exclusion	1.90	2011-12	1.10	Office Equipments of Minor Values. It is part of insurance claim amounting to Rs.61.44 Lakh toward complete material loss.
87	SHARP DIGITAL PHOTO COPY MACHINE	412003	Exclusion	0.78	COD	0.70	
88	O.T Light Ordinary	412005	Exclusion	0.08	COD	0.08	
89	Micro Scope Mono	412005	Exclusion	0.16	COD	0.15	
90	Pulse Oxymeter C Built in	412005	Exclusion	0.64	COD	0.55	
91	Oxygen Cylinder with Accessories	412005	Exclusion	0.00	COD	0.00	
92	ECG MACHINE (BPL CARDIART 8108R)	412005	Exclusion	0.67	2010-11	0.45	
93	ECG MACHINE-MODEL- VESTA 301 (PORTABLE 3 CHANNEL), MAKE-RMS	412005	Exclusion	0.51	2016-17	0.15	
94	OXYGEN CONCENRATOR	412005	Exclusion	0.57	2010-11	0.38	
95	Aquaguard NOVA Water Purifier	412006	Exclusion	0.06	COD	0.06	
96	AIR CONDITIONER SPLIT VOLTAS 1.5 TON 5 STAR 185CY CODE 88160044	412008	Exclusion	0.31	2016-17	0.12	
97	DESSERT COOLER	412011	Exclusion	0.14	2016-17	0.03	
98	Power Invertor Rating 1000VA	412020	Exclusion	0.05	COD	0.05	
99	Online Invertor 1000KV 230V	412020	Exclusion	0.05	COD	0.05	
100	Fully Automatic Charges	412020	Exclusion	0.05	COD	0.05	
101	2 KVA IGBT Based True online UPS with SMF Battery	412020	Exclusion	0.55	COD	0.43	
102	Dot Matrix Printer	412020	Exclusion	0.31	COD	0.27	
103	PCMCIA card Reader	412020	Exclusion	0.18	COD	0.15	
104	VACCUM CLEANER- EUR TRENDYSTEEL 1300 WATT	412020	Exclusion	0.08	2015-16	0.03	
105	Inverter - 1000 Watt (Make: LZEN)	412020	Exclusion	0.07	COD	0.07	
106	Accutrend Sensor Machine	412020	Exclusion	0.06	COD	0.06	
107	Royal Pul Stog Brand Fogging Machine	412020	Exclusion	0.35	COD	0.30	
108	Welding Rectifier SSR - 600	412020	Exclusion	1.12	COD	0.87	Tools/Tackles. Asset lost / de-capitalized due to land slide in July 2020. It is part of insurance claim amounting to Rs.61.44 Lakh toward complete material loss.
109	Chain Pully Block (02 Nos)	412020	Exclusion	0.08	COD	0.16	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
110	21 Color T.V SAMSUNG-M-21Q2	412501	Exclusion	0.11	COD	0.09	Other Assets of Minor Values
111	21 Color T.V SAMSUNG-M-21Q3	412501	Exclusion	0.11	COD	0.09	
112	Color TV 20 EA	412501	Exclusion	0.06	COD	0.06	
113	COLOUR T.V.- 14 (05 Nos)	412501	Exclusion	0.36	COD	0.36	
114	Model KVG-21	412501	Exclusion	0.09	COD	0.09	
115	Onida 999	412501	Exclusion	0.00	COD	0.00	
116	Panasonic	412501	Exclusion	0.00	COD	0.00	
117	Portable Color	412501	Exclusion	0.00	COD	0.00	
118	SAMSUNG Make	412501	Exclusion	0.06	COD	0.06	
119	Sony 21 Colour TV (03 Nos)	412501	Exclusion	0.22	COD	0.22	
120	Sony C TV	412501	Exclusion	0.10	COD	0.10	
121	Sony C TV - 21 (05 Nos)	412501	Exclusion	0.51	COD	0.49	
122	8 CHANNEL DIGITAL VIDEO RECORDER WITH 2 TB HDD MAKE: SPARSH MODEL: SR-NE0808F201-GH	412503	Exclusion	0.40	2016-17	0.12	
123	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6 (02 Nos)	412503	Exclusion	0.23	2016-17	0.06	
124	EMPTY D.A GAS CYLINDER 5.89 CUM (02 Nos)	412503	Exclusion	0.29	2011-12	0.16	Tools/Tackles- Asset lost / de-capitalized due to land slide in July-2020. It is part of insurance claim amounting to Rs.61.44 Lakh toward complete material loss.
125	EMPTY OXYGEN CYLINDER CAP. 7 CUM (05 Nos)	412503	Exclusion	0.67	2011-12	0.37	
126	IP BASED FIXED CAMERA WITH 1/3 CCD SENSOR MAKE : SPARSH MODEL: SC-IE13BP-V212R3O (03 Nos)	412503	Exclusion	0.64	2016-17	0.19	Other Assets of Minor Values.
127	LED MONITOR 21 INCH MAKE: DELL MODEL: S2240L	412503	Exclusion	0.19	2016-17	0.06	
128	OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP) (02 Nos)	412503	Exclusion	0.22	2016-17	0.06	
129	SPREADERS 1 TON CAPACITY MODEL: HS2000, MAKE: POWER TEAM	412503	Exclusion	0.47	2012-13	0.24	Tools/Tackles- Asset lost / de-capitalized due to land slide in July-2020. It is part of insurance claim amounting to Rs.61.44 Lakh toward complete material loss.

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
146	CITY FAN	412801	Exclusion	0.04	COD	0.04	Asset lost / de-capitalized due to land slide in July-2020. It is part of insurance claim amounting to Rs.61.44 Lakh toward complete material loss.
130	1 P.H Electronic Energy Meter	412801	Exclusion	0.00	COD	0.00	
131	17 P.H Electronic Energy Meter	412801	Exclusion	0.00	COD	0.00	
132	18 P.H Electronic Energy Meter	412801	Exclusion	0.00	COD	0.00	
133	19 P.H Electronic Energy Meter	412801	Exclusion	0.00	COD	0.00	
134	20 P.H Electronic Energy Meter	412801	Exclusion	0.00	COD	0.00	
135	23 Watts Column Speaker	412801	Exclusion	0.00	COD	0.00	
136	24 Watts Column Speaker	412801	Exclusion	0.00	COD	0.00	
137	25 Watts Column Speaker	412801	Exclusion	0.00	COD	0.00	
138	ACCUCHEK ACTIVE GLUCOMETER	412801	Exclusion	0.09	2013-14	0.08	
139	B.P. APPRATUS MERCURY, ULTRA LIFE TIME	412801	Exclusion	0.12	2014-15	0.12	
140	Baby Cradle C Stand	412801	Exclusion	0.00	COD	0.00	
141	CALLER ID TELEPHONE SET	412801	Exclusion	0.11	2014-15	0.11	
142	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.13	2014-15	0.13	
143	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.35	2016-17	0.35	
144	CD/DVD RW COMBO DRIVE (EXTERNAL)	412801	Exclusion	0.08	2010-11	0.08	
145	Centre Table with Glass Top 48' x 24'	412801	Exclusion	0.00	COD	0.00	
147	DIGITAL B P APPARATUS	412801	Exclusion	0.19	2014-15	0.19	
148	Digital Insulation Tester	412801	Exclusion	0.00	COD	0.00	
149	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	Exclusion	0.12	2016-17	0.12	
150	Earth Tester	412801	Exclusion	0.00	COD	0.00	
151	ELECTRIC KETTLE 1 LTR, Cello, QUICK BOIL 600B	412801	Exclusion	0.02	2018-19	0.02	
152	ELECTRICAL STERILIZER 14X6X6	412801	Exclusion	0.02	2014-15	0.02	
153	EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	Exclusion	0.39	2013-14	0.39	
154	EXHAUST FAN LIGHT DUTY 300 MM	412801	Exclusion	0.10	2017-18	0.10	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
155	FIXED WIRELESS PHONE-BEETEL-F1GSM	412801	Exclusion	0.05	2016-17	0.05	
156	FLY INSECT KILLER DOUBLE ROD	412801	Exclusion	0.14	2015-16	0.14	
157	HEAD PHONE, BHARINGER, H.SO2	412801	Exclusion	0.04	2012-13	0.04	
158	HEAVY DUTY EXHAUST FAN 15 4 1 PHASE	412801	Exclusion	0.00	COD	0.00	
159	HEMOTOCRIT METER - MAKE: MARIENFELD MODEL: 32 430 00	412801	Exclusion	0.04	2016-17	0.04	
160	Littmann Stethoscope Classic-II	412801	Exclusion	0.00	COD	0.00	Other Tangible Assets of Minor Values
161	MOBILE XIAOMI REDMI NOTE 3 DARK GREY 32GB IMEI 862628031107217	412801	Exclusion	0.04	2016-17	0.03	
162	NEEDLE AND SYRINGE CUTTER/DESTROYER ELECTRIC	412801	Exclusion	0.10	2010-11	0.12	
163	Neubalizer with Piston	412801	Exclusion	0.00	COD	0.00	
164	Neubalizer with Piston Compressor	412801	Exclusion	0.00	COD	0.00	
165	NOKIA 130	412801	Exclusion	0.02	2015-16	0.02	
166	OFFLINE UPS T605(600VA)	412801	Exclusion	0.00	COD	0.00	
167	Oxygen Cylinder 'B'	412801	Exclusion	0.00	COD	0.00	
168	PA DRIVER UNIT AU-40XT	412801	Exclusion	0.19	2013-14	0.19	
169	Patient Iron Trolly Stracher	412801	Exclusion	0.00	COD	0.00	
170	Patient Stretcher Foldable	412801	Exclusion	0.00	COD	0.00	
171	Patient Trolly with Mattress	412801	Exclusion	0.00	COD	0.00	
172	PEDESTAL FAN	412801	Exclusion	0.07	2016-17	0.08	
173	Polar Ceiling fan	412801	Exclusion	0.00	COD	0.00	
174	PULSE-OXIMETER	412801	Exclusion	0.06	2014-15	0.06	
175	ROOM HEATER(QUARTZ), QH 3002	412801	Exclusion	0.14	2014-15	0.14	
176	Shoulder Wheel Exerciser	412801	Exclusion	0.00	COD	0.00	
177	SPHYGMONOMETER (B.P INSTRUMENT)	412801	Exclusion	0.14	2017-18	0.14	
178	Static Cycle Grip Exerciser	412801	Exclusion	0.00	COD	0.00	
179	Steel Almirah	412801	Exclusion	0.00	COD	0.00	
180	Stretcher	412801	Exclusion	0.00	COD	0.00	
181	TELEPHONE SET	412801	Exclusion	0.05	2018-19	0.05	
182	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	Exclusion	0.09	2016-17	0.09	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
183	UPS 500 VA	412801	Exclusion	0.02	COD	0.00	
184	UPS 600 VA (15 Nos)	412801	Exclusion	0.27	2011-12	0.24	
185	UPS 500 VA APC WITH INTERNAL BATTERY	412801	Exclusion	0.08	2010-11	0.08	
186	Usha Ceiling Fan	412801	Exclusion	0.00	COD	0.00	
187	Vissco Foothand Exerciser	412801	Exclusion	0.00	COD	0.00	
188	Voltage Stabilizer 0.5KVA	412801	Exclusion	0.00	COD	0.00	
189	Wax Bath Set 12 X12 X 12	412801	Exclusion	0.00	COD	0.00	
190	Web Camera V-UH 9	412801	Exclusion	0.00	COD	0.00	
191	WEIGHING MACHINE	412801	Exclusion	0.03	2016-17	0.03	
192	WIRELESS ADSL BROADBAND MODEM TP-LINK, TD-W8901G	412801	Exclusion	0.03	2012-13	0.03	
193	X Ray View Box	412801	Exclusion	0.00	COD	0.00	
			Sub-Total (A)	**256.63**		**131.46**	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
B.Additional Deletion.							
1	Supply and laying of 3 core HT cable 185sq mm 11KV UEELPE insulater underground Aluminium Cable	410904	Claimed	14.80	COD	9.38	De-capitalization value against Item at sl. no.C-3 of Form- 9A FY2020-21. Individual gross block is not available. hence the value of de-capitalisation has been computed by de-escalating the value of the new asset by 5% per year until the year of capitalisation of the old asset subject to a minimum of 10% of the replacement cost of the asset.
	Sub Total(B)			**14.80**		**9.38**	
	Total (A+B)			**271.43**		**140.84**	
	Deletion Under Claim=			**17.56**		**9.38**	
	Deletion Under Exclusion=			**253.87**		**131.46**	
	Deletion Eligible for ROE at Normal Rate =			**17.56**		**9.38**	
	Deletion Eligible for ROE at Wgt. Avg. Rate of Interest Rate=			**0.00**		**0.00**	

Note: Year wise detail need to be submitted.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

(Ajay Shrivas)
General Manager (Comml.)

NHPC LIMITED एनएचपीसी NHPC FARIDABAD

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FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Limited
Name of the Generating Station : TEESTA -V POWER STATION
Region: SILIGURI **State: SIKKIM** **District: EAST SIKKIM**
FY 2021-22

Amount ₹ in lacs

Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
1	2		3	4	5	6	7
A.Deletion.							
1	Ambulance	411506	Claimed	7.85	COD	7.06	De-Capitalization against item claimed at sl. no- A-1 Form 9A FY2021-22.
2	Main generating equipment consist of through flow type inlet valve,Toshiba turbine,governing system	410701	exclusions	1.92	COD	1.33	De-capitaliztion of Asset related to mother plant replaced with Capital Spare
3	Main generating equipment consist of through flow type inlet valve,Toshiba turbine,governing system	410701	exclusions	1.92	COD	1.33	
4	AC AMBASSADOR CAR BR 14 H - 5544	411501	exclusions	3.60	COD	3.24	De-capatalized due to the vehicle completed its useful life. Addition of Asset is not required.

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
5	220 V DC & 48 V DC Batteries with chargers of HBL NIFE make	410707	exclusions	17.84	COD	12.33	De-capitaliztion of Asset related to mother plant replaced with Capital Spare at Sl No-5 of Form 9A FY 2021-22
6	ESCORTS HYDRAULIC MOBILE CRANE LIFTING CAPACITY 14 TONNE MAKE-ESCORTS MODEL-TRX 1550	411109	Claimed	0.31	2021-22	0.00	TCS adjustement on account of credit related to item at Sl.No-A2, Form-9A, FY2021-22.
7	Multimedia Communication Server	411902	exclusions	22.96	COD	19.37	Assumed Deletion considered by CERC at Sl. no.1, during FY2016-17 under Page.45 of the Tariff order dtd. 19.01.2024 in Petition no. 298/GT/2020
8	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	410701	exclusions	13.48	2017-18	2.69	De-capitalization of Capital Spare indicated sl.no.38, Form-9D, FY2017-18 in petition no. 298/GT/2020.
9	LOWER ROTATING WEARING RING/LABYRINTH	410701	exclusions	15.31	2014-15	5.20	De-capitalization of Capital Spare indicated at sl.no.21, Form-9D, FY2014-15 in petition no. 298/GT/2020.
10	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	410701	exclusions	19.53	2017-18	3.69	De-capitalization of Capital Spare indicated at sl.no.99, Form-9D, FY2017-18 in petition no. 298/GT/2020

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
11	220V DC VRLA TYPE 2200 AH BATTERY BANK	410707	exclusions	37.97	2015-16	11.93	De-capitalization of Capital Spare indicated at sl. no. 11, Form-9D, FY2015-16 in petition no. 298/GT/2020.
12	5 TON CAPACITY HEAVY DUTY SINGLE DRUM CRAB WINCH MACHIE WITH TWO OPERATING HANDLES.MULTIGEAR SYSTEM	410806	exclusions	1.83	2009-10	1.10	Tools & Tackle
13	3 TON CAPACITY HEAVY DUTY SINGLE DRUM CRAB WINCH Machine with two operating handles. Multigear syste	410806	exclusions	1.87	2009-10	1.13	Tools & Tackle
14	ENERGY METER 5AMP 3 PH HT	411401	exclusions	0.35	COD	0.29	Measuring Instruments
15	TFT/LCD MONITOR-18.5INCH	411801	exclusions	0.15	2012-13	0.15	Computer etc.
16	PERSONAL COMPUTER (DESKTOP)	411801	exclusions	1.13	2017-18	1.08	
17	MEDIA CONVERTER GIGABIT - SM (1000MBPS)	411804	exclusions	0.26	2014-15	0.24	
18	Fax Machine(MODI)	411902	exclusions	0.12	COD	0.12	Communication Equipment of minor values.
19	Installation of Mast for Antenna of	411902	exclusions	0.17	COD	0.14	
20	Erection, Commissioning & Earthing of (02 Nos)	411902	exclusions	0.83	COD	0.71	
21	OFC MEDIA CONVERTER	411903	exclusions	0.17	2015-16	0.06	
22	ASUS ZENFONE 2 ZE551ML, 64GB ROM, 4GB RAM, 5.5 INCH	411904	exclusions	0.25	2015-16	0.25	
23	Geyser 25 Ltr PVC Body	412006	exclusions	0.02	COD	0.02	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
24	H.C.181D-1.5 Ton Split A.C Bluestar	412008	exclusions	0.09	COD	0.09	Office Equipments of minor value.
25	Air Conditioner Window Type 2.0 Ton	412008	exclusions	0.49	2008-09	0.44	
26	Voltage Stabliser	412020	exclusions	0.00	COD	0.00	
27	Inverter based portable welding rectifier 200 AMPs	412020	exclusions	0.48	2008-09	0.38	
28	SYMANTEC ANTIVIRUS SOLUTION FOR MOBILE/TABLET FOR 3 YEARS	412201	exclusions	0.02	2016-17	0.02	Intangible Assets.
29	QUICK HEAL TOTAL SECURITY ANTIVIRUS FOR 10 USER, 2015	412201	exclusions	0.16	2016-17	0.16	
30	Antivus software	412201	exclusions	0.40	COD	0.40	
31	SONY COLOR TV 21	412501	exclusions	0.40	COD	0.36	Other Assets of Minor Values
32	10/100/1000 MBPS 8 PORT POE SWITCH	412503	exclusions	0.32	2016-17	0.10	
33	INVERTER 3.6 KVA, MICROTEK	412503	exclusions	0.18	2016-17	0.05	
34	WALL MOUNTED FAN	412801	exclusions	0.00	COD	0.00	
35	Polar 16" Mistral Wall Mounting Fan	412801	exclusions	0.00	COD	0.00	
36	Ceiling Fan 48"	412801	exclusions	0.00	COD	0.00	
37	Poler 48 Fan	412801	exclusions	0.00	COD	0.00	
38	Bench & Desk	412801	exclusions	0.00	COD	0.00	
39	AC/DC Power Supply Unit 10 Amp with Battery - AXION	412801	exclusions	0.00	COD	0.00	
40	UPS 500 VA	412801	exclusions	0.00	COD	0.00	
41	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	exclusions	0.00	COD	0.00	
42	Plastic Table	412801	exclusions	0.00	COD	0.00	

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NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
43	Plastic Round Table 4'x4'	412801	exclusions	0.00	COD	0.00	
44	Wooden Cots (72x36x21)	412801	exclusions	0.00	COD	0.00	
45	Bench & Desk	412801	exclusions	0.00	COD	0.00	
46	ORTEM Ceiling Fan	412801	exclusions	0.00	COD	0.00	
47	Pedestal Fan 16 Blade (Orient)	412801	exclusions	0.00	COD	0.00	
48	Speaker 100 W	412801	exclusions	0.00	COD	0.00	
49	Sleep Well Matress Foam	412801	exclusions	0.00	COD	0.00	
50	TELEPHONE SET	412801	exclusions	0.01	2019-20	0.01	
51	CALLER ID TELEPHONE SET ORPAT 3862	412801	exclusions	0.10	2014-15	0.10	
52	EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	exclusions	0.07	2013-14	0.07	
53	CALLER ID TELEPHONE SET-BEETEL M57	412801	exclusions	0.16	2016-17	0.16	
54	10/100 FAST ETHERNET SWITCH DES1008D	412801	exclusions	0.01	2013-14	0.01	
55	TELEPHONE SET	412801	exclusions	0.01	2018-19	0.01	
56	MANTRA MFS100 DEVICE (MFS 100) FINGER PRINT SCANNER DEVICE	412801	exclusions	0.01	2019-20	0.01	Tangible Assets of minor Values.
57	TABLE FAN	412801	exclusions	0.01	2011-12	0.01	
58	NOKIA 101	412801	exclusions	0.03	2012-13	0.03	
59	CALLER ID TELEPHONE SET	412801	exclusions	0.23	2014-15	0.23	
60	UPS 600 VA	412801	exclusions	0.02	2010-11	0.02	
61	WALL HANGING FAN	412801	exclusions	0.02	COD	0.02	
62	WALL MOUNTED FAN	412801	exclusions	0.02	2013-14	0.02	
63	NOKIA 130	412801	exclusions	0.02	2015-16	0.02	
64	ADSL WIRELESS MODEM-MAKE-TP LINK, MODEL - N300	412801	exclusions	0.02	2018-19	0.02	

NHPC LIMITED FARIDABAD

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
65	UPS 500 VA APC WITH INTERNAL BATTERY	412801	exclusions	0.04	2010-11	0.04	
66	UPS 600 VA	412801	exclusions	0.17	2011-12	0.17	
67	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	412801	exclusions	0.02	2018-19	0.02	
68	DESK TELEPHONE SET VISIONTEK 21G	412801	exclusions	0.02	2015-16	0.02	
69	FIXED WIRELESS PHONE (GSM) VISIONTEK 21GS	412801	exclusions	0.03	2011-12	0.03	
70	FIXED WIRELESS PHONE-BEETEL-F1GSM	412801	exclusions	0.03	2016-17	0.03	
71	PEDESTRAL FAN	412801	exclusions	0.06	2008-09	0.06	
72	MONOBLOCK PUMP,SINGLE PHASE,0.5 HP	412801	exclusions	0.03	2020-21	0.03	
73	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	exclusions	0.04	2018-19	0.04	
74	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	412801	exclusions	0.04	2010-11	0.04	
75	UPS 1 KVA OFFLINE	412801	exclusions	0.04	2019-20	0.04	
76	DIGITAL PHONE	412801	exclusions	0.05	2014-15	0.05	
			Sub-Total (A)	**153.73**		**76.76**	
B	**Additional deletion**						
1	ESCORTS HYDRAULIC MOBILE CRANE LIFTING CAPACITY 14 TONNE MAKE-ESCORTS MODEL-TRX 1550	411109	Claimed	3.19	COD	2.78	The de-capitalized value for assets (refer Sl.No-A2, Form-9A, FY2021-22).

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
2	5 MVA, 66KV/11KV TRANSFORMER COPPER WOUND ONAN TYPE	410801	Claimed	33.79	COD	23.19	De-capitalization value against Item at sl. no.A-43 of Form- 9A FY2021-22. Individual gross block is not available. hence the value of de-capitalisation has been computed by de-escalating the value of the new asset by 5% per year until the year of capitalisation of the old asset subject to a minimum of 10% of the replacement cost of the asset.
			Sub Total(B)	**36.98**		**25.98**	
			Total (A+B)	**190.71**		**102.74**	
			Deletion Under Claim=	**45.14**		**33.04**	
			Deletion Under Exclusion=	**145.57**		**70**	
			Deletion Eligible for ROE at Normal Rate =	**45.14**		**33.04**	
			Deletion Eligible for ROE at Wgt. Avg. Rate of Interest Rate=	**0.00**		**0.00**	

Note: Year wise detail need to be submitted.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED एनएचपीसी N·H·P·C FARIDABAD

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PART-II
FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Limited
Name of the Generating Station : TEESTA -V POWER STATION
Region: SILIGURI State: SIKKIM District: EAST SIKKIM
FY 2022-23

Amount ₹ in lacs

Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
1	2		3	4	5	6	7
A.Deletion.							
1	CANTEEN BUILDING	410327	Claimed	0.28	2021-22	0.00	Adjustement Entry related to item at Sl.No-A5-A6, Form-9A, FY2021-22.
2	Main generating equipment consist of through flow type inlet valve,Toshiba turbine, governing system(CVT 420 KV ,4400PF, make ABB model CPB-H420)	410701	Exclusions	2.18	COD	1.41	De-capitaliztion of Asset related to mother plant replaced with Capital Spare
3	COMMUNICATION SERVER/ NVR WITH INTERNAL STORAGE 6TB AND OTHER ACCESSORIES (MATRIX- SATATYA NVR 24P)	411806	Exclusions	2.56	2015-16	2.43	De-capitalization of asset not allowed by CERC at sl.no. C-3, FY2015-16, page-17 of Tariff order dtd. 19.01.2024 in Petition no. 298/GT/2020.
4	Raw water Submersible Pump 115 KW (Grundfos make) Part of 5201010002	410713	Claimed	8.75	COD	3.23	IUT : Transferred to Subansiri HEP

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
5	300 MA X Ray Machine	412005	Exclusions	5.93	COD	5.16	De-Capitalization of Hospital Equipments
6	UPPER MOVING LABYRINTH WITH ITS HARDWARE	410701	Exclusions	19.92	2015-16	7.00	De-capitalization of Capital Spare indicated at sl.no.2, Form-9D, FY2015-16 in petition no. 298/GT/2020.
7	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	410701	Exclusions	13.48	2017-18	3.09	De-capitalization of Capital Spare indicated at sl.no.38, Form-9D, FY2017-18 in petition no. 298/GT/2020.
8	FACING PLATE FOR HEAD COVER	410701	Exclusions	20.43	2017-18	4.68	De-capitalization of Capital Spare indicated at sl.no.39, Form-9D, FY2017-18 in petition no. 298/GT/2020.
9	LOWER ROTATING WEARING RING/LABYRINTH	410701	Exclusions	16.14	2019-20	2.20	De-capitalization of Capital Spare indicated at sl.no.73, Form-9D, FY2019-20
10	CAST IRON CHECK VALVE, SIZE: 14, CLASS: ANSI 125LB AS PER DRG.&SPEC.- TEESTA-V	410714	Exclusions	0.86	2017-18	0.19	De-capitalization of Capital Spare indicated at sl.no.40, Form-9D, FY2017-18 in petition no. 298/GT/2020.
11	CAST IRON GATE VALVE,SIZE: 14,CLASS: ANSI 125LB AS PER DRG.&SPEC. - TEESTA-V	410714	Exclusions	1.90	2019-20	0.24	De-capitalization of Capital Spare indicated at sl.no.74, Form-9D, FY2019-20.
12	CAST IRON BUTTERFLY VALVE,SIZE: 14,CLASS: ANSI 125LB AS PER DRG.&SPEC.- TEESTA-V	410714	Exclusions	0.31	2019-20	0.04	De-capitalization of Capital Spare indicated at sl.no.75, Form-9D, FY2019-20.

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
13	DUCTILE IRON GATE VALVE, SIZE: 4, CLASS: ANSI 300LB AS PER DRG.&SPEC.- TEESTA-V	410714	Exclusions	0.46	2019-20	0.06	De-capitalization of Capital Spare indicated at sl.no.76 & 77, Form-9D, FY2019-20.
14	SHUNT 3000A 0.1 V CL 0.5,ALSTOM PART NO-70038RM0	410714	Exclusions	0.40	2016-17	0.10	De-capitalization of Capital Spare indicated at sl.no.59, Form-9D, FY2016-17 in petition no. 298/GT/2020.
15	SHUNT 10A 100 MV CL 0.5,ALSTOM PART NO-70041RM0	410714	Exclusions	0.31	2016-17	0.08	De-capitalization of Capital Spare indicated at sl.no.60, Form-9D, FY2016-17 in petition no. 298/GT/2020.
16	INSULATOR HC21-26,ALSTOM PART NO-25236675	410714	Exclusions	0.32	2016-17	0.08	De-capitalization of Capital Spare indicated at sl.no.61, Form-9D, FY2016-17 in petition no. 298/GT/2020.
17	MARK SUPPORT TERMINAL,ALSTOM PART NO-X1000110	410714	Exclusions	0.06	2016-17	0.02	De-capitalization of Capital Spare indicated at sl.no.62, Form-9D, FY2016-17 in petition no. 298/GT/2020.
18	FLASHING RESISTOR 0U90 60 KW 10 S,ALSTOM PART NO-70223RG1	410714	Exclusions	0.06	2016-17	0.02	De-capitalization of Capital Spare indicated at sl.no.65, Form-9D, FY2016-17 in petition no. 298/GT/2020.
19	DIODE BRIDGE BD40931/CB200, TEESTA-V	410714	Exclusions	0.10	2016-17	0.03	De-capitalization of Capital Spare indicated at sl.no.67, Form-9D, FY2016-17 in petition no. 298/GT/2020.
20	RS RB57 5X26 2U2J,ALSTOM PART NO-70130RR0	410714	Exclusions	0.27	2016-17	0.07	De-capitalization of Capital Spare indicated at sl.no.68, Form-9D, FY2016-17 in petition no. 298/GT/2020.
21	CAST IRON CHECK VALVE, SIZE: 12,CLASS: ANSI 125LB AS PER DRG.&SPEC.- TEESTA-V	410714	Exclusions	1.92	2018-19	0.27	De-capitalization of Capital Spare indicated at sl.no.104, Form-9D, FY2018-19 in petition no. 298/GT/2020.

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
22	DUCTILE IRON GATE VALVE, SIZE: 8, CLASS: ANSI 300LB AS PER DRG.&SPEC.- TEESTA-V	410714	Exclusions	1.43	2018-19	0.20	De-capitalization of Capital Spare indicated at sl.no.111, Form-9D, FY2018-19 in petition no. 298/GT/2020.
23	SURGE MONITOR FOR 336 KV LIGHTENING ARRESTER, MAKE: OBLUM ELECTRICAL INDUSTRIES PVT LTD & MODEL: PAT	410714	Exclusions	0.08	2018-19	0.01	De-capitalization of Capital Spare indicated at sl.no.56, Form-9D, FY2018-19 in petition no. 298/GT/2020.
24	DUAL SPEED INDUCTION MOTOR OF RATING 9.3 KW, 1475/715 RPM, 415V, 50 HZ, 3 PH.	410714	Exclusions	0.97	2015-16	0.32	De-capitalization of Capital Spare indicated at sl.no.5, Form-9D, FY2015-16 in petition no. 298/GT/2020.
25	BUTTERFLY VALVE, TWG GEAR TYPE (WAFER), SIZE:300MM	410714	Exclusions	1.91	2018-19	0.27	De-capitalization of Capital Spare indicated at sl.no.113-114, Form-9D, FY2018-19 in petition no. 298/GT/2020.
26	MOTORIZED BUTTERFLY VALVE, ON OFF TYPE, DN 300	410714	Exclusions	0.61	2016-17	0.17	De-capitalization of Capital Spare indicated at sl. no. 44, Form-9D, FY2016-17 in petition no. 298/GT/2020
27	BOREWELL SUBMERSIBLE PUMP-MOTOR SET (3 HP)MAKE KSB MODEL: CORA 7D/15+UMAI 100-2.2/22 (02 Nos)	410714	Exclusions	0.78	2021-22	0.00	De-capitalization of Capital Spare indicated at sl. no. 16, Form-9D, FY2021-22
28	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	410714	Exclusions	0.86	2022-23	0.00	De-capitalization of Capital Spare indicated at sl. no. 1, Form-9D, FY2022-23
29	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	410714	Exclusions	0.17	2018-19	0.02	De-capitalization of Capital Spare indicated at sl. no. 113, Form-9D, FY2018-19 in petition no. 298/GT/2020

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
30	CAPITAL SPARES-GENERATING PLANT AND MACHINERY (02 Nos)	410714	Exclusions	1.22	2015-16	0.40	De-capitalization of Capital Spare indicated at sl. no. 3, Form-9D, FY2015-16 in petition no. 298/GT/2020
31	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	410714	Exclusions	0.75	2015-16	0.25	De-capitalization of Capital Spare indicated at sl. no. 6, Form-9D, FY2015-16 in petition no. 298/GT/2020
32	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	410714	Exclusions	0.24	2015-16	0.08	De-capitalization of Capital Spare indicated at sl. no. 7, Form-9D, FY2015-16 in petition no. 298/GT/2020
33	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	410714	Exclusions	0.12	2015-16	0.04	De-capitalization of Capital Spare indicated at sl. no. 8, Form-9D, FY2015-16 in petition no. 298/GT/2020
34	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	410714	Exclusions	0.37	2015-16	0.12	De-capitalization of Capital Spare indicated at sl. no. 9, Form-9D, FY2015-16 in petition no. 298/GT/2020
35	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	410714	Exclusions	0.13	2015-16	0.04	De-capitalization of Capital Spare indicated at sl. no. 10, Form-9D, FY2015-16 in petition no. 298/GT/2020
36	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	410714	Exclusions	0.45	2022-23	0.00	De-capitalization of Capital Spare indicated at sl. no. 3, Form-9D, FY2022-23.
37	DESKTOP COMPUTER WITH 18.5" TFT (HP COMPAQ DX2480 MICROTOWER PC)	411801	Exclusions	0.74	2009-10	0.74	
38	DESKTOP COMPUTER (HP PRO 3090) WITH 18.5 TFT MONITOR	411801	Exclusions	0.39	2010-11	0.37	
39	HP BUISINESS 6200 PRO DESKTOP PC	411801	Exclusions	1.96	2011-12	1.87	
40	PERSONAL COMPUTER (DESKTOP)	411801	Exclusions	1.17	2016-17	1.11	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
41	BUSINESS LATOP COMPUTERHP LAPTOP MODEL HP PROBOOK 4410	411801	Exclusions	0.67	2016-17	0.64	Computer and other item
42	TFT/LCD MONITOR-18.5INCH	411801	Exclusions	0.10	2011-12	0.10	
43	HP ENVY 110 ALL IN ALL PHOTO PRINTER	411803	Exclusions	0.25	2014-15	0.24	
44	HP LASER JET PRINTER 1020+	411803	Exclusions	0.28	2011-12	0.27	
45	HP LASERJET MFP, MAKE:HP, MODEL : PRO 400 MFP M425DN	411803	Exclusions	0.87	2016-17	0.83	
46	LASER JET MULTIFUNCTION PRINTER A4 SIZE (PRINT, SCAN AND COPY), HP Laserjet Pro MFP M427fdw	411803	Exclusions	0.47	2019-20	0.45	
47	ONLINE UPS SYSTEM 1 KVA	411804	Exclusions	0.25	2012-13	0.24	
48	6KVA ONLINE UPS, MICROTEK, MODEL NM240MX6KKL11	411804	Exclusions	1.59	2016-17	1.51	
49	FIXED CELLULAR TERMINAL (FCT)	411902	Exclusions	0.11	2015-16	0.04	Communication Equipments of Minor Values
50	TYPE II ADSL MODEM	411903	Exclusions	0.16	2015-16	0.06	
51	APPLE MAKE IPHONE 6S 32GB	411904	Exclusions	0.41	2017-18	0.41	
52	MOBILE PHONE SAMSUNG GALAXY Y S6102	411904	Exclusions	0.08	2013-14	0.08	
53	Drying Cabinet	412005	Exclusions	0.11	COD	0.10	
54	Short Wave Diathermy	412005	Exclusions	0.23	COD	0.20	
55	Bar Traction(Automatic)	412005	Exclusions	0.16	COD	0.14	
56	X-Ray Stationery Grid	412005	Exclusions	0.10	COD	0.09	
57	Lead Protective Screen Glass	412005	Exclusions	0.07	COD	0.07	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
58	Intensifying Screen	412005	Exclusions	0.26	COD	0.26	Office Equipments of Minor Values
59	OIL FILLED HEATER 9 FINS	412007	Exclusions	0.15	2019-20	0.02	
60	1.5 TR Window Room AC (Ultra) Carrier Aircon	412008	Exclusions	0.06	COD	0.06	
61	1.5 TR Window Room AC (Ultra)	412008	Exclusions	0.04	COD	0.04	
62	Air Conditiner Window Type 1 Ton Capacity	412008	Exclusions	0.08	2008-09	0.08	
63	1.5 TR Sierra Infinity Split AC	412008	Exclusions	0.18	COD	0.18	
64	Audio Mixer Pre Amplifier	412501	Exclusions	0.08	COD	0.08	Other Assets of Minor Values
65	INVERTER 3.6 KVA, MICROTEK	412503	Exclusions	0.18	2016-17	0.05	
66	UPS 1 KVA OFFLINE	412503	Exclusions	0.12	2018-19	0.02	
67	Ex Table mattress with H.D. Foams	412801	Exclusions	0.00	COD	0.00	
68	KURLON MATTRESS 78*36	412801	Exclusions	0.00	COD	0.00	
69	HEAT CONVECTOR	412801	Exclusions	0.09	2017-18	0.09	
70	WALL MOUNTED FAN 16 INCH MAKE-RR MODEL-RR GETTO	412801	Exclusions	0.03	2022-23	0.03	
71	PEDESTAL FAN 400 MM SWEEP	412801	Exclusions	0.07	2017-18	0.07	
72	EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	Exclusions	0.07	2013-14	0.07	
73	EXHAUST FAN LIGHT DUTY 225 MM	412801	Exclusions	0.11	2015-16	0.11	
74	Ceiling Fan with Regulator ORTEM	412801	Exclusions	0.00	COD	0.00	
75	UPS 600 VA	412801	Exclusions	0.16	2013-14	0.16	
76	UPS 600VALUMINOUS SL NO BO4K370040268A6	412801	Exclusions	0.02	2010-11	0.02	
77	Speaker 100 W	412801	Exclusions	0.00	COD	0.00	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
78	DESK TELEPHONE SET VISIONTEK 21G	412801	Exclusions	0.03	2014-15	0.03	Other Tangible Assets of Minor Values
79	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusions	0.22	2014-15	0.22	
80	DESK TELEPHONE SET VISIONTEK 21G	412801	Exclusions	0.02	2015-16	0.02	
81	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusions	0.27	2016-17	0.27	
82	FIXED WIRELESS PHONE-BEETEL-F1GSM	412801	Exclusions	0.03	2016-17	0.03	
83	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	412801	Exclusions	0.02	2018-19	0.02	
84	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	Exclusions	0.04	2018-19	0.04	
85	TELEPHONE SET	412801	Exclusions	0.14	2018-19	0.14	
86	NOKIA 130	412801	Exclusions	0.06	2015-16	0.06	
87	MOBILE HAND SET-NOKIA-215	412801	Exclusions	0.11	2016-17	0.11	
88	DIGITAL WEIGHT MACHINE(CAPACITY 2.0 KG)ISI STANDARD	412801	Exclusions	0.16	2017-18	0.16	
89	ROOM HEATER(QUARTZ), QH 3002	412801	Exclusions	0.06	2014-15	0.06	
90	Chest X Ray Film Stand (Floor Type)	412801	Exclusions	0.00	COD	0.00	
91	Chest X Ray Film Stand (Wall Standing) (Big Size)	412801	Exclusions	0.00	COD	0.00	
92	Intensifying Screen 10 X 12	412801	Exclusions	0.00	COD	0.00	
93	Intensifying Screen 08 X 10	412801	Exclusions	0.00	COD	0.00	
94	Intensifying Screen 61/2 X 81/2	412801	Exclusions	0.00	COD	0.00	
95	X Ray View Box	412801	Exclusions	0.00	COD	0.00	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
96	ACCUCHEK ACTIVE GLUCOMETER	412801	Exclusions	0.13	2017-18	0.13	
97	SPHYGMONOMETER (B.P INSTRUMENT)	412801	Exclusions	0.06	2017-18	0.06	
98	DIGITAL B P APPARATUS	412801	Exclusions	0.08	2017-18	0.08	
99	NEEDLE AND SYRINGE CUTTER/DESTROYER ELECTRIC	412801	Exclusions	0.05	2014-15	0.05	
100	NEBULIZER	412801	Exclusions	0.06	2016-17	0.06	
101	ELECTRICAL STERILIZER 14X6X6	412801	Exclusions	0.03	2018-19	0.03	
102	Insect Flasher	412801	Exclusions	0.00	COD	0.00	
103	Insect Repellent Flasher(Spectrum)	412801	Exclusions	0.00	COD	0.00	
104	D.A Cylinder No 28999 Capacity 6.99 CU Mtr	412801	Exclusions	0.00	COD	0.00	
Sub Total-under deletion coloumn of books of account				**120.23**		**44.80**	
Deletion Under Claim=				**9.03**		**3.23**	
Deletion Under Exclusion=				**111.20**		**41.57**	
Deletion Eligible for ROE at Normal Rate =				**9.03**		**3.23**	
Deletion Eligible for ROE at Wgt. Avg. Rate of Interest Rate=				**0.00**		**0.00**	

Note: Year wise detail need to be submitted.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN * Kolkata * Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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PART-II
FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Limited
Name of the Generating Station : TEESTA -V POWER STATION
Region: SILIGURI State: SIKKIM District: EAST SIKKIM
FY 2023-24

Amount ₹ in lacs

Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
1	2		3	4	5	6	7
A. Deletion							
1	C/O OF POLICE CHECK POST IN REGIT BANK DAM SITE IN LUM VILLAGE	410121	Exclusion	1.19	COD	0.61	
2	Retaining wall below PH approach road alongwith internal road opposite to type-I Qtrs at PH Site	410201	Exclusion	12.26	COD	6.16	
3	Retaining wall below P.H. approach road alongwith internal road opposite to the type-I Qtrs.	410201	Exclusion	11.39	COD	5.78	
4	Construction of RR wall package-II near type-II Qtr at Daipdara.	410201	Exclusion	3.00	COD	1.51	
5	C/o R R Wall at Right Bank from RD 66 to 88 mtr	410201	Exclusion	4.05	COD	2.00	
6	P/F railing alongwith gate and pavement on app road to Badminton hall at PH site	410201	Exclusion	2.37	COD	1.17	
7	Construction of retaining wall at left side of the road towards stores behind Type-II Qtrs.	410201	Exclusion	4.48	COD	2.24	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
8	Soling concreting of main colony road from central stores to JP's ckeck post at L bank	410201	Exclusion	25.56	COD	12.39	
9	Soling & Edging in the left bank approach road with WBM RD 1800m to 2315m	410201	Exclusion	4.19	COD	2.01	
10	Crate wallfrom RD 0 to 110m & brest wall from Rd-110m to 245m in approach road to PH left bank.	410201	Exclusion	5.60	COD	2.93	
11	Protection work for right of teesta river in front of TRT outlet (Ref NO-10845 Dt.05.12.2007)	410201	Exclusion	54.12	COD	25.40	
12	C/O PCC ROAD FROM CENTRAL STORE NEAR MAIN GATE TO GODOWN ROOMS INSIDE CENTRAL STORE AT LEFT BANK	410201	Exclusion	13.81	2011-12	4.92	
13	Stiffened Suspension Bridge 30(R) 36 MT Capacity (Across River Teesta at Power House Site)	410203	Exclusion	21.75	COD	21.75	
14	CONCRETE FILLING IN THE CRACK DEVELOPED AT TRT OUTLET	410301	Exclusion	5.35	2008-09	2.45	
15	Construction of Work Shop at Power House Site	410302	Exclusion	10.21	COD	7.50	
16	Temp. partition wall of Kendriya Vidyalaya in work shop at P/H	410302	Exclusion	0.87	COD	0.64	
17	Back side Protection Wall for Workshop in P/H	410302	Exclusion	0.75	COD	0.55	
18	Work of prodiding & fixing False Ceiling in KVS at P/H Site	410302	Exclusion	1.72	COD	1.30	
19	BADMINTON COURT-TEMPORARY SHED	410305	Exclusion	35.39	COD	35.39	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
20	Store Building	410306	Exclusion	0.15	COD	0.15	
21	Cement Store	410306	Exclusion	1.46	COD	1.46	
22	Const. Of Store Sheds at P/H site,	410306	Exclusion	2.45	COD	2.45	
23	Const. Of Store Sheds at P/H site,	410306	Exclusion	2.45	COD	2.45	
24	Const. Of Store Sheds at P/H site,	410306	Exclusion	2.45	COD	2.45	
25	Const. Of Misc. Store Sheds at P/H	410306	Exclusion	1.40	COD	1.40	
26	Const. Of Store Sheds at P/H site,	410306	Exclusion	2.20	COD	2.20	
27	Const. Of Store Sheds at P/H site,	410306	Exclusion	2.20	COD	2.20	
28	Const. Of Store Sheds at P/H site,	410306	Exclusion	2.20	COD	2.20	
29	Const. Of Store Sheds at P/H site,	410306	Exclusion	2.20	COD	2.20	
30	Const. Of Open Store Sheds at P/H	410306	Exclusion	2.66	COD	2.66	
31	Protection work of Store Sheds at	410306	Exclusion	0.37	COD	0.37	
32	C/o Half Brick wall around the Open Store Shed in Central Stores at PH (Ref BV-1877 08/07)	410306	Exclusion	1.26	COD	1.26	
33	Renovation of Godown NO. 5,8, & Misc. Godown of Central Store (Ref BV NO-11982 Dt. 27.02.2008)	410306	Exclusion	1.96	COD	1.96	
34	Permanent School Bldg.at P/H Site	410322	Exclusion	321.51	COD	159.56	
35	C/o RR Wall , Drain,Cement cum	410322	Exclusion	6.25	COD	3.04	
36	construction of security gates & shed for security & safety purpose with misc work at Dam top	410328	Exclusion	6.74	2010-11	2.81	
37	CONSTRUCTION OF FIRE STATION AT LEFT BANK, BALUTAR	410328	Exclusion	58.56	2017-18	11.23	
38	Internal elect. Of auditorium near school building at Balutar (Left Bank)	410328	Exclusion	7.83	COD	3.65	
39	LEFT BANK BOUNDARY WALL FROM SWITCH YARD TO KV SCHOOL	410328	Exclusion	86.31	2014-15	25.44	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
40	CONSTRUCTION OF BOUNDARY WALL FROM KV SCHOOL TO HOME GUARD BARRACK	410328	Exclusion	77.65	2016-17	17.88	
41	IRB BARRACK AT LEFT BANK BALUTAR	410328	Exclusion	53.81	2013-14	14.55	
42	Costruction of DG Set	410328	Exclusion	0.53	COD	0.00	
43	Ext of IRB Qtrs near Central Stores at Left Bank (D.O.C-23-07-2006)	410328	Exclusion	17.93	COD	8.51	
44	Extension of Security Barrack with construction of dustbins (Ref BV NO-11871 02/08)	410328	Exclusion	3.49	COD	3.49	
45	PROVIDING &FENCING BOUNDARY AROUND SCRAP YARD AREA NEAR WORKSHOP AT LEFT BANK BALUTAR	410328	Exclusion	5.10	2011-12	1.92	
46	Internal Wiring of 500 KVA DG Shed at	410328	Exclusion	0.05	COD	0.05	
47	Electrification of 4 x 500 KVA DG Shed	410328	Exclusion	0.13	COD	0.00	
48	C/O SECURITY FENCING FROM 66/11 KV SWITCHYARD TO FIRE FIGHTING TANK AT LIFT BANK	410328	Exclusion	112.58	2018-19	16.26	
49	INTERNAL ELECRIFICATION WORK OF FIRE STATION BALUTAR	410428	Exclusion	3.24	2017-18	0.94	
50	C/O Dyke up to EL 542M for protection of left bank slope over plung pool	410601	Exclusion	488.09	COD	320.61	
51	Capitalisation of hill slope stabilisation	410601	Exclusion	18.15	COD	11.95	
52	Supply, transportation and installation of Off and On Shore Equipments including mandatory spares	410608	Exclusion	3371.17	COD	2317.85	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
53	Submersible Dewatering Pump 37KW 415 V 50 Hz 3 Phase (GR NO-C2008100203 Dt.07-01-2009)	410613	Exclusion	37.95	2008-09	9.01	
54	Main generating equipment consist of through flow type inlet valve,Toshiba turbine, governing system	410701	Exclusion	856.10	COD	256.35	
55	Main generating equipment consist of through flow type inlet valve,Toshiba turbine,governing system	410701	Exclusion	856.10	COD	296.17	
56	Main generating equipment consist of through flow type inlet valve,Toshiba turbine, governing system	410701	Exclusion	856.10	Cod	294.14	
57	220V, 100AMPS, FLOAT CUM BOOST CHARGER WITH DVR WITH 220V, 560AH, VRLA TYPE, BATTERY BANK	410707	Exclusion	14.42	20015-16	5.15	
58	250 KVA 11/0.415 KV YDII Step down	410802	Exclusion	1.74	COD	1.51	
59	Current Transformer 66 KV (Ratio 50-100/5 AMPS)	410802	Exclusion	1.12	2008-09	0.76	
60	Current Transformer 66 KV (Ratio 50/5 AMPS)	410802	Exclusion	1.12	2008-09	0.76	
61	500 KVA 11/0.415 KV YDII Step up	410802	Exclusion	2.99	COD	2.59	
62	Transformer, Outdoor type 3 Phase 50	410802	Exclusion	2.99	COD	2.59	
63	Distribution Transformer (ALSTOM) 500 KVA	410802	Exclusion	3.45	COD	2.92	
64	Erection of 0.43/11 KV 500 KVA	410802	Exclusion	1.66	COD	1.42	
65	Capacitive Voltage Tranformer 66KV	410802	Exclusion	1.58	2008-09	1.06	
66	Capacitive Voltage Tranformer 66KV	410802	Exclusion	1.58	2008-09	1.06	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
67	800 AMP LT DISTRIBUTION PANEL WITH 03 NOS 800 A ACBS 06 NOS 250 A MCCBS AND 05 NOS 125 A MCCBS	410803	Exclusion	8.27	20016-17	2.48	
68	800 AMP LT DISTRIBUTION PANEL WITH 02 NOS 800 A ACBS 06 NOS 250 A MCCBS AND 05 NOS 125 A MCCBS	410803	Exclusion	5.76	2016-17	1.73	
69	10 TON CAPACITY HEAVY DUTY DOYBLE DRUM ELECTRIC OPERATED WINCH MACHINE WIRE ROPE CAPACITY : 250MTR.	410806	Exclusion	16.94	2009-10	10.62	
70	Straight Grinder	410806	Exclusion	0.00	COD	0.00	
71	Bench Grinder Single Phase,	410806	Exclusion	0.05	COD	0.05	
72	Chain Pulley 3 Tons	410806	Exclusion	0.20	2008-09	0.14	
73	Sigma 18Mtr high telescopic tilting type galvanised tower with motor operating winches & 12nos flood	410806	Exclusion	8.27	2008-09	5.57	
74	Sigma 18Mtr high telescopic tilting type galvanised tower with motor operating winches & 12nos flood	410806	Exclusion	8.27	COD	5.57	
75	Flexible Shaft Grinder	410806	Exclusion	0.07	COD	0.07	
76	Earthing of 630 Kva Trasformer at Dam site (Ref BV NO-11857 Dt.15.02.2007)	410903	Exclusion	0.10	COD	0.07	
77	Erection of Transmission Line (Singtam to Balutar)	410903	Exclusion	21.02	COD	18.26	
78	Construction of 2x5 MVA 66/11KV switchyard at Balutar (Ref BV NO-10812 Dt.31.03.2008)	410903	Exclusion	561.23	COD	418.14	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
79	Protection of Electrical Pole for 11 KV	410904	Exclusion	0.49	COD	0.41	
80	Shifting of Street Light Poles of	410904	Exclusion	0.30	COD	0.26	
81	Erection of 11 K V Transmission Line	410904	Exclusion	14.23	COD	11.53	
82	Installation of 11KV Energy Meter at Control Room at Baluter (Ref BV NO-12383 Dt.19.03.2004)	410904	Exclusion	1.31	COD	1.05	
83	3 Phase 6 Wire LT distribution system	410904	Exclusion	20.65	COD	17.98	
84	D.G. Set 400/KW/500KV (03 Nos)	411002	Exclusion	40.38	COD	34.07	
85	415 V Switch Gear	411002	Exclusion	2.81	COD	2.37	
86	415 V Switch Gear ,	411002	Exclusion	2.38	COD	2.01	
87	Erection, testing and commisioning of 04 Nos. DG Sets	411002	Exclusion	0.28	COD	0.24	
88	ACCOUSTIC ENCLOSURE FOR VTA 1710G (02 Nos)	411002	Exclusion	8.65	2010-11	4.87	
89	Tata JD-315 SE Wheel	411102	Exclusion	1.53	COD	0.83	
90	TIPPER SK 01D/2808 (4.5 CUBIC METER)	411104	Exclusion	16.33	2012-13	14.70	
91	Fabrication of One No. 08 Kl. Water	411104	Exclusion	0.31	COD	0.27	
92	Fabrication of One No. 08 Kl. Water	411104	Exclusion	0.00	COD	0.00	
93	BEML BD-50 Bull Dozer	411105	Exclusion	5.26	Cod	2.85	
94	Caterpillar model 814 F Wheel Dozer	411105	Exclusion	35.34	COD	28.53	
95	40 M.T. HYDRAULIC ROUGH TERRAIN MOBILE CRANE-ESCORTS MODEL RT 40.	411109	Exclusion	152.01	2010-11	131.54	
96	10 MT Pick & Carry Crane	411109	Exclusion	3.19	COD	2.78	
97	30 HP, 16LPS, 80MTR HEAD CENTRIFUGAL PUMP SET COMPLETE WITH ELECTRIC MOTOR & ALONGWITH CONTROL PANEL	411112	Exclusion	0.81	COD	0.77	
98	SUB-MERSIBLE PUMP MOTOR SET BPHA 373/2+HBC203 20HP	411112	Exclusion	0.46	COD	0.43	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
99	SUB-MERSIBLE PUMP MOTOR SET BPN 425/2+NBC503 50HP	411112	Exclusion	1.09	COD	1.03	
100	Welding Transfermer	411114	Exclusion	0.10	Cod	0.10	
101	D.G. WELDING SET	411114	Exclusion	0.07	2008-09	0.07	
102	Reciprocation Air Compressor	411115	Exclusion	0.27	COD	0.24	
103	JACK HAMMER	411116	Exclusion	0.00	COD	0.00	
104	Heavy Duty Drill Machine	411116	Exclusion	0.00	COD	0.00	
105	Water storage Tank & Supply line IRB Barack at Dam Top	411201	Exclusion	21.78	20013-14	7.02	
106	DOL CONTROL PANEL HP-30/40	411201	Exclusion	0.42	2009-10	0.38	
107	ELECTRICALLY OPERATED GROUT PUMP - DISCHARGE 40 LPM, CHANDRA HELICON / 2HWP-55/2011	411201	Exclusion	6.92	2011-12	5.70	
108	SUBMERSSIBLE PUMP 50 HP, MODY G1006T	411201	Exclusion	4.63	2014-15	3.02	
109	DIESEL ENGINE DRIVEN HORIZONTAL CENTRIFUGAL AXIALLY SPLIT CASE PUMP 10 HP 1625 LPM	411201	Exclusion	2.47	2016-17	1.09	
110	SUBMERSIBLE PUMP 50 HP,MAKE- FLYGT & MODEL-BS2201	411201	Exclusion	18.89	2017-18	6.99	
111	SUBMERSSIBLE PUMP 50 HP, MODY G1006T	411201	Exclusion	4.53	2015-16	2.59	
112	10KW SUBMERSIBLE PUMP,MAKE-ROCKWELL,MODEL-RDP-15	411201	Exclusion	9.28	2019-20	2.34	
113	Water Supply Line to Q.C Lab	411201	Exclusion	1.42	COD	0.71	
114	Intermediate Water Tank & Support	411201	Exclusion	1.90	COD	0.94	
115	MONOBLOCK PUMPSET, HEAD- 66MTR, DISCHARGE-18LPS, SHAFT POWER-22KW/30HP, SIZE 100X100 (02 Nos)	411201	Exclusion	1.88	2015-16	1.06	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
116	Supply & Lying of G.I Pipe for water supply for colony	411201	Exclusion	2.31	2008-09	1.06	
117	Drilling of 4 Nos Boreweel for supply of water in Right Bank&Left bank colony of TeestaV PS	411201	Exclusion	30.66	2009-10	12.78	
118	MONOBLOCK PUMPSET, HEAD- 66MTR, DISCHARGE-18LPS, SHAFT POWER-22KW/30HP, SIZE 100X100 (02 Nos)	411201	Exclusion	1.56	2010-11	1.41	
119	CONSTRUCTION OF BIO WASTE BURIAL PIT INCLUDING FENCING NEAR PROJECT HOSPITAL	411202	Exclusion	4.28	2016-17	0.99	
120	Tata Chasis Model No:SE/1613/42,CMVR2000,	411505	Exclusion	2.29	COD	0.98	
121	WATER TENDER ON ASHOK LEYLAND 1616IL , 4330 MM WB BS-III CHASIS, 6.5 KL CAPACITY	411505	Exclusion	31.13	2016-17	14.68	
122	BUS-32 SEATER AC MAKE-VE COMMERCIAL VEHICLES LIMITED MODEL- EICHER 2075 H SRL STF	411507	Exclusion	24.65	2020-21	2.17	
123	BUS-32 SEATER NON AC MAKE-SML ISUZU LIMITED MODEL- SML S7 BUS-32 SEATER BS 6	411507	Exclusion	18.57	2020-21	1.63	
124	BUS (32+1) SEATER - MAKE:TATA, MODEL:STARBUS (32+1) SEATER ON LP712/42, EMISSION:BSIII	411507	Exclusion	17.38	2016-17	7.57	
125	TATA BUS (24+1)SEATER SK 01B/0429 LP410/34	411507	Exclusion	11.67	2012-13	9.06	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
126	BUS, STARBUS (32+1) SEATER SK01B/0428 LP712/42 BSIII	411507	Exclusion	14.31	2012-13	11.11	
127	MINI TRUCK TATA 407 BS-VI	411508	Exclusion	10.49	2020-21	1.06	
128	TRUCK MOUNTED HYDRAULIC PLATFORM, WORKING HEIGHT 13 METERS, TATA 709	411508	Exclusion	20.36	2019-20	4.76	
129	Fabrication of 12 KL water tanker on TATA SK01D/1148	411508	Exclusion	1.88	COD	1.69	
130	TATA LPK Truck Model 909	411508	Exclusion	8.13	COD	7.32	
131	8KL WATER TANKER SK 01D/0887	411508	Exclusion	16.52	2012-13	12.77	
132	SE-1613/42 TATA SFC Truck	411508	Exclusion	0.64	2008-09	0.00	
133	TATA MODE-SK01D/1149	411508	Exclusion	9.29	2008-09	8.36	
134	TRACTOR 45 HP, ESCORTS FARMTRAC 45	411509	Exclusion	5.66	2011-12	4.99	
135	FIBRE REINFORCE PLASTIC MOTOR BOAT(8 Person)	411603	Exclusion	9.63	2009-10	8.67	
136	HDPE LIFE BOAT 8 SEATER MAKE AND MODEL-FUNYAK 390 WITH 30HP 2 STROKE OBM	411603	Exclusion	7.59	2020-21	0.71	
137	SUPPLY & INSTALLATION OF OFC INSIDE THE NHPC COLONEY	411903	Exclusion	19.37	2018-19	4.37	
138	DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAND-HELD RADIO MODEL XIR P6620 (04 Nos)	411903	Exclusion	0.86	2018-19	0.21	
139	Siren 3Phase 440V, 10Hp Audible Range 16KM (03 Nos)	412020	Exclusion	2.57	COD	2.15	
140	Transformer Filteration Plant of 1200LPH	412020	Exclusion	1.68	COD	1.46	
141	5KVA Constant Voltage Stabliser (02 Nos)	412020	Exclusion	0.24	COD	0.22	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
142	HORIZONTAL SPLIT CASING (HSC) CENTRIFUGAL PUMP 10 HP	411201	Exclusion	2.10	2016-17	0.93	
143	KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM,415 VAC, VERTICAL BOREWELL SUBMERSIBLE PUMP	411201	Exclusion	0.87	2015-16	0.50	
144	FORKLIFT 8MT CAPACITY EQUIPPED WITH WATER COOLED DIRECT INJECTION DIESEL ENGINE,AUTOMATIC TORQUE TRA	412020	Exclusion	19.11	2009-10	14.22	
145	RADAR BASED REAL TIME WIRELESS DATA LOGGING SYSTEM -MAKE: WINCOM SOLUTIONS MODEL: WIN3300	412503	Exclusion	8.18	2019-20	1.15	
146	RADAR BASED REAL TIME WIRELESS DATA LOGGING SYSTEM -MAKE: WINCOM SOLUTIONS MODEL: WIN3300	412503	Exclusion	8.18	2019-20	1.15	
147	RADAR BASED REAL TIME WIRELESS DATA LOGGING SYSTEM -MAKE: WINCOM SOLUTIONS MODEL: WIN3300	412503	Exclusion	8.18	2019-20	1.15	
148	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE RANGE (KM)-3.25, KHERAJ(MODEL-PD 325)	412503	Exclusion	0.46	2015-16	0.17	
149	50 HP/37KW SUBMERSIBLE PUMP WITH CONTROL PANEL-PUMP MAKE WPIL MODEL G1006T & PANEL L&T MAKE	410613	Exclusion	4.75	2013-14	0.03	
150	SUBMERSIBLE DEWATERING PUMP 3.2KW MAKE-GRUNDFOS MODEL- SEG.40.26.2.50B	411201	Exclusion	1.79	2022-23	0.04	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
151	SUBMERSIBLE PUMP 16 HP-MAKE SB AND MODEL SBDWL164	410613	Exclusion	2.07	2022-23	0.04	
152	SUBMERSIBLE PUMP 50 HP-MAKE SB AND MODEL SBDWL504	410613	Exclusion	7.66	2022-23	0.16	
153	PORTABLE WELDING MACHINE SINGLE PHASE MAKE- CRUXWELD, MODEL- CCARC-200	410713	Exclusion	0.36	2021-22	0.03	
154	HEATING ARRANGEMENT OF LOWER MOVING LABYRENTH, TEESTA- V	410714	Exclusion	13.38	2016-17	3.72	
155	KSB GAMMA 200-420AGB M -CW HORIZONTAL CENTRIFUGAL PUMP(74 KW)	410714	Exclusion	8.38	2021-22	0.46	
156	ACB 800A, 3 POLE, 415V AC, 3 POLE EDO WITH MP BASED PROTEC.REL.MAKE:LARSEN TURBO, CN-CS-800C	410714	Exclusion	6.80	2021-22	0.46	
157	DISCONNECTOR SWITCH TYPE T155-DS (FOR GENERATOR BAY)	410714	Exclusion	81.94	2021-22	5.13	
158	MAINTENANCE EARTHING SWITCH TYPE T155-ES	410714	Exclusion	24.25	2021-22	1.52	
159	CS-SHAFT SLEEVE (IN 02 PIECES) WITH ITS HARDWARE, DRG. NO: 1KQ004700	410714	Exclusion	11.13	2016-17	3.18	
160	CONTROL VALVE CONVERTER , MODEL - PG901 (TOSHIBA) , DRW. REF. EKR001316	410714	Exclusion	11.38	2018-19	2.54	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
161	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410714	Exclusion	14.75	2020-21	1.34	
162	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	410714	Exclusion	23.01	2022-23	0.68	
163	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	410714	Exclusion	45.37	2017-18	10.67	
164	DUAL SPEED INDUCTION MOTOR OF RATING 15 KW, 1480/725 RPM, 415V, 50 HZ, 3 PH.	410714	Exclusion	1.89	2015-16	0.69	
165	CS - 400 KV SINGLE PHASE CVT ,TYPE WS420N2	410714	Exclusion	5.43	2014-15	2.14	
166	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	410714	Exclusion	11.51	2022-23	0.34	
167	TURBINE-GENERATOR SHAFT COUPLING BOLTS/STUDS & NUTS FOR 170MW object id 2055030063	410714	Exclusion	38.49	2020-21	4.20	
168	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410714	Exclusion	14.57	2022-23	0.31	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
169	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410714	Exclusion	14.54	2022-23	0.31	
170	NEUTRAL GROUNDING TRANSFORMER, DRY TYPE, 1 PHASE, CAST RESIN TRANSFORMER, 13.8 KV/240 V, 50 HZ MAKE	410714	Exclusion	3.99	2016-17	1.13	
171	FIELD CIRCUIT BREAKER CEX98-3200-2.1 220 VDC, MAKE-LENOIR-ELEC, MODEL-CEX98-3200-2.1	410714	Exclusion	16.64	2018-19	3.00	
172	336 KV LIGHTENING ARRESTER	410714	Exclusion	3.09	2018-19	0.64	
173	LV BUSHING 24 KV, 10000 AMPS, ITEM NO-7, BHEL DRG NO-14520050002	410714	Exclusion	4.00	2022-23	0.16	
174	OIL COOLER HEAT EXCHANGER [OFWF COOLER, 275 KW], ITEM NO-62, BHEL DRG NO-14520050002	410714	Exclusion	59.61	2022-23	2.45	
175	CENTRIFUGAL PUMP [1200 LPM], ITEM NO-64, BHEL DRG NO-14520050002	410714	Exclusion	1.41	2022-23	0.06	
176	DISTRIBUTION TRANSFORMER,500KVA,11/0.433KV, 50HZ,3-PH,OUTDOOR,DYN-11 MAKE-VIJAY TRAFO,IS 2026/1180	410801	Exclusion	8.85	2020-21	0.76	
177	STEP UP GEN. (DIESEL) TRANSF. 500KVA, 0.415KV/11KV, 50HZ,3PH,OUT TYPE, V.G.YND11,COLLING-ONAN,OIL IMM. (02 Nos)	410802	Exclusion	5.33	2016-17	1.48	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
178	STEP UP GEN. (DIESEL) TRANSF. 500KVA, 0.415KV/11KV, 50HZ, 3PH,OUT TYPE,V.G.YND11,COLLING-ONAN,OIL IMM.	410802	Exclusion	5.33	2016-17	1.48	
179	INVERTER BASED PORTABLE WELDING MACHINE (MAKE: ESAB, MODEL: BUDDY ARC 400I)	411114	Exclusion	0.62	2016-17	0.32	
180	20HP THREE PHASE SUBMERSIBLE PUMP SET,415 VOLT AC, MAKE: ROCKWELL, MODEL: RP-150D (02 Nos)	411201	Exclusion	1.62	2019-20	0.35	
181	CENTRIFUGAL WATER PUMP SET ALONG WITH ALL ACCESSORIES, 4-5 HP, MAKE HONDA, MODEL WB30XT	411201	Exclusion	0.28	2014-15	0.17	
182	HIGH PRESSURE WASHER PUMP ,(W.P. 100PSI WITH PRESSURE REGULATING MECHANISM) WITH ACCESSORIES	411201	Exclusion	0.71	2014-15	0.43	
183	MONOBLOCK CENTRIFUGAL PUMP MOTOR SET 30 HP. MAKE-KBL, MODEL- SRF-3085	411201	Exclusion	1.31	2021-22	0.15	
184	BORE-WELL SUBMERSIBLE PUMP(3 HP)-MAKE- KSB, MODEL- CORA 12C/10G	411201	Exclusion	0.21	2019-20	0.05	
185	DRILLING OF BOREWELLS AND INSTALLATION OF CASING AND SUBMERSIBLE PUMPS AT BALUTAR COLONY TSV	411201	Exclusion	25.97	2021-22	1.90	
186	KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM,415 VAC, VERTICAL BOREWELL SUBMERSIBLE PUMP (04 Nos)	411201	Exclusion	1.70	2016-17	0.77	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
187	FULLY AUTOMATED AND PROTECTED STAR DELTA STARTER FOR 50/30 HP PUMP	411201	Exclusion	0.23	2015-16	0.13	
188	EXECUTIVE REVOLVING CHAIR RAJKAMAL MODEL NO. RC8411	411701	Exclusion	0.09	2016-17	0.03	
189	VISITOR CHAIR WITH ARM SEAT BACK PADED RAJKAMAL MODEL NO. OC8412	411701	Exclusion	0.80	2016-17	0.25	
190	Godrej Storewell Plain 4 Shelves	411701	Exclusion	0.37	2008-09	0.29	
191	EXECUTIVE REVOLVING CHAIR RAJKAMAL MODEL NO. RC8411	411701	Exclusion	0.09	2016-17	0.03	
192	CENTER TABLE	411701	Exclusion	0.22	2016-17	0.07	
193	TABLE SIZE 1500X750 MM WITH TWO DRAWER RAJKAMAL MODEL NO. TL121	411701	Exclusion	0.18	2016-17	0.06	
194	RECTANGULAR MODULAR WORKSTATIONS (STALLION) 1200 x 600. ONE 2-DR STEEL PEDESTAL ONE CPU TROLLEY ONE	411701	Exclusion	1.11	2009-10	0.82	
195	Sliding Door	411701	Exclusion	0.00	2009-10	0.00	
196	Godrej 'Storewell Plain 78"36"19"	411701	Exclusion	0.00	COD	0.00	
197	Chairs Caned Revolving	411701	Exclusion	0.00	COD	0.00	
198	Caned Hanging Arm Chair	411701	Exclusion	0.00	COD	0.00	
199	Almiraha (04 Nos)	411701	Exclusion	0.00	COD	0.00	
200	Steel Almiraha Big	411701	Exclusion	0.00	COD	0.00	
201	Godrej chair -7002	411701	Exclusion	0.00	COD	0.00	
202	Godrej 78 36 18 Steel Almiraha Big	411701	Exclusion	0.00	COD	0.00	
203	Store Well Big Godrej	411701	Exclusion	0.00	COD	0.00	
204	Godrej Storewell Plain mirror	411701	Exclusion	0.00	COD	0.00	
205	Godrej chair -HB PCH 7001	411701	Exclusion	0.05	COD	0.05	

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The asset has been de-capatalized on account of losses during flash flood in oct 2023. It is a part of

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
206	Godrej Executive Chair PCH-7001	411701	Exclusion	0.05	COD	0.05	insurance claim amounting to Rs.517.02 Crs. The copy of Letter dtd.15.02.2024 to insurance company enclosed at **Appendix-M.**
207	Godrej Storewell Big (4 Shelves)	411701	Exclusion	0.12	COD	0.12	
208	CHAIR PCH-7002D	411701	Exclusion	0.10	2008-09	0.08	
209	CHAIR PCH-7002D	411701	Exclusion	0.49	2008-09	0.38	
210	REVOLVING CHAIR WITH HIGH BACK (MAKE - SHIVA, SFD 204)	411701	Exclusion	0.27	2017-18	0.08	
211	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	Exclusion	0.39	2017-18	0.10	
212	STEEL ALMIRAH LARGE SIZE 1980 X 865 X 485 MM WITH 4 SELVES, 5 COMPARTMENTS	411701	Exclusion	0.13	2016-17	0.04	
213	STEEL ALMIRAH BIG	411701	Exclusion	0.28	2017-18	0.07	
214	Modular Sitting Arrangement	411701	Exclusion	0.27	COD	0.23	
215	Modular Sitting Arrangement for Executives-1	411701	Exclusion	0.98	COD	0.85	
216	Modular Sitting Arrangement for Executives	411701	Exclusion	0.91	COD	0.80	
217	Modular Sitting Arrangement for Staff-1 (02 Nos)	411701	Exclusion	0.41	COD	0.36	
218	Modular Sitting Arrangement for Staff-11	411701	Exclusion	2.15	COD	1.88	
219	Godrej Table T-9 (06 Nos)	411701	Exclusion	0.00	COD	0.00	
220	FOUR DOOR PERSONAL LOCKING UNIT WITH LOCKER (BASE) COLOUR GREY SIZE 380 (W)X 457(D)X1830(H)	411701	Exclusion	0.47	2008-09	0.37	
221	Godrej Executive Table T-202	411701	Exclusion	0.13	COD	0.11	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
222	Godrej L creamedy	411701	Exclusion	0.14	COD	0.13	
223	Teak Wood Sofa Set	411701	Exclusion	0.07	COD	0.07	
224	Godrej 'L Credenza	411701	Exclusion	0.21	COD	0.18	
225	Computer Integrated Work Station (Table)	411701	Exclusion	0.00	COD	0.00	
226	Godrej Executive Table T-202	411701	Exclusion	0.18	COD	0.16	
227	Godrej Table T-104	411701	Exclusion	0.05	COD	0.05	
228	Godrej Table T-9	411701	Exclusion	0.00	COD	0.00	
229	Modular Sitting Arrangement	411701	Exclusion	0.27	COD	0.24	
230	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	411701	Exclusion	0.33	2017-18	0.09	
231	Godrej Office Chairs CHR-7	411701	Exclusion	0.00	COD	0.00	
232	Chairs (CHR-4) Without Arm	411701	Exclusion	0.00	COD	0.00	
233	Godrej Chair-PCH-7002	411701	Exclusion	0.00	COD	0.00	
234	Chair PCH 7002 Godrej	411701	Exclusion	0.00	COD	0.00	
235	Godrej Storewell Model-3	411701	Exclusion	0.07	COD	0.07	
236	Godrej Storewell Model-2	411701	Exclusion	0.15	COD	0.15	
237	Godrej Table T-108	411701	Exclusion	0.10	COD	0.10	
238	Godrej Storewell Plain 4 Shelves (02Nos)	411701	Exclusion	0.11	COD	0.11	
239	Storewell Big (Godrej), 4 Shelves	411701	Exclusion	0.00	COD	0.00	
240	Godrej Storewell	411701	Exclusion	0.32	COD	0.32	
241	Almirah Big	411701	Exclusion	0.05	COD	0.05	
242	Steel Almirah	411701	Exclusion	0.01	COD	0.01	
243	TABLE DOUBLE DRAWER MODEL T-9	411701	Exclusion	0.05	COD	0.05	
244	Computer Integrated Work Station	411701	Exclusion	0.00	COD	0.00	
245	Filing Cabinet 4 Doors	411701	Exclusion	0.05	COD	0.05	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
246	Godrej Filing 4 door cabinet	411701	Exclusion	0.00	COD	0.00	
247	Godrej Storewell Plain	411701	Exclusion	0.00	COD	0.00	
248	Godrej Table T-9	411701	Exclusion	0.00	COD	0.00	
249	Godrej Table T-102	411701	Exclusion	0.00	COD	0.00	
250	Store Well Godrej Big 5 Shelves 78 x 36 x 19	411701	Exclusion	0.00	COD	0.00	
251	Side Reck	411701	Exclusion	0.00	COD	0.00	
252	Chairs Caned Revolving	411701	Exclusion	0.00	COD	0.00	
253	Godrej Office Table T-8	411701	Exclusion	0.00	COD	0.00	
254	Godrej Office Table T-09	411701	Exclusion	0.00	COD	0.00	
255	Modular Sitting Arrangement for Executives	411701	Exclusion	0.23	COD	0.20	
256	Godrej Storewell,4 Shelves Big 78"	411704	Exclusion	0.98	2008-09	0.98	
257	Wooden Almirah 6' X 4' X 11/2 ' Hard Wood	411704	Exclusion	0.48	COD	0.48	
258	DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1,H-2'6, SIT L-3.'6, W-0'10,H-1'6)	411704	Exclusion	3.84	2022-23	0.16	
259	Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 Mtr	411704	Exclusion	0.84	COD	0.84	
260	SOFA TWO SEATER	411704	Exclusion	0.36	2019-20	0.06	
261	Show Case ShelveGlass Door 6' X 3' X 12'	411704	Exclusion	0.10	COD	0.10	
262	Dressing table (Ref GR No-C2007100631 dt.26-03-2008	411704	Exclusion	0.12	COD	0.12	
263	Show case with two shelfs (Ref GR No-C2007100631 dt.26-03-2008	411704	Exclusion	0.15	COD	0.12	
264	Godrej Table S-1071	411704	Exclusion	0.09	2008-09	0.08	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
265	COMPUTER I7 WITH 16 GB RAM, 1 TB HARD DISK AND WIN10 PRO-ACER, VERITON M200-H510	411801	Exclusion	0.63	2023-24	0.06	
266	PERSONAL COMPUTER (DESKTOP) (02 Nos)	411801	Exclusion	1.14	2019-20	1.08	
267	PERSONAL COMPUTER (DESKTOP) (03 Nos)	411801	Exclusion	1.76	2014-15	1.67	
268	PERSONAL COMPUTER (DESKTOP) (03 Nos)	411801	Exclusion	1.75	2016-17	1.66	
269	DESKTOP COMPUTER (HP PRO 3090) WITH 18.5 TFT MONITOR (03 Nos)	411801	Exclusion	1.18	2010-11	1.12	
270	HP LASERJET MFP M233SDW	411803	Exclusion	0.25	2023-24	0.01	
271	MULTIFUNCTIONAL DEVICE CANON MF 445DW	411803	Exclusion	0.47	2022-23	0.22	
272	CANON IR 2206 WITH PLATEN COVER & TONER CANNON (02 Nos)	411803	Exclusion	0.71	2020-21	0.67	
273	LASER PRINTER LEXMARK MS312DN	411803	Exclusion	0.08	2018-19	0.08	
274	HP LASER JET PRINTER 1020+	411803	Exclusion	0.10	2014-15	0.09	
275	LASERJET PRINTER M1136 MFP	411803	Exclusion	0.11	2014-15	0.10	
276	HP LASER JET PRINTER 1020+ (03 Nos)	411803	Exclusion	0.20	2012-13	0.19	
277	ONLINE UPS SYSTEM 1025 VA	411804	Exclusion	0.06	2014-15	0.05	
278	BIOMETRIC ENROLLMENT UNIT WITH ALL ACCESSORIES (02 Nos)	411804	Exclusion	0.90	2022-23	0.33	
279	SCANNER FLATBED A3 SIZE CANNON M1060	411804	Exclusion	1.57	2017-18	1.49	
280	HP SCAN JET 5590	411804	Exclusion	0.27	2015-16	0.25	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
281	OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1200E	411810	Exclusion	0.05	2023-14	0.05	
282	FIXED CELLULAR TERMINAL (FCT)	411902	Exclusion	0.10	2016-17	0.03	
283	LAYING OF TELEPHONE CABLES AND INSTALLATION OF ACCESSORIES EQUIPMENT AT DAM SITE	411902	Exclusion	4.68	2011-12	3.06	
284	IP TELEPHONE SET SIPON-A20	411903	Exclusion	0.06	2021-22	0.00	
285	DIGITAL EPABX SYSTEM WITH 50 ANALOG, 8 DIGITAL, 4 ANALOG CO PORTS,SIEMENS-HIPATH 3550	411903	Exclusion	1.51	2014-15	0.70	
286	Godrej type writer	412002	Exclusion	0.07	COD	0.07	
287	Aqua Guard Water Filter	412006	Exclusion	0.07	COD	0.07	
288	OIL FILLED RADIATOR HEATER, 11 FINS MAKE- VOLTRIQ MODEL- VCH/11F	412007	Exclusion	0.10	2022-23	0.01	
289	GEYSER 35 LTR. (04 Nos)	412007	Exclusion	0.49	2016-17	0.16	
290	GEYSER 25 L CAPACITY, MAKE RACLOD, MODEL :ETERNO	412007	Exclusion	0.11	2016-17	0.03	
291	OIL FILLED HEATER 9 FINS (02 Nos)	412007	Exclusion	0.15	2019-20	0.03	
292	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	Exclusion	0.06	2021-22	0.00	
293	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	Exclusion	0.06	2021-22	0.00	
294	OIL FILLED RADIATOR HEATER, 11 FINS MAKE- VOLTRIQ MODEL- VCH/11F	412007	Exclusion	0.10	2022-23	0.01	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
295	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	Exclusion	0.21	2012-13	0.18	
296	AIR CONDITIONER SPLIT TYP 1.5 TON	412008	Exclusion	0.48	2015-16	0.25	
297	AIR CONDITIONER WINDOW TYPE 1.5 TON GR- C2004100012 DT 08/7/2011	412008	Exclusion	0.07	COD	0.07	
298	Single Split Air Conditioner 2 Ton Capacity	412008	Exclusion	0.27	COD	0.24	
299	Air Conditioner Split Type 1.5 Ton	412008	Exclusion	0.30	2008-09	0.27	
300	SINGLE - SPLIT Air Conditioner 2 Ton Capacity	412008	Exclusion	0.33	2008-09	0.30	
301	WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	Exclusion	0.21	2012-13	0.18	
302	AIR CONDITIONER SPLIT TYP 1.5 TON	412008	Exclusion	0.45	2013-14	0.31	
303	AIR CONDITIONER SPLIT TYP 1.5 TON (03 Nos)	412008	Exclusion	1.44	2015-16	0.75	
304	1.5 TR WINDOW AC, 5 STAR RATED WITH REMOTE, MAKE VOLTAS MODEL PLATINUM 5S	412008	Exclusion	0.44	2013-14	0.38	
305	H.C.181D-1.5 Ton Split A.C Bluestar (02 Nos)	412008	Exclusion	0.17	COD	0.17	
306	Single-Split Air Conditioner 2 Ton Capacity	412008	Exclusion	0.33	2008-09	0.30	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
307	HANDHELD TRANSMITTER-PERCEPTION WIRELESS 45 SINGLE COMPONENT, HT45 (2 Nos)	412014	Exclusion	0.37	2013-14	0.19	
308	Bench Grinder Single Phase	412020	Exclusion	0.00	COD	0.00	
309	Euroclean Bullet Vaccum Cleaner	412020	Exclusion	0.05	COD	0.05	
310	Hydro Jack Trolly	412020	Exclusion	0.06	COD	0.06	
311	Mechanical Foam Type Fire Extinguisher 50 Ltr Capacity Long Braided Hose	412020	Exclusion	0.06	COD	0.06	
312	Battery Charger Rectifier	412020	Exclusion	0.07	COD	0.07	
313	Laser Range Meter (HILTI)	412020	Exclusion	0.38	COD	0.32	
314	SIGMA 21 Meter ground mounted	412020	Exclusion	4.42	COD	3.75	
315	Telescopic Long range Flood Lights (02 Nos)	412020	Exclusion	8.84	COD	7.50	
316	Search Light 09 mtr. Trolly	412020	Exclusion	2.68	COD	2.25	
317	Search Light 18 mtr. Trolly	412020	Exclusion	3.63	COD	3.04	
318	Electrical Motor Chucker	412020	Exclusion	0.06	COD	0.06	
319	Fixed output Automactic charge	412020	Exclusion	0.05	COD	0.05	
320	Battery Chargers12V 25 Plates	412020	Exclusion	0.00	COD	0.00	
321	Oxygen Cylinder with Complete Accessories D.A Cylinder No:28999 Capacity 6.99 CU Mtr. (03 Nos)	412020	Exclusion	0.14	COD	0.14	
322	SONY CAMERA MODEL-DSC-HX200	412020	Exclusion	0.25	2012-13	0.14	
323	a) 50 MT capacity Weigh Bridge	412020	Exclusion	3.01	COD	2.10	
324	Conversion kit for 50 MT WB	412020	Exclusion	1.29	COD	0.90	
325	a) 20 MT capacity Weigh Bridge	412020	Exclusion	1.51	COD	1.05	
326	Conversion kit for 20 MT WB	412020	Exclusion	0.77	COD	0.54	
327	WATER PURIFIER CAP. 8 LTR.	412020	Exclusion	0.17	2013-14	0.09	
328	a) 02 MT capacity Weigh Bridge	412020	Exclusion	0.16	COD	0.16	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
329	Installation, Testing & Commissioning 2 mt wb	412020	Exclusion	0.07	COD	0.07	
330	01 MT capacity Weigh Bridge	412020	Exclusion	0.08	COD	0.08	
331	500 KG capacity Weigh Bridge	412020	Exclusion	0.07	COD	0.07	
332	Aquaguard Classic Water Purifier	412020	Exclusion	0.00	COD	0.00	
333	CO2 Type Fire Extenguisher (06 Nos)	412020	Exclusion	0.00	COD	0.00	
334	Make FIRE SHIELD (06 Nos)	412020	Exclusion	0.00	COD	0.00	
335	Conforming to IS-2878	412020	Exclusion	0.00	COD	0.00	
336	CO2 Type Fire Extinguisher 6.5 Kg Cap.	412020	Exclusion	0.00	COD	0.00	
337	LED TV 32 INCH MAKE- XIOMI(MI), MODEL- 4A HORIZON EDITION (02 Nos)	412501	Exclusion	0.33	COD	0.03	
338	Til Pin/Clip Microphone	412501	Exclusion	0.00	COD	0.00	
339	2.1 CHANNEL SOUND BAR SYSTEM WITH BLUETOOTH TECHNOLOGY, MAKE-SONY, MODEL-HT-CT 290	412501	Exclusion	0.19	2017-18	0.05	
340	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1 (04 Nos)	412501	Exclusion	0.63	2020-21	0.06	
341	Two Zone PA Amp (AC & DC)	412501	Exclusion	0.13	COD	0.11	
342	Til Pin/Clip Microphone	412501	Exclusion	0.00	COD	0.00	
343	Public Address System	412501	Exclusion	0.06	COD	0.06	
344	SMPS 240 Volt AC/24 Volt DC (02 Nos)	412502	Exclusion	0.12	2008-09	0.12	
345	EMPTY OXYGEN GAS CYLINDER, 5.97CUM (06 Nos)	412503	Exclusion	0.71	2009-10	0.49	
346	D.A GAS CYLINDER 5.89CUM WITH GAS FILLED (02 Nos)	412503	Exclusion	0.28	2009-10	0.20	
347	INVERTER 3.6 KVA, MICROTEK (02 Nos)	412503	Exclusion	0.59	2015-16	0.24	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
348	MASTER RECTIFIRE INVERTER BASED (IGBT) DOUBLE BRIDGE TYPE WELDING SET. MAKE: MASTER MODEL: MIT 400	412503	Exclusion	0.52	2021-22	0.03	
349	10 TON CAPACITY ELECTRIC POWER WINCH ALONG WITH ACCESSORIES	412503	Exclusion	8.50	2019-20	1.67	
350	HYDRAULIC JACK CAP-25TON SINGLE ACTING SPRING RETURN MAKE: UNIQUEMODEL: ULPS-25100	412503	Exclusion	0.14	2022-23	0.01	
351	HYDRAULIC JACK CAP-15TON SINGLE ACTING SPRING RETURN MIN STROKE 6INCH MAKE: UNIQUEMODEL: ULPS-15150	412503	Exclusion	0.14	2022-23	0.01	
352	HYDRAULIC JACK CAP-5TON SINGLE ACTING SPRING RETURN MAKE: UNIQUEMODEL: ULPS-5125 (02 Nos)	412503	Exclusion	0.24	2022-23	0.01	
353	HYDRAULIC JACK CAP-10TON SINGLE ACTING SPRING RETURNS WITH HAND PUMP MAKE: UNIQUEMODEL: ULPS-10100	412503	Exclusion	0.24	2022-23	0.01	
354	HYDRAULIC JACK CAP-10TON SINGLE ACTING SPRING RETURNS MAKE: UNIQUEMODEL: ULPS-10150 (04 Nos)	412503	Exclusion	0.42	2022-23	0.02	
355	ROTARY HAMMER DRILL MACHINE WITH 3 DRILL BIT(S) MAKE: WONDERCUT MODEL: WC-GP-2-26B (04 Nos)	412503	Exclusion	0.48	2023-24	0.00	
356	SINGLE PHASE PORTABLE DC ARC WELDING MACHINE 200A-TECHPRO, TP-MMA-200I	412503	Exclusion	0.13	2023-24	0.00	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
357	PULLING AND LIFTING MACHINE, PULLING CAP. 3 TON, LIFTING CAP. 2 TON WITH 10 METER WIRE ROPE	412503	Exclusion	0.21	2019-20	0.04	
358	PULLING AND LIFTING MACHINE, PULLING CAP. 5.2 TON, LIFTING CAP. 3.2 TON WITH 10 METER WIRE ROPE (02 Nos)	412503	Exclusion	0.49	2019-20	0.09	
359	PETROL CHAIN SAW , MAKE-CANARIS, MODEL-CI5803 (02 Nos)	412503	Exclusion	0.36	2019-20	0.06	
360	HYDRAULIC CRIMPING TOOL, CRIMPING RANGE-50 SQ.MM-400 SQ. MM, WITH SUITABLE DIE SET, MAKE- JAINSON, M	412503	Exclusion	0.21	2019-20	0.04	
361	INSULATION TESTER, 500V, HAND DRIVEN GENERATOR TYPE,MAKE-CIE, MODEL-CIE/444	412503	Exclusion	0.10	2020-21	0.01	
362	INSULATION TESTER, 2500V, HAND DRIVEN GENERATOR TYPE,MAKE-CIE,MODEL-CIE/444	412503	Exclusion	0.09	2020-21	0.01	
363	INSULATION TESTER,5000V,HAND DRIVEN GENERATOR TYPE,MAKE-WACO,MODEL-WI 5001	412503	Exclusion	0.08	2020-21	0.01	
364	3 phase motor,415V,3.7KW , 6Pole, HEM make , model no- 2HC2130-0603	412503	Exclusion	0.27	2022-23	0.01	
365	5KVA/21600VAH 5 STAR SINE WAVE INVERTER MAKE- LUMINOUS MODEL-CRUZE+	412503	Exclusion	1.07	2022-23	0.06	
366	VOLTAGE STABILIZER 5.0 KVA	412503	Exclusion	0.08	2014-15	0.04	
367	MOTOR, 25HP, 3-PH, 960/1000 RPM MAKE-HINDUSTAN,MODEL-2HE2-206-0603	412503	Exclusion	0.83	2020-21	0.07	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
368	PULLING AND LIFTING MACHINE, PULLING CAP. 3 TON, LIFTING CAP. 2 TON WITH 10 METER WIRE ROPE	412503	Exclusion	0.21	2019-20	0.04	
369	PARSWA 24V SMPS BASED FLOAT CUM BOOST CHARGER MAKE- PARSWA, MODEL-PPM 50 LCD (02 Nos)	412503	Exclusion	0.48	2020-21	0.04	
370	DIGITAL SLR CAMERA NIKON MAKE, MODEL D5100 WITH VR KIT 18-55 MM (02 Nos)	412503	Exclusion	0.66	2013-14	0.33	
371	SELF SUPPORTING EXTENDABLE ALUMINIUM LADDER OF EXTENDED SIZE UPTO 36 FEET WITH FOLDED SIZE 20-22 FT (03 Nos)	412503	Exclusion	0.47	2016-17	0.15	
372	ALUMINIUM DOUBLE EXTENSION LADDER IN THREE FOLD HEIGHT 22 FEET EXTENDED UPTO 56 FEET (03 Nos)	412503	Exclusion	0.81	2016-17	0.26	
373	SINGLE STRAIGHT ALUMINIUM LADDER WITH HOOK HEIGHT 18 FEET (04 Nos)	412503	Exclusion	0.23	2017-18	0.07	
374	SIMPLE ALUMINIUM LADDER WITH WIDE STEP AND HANDRAILS HEIGHT 18 FEET (02 Nos)	412503	Exclusion	0.16	2017-18	0.05	
375	HORIZONTAL DOUBLE MOUNTING SIREN SINGLE PHASE RANGE (KM)-3.25, KHERAJ(MODEL-PD 325)	412503	Exclusion	0.46	2016-17	0.17	
376	FIRE EXTINGUISHER, CAPACITY-25KG, TYPE-ABC MAP90 (TROLLEY/MINI FIRE BRIGADE)	412503	Exclusion	0.17	2017-18	0.04	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
377	FIRE EXTINGUISHER, CAPACITY-25KG, TYPE-ABC MAP90 (TROLLEY/MINI FIRE BRIGADE)	412503	Exclusion	0.17	2017-18	0.04	
378	265L 3 STAR DOUBLE DOOR REFRIGERATOR MAKE-KELVINATOR, MODEL:KRF-B290PRV (02 Nos)	412505	Exclusion	0.57	2022-23	0.02	
379	Plastic Chair with Cushion Seat & Back	412801	Exclusion	0.27	2016-17	0.27	
380	Wooden Table 6' X 4' X 21/2' Hard Wood	412801	Exclusion	0.00	COD	0.00	
381	Wooden stool 15*12*24 hard wood	412801	Exclusion	1.60	COD	1.60	
382	Duel Desk with Bench (43 Nos)	412801	Exclusion	0.00	COD	0.00	
383	Dual Desk With Bench for Seniors	412801	Exclusion	1.60	COD	1.60	
384	ORIENT 16 WALL FAN	412801	Exclusion	0.03	COD	0.03	
385	USHA MISTAIR ULTRA 16 DSC WALL FAN	412801	Exclusion	0.01	COD	0.01	
386	CEILING FAN 1200MM WITHOUT REGULATOR	412801	Exclusion	0.20	2013-14	0.20	
387	WALL MOUNTED FAN	412801	Exclusion	0.23	2012-13	0.04	
388	WALL MOUNTED FAN 16 INCH MAKE-RR MODEL-RR GETTO	412801	Exclusion	0.07	2022-23	0.07	
389	EXHAUST FAN LIGHT DUTY 225 MM	412801	Exclusion	0.37	2015-16	0.37	
390	Display Board 3ft * 4 ft	412801	Exclusion	0.32	COD	0.32	
391	Notice Board Glass Door with lock 4 X 6	412801	Exclusion	0.00	COD	0.00	
392	Godrej Chair (49 Nos)	412801	Exclusion	0.00	COD	0.00	
393	Plastic Chair without Cushion	412801	Exclusion	0.48	COD	0.48	
394	Plastic Chair with Cushion Seat & Back	412801	Exclusion	0.09	2016-17	0.09	
395	Dual Desk With Bench for juniors	412801	Exclusion	1.92	COD	1.92	
396	PEDESTAL FAN 400 MM SWEEP	412801	Exclusion	0.15	2017-18	0.15	
397	ROOM HEATER(QUARTZ), QH 3002	412801	Exclusion	0.01	2014-15	0.01	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
398	DVD PLAYER WITH 5.1 CHANNEL AUDIO OUTPUT, MAKE- PHILIPS, MODEL-DVP2618 (02 Nos)	412801	Exclusion	0.05	2017-18	0.05	
399	HEAT CONVECTOR	412801	Exclusion	0.19	2017-18	0.19	
400	WATER PUMP 1HP,MAKE-KIRLOSKAR, MODEL-CHHOTU STAR ULTRA	412801	Exclusion	0.04	2019-20	0.04	
401	EXHAUST FAN 200MM PVC BODY MAKE-BAJAJ, MODEL- MAXIMA DXI	412801	Exclusion	0.08	2023-24	0.08	
402	Chart Paper Stand	412801	Exclusion	0.06	COD	0.06	
403	ABC DRY POWDER STORED PRESSURE COMPACT PORTABLE FIRE EXTINGUISHER (5 KG)	412801	Exclusion	0.14	2008-09	0.14	
404	FLOOR MOUNTING TYPE FIRE BUCKET STAND FOR 4 BUCKETS	412801	Exclusion	0.00	COD	0.00	
405	CO2 TYPR FIRE EXTINGUISHER CONFORMING TO IS-2878, CAPACITY-2KG	412801	Exclusion	0.00	COD	0.00	
406	Steel trunks	412801	Exclusion	0.00	COD	0.00	
407	FOAM FIRE EXTINGUISSER	412801	Exclusion	0.00	COD	0.00	
408	Computer Chair PCH-7021	412801	Exclusion	0.00	COD	0.00	
409	Godrej Almirah (Big)	412801	Exclusion	0.00	COD	0.00	
410	Bench Vice No. 8	412801	Exclusion	0.00	COD	0.00	
411	Godrej Steel Rack (36"x36"x18")	412801	Exclusion	0.00	COD	0.00	
412	Computer Chair	412801	Exclusion	0.00	COD	0.00	
413	Godrej Intregrated Work Station	412801	Exclusion	0.00	COD	0.00	
414	Godrej Compute Chair	412801	Exclusion	0.00	COD	0.00	
415	Computer Work Station	412801	Exclusion	0.00	COD	0.00	
416	EXHAUST FAN 300MM MAKE- INDCOOL, MODEL- IDCTA12	412801	Exclusion	0.12	2023-24	0.12	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
417	CEILING FAN 48 1200 MM	412801	Exclusion	0.00	COD	0.00	
418	CEILING FAN 1200 MM-MAKE & MODEL-SUPERSONIC	412801	Exclusion	0.19	2022-23	0.19	
419	DRY CHEMICAL POWDER TYPE FIRE EXTINGUISHER CONFORMING TO IS 2171, CAPACITY-5 KG	412801	Exclusion	0.00	COD	0.00	
420	UPS 1 KVA OFFLINE	412801	Exclusion	0.08	2021-22	0.08	
421	HYDRAULIC JACK 10 TON CAPACITY WITH HANDLE	412801	Exclusion	0.07	2018-19	0.06	
422	MINI ANGLE GRINDER, 100 MM	412801	Exclusion	0.10	2018-19	0.10	
423	CO2 type fire extingulSher conforming to IS 2878 capacity 2kg	412801	Exclusion	0.00	COD	0.00	
424	CO 2 Type Fire Extinguisher Cap:2 kg IS-2878	412801	Exclusion	0.00	COD	0.00	
425	Voltage stablizers	412801	Exclusion	0.00	COD	0.00	
426	Grease Gun (10 Kg Capacity)	412801	Exclusion	0.00	COD	0.00	
427	ELGI Grease Bucket	412801	Exclusion	0.00	COD	0.00	
428	Cube Mould of 150 mm Cast Iron	412801	Exclusion	0.00	COD	0.00	
429	Godrej Storewell Minor	412801	Exclusion	0.00	COD	0.00	
430	Chair CHR-10	412801	Exclusion	0.00	COD	0.00	
431	R. Chair CHR-1014	412801	Exclusion	0.00	COD	0.00	
432	Godrej Table T-8	412801	Exclusion	0.00	COD	0.00	
433	Godrej Table T-9	412801	Exclusion	0.00	COD	0.00	
434	Steel Rack (72"x36"x24")	412801	Exclusion	0.00	COD	0.00	
435	Steel Rack (36"x36"x18")	412801	Exclusion	0.00	COD	0.00	
436	Steel Rack (48"x36"x24")	412801	Exclusion	0.00	COD	0.00	
437	POL STAND - (15 Nos)	412801	Exclusion	0.36	2011-12	0.36	
438	Wooden Ladder Size	412801	Exclusion	0.00	COD	0.00	
439	Godrej Steel Rack with 6 Shelves	412801	Exclusion	0.00	COD	0.00	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
440	Steel Rack (Small)	412801	Exclusion	0.00	COD	0.00	
441	Steel Rack 6 Shelves	412801	Exclusion	0.00	COD	0.00	
442	Godrej Steel Rack 3 Shelves	412801	Exclusion	0.00	COD	0.00	
443	Godrej Steel Rack (72"x36"x24")	412801	Exclusion	0.00	COD	0.00	
444	Pedestal Fan 16" (Orient)	412801	Exclusion	0.00	COD	0.00	
445	UPS 500 VA	412801	Exclusion	0.02	2009-10	0.02	
446	UPS 650VA	412801	Exclusion	0.04	2010-11	0.04	
447	PORTABLE GEN SET UP TO 3000 VA (Make : Honda, Model : EU30is) (02 Nos)	411002	Exclusion	2.17	2015-16	0.71	
448	HAND OPERATED SIREN 1.5 KM RANGE	412503	Exclusion	0.09	2013-14	0.05	
449	MOTORIZED SIREN, 3-PHASE, AC, RANGE-8KM	412503	Exclusion	0.45	2013-14	0.23	
450	MOTORIZED SIREN, 3-PHASE, AC, RANGE-8KM (02 Nos)	412020	Exclusion	0.82	2011-12	0.49	
451	MONOBLOCK PUMPSET, HEAD- 66MTR, DISCHARGE-18LPS, SHAFT POWER-22KW/30HP, SIZE 100X100 (03 Nos)	411201	Exclusion	2.58	2016-17	1.24	
452	C/O Water storage/detention Tank at Left Bank, Baluter	411201	Exclusion	76.56	2017-18	14.10	
453	SUBMERSIBLE PUMP 17.5 HP, 6 DIA, RPM 2900, 3 DELIVERY	411201	Exclusion	0.75	2009-10	0.67	
454	Construction of CGI shed for vehicle & equipments at mechanical Workshop, Balutar	410302	Exclusion	4.82	2012-13	4.82	
455	Rim/Catchment Area Treatment	410601	Exclusion	13.01	2009-10	8.57	
456	Rim Treatment Work at Phidong Village	410601	Exclusion	13.51	2009-10	8.91	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
457	Rim treatment at RD 1500 mtr from dam axis under phase-II plan at Zang village	410601	Exclusion	4.14	2009-10	2.70	
458	Rim treatment at RD 1400 mtr from dam axis under phase-II plan at Zang village	410601	Exclusion	3.35	2009-10	2.20	
459	Rim treatment at RD 1200 mtr from dam axis under phase-II plan at Zang village	410601	Exclusion	3.48	2009-10	2.29	
460	RIM TREATMENT WORK OF DWELLING UNIT ON THE RIGHT BANK OF TEESTA RIVER FROM RDO TO 115M UPSTREAM	410601	Exclusion	17.67	2011-12	9.40	
461	RIM TREATMENT WORK IN THE LEFT BANK BELOW ZANG VILLAGE FROM RD 615-625 M	410601	Exclusion	9.75	2011-12	5.30	
462	RIM TREATMENT AT LEFT BANK OF RD 2450 TO 2700 RD FROM DAM AXIS	410601	Exclusion	261.79	2013-14	110.62	
463	crate wall and protection work for approach road to newly constructed Hospital at middle Samdong fro	410201	Exclusion	1.25	COD	0.64	Protection work
464	C/o R R Wall at right Bank from RD 44m to 66m	410201	Exclusion	4.08	COD	2.05	
465	Increasing the hight of R/R wall near PH colony	410201	Exclusion	2.19	COD	1.12	
466	Const. Of Temporary School	410328	Exclusion	0.88	COD	0.00	
470	Raising Height of the Protection wall near 66 KV Switch yard at Left Bank	410903	Exclusion	1.37	COD	1.01	
472	ILLUMINATION ALONG BAILLEY BRIDGE OF TEESTA -V P.S.	410905	Exclusion	1.92	2009-10	1.18	
564	streetlight from switchyard to steetyard left bank colony balutar	410905	Exclusion	3.38	2011-12	1.92	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
467	Sub-Station Transformer	410802	Exclusion	7.42	COD	6.43	Assets are not traceable.
468	Sub-Station Transformer	410802	Exclusion	2.19	COD	1.87	
469	LOADERS-WHEEL LOADER, JCB,430ZX	411102	Exclusion	33.18	2013-14	31.53	
471	Excavation & Foundation work for lying underground cable providing connection to street light	410905	Exclusion	6.35	2008-09	4.41	
473	Fabrication of steel body truck and steel cabin on TATA 1613 chasis	411508	Exclusion	2.37	COD	2.13	
474	TATA 1613 SE 42	411508	Exclusion	9.55	2008-09	8.59	
475	50 TON CAPACITY LIFTING BEAM CRANE FOR SPILLWAY STOPLOG	411109	Exclusion	10.41	2012-13	7.43	
476	BUS-32 SEATER NON AC MAKE-SML ISUZU LIMITED MODEL- SML S7 BUS-32 SEATER BS 6	411507	Exclusion	18.57	2020-21	1.94	
477	HP BUISINESS 6200 PRO DESKTOP PC	411801	Exclusion	0.49	2011-12	0.47	
478	SELF SUPPORTING EXTENDABLE ALUMINIUM LADDER OF EXTENDED SIZE UPTO 36 FEET WITH FOLDED SIZE 20-22 FT	412503	Exclusion	0.56	2013-14	0.28	
479	ALUMINIUM LADDER,10'FEET CLOSE HEIGHT,17'FEET EXTENDED HEIGHT	412503	Exclusion	0.23	2015-16	0.10	
480	BIOMETRIC FINGER PRINT READER MAKE: TIMEWATCH MODEL: BIO6	412503	Exclusion	0.11	2016-17	0.04	
481	Ceiling Fan with Regulator ORTEM	412801	Exclusion	0.00	COD	0.00	
482	UPS 600 VA	412801	Exclusion	0.02	2019-20	0.02	
483	UPS 600 VA	412801	Exclusion	0.33	2013-14	0.07	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
484	Underground OFC Cable from Administrative Building to Central Store for Networking	410805	Exclusion	11.61	2009-10	7.66	
485	UPS 600 VA	412801	Exclusion	0.02	2011-12	0.02	
486	REVOLVING CHAIR WITH ARM (GOOD QUALITY)-MAKE-VICTOR, MODEL-101	412801	Exclusion	0.04	2020-21	0.04	
487	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	412801	Exclusion	0.19	2019-20	0.19	
488	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	Exclusion	0.55	2019-20	0.55	
489	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	Exclusion	0.16	2013-14	0.16	
490	KPT SIRENS, KIS RANG 0-2 KM WT	412801	Exclusion	0.08	2010-11	0.08	
491	10/100 FAST ETHERNET SWITCH DES1008D	412801	Exclusion	0.01	2013-14	0.01	
492	CALLER ID TELEPHONE SET ORPAT 3862	412801	Exclusion	0.03	2014-15	0.03	
493	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.07	2016-17	0.07	
494	MOTOROLA FW200L FIXED WIRELESS TELEPHONE	412801	Exclusion	0.02	2018-19	0.02	
495	TELEPHONE SET	412801	Exclusion	0.14	2018-19	0.14	
496	FIXED WIRELESS PHONE BEETEL-F2 GSM	412801	Exclusion	0.06	2019-20	0.06	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
497	TELEPHONE SET	412801	Exclusion	0.09	2019-20	0.04	
498	Carpet & Other items	411701	Exclusion	0.10	COD	0.09	
499	Woolen Carpet (DVD) Trans Asia make (1250gm/sp mt.) underlay & fixing charges 60.450 Sq Mt.	411701	Exclusion	0.35	2007-08	0.29	
500	EXECUTIVE TABLE (SIZE 1500MMX 900MMX 750MM)-MAKE-CHAIRTECH, MODEL-065	411701	Exclusion	0.06	2020-21	0.01	
501	Dining Set and Chairs	411702	Exclusion	0.28	2023-24	0.02	
502	KNOCK DIVAN BED (RESID)	411702	Exclusion	0.18	2016-17	0.16	
503	ZEST SOFA SET (3+1+1)	411702	Exclusion	0.26	2016-17	0.23	
504	Centre Table	411712	Exclusion	0.02	2022-23	0.00	
505	Computer with Intel core 2 duo 2.8 GHZ processor 2 MB & 17 TFT Monitor	411801	Exclusion	0.47	2008-09	0.47	
506	HP BUISINESS 6200 PRO DESKTOP PC	411801	Exclusion	1.47	2011-12	1.40	
507	HP COMPAQ MOTOROLA XOOM TABLET-MZ601-WIFI+3G	411801	Exclusion	0.35	2011-12	0.33	
508	PERSONAL COMPUTER (DESKTOP)	411801	Exclusion	2.94	2014-15	2.79	
509	PERSONAL COMPUTER (DESKTOP)	411801	Exclusion	0.58	2016-17	0.55	
510	DESKTOP PC HP ELITE 7100	411801	Exclusion	0.63	2012-13	0.59	
511	PERSONAL COMPUTER (DESKTOP)	411801	Exclusion	0.48	2012-13	0.45	
512	HP ELITE 8300 BUSINESS PC CORE I7-3770	411801	Exclusion	0.45	2013-14	0.43	
513	DESKTOP COMPUTER - HP 280 G4	411801	Exclusion	0.71	2019-20	0.67	
514	PERSONAL COMPUTER (DESKTOP)	411801	Exclusion	1.14	2019-20	1.08	
515	HP LASERJET MFP, MAKE:HP, MODEL : PRO 400 MFP M425DN	411803	Exclusion	0.45	2012-13	0.43	

NHPC LIMITED FARIDABAD

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
516	BIOMETRIC ENROLLMENT UNIT WITH ALL ACCESSORIES	411804	Exclusion	0.42	2018-19	0.40	Minor Asset in nature of Furniture, Computer & other Misc items not traceble
517	6KVA ONLINE UPS MAKE: APC, MODEL:SRC6KUXI	411804	Exclusion	0.81	2015-16	0.77	
518	HP SCANJET 5590	411804	Exclusion	0.53	2015-16	0.51	
519	A-4 SIZE FLAT BED SCANNER EPSION V 370	411804	Exclusion	0.29	2017-18	0.27	
520	24 PORT ETHERNET 10/100/1000 GIGABIT SWITCH WITH 2SFP SLOTS	411804	Exclusion	0.11	2018-19	0.10	
521	8 PORT 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP MODULE	411804	Exclusion	0.09	2018-19	0.08	
522	CYBEROAM CR100IA APPLIANCE	411806	Exclusion	2.63	2013-14	2.50	
523	24 PORT L2 MANAGED SWITCH WITH 4 SFP SLOTS - MAKE:D-LINK MODEL: DGS-1210-28 (02 Nos)	411806	Exclusion	0.24	2019-20	0.16	
524	LAPTOP (03 Nos)	411811	Exclusion	1.80	2022-13	0.24	
525	Laptop Omen HP 15EK0017TX	411811	Exclusion	0.80	2020-21	0.76	
526	LAPTOP	411811	Exclusion	0.45	2023-24	0.02	
527	APPLE 11 iPad Pro 3rdG CL 128GB SG	411811	Exclusion	0.80	2021-22	0.55	
528	Power Supply System	411902	Exclusion	1.48	COD	1.25	
529	WEATHER PROOF PHONE INCLUDING HARDWARE ENCLOSER-TELNET - WEATHERPROOF IP66 FIELD STATION	411902	Exclusion	0.17	2016-17	0.06	
530	WEATHER PROOF PHONE INCLUDING HARDWARE ENCLOSER-TELNET - WEATHERPROOF IP66 FIELD STATION	411902	Exclusion	0.18	2017-18	0.06	

NHPC LIMITED FARIDABAD

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
531	CANON MAKE PHOTOCOPIER MACHINE, IR 2422L	412003	Exclusion	0.92	2014-15	0.43	
532	Boyles Apparatus with H.C	412005	Exclusion	0.43	COD	0.37	
533	Anesthetic Unit Portable	412005	Exclusion	0.14	COD	0.12	
534	Protective Goggles Lead	412005	Exclusion	0.00	COD	0.00	
535	STETOSCOPE LITTMAN CLASSIC 3M (02 Nos)	412005	Exclusion	0.27	2017-18	0.07	
536	OXYGEN CONCENRATOR (03 Nos)	412005	Exclusion	1.44	2010-11	1.02	
537	Oxygen Cylinder with Complete Accessories D.A Cylinder No:28999 Capacity 6.99 CU Mtr.	412020	Exclusion	0.05	COD	0.05	
538	Managed Switch 24 Port with 1 GBPS SM LX Port Model No. DES3026 Sr.No.PL35187028	412020	Exclusion	0.12	2009-10	0.09	
539	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	412021	Exclusion	0.02	2022-23	0.00	
540	WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV Disinfectant,RO Water PurifyingSystem	412021	Exclusion	0.17	2023-24	0.01	
541	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	412021	Exclusion	0.28	2023-24	0.01	
542	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	412021	Exclusion	0.35	2023-24	0.01	
543	WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV Disinfectant,RO Water PurifyingSystem	412021	Exclusion	0.12	2023-24	0.00	
544	MS OFFICE STANDARD 2007 SINGL OLP D	412201	Exclusion	8.62	2009-10	8.62	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
545	MS OFFICE STANDARD 2007 SINGL OLP D	412201	Exclusion	0.15	2009-10	0.15	
546	DIGITAL SLR CAMERA NIKON MAKE, MODEL D5100 WITH VR KIT 18-55 MM (03 Nos)	412503	Exclusion	0.99	2013-14	0.50	
547	DUSTBIN (USI-807 BIO MEDICAL WASTE BIN 40LIT.) (03 Nos)	412503	Exclusion	0.18	2014-15	0.08	
548	STETOSCOPE LITTMAN CLASSIC 3M (02 Nos)	412503	Exclusion	0.12	2013-14	0.06	
549	HANDY CAM, CAMCORDER MAKE: PANASONIC MODEL : HC-X1000GC	412503	Exclusion	1.38	2017-18	0.42	
550	GAS CONNECTION	412801	Exclusion	0.04	2009-10	0.04	
551	BPL Gas Stove	412801	Exclusion	0.00	COD	0.00	
552	SUNFLAME GAS STOVE 2 BURNER	412801	Exclusion	0.05	2018-19	0.05	
553	SUNFLAME GAS STOVE 2 BURNER	412801	Exclusion	0.08	2020-21	0.08	
554	ORTEM Ceiling Fan	412801	Exclusion	0.00	COD	0.00	
555	UPS 650 VA with internal battery	412801	Exclusion	0.03	COD	0.03	
556	CALLER ID TELEPHONE SET-BEETEL M57	412801	Exclusion	0.05	2016-17	0.05	
557	TELETWIN (1+1) TELEPHONE SET, BEETEL, B-77	412801	Exclusion	0.07	2018-19	0.07	
558	Insect Flasher	412801	Exclusion	0.00	COD	0.00	
559	Insect Flasher	412801	Exclusion	0.14	2008-09	0.14	
560	SPHYGMONOMETER (B.P INSTRUMENT) (02 Nos)	412801	Exclusion	0.06	2017-18	0.06	
561	WEIGHING MACHINE	412801	Exclusion	0.02	2017-18	0.02	
562	TELEPHONE SET	412801	Exclusion	0.03	2019-20	0.03	
563	HEMATOCRIT METER, MAKE-TRUE HB MODEL-XT1800I	412801	Exclusion	0.04	2022-23	0.04	

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Remarks
Sub Total (A)				**10014.15**		**5255.69**	
			Deletion Under Claim=	**0.00**		**0.00**	
			Deletion Under Exclusion=	**10014.15**		**5255.69**	
			Deletion Eligible for ROE at Normal Rate =	0.00		0	
			Deletion Eligible for ROE at Wgt. Avg. Rate of Interest Rate=	0.00		0	
			Items included in insurance claim amounting to Rs. 517.02 Crs=	**9856.17**		**5143.05**	
			Items not traceable =	**157.98**		**112.64**	

Note: Year wise detail need to be submitted.

Note :-

* The insurance claim yet to be finalized / settled by the insurance company. Addition of assets in place of lost / damaged assets will be claimed in the manner as under :-

(i) Expenditure upto de-capitalized amount (indicated above) for respective items will be kept under exclusion category in Form-9D.

(ii)The differential expenditure, if any for restoration of assets will be claimed in Form-9A on year of capitalization of New assets.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN * Kolkata * Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED एनएचपीसी N·H·P·C FARIDABAD

General Manager (Comml.)

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PART-II
FORM-9C

Statement showing reconciliation of ACE claimed with the capital additions as per books

Name of the Petitioner — **NHPC Limited**
Name of Generating Station — **TEESTA-V POWER STATION**
COD — **10.04.2008**

(Amount in Rs. Lakh)

Sl. No.	Particulars	FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24
1	Closing Gross Block as per IND AS	202548.58	202844.41	203531.07	203818.93	202681.81
2	Add/Less:Adjustments	-96426.76	-96374.39	-96347.53	-96336.73	-93371.44
3	Closing Gross Block as per IGAAP	298975.34	299218.80	299878.60	300155.66	296053.25
4	Opening Gross Block as per IND AS	202338.73	202548.58	202844.41	203531.07	203818.93
5	Add/Less:Adjustments	-96439.96	-96426.76	-96374.39	-96347.53	-96336.73
6	Opening Gross Block as per IGAAP	298778.69	298975.34	299218.80	299878.60	300155.66
7	**Total Additions as per books (G=3-6)**	196.65	243.46	659.80	277.06	-4102.41
8	Less: Additions pertaining to other Stages (give Stage Wise breakup)	0.00	0.00	0.00	0.00	0.00
9	**Net Additions pertaining to instant project/Unit/Stage**	196.65	243.46	659.80	277.06	-4102.41
10	Less: Exclusions (items not allowable / not claimed)	63.00	25.39	432.12	250.39	-9693.12
11	**Net Additions Capital Expenditure Claimed (on accural basis)**	133.65	218.07	227.68	26.67	5590.70
12	**Less: Un-discharged Liabilities**	4.06	58.51	94.08	1.20	1229.15
13	**Add: Discharge of un-discharged liabilities, corresponding to admitted assets/works**	1276.24	0.00	60.49	94.08	9.69
	Additional Deletion	8.59	14.80	36.98	0.00	0.00
14	**Net Additional Capital Expenditure Claimed (on cash basis)**	**1397.25**	**144.76**	**157.12**	**119.55**	**4371.24**

Note : Reason for exclusion of any expenditure shall be given in clear terms.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

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PART-II
FORM-9D

Statement showing items/assets/works claimed under Exclusions

Name of the Petitioner : NHPC Limited
Name of the Generating Station : TEESTA-V POWER STATION
COD : 10.04.2008
Financial Year FY2019-20

(Amount in Rs. lakh)

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
	1	2	3	4	5=3-4	6	8
1	411801	DESKTOP COMPUTER - HP 280 G4	5.65	0.00	5.65	0.00	Computer and other item
2	411803	HP LASERJET PRO M501DN	1.33	0.00	1.33	0.00	Computer and other item
3	412007	OIL FILLED HEATER 9 FINS	0.74	0.00	0.74	0.00	Minor and other item
4	412007	GEYSER 25L CAPACITY, MAKE- AO SMITH, MODEL- HSE-HAS-025 WITH ACCESSORIES	0.12	0.00	0.12	0.00	Minor and other item
5	412503	OPTICAL FIBER SPLICING MACHINE, POWER SUPPLY 100-240 V AC AND/OR 12-24 V DC	1.49	0.00	1.49	0.00	Other item
6	412503	10 TON CAPACITY ELECTRIC POWER WINCH ALONG WITH ACCESSORIES	8.50	0.00	8.50	0.00	Tools and tackles
7	412503	PULLING AND LIFTING MACHINE, PULLING CAP. 3 TON, LIFTING CAP. 2 TON WITH 10 METER WIRE ROPE	0.42	0.00	0.42	0.00	Tools and tackles
8	412503	PULLING AND LIFTING MACHINE, PULLING CAP. 5.2 TON, LIFTING CAP. 3.2 TON WITH 10 METER WIRE ROPE	0.49	0.00	0.49	0.00	Tools and tackles
9	412503	HYDRAULIC CRIMPING TOOL, CRIMPING RANGE-50 SQ.MM-400 SQ. MM, WITH SUITABLE DIE SET, MAKE-JAINSON, M	0.43	0.00	0.43	0.00	Tools and tackles
10	412801	UPS 600 VA	0.40	0.00	0.40	0.00	Computer and other item
11	410301	GPM Building	0.29	0.00	0.29	0.00	The Commission vide its order dated 28.1.2023 in Petition No. 343/MP/2019 has already dealt these impact.
12	410601	Dam	1.54	0.00	1.54	0.00	
13	410604	HRT	3.68	0.00	3.68	0.00	
14	410701	GPM	0.58	0.00	0.58	0.00	
15	410606	TRC	0.04	0.00	0.04	0.00	
16	410607	TRT	0.04	0.00	0.04	0.00	
17	411704	SOFA TWO SEATER	0.36	0.00	0.36	0.00	Furniture and Fixtures
18	411803	LASER JET MULTIFUNCTION PRINTER A4 SIZE (PRINT, SCAN AND COPY),	4.70	0.00	4.70	0.00	Computer and other item
19	412005	AFINION 2 - ALERE & AFINION 2	1.45	0.00	1.45	0.00	Medical instruments
20	412503	PETROL CHAIN SAW , MAKE-CANARIS, MODEL-CI5803	0.36	0.00	0.36	0.00	Tools and tackles
21	412801	FIXED WIRELESS PHONE BEETEL-F2 GSM	0.20	0.00	0.20	0.00	Minor and other items
22	412801	SCREW JACK 10T	0.12	0.00	0.12	0.00	Tools and tackles
23	412801	WATER PUMP 1HP,MAKE-KIRLOSKAR, MODEL-CHHOTU STAR ULTRA	0.04	0.00	0.04	0.00	Minor and other items
24	412801	TABLE FOR CARROM BOARD STANDARD SIZE.	0.02	0.00	0.02	0.00	Furniture and Fixtures
25	412503	GALVANISED DOUBLE WHEEL BARROW,MODEL:VA-1100	0.11	0.00	0.11	0.00	Minor and other items
26	412008	SPLIT AIR CONDITIONER, 1.5TON, 5STAR INVERTER TYPE,-MAKE:IFB MODEL:IACI18X95T3C	4.05	0.00	4.05	0.00	Minor and other items
27	412801	WALL MOUNTED FAN	0.18	0.00	0.18	0.00	Minor and other items
28	411806	24 PORT L2 MANAGED SWITCH WITH 4 SFP SLOTS - MAKE:D-LINK MODEL: DGS-1210-28	0.60	0.00	0.60	0.00	Minor and other items
29	412801	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	0.28	0.00	0.28	0.00	Minor and other items
30	412503	CLAMP MULTIMETER, MAKE: HTC, MODEL: DC340	0.21	0.00	0.21	0.00	Minor and other items
31	412503	DIGITAL MULTIMETER,VOLTAGE-0-600V AND CURRENT 10A AC/DC, FLUKE-115	0.30	0.00	0.30	0.00	Minor and other items
32	412501	MINI DUAL VOCAL SET, MAKE- AKG, MODEL 3350H00010	0.19	0.00	0.19	0.00	Minor and other items
33	412801	TELEPHONE SET	0.24	0.00	0.24	0.00	Minor and other items
34	411803	CANON LASERJET COLOR MULTIFUNCTION PRINTER MF633CDW	0.71	0.00	0.71	0.00	Minor and other items
35	412801	MANTRA MFS100 DEVICE (MFS 100) FINGER PRINT SCANNER DEVICE	0.01	0.00	0.01	0.00	Minor and other items

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NHPC LIMITED FARIDABAD

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
36	411112	BORE-WELL SUBMERSIBLE PUMP(3 HP)-MAKE- KSB, MODEL- CORA 12C/10G	0.21	0.00	0.21	0.00	Spare pump
37	412801	SPIRAL BINDING MACHINE	0.04	0.00	0.04	0.00	Minor and other items
38	412503	BRUSH CUTTER, MAKE-METRICS, MODEL-MBC 430	0.53	0.00	0.53	0.00	Tools and tackles
39	412801	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPYE, MODEL: GLASSICO	1.18	0.00	1.18	0.00	Minor and other items
40	410713	T155-2 BUSBAR HOLDING TOOL , PART NO- F965494001	6.66	0.00	6.66	0.00	Tools and tackles
41	410713	FK3-12 SPRING MECHANISM LINK ROD PIN REMOVAL TOOL , PART NO- F444690001	0.33	0.00	0.33	0.00	
42	410713	T155-2 CIRCUIT BREAKER MANUAL CLOSING TOOL THROUGH FK3-12 MECHANISM	1.59	0.00	1.59	0.00	
43	411701	REVOLVING CAIR HIGH NECK MAKE-GODREJ,MODEL-PULSE	0.10	0.00	0.10	0.00	Furniture and Fixtures
44	411701	REVOLVING CAIR LOW NECK MAKE-GODREJ,MODEL-PULSE	0.84	0.00	0.84	0.00	
45	411701	CONFERENCE TABLE 10 SEATER GODREJ MODEL SENATE	1.03	0.00	1.03	0.00	
46	411701	MAIN UNIT - (800W X 326D X 785H)-GODREJ, STORE UP	0.35	0.00	0.35	0.00	
47	411701	ADD ON UNIT - (800W X 326D X 785H)-GODREJ, STORE UP	0.58	0.00	0.58	0.00	
48	411701	MAIN UNIT - (900W X 326D X 785H)-GODREJ, STORE UP	0.07	0.00	0.07	0.00	
49	411701	ADD ON UNIT - (600W X 326D X 785H)-GODREJ, STORE UP	0.18	0.00	0.18	0.00	
50	411701	ADD ON UNIT - (900W X 326D X 785H)-GODREJ, STORE UP	0.34	0.00	0.34	0.00	
51	411701	WOODEN DOOR PAIR FOR 800W-GODREJ, STORE UP	0.22	0.00	0.22	0.00	
52	411701	WOODEN DOOR PAIR FOR 900W-GODREJ, STORE UP	0.10	0.00	0.10	0.00	
53	411701	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	0.04	0.00	0.04	0.00	
54	411701	MS SLOTTED ANGLE RACK 1905MM X 1000MM X 460MMÂ 5 SHELVES	0.18	0.00	0.18	0.00	
55	411801	PERSONAL COMPUTER (DESKTOP)	5.13	0.00	5.13	0.00	Computer and other item
56	411801	PERSONAL COMPUTER (LAPTOP)	2.25	0.00	2.25	0.00	Computer and other item
57	412005	WHEEL CHAIR FOLDING	0.21	0.00	0.21	0.00	furniture and Fixtures
58	412501	PA SPEAKER, MAKE- JBL, MODEL-CONTROL 25-1	0.81	0.00	0.81	0.00	Minor and other item
59	412501	AMPLIFIER MIXER, MAKE- JBL, MODEL- LIBRA, 500 W	0.23	0.00	0.23	0.00	Minor and other item
60	412501	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FDS962	6.19	0.00	6.19	0.00	Minor and other item
61	412503	EARTH GROUND TESTER, FLUKE 1621	0.49	0.00	0.49	0.00	Minor and other item
62	412503	CHAIN PULLEY BLOCK, CAPACITY- 3 TON, LIFT- 6 METER	0.39	0.00	0.39	0.00	Tools and tackles
63	412503	CHAIN PULLEY BLOCK, CAPACITY- 5 TON, LIFT- 6 METER MAKE-SAFELIFT, MODEL -CBSP	0.39	0.00	0.39	0.00	Tools and tackles
64	412503	CHAIN PULLEY BLOCK 20 TON CAPACITY, 10 MTR LIFT	2.27	0.00	2.27	0.00	Tools and tackles
65	412503	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	0.33	0.00	0.33	0.00	Furniture and Fixtures
66	412801	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE : SHIVA , SFD 206)	0.19	0.00	0.19	0.00	Furniture and Fixtures
67	412801	CEILING FAN1200 MM, MAKE & MODEL- RELAX	0.49	0.00	0.49	0.00	Minor and other item
68	412801	PEDESTAL FAN 400 MM SWEEP	0.35	0.00	0.35	0.00	Minor and other item
69	412801	UNDER VEHICLE SEARCH MIRROR - MAKE: STATIC SYSTEMS ELECTRONICS, MODEL: UVSM 21L4W	0.19	0.00	0.19	0.00	Minor and other item
70	412801	GEYSER 35 LTR.	0.41	0.00	0.41	0.00	Minor and other item
71	410714	UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO 02 DRG NO 1KQ004608	23.84	0.00	23.84	0.00	
72	410714	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	10.15	0.00	10.15	0.00	
73	410714	LOWER ROTATING WEARING RING/LABYRINTH (03 Nos)	24.20	0.00	24.20	0.00	

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
74	410714	CAST IRON GATE VALVE,SIZE: 14,CLASS: ANSI 125LB AS PER DRG.&SPEC. - TEESTA-V	1.90	0.00	1.90	0.00	Capital spare.
75	410714	CAST IRON BUTTERFLY VALVE,SIZE: 14,CLASS: ANSI 125LB AS PER DRG.&SPEC.- TEESTA-V	0.31	0.00	0.31	0.00	
76	410714	DUCTILE IRON GATE VALVE, SIZE: 4, CLASS: ANSI 300LB AS PER DRG.&SPEC.- TEESTA-V	0.23	0.00	0.23	0.00	
77	410714	DUCTILE IRON GATE VALVE, SIZE: 4, CLASS: ANSI 300LB AS PER DRG.&SPEC.- TEESTA-V	0.23	0.00	0.23	0.00	
78	411112	20HP THREE PHASE SUBMERSIBLE PUMP SET,415 VOLT AC, MAKE: ROCKWELL, MODEL: RP-150D	3.25	0.00	3.25	0.00	Spare pump
79	412503	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH-CAP	1.10	0.00	1.10	0.00	Minor and other item
80	412801	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	2.07	0.00	2.07	0.00	Minor and other item
81	412801	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	0.12	0.00	0.12	0.00	Minor and other item
82	410713	PORTABLE SAMPLING SYSTEM WITH MOISTURE IN OIL & DEW POINT MEASUREMENTS, MAKE:-VAISALA, MODEL:-MP170	4.48	0.00	4.48	0.00	Tools and tackles
83	410714	UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO 02 DRG NO 1KQ004608	11.92	0.00	11.92	0.00	Capital Spare purchased / capitalized and also consumed during FY2019-20.
84	410714	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	10.15	0.00	10.15	0.00	
85	410714	INSULGARD RELAY PD-IG-NEW	14.77	0.00	14.77	0.00	
86	410714	500 KVA (0.415/11KV) STEP UP CAST RASIN INDOOR DRY TYPE THREE PHASE TRANSFORMER YND11	15.10	0.00	15.10	0.00	
87	410714	UNIT AUXILLIARY TRANSFORMER , 500KVA,0.415/11KV DRY TYPE CAST RESIN STEP UP TRANSFORMER	27.33	0.00	27.33	0.00	
88	411801	DESKTOP HP PRO 3090 INTEL CORE 2DUO FT500-2.93	0.44	0.00	0.44	0.00	IUT : Computer & Printer
89	411801	DESKTOP PC HP ELITE 7100	0.63	0.00	0.63	0.00	
90	411801	DESKTOP PC HP ELITE 7100	0.63	0.00	0.63	0.00	
91	411801	PERSONAL COMPUTER (DESKTOP)	0.48	0.00	0.48	0.00	
92	411801	HP ELITE 8300 BUSINESS PC CORE I7-3770	0.45	0.00	0.45	0.00	
93	411801	HP ELITE 8300 BUSINESS PC CORE I7-3770	0.45	0.00	0.45	0.00	
94	411801	HP ELITE 8300 BUSINESS PC CORE I7-3770	0.59	0.00	0.59	0.00	
95	411803	LASERJET PRINTER HP LJ PRO P 1606DN	0.18	0.00	0.18	0.00	
96	411803	HP LASERJET PRO M202DW	0.09	0.00	0.09	0.00	
97	411803	HP LASERJET PRO M202DW	0.09	0.00	0.09	0.00	
98	412801	UPS 650 VA BATCH NO FB 1002001230 &FB 1002001275	0.03	0.00	0.03	0.00	
99	412801	UPS 600VALUMINOUS SL NO BO4K370040268A6	0.02	0.00	0.02	0.00	
100	412801	UPS 600VA	0.02	0.00	0.02	0.00	
101	412801	UPS 600VA	0.02	0.00	0.02	0.00	
102	412801	UPS 600VA	0.02	0.00	0.02	0.00	
103	412801	UPS 600VA	0.02	0.00	0.02	0.00	
104	412801	UPS 600VA	0.02	0.00	0.02	0.00	
105	412801	UPS 600VA	0.02	0.00	0.02	0.00	
106	412801	UPS 600VA	0.02	0.00	0.02	0.00	
107	412801	HP SCANJET 200 FLAT BED SCANNER	0.04	0.00	0.04	0.00	
108	412801	FLAT BED SCANNER MAKE - CANON,MODEL LIDE 120 SIZE A4	0.04	0.00	0.04	0.00	
		Total (D) =	230.15	0.00	230.15	0.00	

Note:

S. JAYKISHAN Kolkata Chartered Accountants

NHPC LIMITED FARIDABAD

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..

2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

(Ajay Shrivas)
General Manager (Comml.)

NHPC LIMITED एनएचपीसी N.H.P.C FARIDABAD

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PART-II
FORM-9D

Statement showing items/assets/works claimed under Exclusions 2020-21

Name	**NHPC**
Name	**TEESTA-V POWER STATION**
COD :	**10.04.2008**
Financial Year	**FY2020-21**

(Amount in Rs. lakh)

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	410711	8 PORT 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP MODULE	0.84	0.00	0.84	0.00	Minor and other item
2	410714	1250 KVA 13.8 KV/0.433KV STEP DOWN INDOOR & DRY TYPE CAST RESIN THREE PHASE TRANSFORMER	26.73	0.00	26.73	0.00	Capital spare.
3	410714	FACING PLATE FOR BOTTOM RING	14.75	0.00	14.75	0.00	
4	410714	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	30.21	0.00	30.21	0.00	
5	410714	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	14.63	0.00	14.63	0.00	
6	410714	TURBINE-GENERATOR SHAFT COUPLING BOLTS/STUDS & NUTS FOR 170MW object id 2055030063	38.49	0.00	38.49	0.00	
7	410714	SUBMERSIBLE SEWAGE WATER PUMP,3PH, 415V, 3.4-4.5HP,300-350 LPM KSB, AMREX N50 222S	1.40	0.00	1.40	0.00	
8	411701	REVOLVING CAIR LOW NECK MAKE-GODREJ,MODEL-PULSE	0.09	0.00	0.09	0.00	Furniture and fixtures
9	411701	EXECUTIVE TABLE (SIZE 1500MMX 900MMX 750MM)-MAKE-CHAIRTECH, MODEL-065	0.06	0.00	0.06	0.00	Furniture and fixtures
10	411701	REVOLVING CHAIR WITH LOW BACK	0.09	0.00	0.09	0.00	Furniture and fixtures
11	411701	GODREJ CHAIR VISITOR (BRAVO).CODE-FU9U12R	0.13	0.00	0.13	0.00	Furniture and fixtures
12	411701	STEEL ALMIRAH BIG	0.22	0.00	0.22	0.00	Furniture and fixtures
13	411701	OFFIECR TABLE ENTERPRISE 1500X750X728MM	0.22	0.00	0.22	0.00	Furniture and fixtures
14	411701	EXECUTIVE TABLE MAKE - ML OFFICE SOLUTION MODEL-ML 1105 BOTH SIDE STORAGE	0.22	0.00	0.22	0.00	Furniture and fixtures
15	411701	VISITOR CHAIR WITH ARM SEAT BACK PADED MAKE - ASB MODEL-ASBC10630	0.34	0.00	0.34	0.00	Furniture and fixtures
16	411701	COMPUTER TABLE, 48X24X30	0.24	0.00	0.24	0.00	Furniture and fixtures
17	411701	FILING CABINET 4 DOOR	0.46	0.00	0.46	0.00	Furniture and fixtures
18	411707	STUDY CHAIR	0.17	0.00	0.17	0.00	Furniture and fixtures
19	411707	STUDY CHAIR	0.42	0.00	0.42	0.00	Furniture and fixtures
20	411707	STEEL ALMIRAH BIG	1.04	0.00	1.04	0.00	Furniture and fixtures
21	411707	CENTER TABLE	0.82	0.00	0.82	0.00	Furniture and fixtures
22	411707	STUDY TABLE	0.61	0.00	0.61	0.00	Furniture and fixtures
23	411707	WOODEN BED, 6 1/2'X5'	1.19	0.00	1.19	0.00	Furniture and fixtures
24	411707	Study cable	0.20	0.00	0.20	0.00	Furniture and fixtures
25	411707	DINING TABLE SET (WITH SIX CHAIRS)	0.32	0.00	0.32	0.00	Furniture and fixtures

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NHPC LIMITED FARIDABAD

Kolkata Chartered Accountants

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
26	411707	PREMIUM WOODEN BED SIDE TABLE	0.14	0.00	0.14	0.00	Furniture and fixtures
27	411707	DRESSING TABLE WOODEN.	0.55	0.00	0.55	0.00	Furniture and fixtures
28	411707	WOODEN DOUBLE BED 6' X 6.5'	1.10	0.00	1.10	0.00	Furniture and fixtures
29	411707	SOFA SET (3+1+1)	1.90	0.00	1.90	0.00	Furniture and fixtures
30	411707	WOODEN RACK 48 INCH X 30 INCH X 16 INCH	0.20	0.00	0.20	0.00	Furniture and fixtures
31	411801	Laptop Omen HP 15EK0017TX	0.80	0.00	0.80	0.00	Computer and Other item
32	411801	HP Laptop 13-BA0011TX	0.80	0.00	0.80	0.00	Computer and Other item
33	411801	Laptop NB PC Pavilion 14-dw0069TUX360 HP	0.80	0.00	0.80	0.00	Computer and Other item
34	411803	MULTIFUNCTION MACHINE MAKE â€"CANON MODEL- IR C3020	1.55	0.00	1.55	0.00	Computer and Other item
35	411803	PANTUM M7102DN MONOCHROME MULTIFUNCTION DUPLEX LASERJET NETWORK PRINTER (WITH BYPASS FACILITY)	0.30	0.00	0.30	0.00	Computer and Other item
36	411803	CANON DIGITAL PHOTOCOPIER MACHINE MODEL IR-2006N WITH DUPLEX	1.30	0.00	1.30	0.00	Computer and Other item
37	411803	CANON IR 2206 WITH PLATEN COVER & TONER CANNON	0.71	0.00	0.71	0.00	Computer and Other item
38	411803	EPSON ECO INK TANK A3 WI-FI DUPLEX ALL-IN-ONE PRINTER L15150	2.08	0.00	2.08	0.00	Computer and Other item
39	411806	LAYER 2 ACCESS 16 PORT SWITCH MAKE-TP-LINK MODE-TL-SG1218MPE	0.42	0.00	0.42	0.00	Computer and Other item
40	411806	8 PORTS UNMANAGED POE+ LAYER 2 ACCESS SWITCH MAKE- NETGEAR, MODEL-GS108PP	0.09	0.00	0.09	0.00	Computer and Other item
41	411902	MOBILE HANDSET MODEL NUMBER-MZB0814LN MAKE--XIAOMI REDMI 9I	0.08	0.00	0.08	0.00	Computer and Other item
42	412003	COLOR PHOTOCOPIER MAKE:-CANNON, MODEL- IRC-3120 WITH DADF CANON	1.60	0.00	1.60	0.00	Computer and Other item
43	412005	ECG MACHINE (BPL CARDIART 8108R)	0.56	0.00	0.56	0.00	Medical item
44	412006	TREADMILL MOTORISED 3 HP AC MOTOR & 5.5 HP PEAK POWER	1.42	0.00	1.42	0.00	Minor and Other item
45	412006	FLAT /INCLINE/ DECLINE BENCH PRESS	0.29	0.00	0.29	0.00	Minor and Other item
46	412006	GYM BALLS 85CM MAKE: COUGAR, MODEL NO.: NIL	0.05	0.00	0.05	0.00	Minor and Other item
47	412006	CYCLE VIVA 1.0VX	0.40	0.00	0.40	0.00	Minor and Other item
48	412007	INDUCTION HEATER, MAKE-PRESTIGE,MODEL-3.0V2	0.05	0.00	0.05	0.00	Minor and Other item
49	412007	WATER PURIFIER CAP. 8 LTR.	0.20	0.00	0.20	0.00	Minor and Other item
50	412007	OIL FILLED RADIATOR/HEATER	1.11	0.00	1.11	0.00	Minor and Other item
51	412008	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE-VOLTAS, MODEL- 185VJZJ	4.15	0.00	4.15	0.00	Minor and Other item
52	412020	DSLR COMPACT HANDHELD CAMCORDER MAKE:NIKON MODEL:D780	1.80	0.00	1.80	0.00	Minor and Other item

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NHPC LIMITED FARIDABAD

JAYKISHAN & Co. Kolkata Chartered Accountants

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
53	412501	USB CAMERA WITH SPEAKER PHONE FOR VIDEO CONF. SYSTEM 4K (3840 X 2160) LOGITECH RALLY KIT SYSTEM	2.87	0.00	2.87	0.00	Minor and Other item
54	412501	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	1.88	0.00	1.88	0.00	Minor and Other item
55	412501	AMPLIFIER MIXER, MAKE- JBL, MODEL- LIBRA, 500 W	0.24	0.00	0.24	0.00	Minor and Other item
56	412503	FIBER OPTIC TOOL KIT	0.12	0.00	0.12	0.00	Minor and Other item
57	412503	CIRCULAR SAW - MAKE: BOSCH, MODEL NO. GKS 140 7	0.07	0.00	0.07	0.00	Minor and Other item
58	412503	WEIGHING MACHINE	0.41	0.00	0.41	0.00	Minor and Other item
59	412503	INSULATION TESTER, 500V, HAND DRIVEN GENERATOR TYPE,MAKE-CIE, MODEL-CIE/444	0.20	0.00	0.20	0.00	Minor and Other item
60	412503	INSULATION TESTER, 2500V, HAND DRIVEN GENERATOR TYPE,MAKE-CIE,MODEL-CIE/444	0.17	0.00	0.17	0.00	Minor and Other item
61	412503	OTDR FIBRE SHOT PRO 21 QUAD	1.69	0.00	1.69	0.00	Minor and Other item
62	412503	HOT AIR OVEN MAKE- BIO ENTERPRISES MODEL- BIO BAI-24.	0.18	0.00	0.18	0.00	Minor and Other item
63	412503	INSULATION TESTER,5000V,HAND DRIVEN GENERATOR TYPE,MAKE-WACO,MODEL-WI 5001	0.16	0.00	0.16	0.00	Minor and Other item
64	412503	5KV INSULATION TESTER - MEGGER (S1-568)	5.71	0.00	5.71	0.00	Minor and Other item
65	412503	PARSWA 24V SMPS BASED FLOAT CUM BOOST CHARGER MAKE- PARSWA, MODEL-PPM 50 LCD	0.48	0.00	0.48	0.00	Minor and Other item
66	412801	HAND HELD METAL DETECTOR-MAGTECH HHMD001	0.15	0.00	0.15	0.00	Minor and Other item
67	412801	UPS 1 KVA OFFLINE	0.54	0.00	0.54	0.00	Minor and Other item
68	412801	MONOBLOCK PUMP,SINGLE PHASE,0.5 HP	0.03	0.00	0.03	0.00	Minor and Other item
69	412801	REVOLVING CHAIR WITH ARM (GOOD QUALITY)-MAKE-VICTOR, MODEL-101	0.04	0.00	0.04	0.00	Minor and Other item
70	412801	DIGITAL VERNIER CALIPER, RANGE 0-150 MM, RESOLUTION 0.01 MM MAKE-INSIZE MODEL-1108-200	0.04	0.00	0.04	0.00	Minor and Other item
71	412801	SUNFLAME GAS STOVE 2 BURNER	0.08	0.00	0.08	0.00	Minor and Other item
72	412801	MIXER GRINDER	0.19	0.00	0.19	0.00	Minor and Other item
73	412801	ROUND TABLE,NILKAMAL & BRILLIANT	0.20	0.00	0.20	0.00	Minor and Other item
74	412801	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	0.20	0.00	0.20	0.00	Minor and Other item
75	412801	EXHAUST FAN 225 MM STEEL BODY.-MAKE- HAVELLS, MODEL DSP	0.07	0.00	0.07	0.00	Minor and Other item
76	412801	TELEPHONE SET	0.62	0.00	0.62	0.00	Minor and Other item
77	410713	HYDRAULIC SCISSOR PLATFORM, CAPACITY: 500 KG, , MAKE-STAR ENT. MODEL:- STR-0.5-11	5.99	0.00	5.99	0.00	Spare item
78	410801	DISTRIBUTION TRANSFORMER,500KVA,11/0.433KV, 50HZ,3-PH, OUTDOOR,DYN-11 MAKE-VIJAY TRAFO,IS 2026/1180	17.70	0.00	17.70	0.00	Spare Transformer

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S. JAYKISHAN Kolkata Chartered Accountants

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
79	412008	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE-VOLTAS, MODEL- 185VJZJ	1.04	0.00	1.04	0.00	Minor and other item
80	412503	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER, 60LITRES CAPACITY.	1.22	0.00	1.22	0.00	Minor and other item
81	412801	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	0.01	0.00	0.01	0.00	Minor and other item
82	412503	MOTOR, 25HP, 3-PH, 960/1000 RPM MAKE-HINDUSTAN,MODEL-2HE2-206-0603	0.83	0.00	0.83	0.00	Spare motor
83	412801	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	1.16	0.00	1.16	0.00	Minor and other item
84	410713	OIL BDV TESTING KIT, MAKE-MEGGER, MODEL-OTS100AF	8.50	0.00	8.50	0.00	Tools and tackles
85	410713	PORTABLE DISTILLED WATER PLANT, 6-8 LPH, 5-10KW, 230V, SS BODY MAKE: STERICOX	0.65	0.00	0.65	0.00	Minor and other item
86	410713	PORTABLE DISSOLVED GAS ANALYSER COMPLETE WITH STANDARD ACCESSORIES	40.65	0.00	40.65	0.00	Tools and tackles
87	410701	FACING PLATE FOR BOTTOM RING	14.75	0.00	14.75	0.00	Capital Spare
88	412503	HIGH MAST FLAG POLE (HEIGHT 30 MTRS)	9.28	0.00	9.28	0.00	
89	411801	HP ELITE 8300 BUSINESS PC CORE I7-3770	1.18	0.00	1.18	0.00	IUT : Computer & Printer
90	411801	DESKTOP HP800 G1 ELITE DESKTOP,INTEL CORE I7-4770/500GB/DVD/4GB/WIN 8.1 PRO 64BIT/USB STD/ANTIVIRUS	0.57	0.00	0.57	0.00	
90	411801	DESKTOP HP800 G1 ELITE DESKTOP,INTEL CORE I7-4770/500GB/DVD/4GB/WIN 8.1 PRO 64BIT/USB STD/ANTIVIRUS	0.57	0.00	0.57	0.00	
91	411803	LASETJET PRINTER HP LJ PRO P 1606DN	0.36	0.00	0.36	0.00	
92	411803	LASERJET PRINTER M1136 MFP	0.14	0.00	0.14	0.00	
		Total (D) =	**279.26**	**0.00**	**279.26**	**0.00**	

Note:

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..

2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For S.Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

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Statement showing items/assets/works claimed under Exclusions 2021-22

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : TEESTA-V POWER STATION
COD : 10.04.200
Financial Year 2021-22

(Amount in Rs. lakh)

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	410713	PORTABLE WELDING MACHINE SINGLE PHASE MAKE- CRUXWELD, MODEL-CCARC-200	0.36	0.00	0.36	0.00	Tools and tackles
2	410713	PORTABLE ARC WELDING MACHINE (SINGLE PHASE) MAKE: ESAB MODEL: ARC 250I	0.71	0.00	0.71	0.00	
3	410713	PORTABLE ARC WELDING MACHINE (SINGLE PHASE) MAKE: ESAB MODEL: ARC 250I	1.09	0.00	1.09	0.00	
4	410713	"PORTABLE ARC WELDING MACHINE (THREE PHASE 16 KVA) MAKE: ESABMODEL: ARC 400I"	0.59	0.00	0.59	0.00	
5	410714	220V DC VRLA TYPE 2200AH BATTERY BANK (02 Nos)	78.40	0.00	78.40	0.00	Capital spare.
6	410714	LT ACB , MAKE L&T , 800A, 3 POLE MANUAL AND ELECTRICALLY OPERATED, MAKE : L&T, MODEL NO. CN-CS-800S1	1.01	0.00	1.01	0.00	
7	410714	ACB 800A, 3 POLE, 415V AC, 3 POLE EDO WITH MP BASED PROTEC.REL.MAKE:LARSEN TURBO,Â CN-CS-800C	6.80	0.00	6.80	0.00	
8	410714	2X10 KVA REDUNDANT TRUE ONLINE INDUSTRIAL 3 PHASE OUTPUT UPS MAKE: BETTER POWER MODEL: MX-PRO SERIES	4.43	0.00	4.43	0.00	
9	410714	MAINTENANCE EARTHING SWITCH TYPE T155-ES	24.25	0.00	24.25	0.00	
10	410714	COMPLETE CB T155-2 POLE ALONG WITH OPERATING MECHANISM, MAKE: GE	145.41	0.00	145.41	0.00	
11	410714	DISCONNECTOR SWITCH TYPE T155-DS (FOR GENERATOR BAY)	81.94	0.00	81.94	0.00	
12	410714	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL-70034FG2	45.65	0.00	45.65	0.00	
13	410714	CAPACITOR VOLTAGE TRANSFORMER, 420 KV, 4400PF, MAKE-ABB, MODEL-CPB-H 420	5.05	0.00	5.05	0.00	

NHPC LIMITED एनएचपीसी N·H·P·C FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
14	410714	GENERATOR BRAKE & JACK ASSEMBLY WITH BREAK PAD FOR GENERATOR BRAKES, TSV-OSAKA JACK, 175320.2	58.27	0.00	58.27	0.00	
15	410714	KSB GAMMA 200-420AGB M -CW HORIZONTAL CENTRIFUGAL PUMP(74 KW)	16.76	0.00	16.76	0.00	
16	410714	BOREWELL SUBMERSIBLE PUMP-MOTOR SET (3 HP)MAKE KSB MODEL: CORA 7D/15+UMAI 100-2.2/22	0.78	0.00	0.78	0.00	
17	411130	STHIL CARBIDE TIPPED BLADE CHAIN SAW MAKE: STHIL MODEL: MS180	0.34	0.00	0.34	0.00	Tools and tackles
18	411701	STUDY TABLE	0.08	0.00	0.08	0.00	Furniture and fixtures
19	411701	L-SHAPED MODULAR LAB MAKE-GODREJ, MODEL-AS PER LOA NH/TSV/PROC/LOA-1823/991 DATED 27/02/2021	3.61	0.00	3.61	0.00	Furniture and fixtures
20	411701	CHAIR-MOTION HIGH BACK	1.59	0.00	1.59	0.00	Furniture and fixtures
21	411707	STUDY CHAIR	0.42	0.00	0.42	0.00	Furniture and fixtures
22	411707	DRESSING TABLE WOODEN.	0.33	0.00	0.33	0.00	Furniture and fixtures
23	411707	CENTER TABLE	0.87	0.00	0.87	0.00	Furniture and fixtures
24	411707	PREMIUM WOODEN BED SIDE TABLE	0.12	0.00	0.12	0.00	Furniture and fixtures
25	411707	STUDY TABLE	0.16	0.00	0.16	0.00	Furniture and fixtures
26	411707	WOODEN DOUBLE BED 6' X 6.5'	1.20	0.00	1.20	0.00	Furniture and fixtures
27	411707	WOODEN BED SIZE 6-1/2'X3'	0.80	0.00	0.80	0.00	Furniture and fixtures
28	411707	STUDY CHAIR	0.42	0.00	0.42	0.00	Furniture and fixtures
29	411707	PREMIUM WOODEN BED SIDE TABLE	0.09	0.00	0.09	0.00	Furniture and fixtures
30	411707	DRESSING TABLE WOODEN.	0.25	0.00	0.25	0.00	Furniture and fixtures
31	411707	SOFA SET FOUR SEATER (2+1+1) WITH TEAKWOOD FRAMING COVERED WITH CLOTH	0.61	0.00	0.61	0.00	Furniture and fixtures
32	411707	SOFA SET (3+1+1)	0.99	0.00	0.99	0.00	Furniture and fixtures
33	411707	WOODEN SINGLE BED OF SIZE 78X36	0.90	0.00	0.90	0.00	Furniture and fixtures
34	411707	WOODEN BED, 6 1/2'X5'	0.76	0.00	0.76	0.00	Furniture and fixtures
35	411707	SOFA SET (3+1+1) MAKE - ROYALZ	0.94	0.00	0.94	0.00	Furniture and fixtures
36	411707	DINING TABLE SET (WITH SIX CHAIRS)	0.70	0.00	0.70	0.00	Furniture and fixtures
37	411707	WOODEN BED KING SIZE ROYALOAK, NAPLES BD802-6	0.68	0.00	0.68	0.00	Furniture and fixtures
38	411707	WOODEN ALMIRAH ROYALOAK, NAPLES WR802-4	0.47	0.00	0.47	0.00	Furniture and fixtures
39	411707	SOFA 3 SEATER ROYALOAK, MOURYA WOODEN	0.44	0.00	0.44	0.00	Furniture and fixtures
40	411707	WOODEN DRESSING TABLE ROYALOAK, DR802 NAPLE DRESSER	0.37	0.00	0.37	0.00	Furniture and fixtures
41	411707	CENTER TABLE	0.28	0.00	0.28	0.00	Furniture and fixtures

S. JAYKISHAN Kolkata Chartered Accountants

NHPC LIMITED FARIDABAD

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
42	411707	STUDY TABLE ROYALOAK, SPENCER OF5001	0.15	0.00	0.15	0.00	Furniture and fixtures
43	411707	BED SIDE TABLE ROYALOAK, NAPLES ST803	0.25	0.00	0.25	0.00	Furniture and fixtures
44	411707	STUDY CHAIR ROYALOAK, AMBER CR46BL	0.12	0.00	0.12	0.00	Furniture and fixtures
45	411707	WOODEN SHOES RACK ROYALOAK, SE01	0.09	0.00	0.09	0.00	Furniture and fixtures
46	411801	APPLE 11 iPad Pro 3rdG CL 128GB SG	0.80	0.00	0.80	0.00	Furniture and fixtures
47	411801	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	0.88	0.00	0.88	0.00	Furniture and fixtures
48	411803	COLOR PHOTOCOPIER MAKE:-CANNON, MODEL-IRC-3120 WITH DADF CANON	1.78	0.00	1.78	0.00	Computer and other item
49	411806	8 PORT POE 1 GBPS SWITCH, WEB MANAGED WITH 2 SFP PORTS - AIRPRO , APESG3010P	0.28	0.00	0.28	0.00	Computer and other item
50	411902	MOBILE PHONE MAKE-SAMSUNG MODEL-GALAXY-M02-3GB RAM	0.16	0.00	0.16	0.00	Computer and other item
51	411902	REDMI 9I MIDNIGHT BLACK 4GB/64GB MAKE: REDMI MODEL: M2006C3LII	0.09	0.00	0.09	0.00	Computer and other item
52	411903	IP TELEPHONE SET SIPON-A20	0.18	0.00	0.18	0.00	Computer and other item
53	412005	TABLE TOP AUTOCLAVE MAKE-SSFW MODEL : IS-228	0.62	0.00	0.62	0.00	Medical item
54	412005	OXYGEN CONCENTRATOR MLABS-OX-63B	0.92	0.00	0.92	0.00	Medical item
55	412005	ALCOHOL BREATH ANALYSER, AT-6000	0.57	0.00	0.57	0.00	Medical item
56	412005	OXYGEN CONCENTRATOR MLABS-OX-63B	4.61	0.00	4.61	0.00	Medical item
57	412005	AUTOCLAVE (VERTICAL) DOUBLE DRUM SINGLE CHAMBER SS /BRASS	0.65	0.00	0.65	0.00	Medical item
58	412007	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL-CLASSIC	0.68	0.00	0.68	0.00	Minor and other item
59	412008	SPLIT AC 1.5 T MAKE-GODREJ MODEL- GIC 18IGC5-WUA	4.81	0.00	4.81	0.00	Minor and other item
60	412011	PEDESTAL FAN	0.34	0.00	0.34	0.00	Minor and other item
61	412501	LED TV 32 INCH MAKE-XIOMI(MI), MODEL- 4A HORIZON EDITION	1.32	0.00	1.32	0.00	Minor and other item
62	412501	MULTIMEDIA PROJECTOR EPSON, EB-2265U	1.96	0.00	1.96	0.00	Minor and other item
63	412501	CORDLESS MICROPHONE (HANDHELD), AHUJA, AWM700U2	0.31	0.00	0.31	0.00	Minor and other item
64	412501	MICROPHONE AWM 630 VG	0.11	0.00	0.11	0.00	Minor and other item
65	412503	SMART 4G 3MP BULLET CAMERA WITH 128 GB SD CARD TRUEVIEW, MODEL:T18033	0.29	0.00	0.29	0.00	Minor and other item

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
66	412503	MASTER RECTIFIRE INVERTER BASED (IGBT) DOUBLE BRIDGE TYPE WELDING SET. MAKE: MASTER MODEL: MIT 400	0.52	0.00	0.52	0.00	Minor and other item
67	412505	REFRIGRATOR DOUBLE DOOR 314 LTR CAPACITY MAKE- SAMSUNG, MODEL-RT34A4622BX	0.36	0.00	0.36	0.00	Minor and other item
68	412505	REFRIGERATOR 579 LTRS. MAKE- SAMSUNG MODEL-RF57A5232B1	0.89	0.00	0.89	0.00	Minor and other item
69	412505	SINGLE DOOR REFRIGERATOR - GODREJ 165L 3 STAR DIRECT COOL	0.73	0.00	0.73	0.00	Minor and other item
70	412801	MEGA PHONE SHOULDER SLIM TYPE (20WATT)	0.11	0.00	0.11	0.00	Minor and other item
71	412801	UPS 1 KVA OFFLINE	0.37	0.00	0.37	0.00	Minor and other item
72	412801	INDUCTION HEATER, MAKE-PRESTIGE,MODEL-3.0V2	0.03	0.00	0.03	0.00	Minor and other item
73	412801	WEB-CAMERA	0.12	0.00	0.12	0.00	Minor and other item
74	412801	PLASTIC CHAIR WITH CUSHION SEAT & BACK	0.13	0.00	0.13	0.00	Furniture and fixtures
75	412801	SOFA SIDE TABLE ROYALOAK, SERIAN ST106	0.09	0.00	0.09	0.00	Furniture and fixtures
76	412801	BALCONY/ GARDEN CHAIR ROYALOAK, SE01	0.19	0.00	0.19	0.00	Furniture and fixtures
77	412801	FIXED CELLULAR TERMINAL (FCT) MAKE-TELLS MODEL-TF01G	0.04	0.00	0.04	0.00	Furniture and fixtures
78	412801	WALL MOUNTED FAN	0.36	0.00	0.36	0.00	Minor and other item
79	411112	MONOBLOCK CENTRIFUGAL PUMP MOTOR SET 30 HP. MAKE-KBL, MODEL- SRF-3085	1.31	0.00	1.31	0.00	Spare pump
80	411201	DRILLING OF BOREWELLS AND INSTALLATION OF CASING AND SUBMERSIBLE PUMPS AT BALUTAR COLONY TSV	25.97	0.00	25.97	0.00	Additional work related to colony. However, Asset has been de-capitalized due to loss in flood during Oct'2023.
81	410701	SHAFT SLEEVE HP-HV OF COATING 1KQ004703P NO-2 FLUSH BOLT-1 KQ004703 P NO -9 LOCK PIN - 1KQ004703 PNO-	10.37	0.00	10.37	0.00	Capital Spare consumed same year
82	410713	ONLINE TOTAL SOLID SUSPENDED MONITORING SYSTEM MAKE- XYLEM, MODEL- VSOLID700IQ	3.49	0.00	3.49	0.00	Tools and tackles
83	410904	INSTALLATION OF 11/0.22KV OUTDOOR TYPE DISTRIBUTION SUB STATION NHPC TSV ADIT-III TUMTAR MAKHA EAST	2.75	0.00	2.75	0.00	Assets of Minor Values.
84	411701	GODREJ COMPUTER TABLE, MODEL STYLO	0.08	0.00	0.08	0.00	IUT-Furniture, Fixture & Other equipments
85	411701	GODREJ REVOLVING CHAIR, MODEL PCH-7102R	0.06	0.00	0.06	0.00	

NHPC LIMITED FARIDABAD

S. JHUNJHUNWALA Kolkata Chartered Accountants

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
86	411701	TABLE T-8	0.05	0.00	0.05	0.00	
87	411707	PREMIUM SOFA SET OF ART LEATHER 3+1+1	1.56	0.00	1.56	0.00	
88	411707	PREMIUM WOODEN 3 DOOR WARDROBE WITH MIRROR	0.53	0.00	0.53	0.00	
89	411707	EXECUTIVE WOODEN 3 DOOR WARDROBE WITH MIRROR	0.46	0.00	0.46	0.00	
90	411707	EXECUTIVE WOODEN BED 180CM. X 200CM. WITH STORAGE	0.45	0.00	0.45	0.00	
91	411707	DINNING TABLE WITH GLASS TOP OF SIZE 72X42,WITH 8 CHAIRS, CHAIRS MADE OF S.S PIPE,SEAT BACK PADDED	0.44	0.00	0.44	0.00	
92	411707	DINING TABLE WITH GLASS TOP & 6 CHAIRS	0.42	0.00	0.42	0.00	
93	411707	ZUARI ALCOVE BED RANGE KING SIZE 180X200CM WITH 3 DOOR WARDROBE AND BED SIDE TABLE	0.41	0.00	0.41	0.00	
94	411707	PREMIUM WOODEN BED 180CM. X 200CM. WITH DRAWER	0.38	0.00	0.38	0.00	
95	411707	PREMIUM WOODEN DRESSING TABLE WITH STOOL	0.24	0.00	0.24	0.00	
96	411707	4 PCS SINGLE SEATER WHITE CANE SOFA WITH ROUND SHAPE CANE CENTRAL TABLE	0.19	0.00	0.19	0.00	
97	411707	EXECUTIVE WOODEN DRESSING TABLE	0.13	0.00	0.13	0.00	
98	411707	CENTER TABLE WITH GLASS TOP	0.07	0.00	0.07	0.00	
99	411707	WOODEN BED SIZE 6-1/2'X3'	0.07	0.00	0.07	0.00	
100	411707	SINGLE BED WOODEN 3'X6.5'X24	0.07	0.00	0.07	0.00	
101	411707	SIDE TABLE	0.14	0.00	0.14	0.00	
102	411707	EXECUTIVE WOODEN BED SIDE TABLE	0.06	0.00	0.06	0.00	
103	412007	SONY LED TV 32 - KLV-32R412C	0.32	0.00	0.32	0.00	
104	412007	MICROWAVE OVEN	0.15	0.00	0.15	0.00	
105	412007	GEYSER 15L	0.09	0.00	0.09	0.00	
106	412008	1.5 TR WINDOW AC, 5 STAR RATED WITH REMOTE, MAKE VOLTAS MODEL PLATINUM 5S	0.89	0.00	0.89	0.00	
107	412008	4 KVA DIGITAL STABLIZER	0.10	0.00	0.10	0.00	
108	412013	SAMSUNG REFRIGRATOR RT-24DS	0.19	0.00	0.19	0.00	
109	412014	LCD TV SONY (26BX20)	0.22	0.00	0.22	0.00	
110	412020	KENT RO WATER PURIFIER-PEARL	0.18	0.00	0.18	0.00	
111	412801	PREMIUM WOODEN BED SIDE TABLE	0.04	0.00	0.04	0.00	
112	412801	CENTRE TABLE WOODEN 1.5' X3'	0.04	0.00	0.04	0.00	
113	412801	MIXER GRINDER	0.03	0.00	0.03	0.00	
114	412801	CORNER TABLE BOOMRANGE	0.12	0.00	0.12	0.00	
115	412801	PVC CUSHIONED CHAIR (SUPREME ORNATE)	0.56	0.00	0.56	0.00	

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
116	412801	HEAT CONVECTOR 2KW	0.03	0.00	0.03	0.00	
117	412801	CANE CHAIR	0.03	0.00	0.03	0.00	
118	412801	ROOM HEATER DOUBLE ROD (2000WATT)	0.03	0.00	0.03	0.00	
119	410801	630KVA ,DYN-11 ,11KV , 3PHASE SERVOKON DISTRIBUTION TRANSFORMER MODEL-SSL 630KVA DT LEVEL-2	9.55	0	9.55	0.00	Addition against de-capitalized / lost item at Sl. no. 8 to 10 Form-9Bi, FY2020-21. The insurance claim yet to be settled by the insurance company. However, as per site requirement, the new item has been purchased and installed amounting to Rs 21.90 Lakhs during FY2021-22. The capitalization amount Rs. 9.55 Lakh has been indicated at sl.no.-119, Form-9D{i.e. under exclusion category}. The differential amount of Rs.12.35 Lakh has been claimed at sl no. C-4 in Form-9A, FY2021-22. The Hon'ble CERC is requested to kindly allow such treatment in tariff under Regulation'76 (Power to Relax) & Regulation'77 (Power to Remove the difficulty) of CERC Regulation' 2019.
120	411115	AIR COMPRESSORS OIL LUBRICATED, THREE PHASE, AC, 50 HZ, 500 LITERS. MAKE: UNIQUE MODEL: UCT-10-2545	0.61	0.00	0.61	0.00	Addition against de-capitalized / lost item at Sl. no. 11 Form-9Bi, FY2020-21. The insurance claim yet to be settled by the insurance company. However, as per site requirement, the new item has been purchased and installed amounting to Rs 1.79 Lakhs during FY2021-22. The capitalization amount Rs.0.61 Lakh has been indicated at sl.no.-120, Form-9D{i.e. under exclusion category}. The differential amount of Rs.1.18 Lakh has been claimed at sl no. C-5 in Form-9A, FY2021-22. The Hon'ble CERC is requested to kindly allow such treatment in tariff under Regulation' 76 (Power to Relax) & Regulation'77 (Power to Remove the difficulty) of CERC Regulation' 2019.
		Total (D) =	**577.69**	**0.00**	**577.69**	**0.00**	

Note:

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..

2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

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PART-II
FORM-9D

Statement showing items/assets/works claimed under Exclusions 2022-23

Name	**NHPC LIMITED**
Name	**TEESTA-V POWER STATION**
COD :	**10.04.200**
Financial Year	**2022-23**

(Amount in Rs. lakh)

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
1	410714	HV NEUTRAL BUSHING 36 KV, 1000 AMPS 100 CT, ITEM NO-6X, BHEL DRG NO-14520050002	0.86	0.00	0.86	0.00	Capital spare.
2	410714	LV BUSHING 24 KV, 10000 AMPS, ITEM NO-7, BHEL DRG NO-14520050002	4.00	0.00	4.00	0.00	
3	410714	BUCHHOLZ RELAY 80NB, ITEM NO-26, BHEL DRG NO-14520050002	0.45	0.00	0.45	0.00	
4	410714	OIL COOLER HEAT EXCHANGER [OFWF COOLER, 275 KW], ITEM NO-62, BHEL DRG NO-14520050002	59.61	0.00	59.61	0.00	
5	410714	CENTRIFUGAL PUMP [1200 LPM], ITEM NO-64, BHEL DRG NO-14520050002	1.41	0.00	1.41	0.00	
6	410714	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	34.52	0.00	34.52	0.00	
7	411701	OFFICE CHAIR CUSHIONED SEAT & BACK, PIPE FRAME WITH ARM	1.08	0.00	1.08	0.00	Furniture and Fixtures
8	411701	EXECUTIVE REVOLVING CHAIR RAJKAMAL RC8412	0.88	0.00	0.88	0.00	
9	411701	EXECUTIVE CHAIR , HIGH BACK,PUSH BACK HYDROLIC	0.42	0.00	0.42	0.00	
10	411701	REVOLVING CHAIR V J INTERIOR REVOLVING CHAIR(Q3),VJ-AB-01049403	0.12	0.00	0.12	0.00	
11	411701	EXECUTIVE TABLE-MAKE-EEKAKSHARA PROJECTS PRIVATE LIMITED	0.30	0.00	0.30	0.00	
12	411704	DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1,H-2'6, SIT L-3.'6, W-0'10,H-1'6)	3.84	0.00	3.84	0.00	
13	411707	WOODEN BED (SINGLE) - LOCAL MADE (6'X4')	1.12	0.00	1.12	0.00	
14	411710	OFFICE/VISITOR CHAIR MAKE-VAIBHAVI MODEL-CO-V269	0.12	0.00	0.12	0.00	
15	411710	WOODEN CENTER TABLE 914 MM X 533 MM UNBRANDED	0.24	0.00	0.24	0.00	
16	411801	DESKTOP COMPUTER RDP BRAND, DESK PC 107 RDP BRAND MODEL DESK PC 107 INTEL CORE I7 WINDOWS 10 PRO	2.76	0.00	2.76	0.00	
17	411803	MULTIFUNCTIONAL DEVICE CANON MF 445DW	0.94	0.00	0.94	0.00	Minor and other items
18	411910	MICROPHONE, AWM-520 VL (VHF WIRELESS MIC)	0.04	0.00	0.04	0.00	
19	411910	USB PORTABLE SPEAKER MAKE-HP MODEL-DHS-2101	0.01	0.00	0.01	0.00	
20	411910	MOBILE PHONE MAKE-MOTOROLA, MODEL-A50	0.02	0.00	0.02	0.00	
21	412005	AUTOMATED HEMATOLOGY ANALYZER	12.25	0.00	12.25	0.00	Hospital Equipments
22	412005	ECG MACHINE MAKE -PUTEX MODEL -PT-12 E	0.80	0.00	0.80	0.00	
23	412007	OIL FILLED RADIATOR HEATER, 11 FINS MAKE- VOLTRIQ MODEL-VCH/11F	0.90	0.00	0.90	0.00	Minor and other items

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
24	412008	1.5 TON SPLLIT AIR CONDITIONER MAKE- GODREJ, MODEL-GIC18TTC5-RVA	2.29	0.00	2.29	0.00	
25	412503	HYDRAULIC JACK CAP-5TON SINGLE ACTING SPRING RETURN MAKE: UNIQUEMODEL: ULPS-5125	0.24	0.00	0.24	0.00	Tools and tackles
26	412503	HYDRAULIC JACK CAP-10TON SINGLE ACTING SPRING RETURNS WITH HAND PUMP MAKE: UNIQUEMODEL: ULPS-10100	0.24	0.00	0.24	0.00	
27	412503	HYDRAULIC JACK CAP-10TON SINGLE ACTING SPRING RETURNS MAKE: UNIQUEMODEL: ULPS-10150	0.21	0.00	0.21	0.00	
28	412503	HYDRAULIC JACK CAP-15TON SINGLE ACTING SPRING RETURN MIN STROKE 4INCH MAKE: UNIQUEMODEL: ULPS-15100	0.11	0.00	0.11	0.00	
29	412503	SOLID RUBBER WHEELS FLOOR CLEANING MACHINE WITH SCRUBBER & DRYER SICURO ASD 15 E	0.90	0.00	0.90	0.00	
30	412503	HYDRAULIC JACK CAP-15TON SINGLE ACTING SPRING RETURN MIN STROKE 4INCH MAKE: UNIQUEMODEL: ULPS-15100	0.11	0.00	0.11	0.00	
31	412503	HYDRAULIC JACK CAP-25TON SINGLE ACTING SPRING RETURN MAKE: UNIQUEMODEL: ULPS-25100	0.14	0.00	0.14	0.00	
32	412503	5KVA/21600VAH 5 STAR SINE WAVE INVERTER MAKE- LUMINOUS MODEL- CRUZE+	4.27	0.00	4.27	0.00	
33	412503	HYDRAULIC JACK CAP-15TON SINGLE ACTING SPRING RETURN MIN STROKE 6INCH MAKE: UNIQUEMODEL: ULPS-15150	0.14	0.00	0.14	0.00	
34	412503	INSULATION TESTER, 500V, HAND DRIVEN GENERATOR TYPE,MAKE-CIE, MODEL-CIE/444	0.20	0.00	0.20	0.00	
35	412503	INSULATION TESTER, 2500V, HAND DRIVEN GENERATOR TYPE MAKE-WACO, MODEL-WI2504	0.23	0.00	0.23	0.00	
36	412503	5KV INSULATION RESISTANCE TESTER, HAND DRIVEN-BRAND-ISKON-G, MODEL-ISKIT-5501	0.23	0.00	0.23	0.00	
37	412505	265L 3 STAR DOUBLE DOOR REFRIGERATOR MAKE-KELVINATOR, MODEL:KRF-B290PRV	1.14	0.00	1.14	0.00	Minor and other items
38	412505	REFRIGERATOR 192 LTRS MAKE-GODREJ, MODEL-RDEDGERIO207C/2022	0.81	0.00	0.81	0.00	
39	412801	DIGITAL B P APPARATUS	0.15	0.00	0.15	0.00	
40	412801	WALL MOUNTED FAN 16 INCH MAKE-RR MODEL-RR GETTO	0.24	0.00	0.24	0.00	
41	412801	PEDESTAL FAN 400MM MAKE-SALUTE, MODEL-MAGIC	0.20	0.00	0.20	0.00	
42	412801	HEMATOCRIT METER, MAKE-TRUE HB MODEL-XT1800I	0.11	0.00	0.11	0.00	
43	412801	NEBULIZER	0.16	0.00	0.16	0.00	
44	412801	X-RAY VIEW BOX	0.12	0.00	0.12	0.00	
45	412801	STRETCHER FOLDING WITH CARRY BAG	0.20	0.00	0.20	0.00	
46	412801	CEILING FAN 1200 MM-MAKE & MODEL- SUPERSONIC	0.26	0.00	0.26	0.00	

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
47	412801	MANUAL DESTROYER FOR NEEDLES MEDKM HEALTHCARE & (Q3) MG-GD-103	0.11	0.00	0.11	0.00	
48	412801	HAND HELD ELECTRIC BLOWER MAKE: BOSCH MODEL: GHG 180 PROFESSIONAL	0.05	0.00	0.05	0.00	
49	412021	Tablet/ iPad/ Phablet/ e-Book Reader/ Mobile Phone/ Camera, Digital Camera/ Video Camera	8.35	0.00	8.35	0.00	Computer
50	411811	LAPTOP	11.38	0.00	11.38	0.00	
51	411702	Furniture items	5.11	0.00	5.11	0.00	Furniture nad Fixtures
52	411712	Furniture items	0.06	0.00	0.06	0.00	
53	412022	Furniture items	0.16	0.00	0.16	0.00	
54	412005	UV SANITIZER MOUNOLAX MODEL-6, UV LITE TUBE SINGLE DOOR	0.69	0.00	0.69	0.00	Minor and other items
55	411806	9U SWITCH RACK WITH ACCESSORIES (WALL MOUNTABLE)	0.14	0.00	0.14	0.00	
56	412503	3 phase motor,415V,3.7KW , 6Pole, HEM make , model no- 2HC2130-0603	0.27	0.00	0.27	0.00	
57	412503	3 PHASE MOTOR, 415V,2.2KW,910RPM,FRAME-100L,INSULATION CLASS-F MAKE-HEM, MODEL- 2HC2106-0603	0.16	0.00	0.16	0.00	
58	412503	3 PHASE MOTOR, 415V,7.5KW,935RPM,FRAME-132M,INSULATION CLASS-F MAKE-HEM, MODEL- 2HC2133-0603	0.34	0.00	0.34	0.00	
59	412503	3 PHASE MOTOR, 415V,0.55KW,880RPM,FRAME-80 , INSULATION CLASS-F MAKE-HEM, MODEL- 2HC2080-0603	0.09	0.00	0.09	0.00	
60	412503	3 PHASE MOTOR, 415V,11KW,950RPM,FRAME-160L,INSULATION CLASS-F MAKE-HEM, MODEL- 2HC2166-0603	0.57	0.00	0.57	0.00	
61	411910	TELETWIN (1+1) TELELPHONE PLAN SET MAKE-BEETEL, MODEL-M88	0.14	0.00	0.14	0.00	
62	412501	PROJECTOR SCREEN (MOTERIZED)	0.12	0.00	0.12	0.00	
63	412501	HIGH GAIN PROJECTOR SCREEN SIZE 10'X8'	0.11	0.00	0.11	0.00	
64	410714	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	33.63	0.00	33.63	0.00	Capital spare.
65	410714	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	29.15	0.00	29.15	0.00	
66	410714	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	30.09	0.00	30.09	0.00	
67	410714	LOWER ROTATING WEARING RING/LABYRINTH	33.04	0.00	33.04	0.00	
68	411801	ALL IN ONE COMPUTER 16GB RAM, 1024 GB SSD, 23.8 INCH TOUCH DISPLAY-DELL OPTIPLEX 7400	1.04	0.00	1.04	0.00	Minor and other items
69	410714	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	29.08	0.00	29.08	0.00	Capital Spares.
70	412007	GEYSER 25L CAPACITY-MAKE-THERMOKING MODEL-TKM	0.61	0.00	0.61	0.00	Minor and other items
71	412006	DUMBELL RACK-COSCO 300 KG	0.24	0.00	0.24	0.00	Minor and other items
72	412801	KETTLEBELLS 12 KG-FITNESS WORLD	0.05	0.00	0.05	0.00	Minor and other items

NHPC LIMITED FARIDABAD

SANJAY KISHAN & CO. Kolkata Chartered Accountants

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
73	412503	CHAIN SAW (FUEL OPERATED)-MAKE STHIL AND MODEL MS-250 WITH 20" BLADE	0.50	0.00	0.50	0.00	Tools and tackles
74	410613	SUBMERSIBLE PUMP 50 HP-MAKE SB AND MODEL SBDWL504	11.49	0.00	11.49	0.00	Spare pump for township
75	410613	SUBMERSIBLE PUMP 16 HP-MAKE SB AND MODEL SBDWL164 (02 Nos)	4.13	0.00	4.13	0.00	Spare pump of minor values
76	411804	BIOMETRIC ENROLLMENT UNIT WITH ALL ACCESSORIES	6.75	0.00	6.75	0.00	Office Equipments
77	410713	ONLINE TOTAL SOLID SUSPENDED MONITORING SYSTEM MAKE-XYLEM, MODEL- VSOLID700IQ	4.05	0.00	4.05	0.00	Tools and tackles
78	410713	AWL RADAR TYPE WITH LOCAL DISPLAY MAKE: VEGA, MODEL: VEGAPULS 69	2.96	0.00	2.96	0.00	Tools and tackles
79	411201	SUBMERSIBLE DEWATERING PUMP 3.2KW MAKE-GRUNDFOS MODEL-SEG.40.26.2.50B	1.79	0.00	1.79	0.00	Spare pump
80	411707	STUDY TABLE-130-1903010077	0.61	0.00	0.61	0.00	Inter unit transfers
81	411707	SINGLE BED WOODEN 3'X6.5'X24-130-1904010008	0.21	0.00	0.21	0.00	
82	411707	WOODEN BED SIZE 6-1/2'X3'-130-1904010031	0.52	0.00	0.52	0.00	
83	412801	STUDY TABLE 2'X3, WITH SINGLE DRAWER-130-1903010042	0.09	0.00	0.09	0.00	
84	412801	PLASTIC CHAIR WITH CUSHION SEAT & BACK-130-1901500005	0.02	0.00	0.02	0.00	
85	412801	PVC CUSHIONED CHAIR (SUPREME ORNATE)-130-1901500009	0.45	0.00	0.45	0.00	
86	412801	CENTRE TABLE WOODEN 1.5' X3'-130-1903010008	0.22	0.00	0.22	0.00	
87	412801	WOODEN CENTRE TABLE(SIZE 18X42)-130-1903010062	0.08	0.00	0.08	0.00	
88	412014	SONY LCD TV 32" - KLV 32BX350-130-6108030001	0.62	0.00	0.62	0.00	
89	412007	SONY LCD TV 40" - KLV 40BX450-130-6108030005	0.44	0.00	0.44	0.00	
90	412007	SONY LED TV 32 - KLV-32R412C-130-6108040003	0.32	0.00	0.32	0.00	
91	412014	LED 32 SMHRT TELEVISION - NEXTVIEW (NVFH32S)-130-6108040005	2.20	0.00	2.20	0.00	
		Total (D) =	**361.59**	**0.00**	**361.59**	**0.00**	

Note:

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..

2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN * Chartered Accountants * Kolkata

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED एनएचपीसी N·H·P·C FARIDABAD

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PART-II
FORM-9D

Statement showing items/assets/works claimed under Exclusions

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : TEESTA-V POWER STATION
COD : 10.04.2008
Financial Year FY2023-24

(Amount in Rs. Lakh)

Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
	1	2	3	4	5=3-4	6	8
1	410714	LOWER ROTATING WEARING RING/LABYRINTH	47.37	0.00	47.37	0.00	Capital spare.
2	410714	GOVERNOR OIL JOCKEY PUMP MOTOR SET MODEL: ALLWEILER & MODEL: SEFR/B20 R46Q9-W20	8.62	0.00	8.62	0.00	
3	411701	OFFICE CHAIR CUSHIONED SEAT & BACK, PIPE FRAME WITH ARM	0.18	0.00	0.18	0.00	Furniture and fixtures
4	411701	THREE SEATER STEEL CHAIR MAKE MERAKI FURNITURE MODEL MFPL02PPSC	0.22	0.00	0.22	0.00	
5	411701	CONSORTEX EXECUTIVE TABLE WITH ONE SIDE PREDESTAL UNIT AND ERU-CORSORTEX MAKE MODEL OMGANT139	0.25	0.00	0.25	0.00	
6	411707	DOUBLE BED-MAKE - GENUINESS, MODEL - DUBLE BED_KRN20	4.49	0.00	4.49	0.00	
7	411801	HP DESKTOP INTEL CORE I7 12700 8 GB 1 TB HDD 512 GB SSD WIN 11 PRO-MAKE:HP MODEL:PRO TWR 280 G9 PCI	5.19	0.00	5.19	0.00	Computer & Printer
8	411801	COMPUTER I7 WITH 16 GB RAM, 1 TB HARD DISK AND WIN10 PRO-ACER, VERITON M200-H510	4.42	0.00	4.42	0.00	
9	411801	DESKTOP COMPUTER MAKE- I-COMP MODEL- ISPIRARE URZE	6.57	0.00	6.57	0.00	
10	411801	DESKTOP COMPUTER MAKE: HP MODEL:ELITEDESK 800 G6	2.14	0.00	2.14	0.00	
11	411801	INTEL CORE I7 12700, 32GB RAM, 1000 GB HDD, 512GB SSD, WINDOWS 11 PRO MAKE: HP MODEL: 280 G9	4.99	0.00	4.99	0.00	
12	411803	INKJET PRINTER COLOUR-CANON PIXMA G570	0.21	0.00	0.21	0.00	
13	411803	HP LASERJET MFP M233SDW	2.77	0.00	2.77	0.00	
14	411803	HP LASERJET MFP M438NDA MAKE - HP MODEL - M438NDA	0.63	0.00	0.63	0.00	
15	411803	HP INTEL CORE I7 12700 16 GB,1000 GB HDD, WINDOWS 11 PROFESSIONAL-MAKE:HP MODEL:280 G9 MT I7 12700	4.13	0.00	4.13	0.00	
16	411803	HP LASERJET MFP M233SDW	1.37	0.00	1.37	0.00	
17	411803	A3 SIZE MULTIFUNCTION PRINTER-MAKE: CANON, MODEL: IR 2925	4.95	0.00	4.95	0.00	

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
18	411804	NETWORK ATTACHED STORAGE (NAS) WITH 48TB HDD AND 24U RACK-MAKE-QNAP MODEL- TS-832PXU-RP-4G	4.85	0.00	4.85	0.00	
19	411810	OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1200E	0.68	0.00	0.68	0.00	
20	411810	UPS 1000 VA-MAKE- IONTECH POWER, MODEL- IPUPS1000VA	0.25	0.00	0.25	0.00	
21	412006	MULTISTATION GYM	0.32	0.00	0.32	0.00	Minor and other items
22	412006	TREAD MILL	0.89	0.00	0.89	0.00	
23	412006	MULTISTATION GYM	0.32	0.00	0.32	0.00	
24	412007	WASHING MACHINE 8 KG	0.45	0.00	0.45	0.00	
25	412007	OTG, MAKE-HAVELLS, MODEL-28R BL, 1500W MAKE-HAVELLS, MODEL-28R	0.10	0.00	0.10	0.00	
26	412007	WATER PURIFIER CAP. 8 LTR.	2.81	0.00	2.81	0.00	
27	412007	DRESSING TABLE WOODEN.	0.17	0.00	0.17	0.00	Furniture and fixtures
28	412007	STUDY CHAIR	0.56	0.00	0.56	0.00	
29	412007	SIDE TABLE	0.57	0.00	0.57	0.00	
30	412007	DOUBLE BED (KING SIZE) VICTOR	0.54	0.00	0.54	0.00	
31	412007	SOFA SET (3+1+1)	0.97	0.00	0.97	0.00	
32	412007	VACUUM CLEANER	0.60	0.00	0.60	0.00	
33	412007	DOUBLE BED (KING SIZE) VICTOR	1.09	0.00	1.09	0.00	
34	412007	DOUBLE BED (QUEEN SIZE) VICTOR	1.27	0.00	1.27	0.00	
35	412007	CENTRE TABLE (LARGE-48"X24") VICTOR	0.30	0.00	0.30	0.00	
36	412007	CENTRE TABLE (MEDIUM-39"X21") VICTOR	1.08	0.00	1.08	0.00	
37	412007	STUDY TABLE	1.25	0.00	1.25	0.00	
38	412007	DRESSING TABLE WOODEN.	0.83	0.00	0.83	0.00	
39	412007	OIL FILLED RADIATOR HEATER, 11 FINS MAKE BAJAJ & MODEL BAJAJ MAJESTY RH 9F PLUS	0.95	0.00	0.95	0.00	
40	412007	FULLY AUTOMATIC WITH AUTO CUT OFF RO +UV POTABLE WATER PURIFICATION SYSTEM AD-TECK & AD-TECK	1.29	0.00	1.29	0.00	
41	412008	SPLIT AC 1.5T-MAKE- GODREJ, MODEL-DSS 18II5R32-WWR/2023	3.25	0.00	3.25	0.00	
42	412008	SPLIT AC 1.5 T MAKE-GODREJ MODEL- SIC 18ITC5-WWA	0.74	0.00	0.74	0.00	
43	412020	POTABLE WATER PURIFICATION SYSTEM WITH INBUILT WATER COOLER- RO-REAL WATER	1.99	0.00	1.99	0.00	
44	412020	KENT RO GRAND PLUS	1.82	0.00	1.82	0.00	
45	412501	LED TV 55 INCH-MAKE-SONY, MODEL-KD-55X75K	0.82	0.00	0.82	0.00	
46	412501	AMPLIFIER TWO ZONE-MAKE-AHUJA, MODEL-LXA-4500	0.69	0.00	0.69	0.00	
47	412501	SPEAKER BOX, MAKE-AHUJA,MODEL-SAX-300DX	1.08	0.00	1.08	0.00	
48	412501	LED TV 43 MAKE -HYPHER, MODEL-43HF213X	2.16	0.00	2.16	0.00	
49	412503	HAND OPERATED CHAIN PULLEY BLOCK CAPACITY 3 TON 20 M-MAKE-SPEED MODEL T2-SERIES	0.28	0.00	0.28	0.00	

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
50	412503	2KVA 24V PURE SINE WAVE INVERTER/HOME UPS LUMINOUS MAKE	0.35	0.00	0.35	0.00	
51	412503	SPEED HAND OPERATED CHAIN PULLEY BLOCK MAKE: SPEED MODEL: SPEED T2 SERIES CAP-10TON-5M	0.54	0.00	0.54	0.00	
52	412503	LAWN MOWER ELECTRIC : 1800W STEEL DECK WIDTH 46CM HEIGHT 27-80MM HEIGHT 5 STEP KK-LME-1800	0.23	0.00	0.23	0.00	
53	412503	ROTARY HAMMER DRILL MACHINE WITH 3 DRILL BIT(S) MAKE: WONDERCUT MODEL: WC-GP-2-26B	0.48	0.00	0.48	0.00	
54	412503	POWER HACKSAW CUTTING MACHINE MAKE: MAX GREEN,MODEL: MPCS22	0.15	0.00	0.15	0.00	
55	412503	RECTIFIER/THYRISTOR BASED DC ARC WELDING MACHINE 600A-MAKE TECHNOCRATS PLASMA SYSTEM MODEL TD600H	1.16	0.00	1.16	0.00	
56	412503	INVERTER BASED PORTABLE WELDING MACHINE 400A-MAKE TECH PRO MODEL TP-MMA-400	0.32	0.00	0.32	0.00	Minor and other items
57	412503	POWER HACKSAW CUTTING MACHINE MAKE: MAX GREEN,MODEL: MPCS22	0.15	0.00	0.15	0.00	
58	412503	SINGLE PHASE PORTABLE DC ARC WELDING MACHINE 200A-TECHPRO, TP-MMA-200I	0.13	0.00	0.13	0.00	
59	412503	SINGLE PHASE SINE WAVE INVERTER 5KVA MAKE-LUMINOUS MODEL-ICRUZE 5000+(PLUS)	0.25	0.00	0.25	0.00	
60	412503	CHAIN SAW 22 INCH XTRA POWER (XTRA POWER) PETROL CHAIN SAW XTRA POWER XPT 462	0.27	0.00	0.27	0.00	
61	412503	PORTABLE INVERTER TYPE WELDING MACHINE SINGLE PHASE MAKE-ROLLIWOLF , MODEL RA 20	0.21	0.00	0.21	0.00	
62	412503	ANDELED BRUSH CUTTER/ LINE TRIMMER MAKE & MODEL : LEO CG530	0.25	0.00	0.25	0.00	
63	412503	ROTARY HAMMER DRILL MACHINE MAKE: RALLIWOLFMODEL: RW-11EH	0.68	0.00	0.68	0.00	
64	412505	REFRIGERATOR 240LTR MAKE-KELVINATOR MODEL-KRF-1260RBVBGT	1.08	0.00	1.08	0.00	
65	412505	REFRIGERATOR 95 LTR (KELVINATOR COMPACT 95L KRC-A110SGP)	1.92	0.00	1.92	0.00	
66	412801	EXHAUST FAN 200MM PVC BODY MAKE-BAJAJ, MODEL-MAXIMA DXI	0.11	0.00	0.11	0.00	
67	412801	SYSKA ELECTRIC CEILING TYPE FAN 1200MM 5 STAR-SYSKA , SYSKA-SFP-400	0.11	0.00	0.11	0.00	

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
68	412801	STORAGE WATER GEYSER 25LTR CAPACITY THERMOKING,TKG-25/2021	0.60	0.00	0.60	0.00	
69	412801	GEYSER 15 LITRE CAPACITY MAKE THERMOKING MODEL TK-15	0.31	0.00	0.31	0.00	
70	412801	BLDC CEILING FAN 1200 MM-MAKE: BAJAJ MODEL: ENERGOS 28	0.25	0.00	0.25	0.00	
71	412801	PEDESTAL FAN 16" MAKE BAJAJ	0.15	0.00	0.15	0.00	
72	412801	EXHAUST FAN 300MM MAKE-INDCOOL, MODEL- IDCTA12	1.11	0.00	1.11	0.00	
73	412801	EXHAUST FAN 200 MM SWEEP, PLASTICL BODY	0.14	0.00	0.14	0.00	
74	412801	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	0.14	0.00	0.14	0.00	
75	412801	PLASTIC CUSHIONED CHAIR-MAKE-SUPREME, MODEL ORNATE	0.34	0.00	0.34	0.00	
76	412801	CEILING FAN-1200 MM BAJAJ	0.91	0.00	0.91	0.00	
77	411201	KSB MAKE BPDN 302/09A+UMAH 150-15/23 20HP PUMP SET	0.92	0.00	0.92	0.00	
78	411201	20 HP 7STAGE DELITE ISI V6 MFH SUBMERSIBLE PUPMSET-DELITE& DP6MFH250 20HP 7STAGE DELITE ISIV6 MFH	1.67	0.00	1.67	0.00	
79	411201	MONOBLOCK CENTRIFUGAL PUMP MOTOR SET 30 HP, MAKE-CHETAK, MODEL-MCS3084 MAKE-CHETAK & MODEL-MCS-3084	0.88	0.00	0.88	0.00	Spare pumps of Minor values
80	411201	SUBMERSIBLE SEWERAGE PUMP,SINGLE PHASE,3-HP-CAP- 7200 LITRE/HRS MAKE-CROMPTON ,MODEL-CGSTP030Q	0.50	0.00	0.50	0.00	
81	410801	63 KVA DISTRIBUTION TRANSFORMER (3 PHASE, 50HZ,11/0.433KVA)-MAKE-ELECTROMEC, MODEL- ET-1012	4.13	0.00	4.13	0.00	Spare Transformer
82	412503	3.7KW 415V RPM 1430 THREE PHASE SQUIRREL CAGE INDUCTION MOTOR MAKE CG POWER MODEL CG IE2	0.25	0.00	0.25	0.00	Spare pump of Minor Values
83	411911	Tablet/iPad/Phablet/e-Book Reader/Mobile Phone/Camera, Digital Camera/Video Camera/Digital Phone	0.42	0.00	0.42	0.00	
84	411911	Tablet/iPad/Phablet/e-Book Reader/Mobile Phone/Camera, Digital Camera/Video Camera/Digital Phone	0.42	0.00	0.42	0.00	
85	411911	Tablet/iPad/Phablet/e-Book Reader/Mobile Phone/Camera, Digital Camera/Video Camera/Digital Phone	0.05	0.00	0.05	0.00	
86	411702	Show Case/ Side Board/ Side Rack	0.36	0.00	0.36	0.00	
87	411702	Study Table	0.25	0.00	0.25	0.00	
88	411702	Almirah/ Cupboard	0.56	0.00	0.56	0.00	
89	411811	LAPTOP	0.60	0.00	0.60	0.00	
90	411702	Sofa Set (with/without Recliner)	0.28	0.00	0.28	0.00	
91	411811	LAPTOP	0.60	0.00	0.60	0.00	
92	411811	LAPTOP	0.60	0.00	0.60	0.00	
93	411811	LAPTOP	0.60	0.00	0.60	0.00	
94	412022	Table Fan/ Pedestral Fan/ Ceiling Fan/ Exhaust Fan	0.05	0.00	0.05	0.00	

NHPC LIMITED एन एच पी सी NHPC FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
95	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.19	0.00	0.19	0.00	
96	412022	Almirah/ Cupboard	0.05	0.00	0.05	0.00	
97	411811	LAPTOP	0.60	0.00	0.60	0.00	
98	411811	LAPTOP	0.60	0.00	0.60	0.00	
99	411811	LAPTOP	0.60	0.00	0.60	0.00	
100	411811	LAPTOP	0.60	0.00	0.60	0.00	
101	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.25	0.00	0.25	0.00	
102	411811	LAPTOP	0.60	0.00	0.60	0.00	
103	412021	Washing/ Cleaning Appliances (Dishwasher, etc.)	0.28	0.00	0.28	0.00	
104	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
105	411811	LAPTOP	0.60	0.00	0.60	0.00	
106	412021	Computer and Pheripherals (Desktop/ Laptop, Printers, Scanners, Routers, etc.)	0.14	0.00	0.14	0.00	
107	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.33	0.00	0.33	0.00	
108	412021	Microwave Oven, Hot Case/ OTG, Tea/Coffee Maker, Tea/Coffee Dispensing Machine,	0.17	0.00	0.17	0.00	
109	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.41	0.00	0.41	0.00	
110	411811	LAPTOP	0.60	0.00	0.60	0.00	
111	411702	Dining Set and Chairs	0.28	0.00	0.28	0.00	
112	411811	LAPTOP	0.60	0.00	0.60	0.00	
113	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.27	0.00	0.27	0.00	
114	411811	LAPTOP	0.60	0.00	0.60	0.00	
115	411811	LAPTOP	0.60	0.00	0.60	0.00	
116	411811	LAPTOP	0.60	0.00	0.60	0.00	
117	411702	Dining Set and Chairs	0.71	0.00	0.71	0.00	
118	411811	LAPTOP	0.60	0.00	0.60	0.00	
119	411811	LAPTOP	0.60	0.00	0.60	0.00	
120	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.49	0.00	0.49	0.00	
121	411702	Diwan Bed	0.28	0.00	0.28	0.00	
122	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.31	0.00	0.31	0.00	
123	411811	LAPTOP	0.60	0.00	0.60	0.00	
124	411811	LAPTOP	0.60	0.00	0.60	0.00	
125	411702	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)	0.28	0.00	0.28	0.00	
126	412021	TV Unit/ Home Theatre and Table Lamp/ TV Cabinet	0.28	0.00	0.28	0.00	
127	411702	Sofa Set (with/without Recliner)	0.28	0.00	0.28	0.00	

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
128	412021	Display Appliances (Home Theatre, TV, Projector/ LCD Projector, etc.)	0.27	0.00	0.27	0.00	
129	412022	Microwave Oven, Hot Case/ OTG, Tea/Coffee Maker, Tea/Coffee Dispensing Machine,	0.03	0.00	0.03	0.00	
130	411811	LAPTOP	0.60	0.00	0.60	0.00	
131	411811	LAPTOP	0.60	0.00	0.60	0.00	
132	411811	LAPTOP	0.60	0.00	0.60	0.00	
133	411811	LAPTOP	0.60	0.00	0.60	0.00	
134	411811	LAPTOP	0.60	0.00	0.60	0.00	
135	411811	LAPTOP	0.60	0.00	0.60	0.00	
136	411811	LAPTOP	0.60	0.00	0.60	0.00	
137	411811	LAPTOP	0.60	0.00	0.60	0.00	
138	411811	LAPTOP	0.60	0.00	0.60	0.00	
139	411811	LAPTOP	0.60	0.00	0.60	0.00	
140	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.12	0.00	0.12	0.00	
141	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.17	0.00	0.17	0.00	
142	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
143	411702	Diwan Bed	0.26	0.00	0.26	0.00	
144	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
145	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
146	411811	LAPTOP	0.60	0.00	0.60	0.00	
147	411811	LAPTOP	0.60	0.00	0.60	0.00	
148	411811	LAPTOP	0.60	0.00	0.60	0.00	
149	411811	LAPTOP	0.60	0.00	0.60	0.00	
150	411811	LAPTOP	0.60	0.00	0.60	0.00	
151	411811	LAPTOP	0.60	0.00	0.60	0.00	
152	411811	LAPTOP	0.60	0.00	0.60	0.00	
153	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
154	411702	Sofa Set (with/without Recliner)	0.28	0.00	0.28	0.00	
155	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
156	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
157	411702	Chair (Revolving Chair, Visitor Chairs, Easy Rocking Chair, Arm Chair, etc.)	0.06	0.00	0.06	0.00	
158	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
159	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.09	0.00	0.09	0.00	
160	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.33	0.00	0.33	0.00	
161	411702	Almirah/ Cupboard	0.40	0.00	0.40	0.00	
162	411811	LAPTOP	0.60	0.00	0.60	0.00	
163	412021	WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV Disinfectant,RO Water PurifyingSystem	0.15	0.00	0.15	0.00	
164	411702	TV Unit/ Home Theatre and Table Lamp/ TV Cabinet	0.73	0.00	0.73	0.00	
165	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
166	411702	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)	0.28	0.00	0.28	0.00	
167	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
168	411811	LAPTOP	0.60	0.00	0.60	0.00	
169	412021	WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV Disinfectant,RO Water PurifyingSystem	0.28	0.00	0.28	0.00	
170	411702	Diwan Bed	0.50	0.00	0.50	0.00	
171	411811	LAPTOP	0.60	0.00	0.60	0.00	
172	412021	Washing/ Cleaning Appliances (Dishwasher, etc.)	0.25	0.00	0.25	0.00	
173	412022	WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV Disinfectant,RO Water PurifyingSystem	0.04	0.00	0.04	0.00	
174	411712	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)	0.02	0.00	0.02	0.00	
175	411702	Almirah/ Cupboard	0.34	0.00	0.34	0.00	
176	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.09	0.00	0.09	0.00	
177	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.48	0.00	0.48	0.00	
178	412021	Microwave Oven, Hot Case/ OTG, Tea/Coffee Maker, Tea/Coffee Dispensing Machine,	0.13	0.00	0.13	0.00	
179	412022	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder.	0.05	0.00	0.05	0.00	
180	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
181	412021	Computer and Pheripherals (Desktop/ Laptop, Printers, Scanners, Routers, etc.)	0.28	0.00	0.28	0.00	
182	411811	LAPTOP	0.60	0.00	0.60	0.00	
183	411702	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)	0.09	0.00	0.09	0.00	
184	411702	Almirah/ Cupboard	0.39	0.00	0.39	0.00	

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
185	411702	Sofa Set (with/without Recliner)	0.49	0.00	0.49	0.00	
186	411702	Almirah/ Cupboard	0.05	0.00	0.05	0.00	
187	411702	Diwan Bed	0.11	0.00	0.11	0.00	
188	411702	Dining Set and Chairs	0.67	0.00	0.67	0.00	
189	411811	LAPTOP	0.60	0.00	0.60	0.00	
190	411702	Sofa Set (with/without Recliner)	0.73	0.00	0.73	0.00	
191	412021	TV Unit/ Home Theatre and Table Lamp/ TV Cabinet	0.49	0.00	0.49	0.00	
192	412021	Tablet/ iPad/ Phablet/ e-Book Reader/ Mobile Phone/ Camera, Digital Camera/ Video Camera	0.28	0.00	0.28	0.00	
193	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
194	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
195	412021	Display Appliances (Home Theatre, TV, Projector/ LCD Projector, etc.)	0.25	0.00	0.25	0.00	
196	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.17	0.00	0.17	0.00	
197	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.18	0.00	0.18	0.00	
198	411702	Diwan Bed	0.25	0.00	0.25	0.00	
199	412021	Dessert Cooler/ Generator/ Home UPS, Vacuum Cleaners, Electric Chimney.	0.24	0.00	0.24	0.00	
200	411702	Dining Set and Chairs	0.28	0.00	0.28	0.00	
201	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
202	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
203	412021	Display Appliances (Home Theatre, TV, Projector/ LCD Projector, etc.)	0.24	0.00	0.24	0.00	
204	412021	Washing/ Cleaning Appliances (Dishwasher, etc.)	0.28	0.00	0.28	0.00	
205	411702	Sofa Set (with/without Recliner)	0.71	0.00	0.71	0.00	
206	411702	Diwan Bed	0.07	0.00	0.07	0.00	
207	411702	Diwan Bed	0.07	0.00	0.07	0.00	
208	412022	Table Fan/ Pedestral Fan/ Ceiling Fan/ Exhaust Fan	0.04	0.00	0.04	0.00	
209	412022	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder.	0.03	0.00	0.03	0.00	
210	412021	Geyser, Room Heater, Oil filter radiator/ Room Heater/ Blower	0.07	0.00	0.07	0.00	
211	411712	Rack/ Shelf/ Cabinet/ Shoe Rack	0.03	0.00	0.03	0.00	
212	411811	LAPTOP	0.60	0.00	0.60	0.00	
213	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
214	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
215	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
216	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
217	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
218	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.20	0.00	0.20	0.00	
219	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.08	0.00	0.08	0.00	
220	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
221	412021	WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV Disinfectant,RO Water PurifyingSystem	0.17	0.00	0.17	0.00	
222	411702	Almirah/ Cupboard	0.33	0.00	0.33	0.00	
223	412021	WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV Disinfectant,RO Water PurifyingSystem	0.17	0.00	0.17	0.00	
224	411702	Rack/ Shelf/ Cabinet/ Shoe Rack	0.06	0.00	0.06	0.00	
225	411702	Diwan Bed	0.28	0.00	0.28	0.00	
226	411702	Diwan Bed	0.28	0.00	0.28	0.00	
227	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
228	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.35	0.00	0.35	0.00	
229	411702	Sofa Set (with/without Recliner)	0.28	0.00	0.28	0.00	
230	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.77	0.00	0.77	0.00	
231	411811	LAPTOP	0.60	0.00	0.60	0.00	
232	411811	LAPTOP	0.60	0.00	0.60	0.00	
233	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.35	0.00	0.35	0.00	
234	412021	Dessert Cooler/ Generator/ Home UPS, Vacuum Cleaners, Electric Chimney.	0.13	0.00	0.13	0.00	
235	412022	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.05	0.00	0.05	0.00	

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
236	412021	WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV Disinfectant,RO Water PurifyingSystem	0.07	0.00	0.07	0.00	
237	412022	SoundAppliances/Players (CD/DVD Player/MusicPlayer,MusicPod, Amplifier,Speakers,Sound Bars, etc.)	0.03	0.00	0.03	0.00	
238	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.19	0.00	0.19	0.00	
239	411811	LAPTOP	0.60	0.00	0.60	0.00	
240	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
241	412021	TV Unit/ Home Theatre and Table Lamp/ TV Cabinet	0.24	0.00	0.24	0.00	
242	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.35	0.00	0.35	0.00	
243	411702	Chair (Revolving Chair, Visitor Chairs, Easy Rocking Chair, Arm Chair, etc.)	0.06	0.00	0.06	0.00	
244	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.34	0.00	0.34	0.00	
245	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.20	0.00	0.20	0.00	
246	412021	Dessert Cooler/ Generator/ Home UPS, Vacuum Cleaners, Electric Chimney.	0.13	0.00	0.13	0.00	
247	412021	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder.	0.12	0.00	0.12	0.00	
248	411702	Almirah/ Cupboard	0.46	0.00	0.46	0.00	
249	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.50	0.00	0.50	0.00	
250	411702	Sofa Set (with/without Recliner)	0.19	0.00	0.19	0.00	
251	411712	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)	0.02	0.00	0.02	0.00	
252	411702	Almirah/ Cupboard	0.42	0.00	0.42	0.00	
253	411702	Diwan Bed	0.41	0.00	0.41	0.00	
254	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.32	0.00	0.32	0.00	
255	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
256	411702	Diwan Bed	0.25	0.00	0.25	0.00	Furniture, Computer and other Misc.items
257	411712	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)	0.05	0.00	0.05	0.00	
258	411702	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)	0.09	0.00	0.09	0.00	
259	411702	Sofa Set (with/without Recliner)	0.25	0.00	0.25	0.00	

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
260	411702	Almirah/ Cupboard	0.16	0.00	0.16	0.00	
261	411702	Diwan Bed	0.11	0.00	0.11	0.00	
262	412021	Washing/ Cleaning Appliances (Dishwasher, etc.)	0.16	0.00	0.16	0.00	
263	412022	Microwave Oven, Hot Case/ OTG, Tea/Coffee Maker, Tea/Coffee Dispensing Machine,	0.05	0.00	0.05	0.00	
264	412022	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder.·	0.05	0.00	0.05	0.00	
265	412021	Tablet/ iPad/ Phablet/ e-Book Reader/ Mobile Phone/ Camera, Digital Camera/ Video Camera	0.83	0.00	0.83	0.00	
266	412021	Geyser, Room Heater, Oil filter radiator/ Room Heater/ Blower	0.07	0.00	0.07	0.00	
267	412021	WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV Disinfectant,RO Water PurifyingSystem	0.12	0.00	0.12	0.00	
268	412021	Display Appliances (Home Theatre, TV, Projector/ LCD Projector, etc.)	0.28	0.00	0.28	0.00	
269	412022	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.04	0.00	0.04	0.00	
270	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.57	0.00	0.57	0.00	
271	411811	LAPTOP	0.60	0.00	0.60	0.00	
272	412022	Fans, Lights/ Lamps, Table Lamp	0.04	0.00	0.04	0.00	
273	412021	TV Unit/ Home Theatre and Table Lamp/ TV Cabinet	0.15	0.00	0.15	0.00	
274	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
275	411712	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)	0.02	0.00	0.02	0.00	
276	411702	Sofa Set (with/without Recliner)	0.41	0.00	0.41	0.00	
277	411702	Diwan Bed	0.65	0.00	0.65	0.00	
278	411702	Chair (Revolving Chair, Visitor Chairs, Easy Rocking Chair, Arm Chair, etc.)	0.10	0.00	0.10	0.00	
279	411702	Study Table	0.07	0.00	0.07	0.00	
280	412022	Table Fan/ Pedestral Fan/ Ceiling Fan/ Exhaust Fan	0.02	0.00	0.02	0.00	
281	412021	Washing/ Cleaning Appliances (Dishwasher, etc.)	0.28	0.00	0.28	0.00	
282	411702	Diwan Bed	0.33	0.00	0.33	0.00	
283	411702	Sofa Set (with/without Recliner)	0.21	0.00	0.21	0.00	
284	411702	Diwan Bed	0.19	0.00	0.19	0.00	
285	412021	Tablet/ iPad/ Phablet/ e-Book Reader/ Mobile Phone/ Camera, Digital Camera/ Video Camera	0.88	0.00	0.88	0.00	
286	411702	Sofa Set (with/without Recliner)	1.60	0.00	1.60	0.00	
287	412022	Geyser, Room Heater, Oil filter radiator/ Room Heater/ Blower	0.05	0.00	0.05	0.00	
288	411702	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)	0.18	0.00	0.18	0.00	
289	411702	Dining Set and Chairs	0.35	0.00	0.35	0.00	
290	411702	Diwan Bed	0.06	0.00	0.06	0.00	
291	411811	Computer and Pheripherals (Desktop/ Laptop, Printers, Scanners, Routers, etc.)	0.12	0.00	0.12	0.00	

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
292	412021	Tablet/ iPad/ Phablet/ e-Book Reader/ Mobile Phone/ Camera, Digital Camera/ Video Camera	0.28	0.00	0.28	0.00	
293	412021	Fans, Lights/ Lamps, Table Lamp	0.20	0.00	0.20	0.00	
294	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.17	0.00	0.17	0.00	
295	411702	Almirah/ Cupboard	0.23	0.00	0.23	0.00	
296	412021	Microwave Oven, Hot Case/ OTG, Tea/Coffee Maker, Tea/Coffee Dispensing Machine,	0.14	0.00	0.14	0.00	
297	411702	Diwan Bed	0.77	0.00	0.77	0.00	
298	411702	Rack/ Shelf/ Cabinet/ Shoe Rack	0.23	0.00	0.23	0.00	
299	411702	Sofa Set (with/without Recliner)	0.31	0.00	0.31	0.00	
300	411702	Diwan Bed	0.71	0.00	0.71	0.00	
301	411702	Dining Set and Chairs	0.35	0.00	0.35	0.00	
302	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
303	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.35	0.00	0.35	0.00	
304	412021	TV Unit/ Home Theatre and Table Lamp/ TV Cabinet	0.07	0.00	0.07	0.00	
305	412021	Tablet/iPad/Phablet/e-Book Reader/Mobile Phone/Camera, Digital Camera/Video Camera/Digital Phone	0.43	0.00	0.43	0.00	
306	411811	LAPTOP	0.45	0.00	0.45	0.00	
307	411811	LAPTOP	0.50	0.00	0.50	0.00	
308	411811	LAPTOP	0.80	0.00	0.80	0.00	
309	411702	TV Unit/ Home Theatre and Table Lamp/ TV Cabinet	0.62	0.00	0.62	0.00	
310	412021	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder.	0.09	0.00	0.09	0.00	
311	412021	Dessert Cooler/ Generator/ Home UPS, Vacuum Cleaners, Electric Chimney.	0.18	0.00	0.18	0.00	
312	411702	Diwan Bed/ Single Bed/Double Bed/ Bed Side Table	0.28	0.00	0.28	0.00	
313	411811	LAPTOP	0.50	0.00	0.50	0.00	
314	411811	LAPTOP	0.50	0.00	0.50	0.00	
315	412022	HOB/Gas Stove/ Kneading Machine/ Idly Maker/ Automatic Roti Maker/ Induction Plate/ Rice Cooker	0.03	0.00	0.03	0.00	
316	412022	HOB/Gas Stove/ Kneading Machine/ Idly Maker/ Automatic Roti Maker/ Induction Plate/ Rice Cooker	0.05	0.00	0.05	0.00	
317	411811	LAPTOP	0.34	0.00	0.34	0.00	
318	412022	Fans/Table Fan/ Pedestral Fan/ Ceiling Fan/ Exhaust Fan/Smart Fans/ BLDC Fan with Remote	0.03	0.00	0.03	0.00	
319	412021	Computer and Pheripherals(Desktop/Laptop,Printers, Scanners,Routers,etc.)/Laptop cooling Pad/Dongle	0.08	0.00	0.08	0.00	
320	412022	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/Food Processor	0.02	0.00	0.02	0.00	
321	412022	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/Food Processor	0.03	0.00	0.03	0.00	

NHPC LIMITED एनएचपीसी N.H.P.C FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
322	412021	Washing/ Cleaning Appliances (Dishwasher, etc.)/ Cloth Dryer	0.28	0.00	0.28	0.00	
323	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.28	0.00	0.28	0.00	
324	411811	LAPTOP	0.45	0.00	0.45	0.00	
325	411811	LAPTOP	0.40	0.00	0.40	0.00	
326	412022	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.04	0.00	0.04	0.00	
327	412021	Display Appliances (Home Theatre, TV, Projector/ LCD Projector, etc.)	0.29	0.00	0.29	0.00	
328	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.17	0.00	0.17	0.00	
329	412022	Fans/Table Fan/ Pedestral Fan/ Ceiling Fan/ Exhaust Fan/Smart Fans/ BLDC Fan with Remote	0.02	0.00	0.02	0.00	
330	412021	Tablet/iPad/Phablet/e-Book Reader/Mobile Phone/Camera, Digital Camera/Video Camera/Digital Phone	0.12	0.00	0.12	0.00	
331	411811	LAPTOP	0.44	0.00	0.44	0.00	
332	411811	LAPTOP	0.40	0.00	0.40	0.00	
333	411811	LAPTOP	0.45	0.00	0.45	0.00	
334	411811	LAPTOP	0.40	0.00	0.40	0.00	
335	411811	LAPTOP	0.45	0.00	0.45	0.00	
336	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.09	0.00	0.09	0.00	
337	412022	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/Food Processor	0.01	0.00	0.01	0.00	
338	411811	LAPTOP	0.45	0.00	0.45	0.00	
339	411811	LAPTOP	0.50	0.00	0.50	0.00	
340	411811	LAPTOP	0.40	0.00	0.40	0.00	
341	411811	LAPTOP	0.40	0.00	0.40	0.00	
342	412021	Geyser, Room Heater, Oil filter radiator/ Room Heater (All Types)/ Blower/Electric Chimney	0.14	0.00	0.14	0.00	
343	412021	Computer and Pheripherals(Desktop/Laptop,Printers, Scanners,Routers,etc.)/Laptop cooling Pad/Dongle	0.14	0.00	0.14	0.00	
344	411811	LAPTOP	0.60	0.00	0.60	0.00	
345	412022	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/Food Processor	0.02	0.00	0.02	0.00	
346	412021	Display Appliances (Home Theatre, TV, Projector/ LCD Projector, etc.)	0.17	0.00	0.17	0.00	
347	412021	Tablet/iPad/Phablet/e-Book Reader/Mobile Phone/Camera, Digital Camera/Video Camera/Digital Phone	0.25	0.00	0.25	0.00	
348	412022	Vacuum Cleaners/Robo Vacuum floor Cleaner/ Car Vacuum Cleaner	0.02	0.00	0.02	0.00	
349	411702	Dining Set and Chairs	0.29	0.00	0.29	0.00	
350	411811	LAPTOP	0.82	0.00	0.82	0.00	
351	411811	LAPTOP	0.45	0.00	0.45	0.00	
352	411811	LAPTOP	0.40	0.00	0.40	0.00	
353	411811	LAPTOP	0.45	0.00	0.45	0.00	

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
354	411811	LAPTOP	0.60	0.00	0.60	0.00	
355	411811	LAPTOP	0.40	0.00	0.40	0.00	
356	411811	LAPTOP	0.40	0.00	0.40	0.00	
357	411811	LAPTOP	0.40	0.00	0.40	0.00	
358	411811	LAPTOP	0.40	0.00	0.40	0.00	
359	411811	LAPTOP	0.45	0.00	0.45	0.00	
360	412022	Normal Press/ Steam Press	0.02	0.00	0.02	0.00	
361	412021	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/Food Processor	0.14	0.00	0.14	0.00	
362	411702	Diwan Bed/ Single Bed/Double Bed/ Bed Side Table	0.48	0.00	0.48	0.00	
363	411811	LAPTOP	0.50	0.00	0.50	0.00	
364	411811	LAPTOP	0.40	0.00	0.40	0.00	
365	411702	Diwan Bed/ Single Bed/Double Bed/ Bed Side Table	0.65	0.00	0.65	0.00	
366	411702	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)/Dressing Table	0.28	0.00	0.28	0.00	
367	412021	Microwave Oven,Hot Case/OTG, Tea/Coffee Maker, Tea/Coffee Dispensing Machine/Toaster/Sandwich Maker	0.17	0.00	0.17	0.00	
368	412021	Tablet/iPad/Phablet/e-Book Reader/Mobile Phone/Camera, Digital Camera/Video Camera/Digital Phone	0.12	0.00	0.12	0.00	
369	412021	Computer and Pheripherals(Desktop/Laptop,Printers, Scanners,Routers,etc.)/Laptop cooling Pad/Dongle	0.27	0.00	0.27	0.00	
370	412022	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/Food Processor	0.02	0.00	0.02	0.00	
371	411702	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)/Dressing Table	0.17	0.00	0.17	0.00	
372	411712	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)/Dressing Table	0.03	0.00	0.03	0.00	
373	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.38	0.00	0.38	0.00	
374	412021	Geyser, Room Heater, Oil filter radiator/ Room Heater/ Blower	0.08	0.00	0.08	0.00	
375	412021	Tablet/iPad/Phablet/e-Book Reader/Mobile Phone/Camera, Digital Camera/Video Camera/Digital Phone	0.29	0.00	0.29	0.00	
376	412021	Water Softener/ Bathroom Automatic Soap dispenser	0.20	0.00	0.20	0.00	
377	412021	Geyser, Room Heater, Oil filter radiator/ Room Heater (All Types)/ Blower/Electric Chimney	0.09	0.00	0.09	0.00	
378	411702	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)/Dressing Table	0.17	0.00	0.17	0.00	
379	411702	Dining Set and Chairs	0.51	0.00	0.51	0.00	
380	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.26	0.00	0.26	0.00	
381	411702	Rack/ Shelf/ Cabinet/ Shoe Rack/ Book Shelf/ Food Trolley	0.20	0.00	0.20	0.00	
382	411702	Diwan Bed/ Single Bed/Double Bed/ Bed Side Table	0.65	0.00	0.65	0.00	

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
383	412022	Geyser, Room Heater, Oil filter radiator/ Room Heater/ Blower	0.03	0.00	0.03	0.00	
384	411702	Diwan Bed/ Single Bed/Double Bed/ Bed Side Table	0.83	0.00	0.83	0.00	
385	412021	Tablet/iPad/Phablet/e-Book Reader/Mobile Phone/Camera, Digital Camera/Video Camera/Digital Phone	0.89	0.00	0.89	0.00	
386	411811	LAPTOP	0.40	0.00	0.40	0.00	
387	411811	LAPTOP	0.40	0.00	0.40	0.00	
388	411811	LAPTOP	0.40	0.00	0.40	0.00	
389	411811	LAPTOP	0.40	0.00	0.40	0.00	
390	411811	LAPTOP	0.40	0.00	0.40	0.00	
391	411811	LAPTOP	0.50	0.00	0.50	0.00	
392	411811	LAPTOP	0.40	0.00	0.40	0.00	
393	411811	LAPTOP	0.50	0.00	0.50	0.00	
394	411811	LAPTOP	0.40	0.00	0.40	0.00	
395	411811	LAPTOP	0.50	0.00	0.50	0.00	
396	411811	LAPTOP	0.40	0.00	0.40	0.00	
397	411811	LAPTOP	0.40	0.00	0.40	0.00	
398	411811	LAPTOP	0.45	0.00	0.45	0.00	
399	411811	LAPTOP	0.40	0.00	0.40	0.00	
400	411811	LAPTOP	0.40	0.00	0.40	0.00	
401	411811	LAPTOP	0.45	0.00	0.45	0.00	
402	411811	LAPTOP	0.45	0.00	0.45	0.00	
403	411811	LAPTOP	0.45	0.00	0.45	0.00	
404	412022	SoundAppliances/Players (CD/DVD Player/MusicPlayer,MusicPod, Amplifier,Speakers,Sound Bars, etc.)	0.02	0.00	0.02	0.00	
405	412022	Geyser, Room Heater, Oil filter radiator/ Room Heater/ Blower	0.02	0.00	0.02	0.00	
406	411702	Dining Set and Chairs	0.50	0.00	0.50	0.00	
407	411702	Chair (Revolving Chair, Visitor Chairs, Easy Rocking Chair, Arm Chair, etc.)	0.07	0.00	0.07	0.00	
408	411702	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)/Dressing Table	0.07	0.00	0.07	0.00	
409	411702	Sofa Set (with/without Recliner)/ Sofa Cum Bed/Setti	0.22	0.00	0.22	0.00	
410	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.18	0.00	0.18	0.00	
411	412021	Computer and Pheripherals(Desktop/Laptop,Printers, Scanners,Routers,etc.)/Laptop cooling Pad/Dongle	0.06	0.00	0.06	0.00	
412	412021	Kindle/ Laptop Desk/ Laptop Sleeve/ Wall Clock	1.00	0.00	1.00	0.00	
413	412022	Microwave Oven,Hot Case/OTG, Tea/Coffee Maker, Tea/Coffee Dispensing Machine/Toaster/Sandwich Maker	0.03	0.00	0.03	0.00	
414	411702	Rack/ Shelf/ Cabinet/ Shoe Rack/ Book Shelf/ Food Trolley	0.08	0.00	0.08	0.00	
415	411702	Sofa Set (with/without Recliner)/ Sofa Cum Bed/Setti	0.28	0.00	0.28	0.00	
416	411702	Rack/ Shelf/ Cabinet/ Shoe Rack/ Book Shelf/ Food Trolley	0.17	0.00	0.17	0.00	
417	411702	TV Unit/ Home Theatre and Table Lamp/ TV Cabinet	0.31	0.00	0.31	0.00	
418	411702	Dining Set and Chairs	0.27	0.00	0.27	0.00	

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
419	411702	Diwan Bed/ Single Bed/Double Bed/ Bed Side Table	0.31	0.00	0.31	0.00	
420	412022	Fans/Table Fan/ Pedestral Fan/ Ceiling Fan/ Exhaust Fan/Smart Fans/ BLDC Fan with Remote	0.02	0.00	0.02	0.00	
421	412022	Fans/Table Fan/ Pedestral Fan/ Ceiling Fan/ Exhaust Fan/Smart Fans/ BLDC Fan with Remote	0.04	0.00	0.04	0.00	
422	412021	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/Food Processor	0.07	0.00	0.07	0.00	
423	411702	Table/Desk (Peg table, Central table, Study table, Writing table with side rack etc)/Dressing Table	0.18	0.00	0.18	0.00	
424	411702	Sofa Set (with/without Recliner)/ Sofa Cum Bed/Setti	0.74	0.00	0.74	0.00	
425	411702	Almirah/ Cupboard/ Chester	0.51	0.00	0.51	0.00	
426	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.30	0.00	0.30	0.00	
427	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.15	0.00	0.15	0.00	
428	412021	Fridge, Washing Machine, Air Conditioner with Stabilizers, Inverter (with bateries) and Trolley	0.33	0.00	0.33	0.00	
429	412021	Vacuum Cleaners/Robo Vacuum floor Cleaner/ Car Vacuum Cleaner	0.05	0.00	0.05	0.00	
430	411811	Computer and Pheripherals(Desktop/Laptop,Printers, Scanners,Routers,etc.)/Laptop cooling Pad/Dongle	0.08	0.00	0.08	0.00	
431	412021	Geyser, Room Heater, Oil filter radiator/ Room Heater (All Types)/ Blower/Electric Chimney	0.05	0.00	0.05	0.00	
432	412022	Microwave Oven,Hot Case/OTG, Tea/Coffee Maker, Tea/Coffee Dispensing Machine/Toaster/Sandwich Maker	0.01	0.00	0.01	0.00	
433	412021	HOB/Gas Stove/ Kneading Machine/ Idly Maker/ Automatic Roti Maker/ Induction Plate/ Rice Cooker	0.07	0.00	0.07	0.00	
434	412022	Geyser, Room Heater, Oil filter radiator/ Room Heater (All Types)/ Blower/Electric Chimney	0.03	0.00	0.03	0.00	
435	412022	Electric Chopper	0.02	0.00	0.02	0.00	
436	412022	Normal Press/ Steam Press	0.02	0.00	0.02	0.00	
437	412022	Kindle/ Laptop Desk/ Laptop Sleeve/ Wall Clock	0.01	0.00	0.01	0.00	
438	412022	Normal Press/ Steam Press	0.03	0.00	0.03	0.00	
439	411811	LAPTOP	0.60	0.00	0.60	0.00	
440	411811	Computer and Pheripherals(Desktop/Laptop,Printers, Scanners,Routers,etc.)/Laptop cooling Pad/Dongle	0.35	0.00	0.35	0.00	
441	411811	Computer and Pheripherals(Desktop/Laptop,Printers, Scanners,Routers,etc.)/Laptop cooling Pad/Dongle	0.35	0.00	0.35	0.00	

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Sl. No.	Head of Accounts	Head of Work / Equipment	ACE Claimed under Exclusion				Justification
			Accural basis	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3	
442	412022	HOB/Gas Stove/ Kneading Machine/ Idly Maker/ Automatic Roti Maker/ Induction Plate/ Rice Cooker	0.03	0.00	0.03	0.00	
443	410713	DIGITAL INSULATION TESTER,MULTIRANGE UPTO 10 KV-MAKE: SONEL, MODEL: MIC10K1	5.54	0.00	5.54	0.00	Tools & Tackle / Measuring instruments
444	410713	AWL RADAR TYPE WITH LOCAL DISPLAY MAKE: VEGA, MODEL: VEGAPULS 69	0.92	0.00	0.92	0.00	
445	410713	UNIVERSAL RELAY TESTING KIT WITH LAPTOP-MAKE: OMICRON, MODEL: CMC356	32.98	0.00	32.98	0.00	
446	410713	ONLINE TOTAL SOLID SUSPENDED MONITORING SYSTEM-MAKE :WTW MODEL:VSOLID700 IQ	8.30	0.00	8.30	0.00	
447	410328	EXPLOSIVE MAGAZINE HOUSE	0.53	0.00	0.00	0.00	Addition on account of inter unit transfers
448	411002	HONDA GENSET 5.5 KVA MAKE-HONDA, MODEL-70 IS	2.45	0.00	2.45	0.00	Assets with Minor Values
449	411002	HONDA GENSET 2.8 KVA MAKE-HONDA, MODEL- 30 IS	1.35	0.00	1.35	0.00	
		Total (D) =	**321.03**	**0.00**	**316.70**		

Note:

1. Exclusions claimed on assets not allowed in Tariff should be supported by the specific reference of Commission Order date, Petition No., amount disallowed, etc..

2. For inter unit transfer, nature of transfer i.e. temporary or permanent should be mentioned. It is to be certified that exclusion sought in receiving station only and not in sending station or in both the station.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Chartered Accountants Kolkata

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

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Form-9E

Statement of Capital Cost

(To be given for relevant dates and year wise)

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Teesta V Power Station

(Amount in Lakhs)

Sl. No.		Particulars	As on relevant date		
			Accural Basis	Un-discharged Liabilities	cash Basis
1		2	3	4	5
A	a)	Opening Gross Block amount As per books			
	b)	Amount of IDC in A(a) above			
	c)	Amount of FC in A(a) above			
	d)	Amount of FERV in A(a) above			
	e)	Amount of Hedging Cost in A(a) above			
	f)	Amount of IEDC in A(a) above			
	a)	Addition in Gross Block amount during the period (Direct purchases)			
	b)	Amount of IDC in B(a) above	NOT APPLICABLE		
	c)	Amount of FC in B(a) above			
	d)	Amount of FERV in B(a) above			
	e)	Amount of Hedging Cost in B(a) above			
	f)	Amount of IEDC in B(a) above			
C	a)	Addition in Gross Block amount during the period (Transfer from CWIP)			
	b)	Amount of IDC in C(a) above			
	c)	Amount of FC in C(a) above			
	d)	Amount of FERV in C(a) above			
	e)	Amount of Hedging Cost in C(a) above			
	f)	Amount of IEDC in C(a) above			
D	a)	Deletion in Gross Block Amount during the period			
	b)	Amount of IDC in D(a) above			
	c)	Amount of FC in D(a) above			
	d)	Amount of FERV in D(a) above			
	e)	Amount of Hedging Cost in D(a) above			
	f)	Amount of IEDC in D(a) above			
E	a)	Closing Gross Block amount As per books			
	c)	Amount of IDC in E(a) above			
	d)	Amount of FC in E(a) above			
	e)	Amount of FERV in E(a) above			
	f)	Amount of Hedging Cost in E(a) above			
	g)	Amount of IEDC in E(a) above			

Note:

1. Relevant date/s means date of COD of unit/s/station and financial year start date and

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED एनएचपीसी NHPC FARIDABAD

General Manager (Comml.)

Form-9F

Statement of Capital Woks in Progress

(To be given for the relevant dates and year wise)

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Teesta V Power Station

(Amount in Rs. Lakhs)

Sl. No.		Particulars	As on relevant date [1]		
			Accrual Basis	Un-discharged Liabilities	cash Basis
1		2	3	4	5
A	a)	Opening CWIP As per books			
	b)	Amount of IDC in A(a) above			
	c)	Amount of FC in A(a) above			
	d)	Amount of FERV in A(a) above			
	e)	Amount of Hedging Cost in A(a) above			
	f)	Amount of IEDC in A(a) above			
For Lo	a)	Addition in CWIP during the period			
Charte	b)	Amount of IDC in B(a) above	NOT APPLICABLE		
	c)	Amount of FC in B(a) above			
	d)	Amount of FERV in B(a) above			
	e)	Amount of Hedging Cost in B(a) above			
	f)	Amount of IEDC in B(a) above			
C	a)	Transferred to Gross Block Amount during the period			
	b)	Amount of IDC in C(a) above			
	c)	Amount of FC in C(a) above			
	d)	Amount of FERV in C(a) above			
	e)	Amount of Hedging Cost in C(a) above			
	f)	Amount of IEDC in C(a) above			
D	a)	Deletion in CWIP during the period			
	b)	Amount of IDC in D(a) above			
	c)	Amount of FC in D(a) above			
	d)	Amount of FERV in D(a) above			
	e)	Amount of Hedging Cost in D(a) above			
	f)	Amount of IEDC in D(a) above			
E	a)	Closing CWIP as per books			
	b)	Amount of IDC in E(a) above			
	c)	Amount of FC in E(a) above			
	d)	Amount of FERV in E(a) above			
	e)	Amount of Hedging Cost in E(a) above			
	f)	Amount of IEDC in E(a) above			

Note:

1. Relevant date/s means date of COD of unit/s/station and financial year start date and end date.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED एनएचपीसी N.H.P.C. FARIDABAD

General Manager (Comml.)

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FORM-10

Financing of Additional Capitalisation

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station
Date of Commercial Operation : 10.04.2008

(Amount in Rs. Lakhs)

Financial Year (Starting from COD) [1]	Actual / projected					Admitted				
	2019-20	2020-21	2021-22	2022-23	2023-24	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8	9	10	11
Amount capitalised in Work / Equipment	1,397.25	144.76	157.12	119.52	4,371.23					
Financing Details										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan[2]										
Equity										
Internal Resources	1,397.25	144.76	157.12	119.52	4,371.23					
Others (Pl. specify)										
Total	1,397.25	144.76	157.12	119.52	4,371.23					

Note:

1 Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.

2 Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED एनएचपीसी N·H·P·C FARIDABAD

Calculation of Depreciation

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : TEESTA-V POWER STATION

(Amount in ₹)

Sl. No.	Name of the Assets[1]		Gross Block						Depreciation Rates as per CERC's Depreciation Rate Schedule (%)	DEPRECIATION				
	Description	GL Code	31.03.2019	31.03.2020	31.03.2021	31.03.2022	31.03.2023	31.03.2024		2019-20	2020-21	2021-22	2022-23	2023-24
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	LAND-FREE HOLD	410101	3982.43	3982.43					0.00	0.00	0.00			
2	LAND-RIGHT OF USE	410121	2810.94	2810.94					3.34	93.89	93.89			
3	BUILDING CONTAINING GPM	410301	11676.80	11677.09					3.34	390.00	390.01			
4	BUILDING	410302-4, 410306-25, 410327-28 410428	5962.36	5962.19					3.34	199.14	199.14			
5	BUILDINGS-TEMPORARY	410305, 410326	58.32	58.32					100.00	58.32	58.32			
6	ROADS, BRIDGES, CULVERTS, AERODROMES	4102	1922.57	1922.57					3.34	64.21	64.21			
7	DAMS & BARRAGES	410601, 410608	64719.68	64721.22					5.28	3417.20	3417.28			
8	TUNNEL/CHANNELS/P. STOCK	410604-07, 410610-11	157261.51	157265.27					5.28	8303.41	8303.61			
9	MAIN GENERATING EQUIP.	410701, 410711-14	33662.52	33634.35					5.28	1777.38	1775.89			
10	TRANSFORMER & OTHER POWER PLANT SYSTEMS	410702-05	10030.44	10010.32					5.28	529.61	528.55			
11	DC SYSTEMS/ BATTERY SYSTEMS	410707	175.02	212.99					5.28	9.24	11.25			
12	POWER & CONTROL CABLES	410708	1037.48	1037.48					5.28	54.78	54.78			
13	AIR CONDITIONING AND VENTILATION SYSTEMS	410709	439.49	439.49					5.28	23.21	23.21			
14	POWER LINE CARRIER COMM. SYSTEMS	410710	120.49	120.49					5.28	6.36	6.36			
15	SUB-STATION EQUIPMENTS, SWITCH GEARS &CABLES, LIGHTENING ARRESTORS	410801-04	78.69	78.69					5.28	4.16	4.16			
16	UNDERGROUND CABLE AND DUCT SYSTEM	410805	45.00	45.00					5.28	2.38	2.38			
17	CONTROL METERING AND PROTECTION SYSTEM	410806	90.94	90.94					5.28	4.80	4.80			
18	TRANSMITION LINES	410901-03	2031.19	2031.19					5.28	107.25	107.25			
19	INTERNAL DISTRIBUTION LINES	410904-05	328.07	328.07					5.28	17.32	17.32			
20	PLANT & MACH. OTHERS- D G SETS	411002	90.60	90.60					5.28	4.78	4.78			
21	CONSTRUCTION EQUIPMENT	4111	436.81	449.55					5.28	23.06	23.74			
22	WATER SUPPLY SYSTEM/ DRAINAGE&SEWERAGE	411201-02	431.61	431.61					5.28	22.79	22.79			
23	POWER SUPPLY SYSTEM-POWER PLANT	411401	0.35	0.35					5.28	0.02	0.02			
24	VEHICLES	4115	158.57	190.69					9.50	15.06	18.12			

COD of Teesta-V Power Station is 10-04-2008. Power station has completed its 12 year life on 10-04-2020. As per regulation 33(5) of CERC Tariff Regulation' 2019 the remaining depreciable value after a period of 12 years shall be spread over the balance useful life of the assets. Therefore, the data for FY2021-22 and ownwards is not required.

Not Applicable

NHPC LIMITED ★ एनएचपीसी NHPC ★ FARIDABAD

S. JANKIRAMAN ★ Chartered Accountants ★ Kolkata

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Sl. No.	Name of the Assets[1]		Gross Block						Depreciation Rates as per CERC's Depreciation Rate Schedule (%)	DEPRECIATION				
	Description	GL Code	31.03.2019	31.03.2020	31.03.2021	31.03.2022	31.03.2023	31.03.2024		2019-20	2020-21	2021-22	2022-23	2023-24
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
25	BOATS	411603	9.63	9.63					9.50	0.91	0.91			
26	FURNITURES & FIXTURES	4117	178.94	183.31					6.33	11.33	11.60			
27	COMPUTERS	411801-04	143.73	167.51					15.00	21.56	25.13			
28	SATLITE COMM. EQUIPT.	411805	0.00	0.00					6.33	0.00	0.00			
29	OTHER COMM. EQUIPT.	411902-04	158.24	155.34					6.33	10.02	9.83			
30	OFFICE EQUIPT- AIR CONDITIONER	412008	31.72	35.77					9.50	3.01	3.40			
31	OFFICE EQUIPT- OTHERS	4120 (Except 412008)	228.70	231.22					6.33	14.48	14.64			
32	INTANGIBLE ASSETS	412201	23.36	23.36					15.00	3.50	3.50			
33	OTHER ASSETS	4125	341.32	395.21					6.33	21.61	25.02			
34	ASSETS OF MINOR VALUE	412801	52.36	59.16					5.28	2.76	3.12			
35	OBSOLETE AND SURPLUS ASSETS	4130	0.04	15.07					0.00	0.00	0.00			
36	NETWORKING DEVICES & SERVER	411806	48.56	49.16					15.00	7.28	7.37			
37	PLANT AND MACHINERY-OTHERS	411001	9.33	9.33					5.28	0.49	0.49			
38	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	411402	0.90	0.90					5.28	0.05	0.05			
39	ROOF TOP SOLAR POWER INSTALLATIONS	411405	0.00	63.57					3.60	0.00	2.29			
	TOTAL		**298778.73**	**298990.41**	**0.00**	**0.00**	**0.00**	**0.00**		**15225.38**	**15239.19**			
	Less : OBSOLETE AND SURPLUS ASSETS		**0.04**	**15.07**	**0.00**	**0.00**	**0.00**	**0.00**		**0.00**	**0.00**			
	As per Balance Sheet		**298778.69**	**298975.34**	**0.00**	**0.00**	**0.00**	**0.00**		**15225.4**	**15239.2**			
Weighted Average Depreciation Rate (%) of depreciation										**5.096%**	**5.097%**			

* Value of land under reservior amounting to Rs. 2,29,07,981/- included in land freehold.

Note:

1. Name of the Assets should conform to the description of the assets mentioned in Depreciation Schedule appended to the Notification.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED एनएचपीसी NHPC FARIDABAD

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FORM-12

Statement of Depreciation

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta -V Power Station
COD : 10.04.2008

(Amount in Rs. Lakh)

Sl. No.	Particulars	Existing 2018-19*	2019-20	2020-21	2021-22	2022-23	2023-24
1	2		3	4	5	6	7
1	Opening Capital Cost	276914.97	2,77,727.93	2,79,125.18	2,79,269.93	2,79,427.05	2,79,546.57
2	Closing Capital Cost	277727.93	2,79,125.18	2,79,269.93	2,79,427.05	2,79,546.57	2,83,917.80
3	Average Capital Cost	277321.45	2,78,426.55	2,79,197.56	2,79,348.49	2,79,486.81	2,81,732.19
4	(a) Freehold land	3326.20	3982.43	3982.43	3982.43	3982.43	3982.43
	(b) Land under reservoir	229.08	229.08	229.08	229.08	229.08	229.08
	(c) Land not depreciable (c=a-b)	3097.12	3,753.35	3,753.35	3,753.35	3,753.35	3,753.35
5	Rate of depreciation	5.103%	5.096%	5.097%			
6	Depreciable value	246801.90	2,47,205.88	2,47,899.79	2,48,035.63	2,48,160.12	2,50,180.95
7	Balance useful life at the beginning of the period	25.03	29.03	28.03	27.03	26.03	25.03
8	Remaining depreciable value	114446.73	1,00,699.08	87,209.11	73,124.80	70,572.19	69,887.35
9	**Depreciation (for the period)**	**14152.12**	**14,188.62**	**14,230.70**	**2,705.58**	**2,711.46**	**2,792.43**
10	Cumulative depreciation at the end of the period	146507.29	1,60,695.42	1,74,921.4	1,77,616.4	1,80,299.4	1,83,086.0
11	Less : Cumulative depreciation adjustment on account of un-discharged liabilities deducted as on 01.04.2009 / Station COD, whichever is later.						
11	Less : Cumulative depreciation adjustment on account of de-capitalisation (Refer Form-9B(i))	0.49	4.74	10.55	28.48	5.78	-
12	Net Cumulative depreciation at the end of the period	146506.80	1,60,690.68	1,74,910.83	1,77,587.92	1,80,293.60	1,83,086.03

Note:
1. In case of details of FERV and AAD, give information for the applicable period.

Note :-
*Allowed by CERC during FY2018-19, vide order dtd.19-Jan-2024 in Petition no. 298/GT/2020.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Chartered Accountants Kolkata

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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PART-II
Form -13

Calculation of Weighted Average Rate of Interest on Actual Loans[1]

Name of the Petitioner **NHPC Limited**
Name of the Generating Station : **TEESTA-V Power station**

(Amount in Lakh)

Sl. no.	Particulars	2018-19 (Existing)	2019-20	2020-21	2021-22	2022-23	2023-24
	1	2	3	4	5	6	7
1	**LIC-2500 Crore**						
	Gross loan - Opening	58500.00	58500.00	58500.00	58500.00	58500.00	58500.00
	Cumulative repayments of Loans upto previous year	43875.00	48750.00	53625.00	58500.00	58500.00	58500.00
	Net loan - Opening	14625.00	9750.00	4875.00	0.00	0.00	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	4875.00	4875.00	4875.00	0.00	0.00	0.00
	Net loan - Closing	9750.00	4875.00	0.00	0.00	0.00	0.00
	Average Net Loan	12187.50	7312.50	2437.50	0.00	0.00	0.00
	Rate of Interest on Loan	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
	Interest on loan	891.66	503.79	112.73	0.00	0.00	0.00
2	**DEUTSCHE BANK LOAN INR**						
	Gross loan - Opening	105798.24	105798.24	105798.24	105798.24	105798.24	105798.24
	Cumulative repayments of Loans upto previous year	94452.96	105798.24	105798.24	105798.24	105798.24	105798.24
	Net loan - Opening	11345.28	0.00	0.00	0.00	0.00	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Add: ERV	218.88	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	11564.16	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	0.00	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	5672.64	0.00	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	0.42%	0.00%	0.00%	0.00%	0.00%	0.00%
	Interest on loan (including TDS)	23.60	0.00	0.00	0.00	0.00	0.00
	Finance Charges (Guarantee Fee & Agency Fee)	160.65	0.00	0.00	0.00	0.00	0.00
3	**W1-Series Bonds**						
	Gross loan - Opening	1860.00	1860.00	1860.00	1860.00	1860.00	1860.00
	Cumulative repayments of Loans upto previous year	0.00	1860.00	1860.00	1860.00	1860.00	1860.00
	Net loan - Opening	1860.00	0.00	0.00	0.00	0.00	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	1860.00	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	0.00	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	930.00	0.00	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	6.91%	0.00%	0.00%	0.00%	0.00%	0.00%
	Interest on loan	58.81	0.00	0.00	0.00	0.00	0.00
4	**X-Series Bonds**						
	Gross loan - Opening	0.00	5171.00	5171.00	5171.00	5171.00	5171.00
	Cumulative repayments of Loans upto previous year	0.00	0.00	0.00	0.00	0.00	738.71
	Net loan - Opening	0.00	5171.00	5171.00	5171.00	5171.00	4432.29

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Calculation of Weighted Average Rate of Interest on Actual Loans[1]

Name of the Petitioner NHPC Limited
Name of the Generating Station : TEESTA-V Power station

(Amount in Lakh)

Sl. no.	Particulars	2018-19 (Existing)	2019-20	2020-21	2021-22	2022-23	2023-24
	1	2	3	4	5	6	7
	Add: Drawal(s) during the Year	5171.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	738.71	738.71
	Net loan - Closing	5171.00	5171.00	5171.00	5171.00	4432.29	3693.57
	Average Net Loan	2585.50	5171.00	5171.00	5171.00	4801.64	4062.93
	Rate of Interest on Loan	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%
	Interest on loan	63.72	447.29	447.29	447.29	438.19	375.04
	TOTAL LOANS						
	Gross loan - Opening	166158.24	171329.24	171329.24	171329.24	171329.24	171329.24
	Cumulative repayments of Loans upto previous year	138327.96	156408.24	161283.24	166158.24	166158.24	166896.95
	Net loan - Opening	27830.28	14921.00	10046.00	5171.00	5171.00	4432.29
	Add: Drawal(s) during the Year	5171.00	0.00	0.00	0.00	0.00	0.00
	Add: ERV	218.88	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	18299.16	4875.00	4875.00	0.00	738.71	738.71
	Net loan - Closing	14921.00	10046.00	5171.00	5171.00	4432.29	3693.57
	Average Net Loan	21375.64	12483.50	7608.50	5171.00	4801.64	4062.93
	Interest on loan	1198.44	951.09	560.02	447.29	438.19	375.04
	Weighted average Rate of Interest**	5.61%	7.62%	7.36%	8.65%	9.13%	9.23%

1. In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculation in Original currency is also to be furnished separately in the same form.

** Weighted average rate of interest on loan= Interest on loan/Average Net Loan*365 or 366/Actual No. of days in year for which loan or bonds exist after COD.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

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Annex to Form -13

Calculation of Interest taken in Form 13 (On the basis of Actual Loans)

Name of the Petitioner NHPC Limited
Name of the Generating station Teesta-V Power Station

(Amount in lacs)

Sl. No.	Principal	Date of Repayment	Amount of Installment	From	to	Days	Interest Rate (%)	Interest	Intt. In form 13
1	LIC-2500 Crore								
	9750.00			01-Apr-19	14-Apr-19	14	8.00%	29.92	
	7312.50	15-Apr-19	2437.5	15-Apr-19	14-Oct-19	183	8.00%	293.30	
	4875.00	15-Oct-19	2437.5	15-Oct-19	31-Mar-20	169	8.00%	180.58	503.79
	4875.00			01-Apr-20	14-Apr-20	14	8.00%	14.96	
	2437.50	15-Apr-20	2437.5	15-Apr-20	14-Oct-20	183	8.00%	97.77	
	0.00	15-Oct-20	2437.5	15-Oct-20	31-Mar-21	168	8.00%	0.00	112.73
	0.00			01-Apr-21	14-Apr-21	14	8.00%	0.00	
	0.00	15-Apr-21	0	15-Apr-21	14-Oct-21	183	8.00%	0.00	
	0.00	15-Oct-21	0	15-Oct-21	31-Mar-22	168	8.00%	0.00	0.00
	0.00			01-Apr-22	14-Apr-22	14	8.00%	0.00	
	0.00	15-Apr-22	0	15-Apr-22	14-Oct-22	183	8.00%	0.00	
	0.00	15-Oct-22	0	15-Oct-22	31-Mar-23	168	8.00%	0.00	0.00
	0.00			01-Apr-23	14-Apr-23	14	8.00%	0.00	
	0.00	15-Apr-23	0	15-Apr-23	14-Oct-23	183	8.00%	0.00	
	0.00	15-Oct-23	0	15-Oct-23	31-Mar-24	169	8.00%	0.00	0.00
			9750.00					**616.52**	**616.52**
3	W1-SERIES BONDS								
	1860.00			15-Sep-17	31-Mar-18	198	6.91%	69.72	69.72
	1860.00			01-Apr-18	14-Sep-18	167	6.91%	58.81	
	0.00	15-Sep-18	1860.00	15-Sep-18	31-Mar-19	198	6.91%	0.00	58.81
			1860			**563**		**128.53**	**128.53**
2	X SERIES BOND								
	5171.00			08-Feb-19	31-Mar-19	52	8.65%	63.72	63.72
	5171.00			01-Apr-19	07-Feb-20	313	8.65%	383.57	
	5171.00			08-Feb-20	31-Mar-20	52	8.65%	63.72	**447.29**
	5171.00			01-Apr-20	07-Feb-21	313	8.65%	383.57	
	5171.00			08-Feb-21	31-Mar-21	52	8.65%	63.72	**447.29**
	5171.00			01-Apr-21	07-Feb-22	313	8.65%	383.57	
	5171.00			08-Feb-22	31-Mar-22	52	8.65%	63.72	**447.29**
	5171.00			01-Apr-22	07-Feb-23	313	8.65%	383.57	
	4432.29	08-Feb-23	**738.71**	08-Feb-23	31-Mar-23	52	8.65%	54.62	**438.19**
	4432.29			01-Apr-23	07-Feb-24	313	8.65%	328.77	
	3693.57	08-Feb-24	**738.71**	08-Feb-24	31-Mar-24	53	8.65%	46.27	**375.04**
			1477.43					**2155.10**	**2155.10**
	TOTAL		**11227.43**						**2771.62**

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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FORM-13A

Calculation of Interest on Normative Loan

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

(Amount in Rs. Lakhs)

Sl. No.	Particulars	Existing 2018-19*	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
	Gross Normative loan - Opening	163656.75	164225.82	165204.85	165308.66	165424.98	165509.88
	Cumulative repayment of Normative loan upto previous year	125790.9	139942.53	154126.41	165308.66	165424.98	165509.88
	Net Normative loan - Opening	37865.85	24283.29	11078.44	0.00	0.00	0.00
	Add: Increase due to addition during the year / period	569.07	90.72	113.62	99.24	24.13	3053.08
	Less: Decrease due to de-capitalisation during the year / period		5.06	9.80	25.26	5.08	0.00
	Less: Decrease due to reversal during the year / period		0	0	0	0	0
	Add: Increase due to discharges during the year / period		893.37	0.00	42.35	65.85	6.78
	Repayments of Normative Loan during the year	14152.12	14188.62	11192.80	144.81	90.68	2792.43
	Less: Repayment adjustment on account of de-capitalization	0.49	4.74	10.55	28.48	5.78	0.00
	Net Repayment of loan during the year	14151.63	14183.88	11182.25	116.32	84.90	2792.43
	Net Loan Closing	**24283.29**	**11078.44**	**0.00**	**0.00**	**0.00**	**267.43**
	Average Normative loan	**31074.57**	**17680.86**	**5539.22**	**0.00**	**0.00**	**133.71**
	Weighted average rate of interest	5.61%	7.62%	7.36%	8.65%	9.13%	9.23%
	Interest on Loan	**1742.21**	**1347.06**	**407.71**	**0.00**	**0.00**	**12.34**

Note :-
*Allowed by CERC during FY2018-19, vide order dtd.19-Jan-2024 in Petition no. 298/GT/2020.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED एन एच पी सी N.H.P.C FARIDABAD

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FORM-13B

Calculation of Interest on Working Capital

Name of the Petitioner : NHPC Limited
Name of the Generating Station Teesta-V Power Station

(Amount in Rs. Lakh)

Sl. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1	O & M Expense	894.34	1,244.59	1,262.88	1,324.20	1,382.79	1,441.11
2	Maintenance Spares	1,609.81	2,240.27	2,273.18	2,383.56	2,489.02	2,594.00
3	Receivables	8,663.35	6,687.21	6,638.62	5,222.50	5,730.23	5,900.17
4	Total Working Capital	11,167.50	10,172.07	10,174.68	8,930.26	9,602.04	9,935.28
5	Rate of Interest	13.50%	12.05%	11.25%	10.50%	10.50%	12.00%
6	**Interest on Working Capital**	**1,507.61**	**1,225.73**	**1,144.65**	**937.68**	**1,008.21**	**1,192.23**

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

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FORM-13C

Non-Tariff Income

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta V Power Station

(Amount in Rs. Lakh)

Sl. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1	Income from rent of land or building		Nil				
2	Income from sale of scrap						
3	Income from advertisement						

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN * Kolkata * Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED एनएचपीसी N.H.P.C FARIDABAD

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FORM-13D

Incidental Expenditure during Construction

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta V Power Station

(Amount in Rs. Lakh)

Sl. No.	Particulars	Up to Schedule COD	Upto actulal / anticipated COD
1	2	3	4
A	**Expenses:**		
1	Employees' Benefits Expenses		
2	Finance Costs		
3	Water Charges		
4	Communication Expenses	NOT APPLICABLE	
5	Power Charges		
6	Depreciation		
7	Other Office and Administrative Expensces		
8	Others (Please Specify Details)		
9	Other pre-Operating Expences		
	.....		
B	**Total Expenses**		
	Less: Income from sale of tender		
	Less: Income from guest house		
	Less: Income recovered from Contractors		
	Less: Interest on Deposits		
	.....		

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED एन एच पी सी N·H·P·C FARIDABAD

FORM-14

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta V Power Station

Draw Down Schedule for Calculation of IDC & Financing Charges

Sl. No.	Draw Down Particulars	Quarter 1			Quarter 2			Quarter n (COD)		
		Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)
1	2	3	4	5	6	7	8	9	10	11
1	**Loans**									
1.1	**Foreign Loan**									
1.1.1	Foreign Loan [1]									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.2	**Foreign Loan** [2]									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.3	**Foreign Loan** [3]									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.4	.....									
	.....									
	.....									
1.1	**Total Foreign Loan**									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.2	**Indian Loans**									
1.2.1	Indian Loan [1]									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.2	Indian Loan [2]									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.3	Indian Loan [3]									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.4	.....									
	.....									
	.....									
1.2	**Total Indian Loans**									
	Draw down Amount									
	IDC									
	Financing charges									
1	**Total Loans drawn**									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
2	**Equity**									
2.1	**Foreign equity drawn**									
2.2	**Indian equity drawn**									
	Total equity deployed									

NOT APPLICABLE

Note:

1. Drawal of debt and equity shall be on paripassu basis quarter wise to meet the commissioning schedule. Drawal of higher equity in the beginning is permissible.
2. Applicable interest rates including reset dates used for above computation may be furnished separately.
3. In case of multi unit project details of capitalisation ratio used to be furnished.
4. Detailed calculation of IDC (Actual drawl and repayment dates and amount, rates of interest, etc.) should be furnished.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

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FORM-14A

Actual cash expenditure

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta V Power Station

(Amount in Rs. Lakh)

Particulars	Quarter-I	Quarter-II	Quarter-III	Quarter-n (COD)
1	2	3	4	5
Expenditure towards Gross Block				
add: Expenditure towards CWIP				
Add: capital Advances, if any				
Less: un-discharged liabilities (included above).				
Add/Less: Others	NOT APPLICABLE			
Payment to contractors/ suppliers toward capital assets				
Cummulatice paymenys				

Note: If there is variation between payment and fund deployment justification need to be furnished.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

FORM-15A

Design energy and peaking capability (month wise) - ROR with Pondage / Storage type new stations

Generating Company : NHPC Limited

Name of Hydro-electric Generating Station : Teesta-V Power Station

Installed Capacity : 3 X 170 MW = 510 MW

Month		Design Energy* (MUs)	Designed Peaking Capability (MW)*
April	I	61.08	
	II	42.66	
160.13	III	56.39	
May	I	63.76	
	II	70.92	
226.23	III	91.55	
June	I	81.72	
	II	116.28	
314.28	III	116.28	
July	I	116.28	
	II	116.28	
360.47	III	127.91	
August	I	116.28	
	II	116.28	
360.47	III	127.91	
September	I	116.28	
	II	116.28	
348.84	III	116.28	510
October	I	116.28	
	II	90.39	
284.31	III	77.64	
November	I	64.89	
	II	57.73	
172.48	III	49.86	
December	I	44.63	
	II	41.11	
119.08	III	33.34	
January	I	26.46	
	II	24.91	
77.07	III	25.70	
February	I	22.15	
	II	21.94	
63.35	III	19.26	
March	I	22.48	
	II	26.67	
85.99	III	36.84	
2572.70			
Total		**2572.70**	

* As per DPR / TEC of CEA dated .....

Note:

Specify the number of peaking hours for which station has been designed. - 4.3 Hrs

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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FORM-15B

Design energy and MW Continuous (month wise) - ROR type stations

Generating Company : NHPC LTD.
Name of Hydro-electric Generating Station : Teesta-V Power Station
Installed Capacity : 3 X 170 MW = 510 MW

Month		Design Energy* (MUs)	MW Continuous*
April	I		
	II		
	III		
May	I		
	II		
	III		
June	I		
	II		
	III		
July	I		
	II		
	III		
August	I		
	II		
	III		
September	I		
	II		
	III		
October	I		
	II		
	III		
November	I		
	II		
	III		
December	I		
	II		
	III		
January	I		
	II		
	III		
February	I		
	II		
	III		
March	I		
	II		
	III		
Total			

Not Applicable

* As per DPR / TEC of CEA dated .....

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED एनएचपीसी NHPC FARIDABAD

(Ajay Shrivas)
General Manager (Comml.)

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PART-II
FORM-16

Liability Flow Statement

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : TEESTA-V POWER STATION
Financial Year : 2019-20

(Amount in Rs. Lakhs)

Sl. No.	Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31-03-2019	2019-20			Liability as on 31-03-2020
						Created	Discharged	Reversal	
A	**Liability Addition in FY2013-14**								
1	JAI PRAKASH ASSOCIATES LTD	Extention of Insurance & PBG beyond contract period & excess interest recovered on mobilisation and machinery advance beyond contract period and deform reinforcing bars grade FE-500 beyond 25% limit (Lott TT-4)		334.226	334.23				334.23
2	Texmacco ltd.	OFF SHORE PAYMENT FROM CONTINGENT LIABILITY		6.408	6.41				6.41
	Sub Total (A)			**340.63**	**340.63**				**340.63**
B	**Liability Addition in FY2015-16**								
1	GAMMON INDIA LIMITED	PROVISION FOR CONTINGENT LIABILITY	**2015-16**	4005.260	4005.260				4005.26
	Sub Total (B)			**4005.26**	**4005.26**				**4005.26**
C	**Liability Addition in FY2018-19**								
1	RAM PRASAD DHAKAL	Boundary wall fencing from Switchyard to zero point at Left bank, Balutar.	**2018-19**	20.29	20.29		20.12	0.18	0.00
2	BSNL Ltd.	SUPPLY & INSTALLATION OF OFC INSIDE THE NHPC COLONY	**2018-19**	7.10	7.10		4.19	2.90	0.00
3	Custom Department, Kolkata	Mitsui E&M Package Lot-TT 6	**2018-19**	1251.93	1251.93		1251.93		0.00
	Sub Total (C)			**1279.32**	**1279.32**		**1276.24**	**3.08**	**0.00**
D	**Liability Addition in FY2019-20**								
1	S047135 MANIAR & CO.	TRUCK MOUNTED HYDRAULIC PLATFORM, WORKING HEIGHT 13 METERS, TATA 709	**2019-20**			1.98			1.98
2	S045746 M/S WINCOMM SOLUTIONS	Supply, Installation & Commissioning of Web based Level & Discharge Monitoring System	**2019-20**			2.08			2.08
	Sub Total (D)					**4.06**			**4.06**
	TOTAL (A + B + C + D)				**5625.22**	**4.06**	**1276.24**	**3.08**	**4349.95**
(a) For assets eligible for Normal RoE					**5625.22**	**0.00**	**1276.24**	**3.08**	**4345.89**
(b) For assets eligible for RoE at weightage average rate of interest on loan					**0.00**	**4.06**	**0.00**	**0.00**	**4.06**

Note :- In addition to above, the contigent liability of Rs 917.60 Crs also exists as on 31.03.2020.

For S. Jayakishan
Chartered Accountants

S. JAYAKISHAN Chartered Accountants Kolkata

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED एन एच पी सी N.H.P.C FARIDABAD

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PART-II
FORM-16

Liability Flow Statement

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : TEESTA-V POWER STATION
Financial Year : 2020-21

Amount in Rs. Lakhs

Sl. No.	Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31-03-2020	2020-21			Liability as on 31-03-2021
						Created	Discharged	Reversal	
A	**Liability Addition in FY2013-14**								
1	JAI PRAKASH ASSOCIATES LTD	Extention of Insurance & PBG beyond contract period & excess interest recovered on mobilisation and machinery advance beyond contract period and deform reinforcing bars grade FE-500 beyond 25% limit (Lott TT-4)		334.226	334.23				334.23
2	Texmacco ltd.	OFF SHORE PAYMENT FROM CONTINGENT LIABILITY		6.408	6.41				6.41
	Sub Total (A)			**340.63**	**340.63**				**340.63**
B	**Liability Addition in FY2015-16**								
1	GAMMON INDIA LIMITED	PROVISION FOR CONTINGENT LIABILITY	**2015-16**	4005.260	4005.26				4005.26
	Sub Total (B)			**4005.26**	**4005.26**				**4005.26**
C	**Liability Addition in FY2019-20**								
1	S047135 MANIAR & CO.	TRUCK MOUNTED HYDRAULIC PLATFORM, WORKING HEIGHT 13 METERS, TATA 709	**2019-20**	1.98	1.98				1.98
2	S045746 M/S WINCOMM SOLUTIONS	Supply, Installation & Commissioning of Web based Level & Discharge Monitoring System	**2019-20**	2.08	2.08				2.08
	Sub Total (C)			**4.06**	**4.06**				**4.06**
D	**Liability Addition in FY2020-21**								
1	S020815 SML ISUZU LIMITED	BUS-32 SEATER NON AC MAKE-SML ISUZU LIMITED MODEL- SML S7 BUS-32 SEATER BS 6	**2020-21**			34.45			34.45
2	S048873 SPECTRON ENGINEERS PVT. LTD..	REMOTE TERMINAL UNIT (RTU) FOR DUAL REPORTING WITH REMOTE DATA CENTRES, MAKE- NETCONTROL & MODEL-NE	**2020-21**			5.90			5.90

NHPC LIMITED FARIDABAD

S. JAYKISHAN Chartered Accountants Kolkata

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3	S040619 ADVENT ELECTRIC TECHNOLOGIES PVT. LTD.	Supply and Installation of Fire larm smoke detectore and manual call point at Admin building and hos	2020-21			18.16			18.16
	Sub Total (D)					58.51			58.51
	TOTAL (A + B + C + D)				4349.95	58.51	0.00	0.00	4408.47
	(a) For assets eligible for Normal RoE				4345.89	40.35	0.00	0.00	4386.25
	(b) For assets eligible for RoE at weightage average rate of interest on loan				4.06	18.16	0.00	0.00	22.22

Note :- In addition to above, the contigent liability of Rs. 930.60 Crs also exists as on 31.03.2021.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

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PART-II
FORM-16

Liability Flow Statement

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : TEESTA-V POWER STATION
Financial Year : 2021-22

Amount in Rs. Lakhs

Sl. No.	Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31-03-2021	2021-22			Liability as on 31-03-2022
						Created	Discharged	Reversal	
A	**Liability Addition in FY2013-14**								
1	JAI PRAKASH ASSOCIATES LTD	Extention of Insurance & PBG beyond contract period & excess interest recovered on mobilisation and machinery advance beyond contract period and deform reinforcing bars grade FE-500 beyond 25% limit (Lott TT-4)		334.226	334.23				334.23
2	Texmacco ltd.	OFF SHORE PAYMENT FROM CONTINGENT LIABILITY		6.408	6.41				6.41
	Sub Total (A)			**340.63**	**340.63**				**340.63**
B	**Liability Addition in FY2015-16**								
1	GAMMON INDIA LIMITED	PROVISION FOR CONTINGENT LIABILITY	**2015-16**	4005.260	4005.26				4005.26
	Sub Total (B)			**4005.26**	**4005.26**				**4005.26**
C	**Liability Addition in FY2019-20**								
1	S047135 MANIAR & CO.	TRUCK MOUNTED HYDRAULIC PLATFORM, WORKING HEIGHT 13 METERS, TATA 709	**2019-20**	1.98	1.98		1.98		0.00
2	S045746 M/S WINCOMM SOLUTIONS	Supply, Installation & Commissioning of Web based Level & Discharge Monitoring System	**2019-20**	2.08	2.08				2.08
	Sub Total (C)			**4.06**	**4.06**		**1.98**		**2.08**
D	**Liability Addition in FY2020-21**								
1	S020815 SML ISUZU LIMITED	BUS-32 SEATER NON AC MAKE-SML ISUZU LIMITED MODEL- SML S7 BUS-32 SEATER BS 6	**2020-21**	34.45	34.45		34.45		0.00
2	S048873 SPECTRON ENGINEERS PVT. LTD..	REMOTE TERMINAL UNIT (RTU) FOR DUAL REPORTING WITH REMOTE DATA CENTRES, MAKE-NETCONTROL & MODEL- NE	**2020-21**	5.90	5.90		5.90		0.00

NHPC LIMITED
एनएचपीसी N.H.P.C
FARIDABAD

S. JAYKISHAN
Chartered Accountants
Kolkata

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Sl. No.	Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31-03-2021	2021-22			Liability as on 31-03-2022
						Created	Discharged	Reversal	
3	S040619 ADVENT ELECTRIC TECHNOLOGIES PVT. LTD.	Supply and Installation of Fire larm smoke detectore and manual call point at Admin building and hos	**2020-21**	18.16	18.16		18.16		0.00
	Sub Total (D)			**58.51**	**58.51**		**58.51**		**0.00**
E	**Liability Addition in FY2021-22**								
1	S056056 ESCORTS LIMITED	ESCORTS HYDRAULIC MOBILE CRANE LIFTING CAPACITY 14 TONNE MAKE-ESCORTS MODEL- TRX 1550	**2021-22**			31.06			31.06
2	S037894 ASSOCIATED ELECTRICALS (GZB) PRIVATE LIMITED,	5 MVA, 66KV/11KV TRANSFORMER COPPER WOUND ONAN TYPE	**2021-22**			61.56			61.56
3	S043038 TEESTA TAKNIKI SEWA PRIVATE LIMITED	CONSTRUCTION OF HM STORE AT DAMSITE	**2021-22**			1.46			1.46
	Sub Total (E)					**94.08**			**94.08**
	TOTAL (A + B + C + D + E)				**4408.47**	**94.08**	**60.49**	**0.00**	**4442.05**
	(a) For assets eligible for Normal RoE				**4386.25**	**92.62**	**40.35**	**0.00**	**4438.51**
	(b) For assets eligible for RoE at weightage average rate of interest on loan				**22.22**	**1.46**	**20.14**	**0.00**	**3.53**

Note :- In addition to above, the contigent liability of Rs. 815.40 Crs also exists as on 31.03.2022.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED एनएचपीसी N.H.P.C FARIDABAD

General Manager (Comml.)

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Liability Flow Statement

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : TEESTA-V POWER STATION
Financial Year : 2022-23

(Amount in Rs. Lakh)

Sl. No	Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31-03-2022	2022-23			Liability as on 31-03-2023
						Created	Discharged	Reversal	
A	**Liability Addition in FY2013-14**								
1	JAI PRAKASH ASSOCIATES LTD	Extention of Insurance & PBG beyond contract period & excess interest recovered on mobilisation and machinery advance beyond contract period and deform reinforcing bars grade FE-500 beyond 25% limit (Lott TT-4)		334.226	334.23				334.23
2	Texmacco ltd.	OFF SHORE PAYMENT FROM CONTINGENT LIABILITY		6.408	6.41				6.41
	Sub Total (A)			**340.63**	**340.63**				**340.63**
B	**Liability Addition in FY2015-16**								
1	GAMMON INDIA LIMITED	PROVISION FOR CONTINGENT LIABILITY	**2015-16**	4005.260	4005.26				4005.26
	Sub Total (B)			**4005.26**	**4005.26**				**4005.26**
C	**Liability Addition in FY2019-20**								
1	S045746 M/S WINCOMM SOLUTIONS	Supply, Installation & Commissioning of Web based Level & Discharge Monitoring System	**2019-20**	2.08	2.08				2.08
	Sub Total (C)			**2.08**	**2.08**		**0.00**		**2.08**
D	**Liability Addition in FY2021-22**								
1	S056056 ESCORTS LIMITED	ESCORTS HYDRAULIC MOBILE CRANE LIFTING CAPACITY 14 TONNE MAKE-ESCORTS MODEL- TRX 1550	**2021-22**	31.06	31.06		31.06		0.00
2	S037894 ASSOCIATED ELECTRICALS (GZB) PRIVATE LIMITED,	5 MVA, 66KV/11KV TRANSFORMER COPPER WOUND ONAN TYPE	**2021-22**	61.56	61.56		61.56		0.00

NHPC LIMITED एनएचपीसी N·H·P·C FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl. No	Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31-03-2022	2022-23			Liability as on 31-03-2023
						Created	Discharged	Reversal	
3	S043038 TEESTA TAKNIKI SEWA PRIVATE LIMITED	CONSTRUCTION OF HM STORE AT DAMSITE	2021-22	1.46	1.46		1.46		0.00
	Sub Total (D)			**94.08**	**94.08**		**94.08**		**0.00**
E	**Liability Addition in FY2022-23**								
1	S053016 M/S NAR BAHADUR CHETTRI	Dining Hall for IRBn Staff at Left bank colony Balutar, Teesta V Power Station.	2022-23			1.20			1.20
	Sub Total (E)					**1.20**			**1.20**
	TOTAL (A + B + C + D + E)				**4442.05**	**1.20**	**94.08**	**0.00**	**4349.17**
	(a) For assets eligible for Normal RoE				**4438.51**	**0.00**	**92.62**	**0.00**	**4345.89**
	(b) For assets eligible for RoE at weightage average rate of interest on loan				**3.53**	**1.20**	**1.46**	**0.00**	**3.28**

Note :- In addition to above, the contigent liability of Rs. 854.24 Crs also exists as on 31.03.2023.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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Liability Flow Statement

Name of the Petitioner : NHPC LIMITED
Name of the Generating Station : TEESTA-V POWER STATION
Financial Year : 2023-24

(Amount in Rs. Lakh)

Sl No.	Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31-03-2023	2023-24			Liability as on 31-03-2024
						Created	Discharged	Reversal	
A	**Liability Addition in FY2013-14**								
1	JAI PRAKASH ASSOCIATES LTD	Extention of Insurance & PBG beyond contract period & excess interest recovered on mobilisation and machinery advance beyond contract period and deform reinforcing bars grade FE-500 beyond 25% limit (Lott TT-4)		334.23	334.23				334.23
2	Texmacco ltd.	OFF SHORE PAYMENT FROM CONTINGENT LIABILITY		6.41	6.41		6.41		0.00
	Sub Total (A)			**340.63**	**340.63**		**6.41**		**334.23**
B	**Liability Addition in FY2015-16**								
1	GAMMON INDIA LIMITED	PROVISION FOR CONTINGENT LIABILITY	**2015-16**	4005.26	4005.26				4005.26
	Sub Total (B)			**4005.26**	**4005.26**				**4005.26**
C	**Liability Addition in FY2019-20**								
1	S045746 M/S WINCOMM SOLUTIONS	Supply, Installation & Commissioning of Web based Level & Discharge Monitoring System	**2019-20**	2.08	2.08		2.08		0.00
	Sub Total (C)			**2.08**	**2.08**		**2.08**		
D	**Liability Addition in FY2022-23**								
1	S053016 M/S NAR BAHADUR CHETTRI	Toilet and Dining Hall for IRBn Staff at Left bank colony Balutar, Teesta V Power Station.	**2022-23**	1.20	1.20		1.20		0.00
	Sub Total (D)			**1.20**	**1.20**		**1.20**		**0.00**
E	**Liability Addition in FY2023-24**								

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Sl No.	Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31-03-2023	2023-24			Liability as on 31-03-2024
						Created	Discharged	Reversal	
1	S063287 JAI PRAKASH ASSOCIATES LTD	Civil works for underground power house, surge & pressure shafts, part head race tunnel	2023-24			1229.15			1229.15
	Sub Total (E)					1229.15			1229.15
	TOTAL (A + B + C + D + E)				4349.17	1229.15	9.69	0.00	5568.64
	(a) For assets eligible for Normal RoE				4345.89	1229.15	6.41	0.00	5568.64
	(b) For assets eligible for RoE at weightage average rate of interest on loan				3.28	0.00	3.28	0.00	0.00

Note :- In addition to above, the contigent liability of Rs .782.39 Crs also exists as on 31.03.2024.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

(Ajay Shrivas)
General Manager (Comml.)

Form-17

Operation and maintenance Expense

Name of the Petitioner : **NHPC Limited**
Name of the Generating **Teesta V Power Station**

In case of hydro generating stations declared under commercial on or after 1.4.2019

Total capital expenditure up to cutoff date(a)	**Not Applicable**
R& R Expenditure (b)	
IDC & IEDC (c)	
Capital cost considered for O&M expense (d)=(a)-(b)-(c)	
First year annualize O&M expenses @ 3.5% of above (e)=3.50% of (d)	
O&M expense for next year @ 4.77% of above (f)= 4.77% of (e)	
Additional O&M expenses due to 7th Pay Commission wage Revision	
Additional O&M expenses due to Minimum wage Revision	
Additional O&M expenses due to Goods and Service Tax (GST)	

Note: Additional O&M expenses with supporting documents and computations to be provided for respective years of Tariff Period

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN ★ Chartered Accountants ★ Kolkata

Partner

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED ★ एनएचपीसी N.H.P.C ★ FARIDABAD

Annex-I -Form-17

Operation and maintenance Expense for Existing Generating Stations

Name of the Petitioner :NHPC Limited

Name of the Generating Station : Tessta V Power Station

(Amount in Lakh)

Description/Year	Existing 2018-19*	2019-20	2020-21	2021-22	2022-23	2023-24
Normative O&M expenses Regulation 35(2)(a) of the 2019 Tariff Regulations (a)	10732.07	12186.58	12767.46	13376.02	14013.60	14681.56
Impact of pay revision of NHPC staff * (b)		1431.99	1500.29	1571.86	1646.83	1725.39
Impact of Goods & Service Tax * (c)		110.63	115.91	121.44	127.23	133.30
Additional O&M expenses due to 7th Pay Commission wage Revision of Kendriya Vidyalaya (KV) Staff * (d)		30.26	31.70	33.22	34.80	36.46
Total O&M Expenses Allowed (a+b+c+d)	**10732.07**	**13759.46**	**14415.36**	**15102.54**	**15822.46**	**16576.71**
Actual Security Expenses (e)		532.80	648.51	664.02	695.87	716.63
Actual Consumption of Capital Spares (f)	0.00	642.87	90.69	123.86	75.14	0.00
Total O&M Expenses Allowed (a+b+c+d+e+f)	**10732.07**	**14935.13**	**15154.56**	**15890.42**	**16593.48**	**17293.34**

* As per CERC order dtd. 19-Jan-2024 in Petition no. 298/GT/2020

For S. Jaykishan

Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED एनएचपीसी N.H.P.C FARIDABAD

General Manager (Comml.)

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Name of the Petitioner :NHPC Limited
Name of the Generating Station : Tessta V Power Station

Sl. No.	HOA	Description	(Amount in Lakh)				
			Actual Security Expenses				
			FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24
1	921402	Home Guard Expenses	63.46	58.50	62.56	64.62	64.62
2	921404	IRBN Expenses	469.34	590.01	601.45	631.26	652.01
		Total	**532.80**	**648.51**	**664.02**	**695.87**	**716.63**

NHPC LIMITED FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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Name of the Petitioner: NHPC LIMITED
Name of Generating Station: TEESTA-V POWER STATION
COD: 10.04.2008

Details on Consumption of Capital Spare

(Amount in Rs. Lakh)

Sl. No.	Name of Items	Capitalization (Financial Year)	Capitalization amount	Consupmtion of Spare to be claimed under additional O & M Exp				
				FY2019-20	FY2020-21	FY2021-22	FY2022-23	FY2023-24
FY2019-20								
1	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	2017-18	19.53	19.53				
2	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	2017-18	11.73	11.73				
3	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	2017-18	11.73	11.73				
4	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	2017-18	20.74	20.74				
5	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	2016-17	19.24	19.24				
6	LOWER STATIONERY WEARING RING/LABYRINTH	2014-15	24.58	24.58				
13	220V DC VRLA TYPE 2200 AH BATTERY BANK	2015-16	37.97	37.97				
14	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	2013-14	26.80	26.80				
15	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	2015-16	24.58	24.58				
16	UPPER MOVING LABYRINTH WITH ITS HARDWARE	2016-17	19.92	19.92				
17	UPPER MOVING LABYRINTH WITH ITS HARDWARE	2015-16	19.92	19.92				
18	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	2017-18	19.53	19.53				
19	ON LINE VIBRATION MONITORING SYSTEM MAKE; LOGIC++ MODEL; VMS-500MC	2018-19	19.33	19.33				
20	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	2016-17	19.24	19.24				
21	LOWER ROTATING WEARING RING/LABYRINTH	2014-15	15.31	15.31				
22	LOWER ROTATING WEARING RING/LABYRINTH	2014-15	15.31	15.31				
23	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	2017-18	13.69	13.69				
24	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	2017-18	13.69	13.69				
25	INSULGARD RELAY, PD-IG-NEW	2016-17	12.22	12.22				
26	INSULGARD,PD-IG	2014-15	9.17	9.17				
27	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	2016-17	7.22	7.22				
28	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	2016-17	7.22	7.22				
29	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	2016-17	7.22	7.22				
30	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	2016-17	7.22	7.22				
31	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	2016-17	7.22	7.22				
32	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	2016-17	7.22	7.22				

NHPC LIMITED एनएचपीसी N.H.P.C. FARIDABAD

S. JAYKISHAN Kolkata Chartered Accountants

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33	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	2016-17	7.22	7.22				
34	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	2016-17	7.22	7.22				
35	ACB 3200A, 415V, 4P ACB, ELECTRICAL DRAWOUT TYPE WITH MICROPROCESSOR 3.1 PROTECTION RELEASE	2018-19	3.69	3.69				
36	PANEL PC USED IN GOVERNOR SYSTEM ,PFXPP16AEA23P1WN00	2015-16	3.24	3.24				
37	ACB 2500 A, 415V 4P ACB ELECTRICAL DRAWOUT TYPE WITH MICROPROCESSOR 3.1 PROTECTION RELEASE	2018-19	3.19	3.19				
38	MOTORIZED BUTTERFLY VALVE, ON OFF TYPE, DN 300	2016-17	0.61	0.61				
39	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	2016-17	11.47	11.47				
40	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	2015-16	13.20	13.20				
41	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	2015-16	13.20	13.20				
42	LOWER STATIONERY WEARING RING/LABYRINTH	2015-16	24.58	24.58				
43	UPPER MOVING LABYRINTH WITH ITS HARDWARE	2015-16	19.92	19.92				
44	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	2016-17	19.24	19.24				
45	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	2016-17	19.24	19.24				
46	UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO 02 DRG NO 1KQ004608	2019-20	11.92	11.92				
47	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	2019-20	10.15	10.15				
48	500 KVA (0.415/11KV) STEP UP CAST RASIN INDOOR DRY TYPE THREE PHASE TRANSFORMER YND11	2019-20	15.10	15.10				
49	UNIT AUXILLIARY TRANSFORMER , 500KVA,0.415/11KV DRY TYPE CAST RESIN STEP UP TRANSFORMER	2019-20	27.33	27.33				
50	INSULGARD RELAY PD-IG-NEW	2019-20	14.77	14.77				
		Sub-Total	**642.87**	**642.87**				
FY2020-21								
1	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	2020-21	15.10		15.10			
2	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	2019-20	11.92		11.92			
3	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	2016-17	20.43		20.43			
4	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	2016-17	20.43		20.43			
5	LOWER ROTATING WEARING RING/LABYRINTH	2019-20	8.07		8.07			
6	FACING PLATE FOR BOTTOM RING	2020-21	14.75		14.75			
		Sub-Total	**90.69**		**90.69**			
FY2021-22								
1	220V DC VRLA TYPE 2200 AH BATTERY BANK	2021-22	39.20			39.20		
2	220V DC VRLA TYPE 2200AH BATTERY BANK	2021-22	39.20			39.20		
3	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	2020-21	15.10			15.10		
4	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	2019-20	11.92			11.92		

NHPC LIMITED FARIDABAD

JAYKISHAN & Co. Chartered Accountants Kolkata

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Cons of spare

5	LOWER ROTATING WEARING RING/LABYRINTH	2019-20	8.07			8.07		
6	SHAFT SLEEVE HP-HV OF COATING 1KQ004703P NO-2 FLUSH BOLT-1 KQ004703 P NO -9 LOCK PIN - 1KQ004703 PNO- 2 Nos	2021-22	10.37			10.37		
		Sub-Total	**123.86**			**123.86**		
FY2022-23								
1	CAPACITOR VOLTAGE TRANSFORMER, 420 KV, 4400PF, MAKE-ABB, MODEL-CPB-H 420	2021-22	5.05				5.05	
2	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	2020-21	14.63				14.63	
3	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	2022-23	11.21				11.21	
4	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	2022-23	11.21				11.21	
5	LOWER ROTATING WEARING RING/LABYRINTH	2022-23	16.52				16.52	
6	LOWER ROTATING WEARING RING/LABYRINTH	2022-23	16.52				16.52	
	Sub-Total		**75.14**				**75.14**	
FY2023-24								
1								0
		Sub-Total	**0**					
	Total			**642.87**	**90.69**	**123.86**	**75.14**	**0.00**

NHPC LIMITED
एन एच पी सी
N·H·P·C
FARIDABAD

S. JAYKISHAN
Kolkata
Chartered Accountants

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Cons of spare

Form-18

Details of Statutory Charges (If applicable)

Name of the Petitioner: NHPC Limited
Name of the Generating Stations: Teesta V Power Station

Particulars	Unit Rate (Rs./Cum)	No of Units (Cum)	Amount Claimed (Rs.)
1	2	3	4
Electricity Duty	Not Applicable		
Water Cess	FY2022-23		
	0.25	1784426724	446106681

Note :-

(a) Govt. of Sikkim vide notification no. 54/GOS/FED dated 17.07.2022 has notified "Sikkim Payment for Ecosystem services Rules, 2022". As per the rule, Govt. of Sikkim has imposed water tax for non-consumptive use of water for hydro power projects. Bills for water tax has been raised by Govt. of Sikkim for NHPC power stations. NHPC Ltd. has filed a writ petition, challenging the the claim of Sikkim under Ecosystem Services Rules, 2022 in the Honb'le high court of Sikkim at Gangtok.

(b) The water tax as imposed by State Government is recoverable from the beneficiaries in the line with Regulation-56 of CERC Tariff Regulation'2019.

For S. Jaykishan
Chartered Accountants

Kolkata

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

Form-19

Summary of issue involved in the petition						
1	Petitioner:	NHPC Limited				
	Name of the Generating Stations:	Teesta V Power Station				
2	Petition under Section 62(1) (a) & 79(1)(a) of the Electricity Act, 2003 and Regulations 15(1)(a),18,23 of the CERC (Conduct of Business) Regulations, 2023, and Regulation 13, 25,26,31(3), 34(3), 35(2) of CERC (Terms and Conditions of Tariff) Regulations, 2019 for truing up of tariff for the period 2019-24 in respect of Teesta-V Power Station.					
3	(i) Revision of Tariff of Teesta-V Power Station for the period 01.04.2019 to 31.03.2024 in accordance with Regulation-13 of Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations' 2019. (ii) Allow such additional capital expenditure which were not allowed by CERC vide order dated 19.01.2024, but incurred due to site specific requirements during 2019-24 as mentioned in para-7 (part-A) above. (iii) To allow additional capital expenditure claimed under Regulation-26 of CERC Tariff Regulation'2019 which were deemed necessary for successful and efficient operation of the plan as mentioned in Para-7 (Part-A) above. (iv) Allow exclusion of entries pertaining to items in the nature of minor assets, tools & tackles, furniture, computers etc. for the purpose of tariff as mentioned in para-8 (part-A) above. (v) Allow the claim of arbitration case ("Vivad se Viswas II (Contractual Disputes) Scheme" of GoI) as mentioned in para-9 (Part-A) above. (vi) Allow the claim of add cap (related to insurance claim) in relaxation of norms under Regulation, 76(power to relax) & Regulation, 77(power to remove difficulties) of CERC Tariff Regulations, 2019 as mention in Para-10 (Part-A) above. (vii) Allow the net additional capitalization as claimed in para-6(part-A) above. (viii) Allow O & M Expenses during period 2024-29 as mentioned in para-13(d)(Part-A). (ix) Allow truing up of grossing up rate of ROE based on 'effective tax' rate for the period 2019-24 as mentioned in para-13(a) (part-A) above. (x) The Annual Fixed Charges (AFC) of Teesta-V Power Station has been revised as ₹54389.27 lakh, ₹53846.56 lakh, ₹42360.26 lakh, ₹46478.55 lakh & ₹47988.05 lakh for the FY 2019-20, FY2020-21, FY2021-22, FY2022-23, & FY2023-24 respectively, as mentioned in para-14 (part-A) above. The difference between calculated AFC and that allowed by CERC vide order dated 19.01.2024 in petition No.298/GT/2020 may be allowed to be recovered / refunded from / to the respondents in the manner specified in Regulation 13(4) of CERC (Terms & Conditions of Tariff) Regulations, 2019 and its subsequent amendments. (xi) NHPC may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in para-15 to 18 (part-A) above.					
4	**Respondents**					
	Name of Respondents:					
	1	WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LTD.				
	2	DAMODAR VALLEY CORPORATION				
	3	JHARKHAND BIJLI VITRAN NIGAM LTD.				
	4	NORTH BIHAR POWER DISTRIBUTION COMPANY LTD.				
	5	SOUTH BIHAR POWER DISTRIBUTION COMPANY LTD.				
	6	DEPARTMENT OF POWER, GOVT. OF SIKKIM				
	7	GRIDCO ORISSA				
5	**Project Scope**	IC	510 MW			
		DE	2572.70 MU			
		FEHS	12%			
		AUX	1.20%			
		NAPAF	87%			
	Cost	Sanction Cost				
		Latest RCE				
	Commissioning	Unit/Station COD	10.04.2008			
	Claim					
		2019-20	**2020-21**	**2021-22**	**2022-23**	**2023-24**
	AFC (Rs in lakh)	54,389.27	53,846.56	42,360.26	46,478.55	47,988.05
	Capital cost (Rs in lakh)	2,79,125.18	2,79,269.93	2,79,427.05	2,79,546.57	2,83,917.80
	Initial Spare	-	-	-	-	-
	NAPAF	87%				
	Design Energy	2572.70 MU				
	Any Specific					

For NHPC Limited

GM (Commercial)

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FORM- 1

Summary of Tariff

Name of the Petitioner : NHPC Limited
Name of the Generating Station :Teesta-V Power Station
Place (Region / District / State) : Eastern / Sikkim

(Rs. Lakhs)

S.N o.	Particulars	Existing 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7	8
1.1	Depreciation	2,792.43	3,344.52	4,105.07	4,423.21	4,454.74	4,455.51
1.2	Interest on Loan	12.34	688.51	1,675.43	1,867.18	1,599.23	1,806.80
1.3	Return on Equity[1]	26,697.70	23,709.57	24,663.79	24,980.15	24,995.30	24,996.06
1.4	Interest on Working Capital	1,192.23	1,245.58	1,331.33	1,391.64	1,436.74	1,495.50
1.5	O & M Expenses	17,293.34	19,329.02	20,385.97	21,500.72	22,676.42	23,916.42
	Total	**47,988.05**	**48,317.19**	**52,161.58**	**54,162.90**	**55,162.43**	**56,670.30**

Note
1: Details of calculations, considering equity as per regulation, to be furnished.

2. Tariff petition for the period 2024-29 is based on projected expenditures approved by Board of Directors during 485th board meeting held on 16.10.2024.

For S. Jaykishan
Chartered Accountants
FRN : 309005E

CA Ritesh Agarwal
Partner
M.No. 062410
UDIN: 24062410BKEYTR9406

For NHPC Limited

(Ajay Shrivas)
General Manager (Comml.)

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FORM-1(I)

Name of the Petitioner : NHPC Limited
Name of the Generating Station :Teesta-V Power Station
Place (Region / District / State) : Eastern / Sikkim

Statement showing claimed capital cost-(A+B)

(Rs. Lakh)

Sl. No.	Particulars	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7
1	Opening Capital Cost	**2,83,917.80**	3,09,024.60	3,22,803.63	3,23,563.46	3,23,563.46
2	Add : Addition during the year / period	19,613.22	14,560.00	1,300.00	0.00	50.00
3	Less : De-capitalisation during the year / period	23.85	780.97	540.18	0.00	15.52
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	5,517.43	0.00	0.00	0.00	0.00
6	**Closing Capital Cost**	**3,09,024.60**	**3,22,803.63**	**3,23,563.46**	**3,23,563.46**	**3,23,597.94**
7	**Average Capital Cost**	**2,96,471.20**	**3,15,914.12**	**3,23,183.55**	**3,23,563.46**	**3,23,580.70**

Statement showing claimed capital cost eligible for RoE at normal rate (A)

Sl. No.	Particulars	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7
1	Opening Capital Cost	2,83,602.81	2,96,112.98	2,97,122.01	2,97,881.83	2,97,881.83
2	Add : Addition during the year / period	7,016.58	1,790.00	1,300.00	0.00	0.00
3	Less : De-capitalisation during the year / period	23.85	780.97	540.18	0.00	0.00
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	5,517.43	0.00	0.00	0.00	0.00
6	**Closing Capital Cost**	**2,96,112.98**	**2,97,122.01**	**2,97,881.83**	**2,97,881.83**	**2,97,881.83**
7	**Average Capital Cost**	**2,89,857.90**	**2,96,617.49**	**2,97,501.92**	**2,97,881.83**	**2,97,881.83**

Statement showing claimed capital cost eligible for RoE at One Year MCLR+350 bps subject to ceiling of 14.00% (B)

Sl. No.	Particulars	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7
1	Opening Capital Cost	314.99	12,911.63	25,681.63	25,681.63	25,681.63
2	Add : Addition during the year / period	12,596.64	12,770.00	0.00	0.00	50.00
3	Less : De-capitalisation during the year / period	0.00	0.00	0.00	0.00	15.52
4	Less : Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add : Discharges during the year / period	0.00	0.00	0.00	0.00	0.00
6	**Closing Capital Cost**	**12,911.63**	**25,681.63**	**25,681.63**	**25,681.63**	**25,716.11**
7	**Average Capital Cost**	**6,613.31**	**19,296.63**	**25,681.63**	**25,681.63**	**25,698.87**

Note:- * Arrived closing capital cost during FY2023-24 has been considered Opening capital cost for FY2024-25

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

FORM-1(II)

Name of the Petitioner : NHPC Limited
Name of the Generating Station :Teesta-V Power Station

Statement showing Return on Equity at Normal Rate

(Rs. in Lakh)

Sl. No.	Particulars	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7
1	Gross Opening Equity (Normal)	**1,15,253.58**	1,19,003.26	1,19,195.48	1,19,347.01	1,19,347.01
2	Less:Adjustment in Equity	0.00	0.00	0.00	0.00	0.00
3	Adjustment during the year	0.00	0.00	0.00	0.00	0.00
4	Net Opening Equity (Normal)	1,15,253.58	1,19,003.26	1,19,195.48	1,19,347.01	1,19,347.01
5	Add : Increase in equity due to addition during the year/period	2,104.97	537.00	390.00	0.00	0.00
6	Less : Decrease due to de-capitilization during the year/period	10.53	344.78	238.47	0.00	0.00
7	Less:Decrease due to reversal during the year/period	0.00	0.00	0.00	0.00	0.00
8	Add: Increase due to discharge during the year/period	1,655.23	0.00	0.00	0.00	0.00
9	Net closing Equity (Normal)	**1,19,003.26**	**1,19,195.48**	**1,19,347.01**	**1,19,347.01**	**1,19,347.01**
10	Average Equity (Normal)	**1,17,128.42**	**1,19,099.37**	**1,19,271.24**	**1,19,347.01**	**1,19,347.01**
11	Pre -Tax Rate of ROE	19.993%	19.993%	19.993%	19.993%	19.993%
12	**Total ROE**	**23417.48**	**23811.54**	**23845.90**	**23861.05**	**23861.05**

Statement showing Return on Equity at One Year MCLR + 350 bps subject to ceiling of 14.00%

Sl. No.	Particulars	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7
1	Gross Opening Equity [pertaining to Proviso to Regulation 30(2)]	94.50	3,873.49	7,704.49	7,704.49	7,704.49
2	Less:Adjustment in Equity	0.00	0.00	0.00	0.00	0.00
3	Adjustment during the year	0.00	0.00	0.00	0.00	0.00
4	Net Opening Equity (Normal)	94.50	3,873.49	7,704.49	7,704.49	7,704.49
5	Add : Increase in equity due to addition during the year/period	3,778.99	3,831.00	0.00	0.00	15.00
6	Less : Decrease due to de-capitilization during the year/period	0.00	0.00	0.00	0.00	4.66
7	Less:Decrease due to reversal during the year/period	0.00	0.00	0.00	0.00	0.00
8	Add: Increase due to discharge during the year/period	0.00	0.00	0.00	0.00	0.00
9	Net closing Equity [pertaining to Proviso to Regulation 30(2)]	**3,873.49**	**7,704.49**	**7,704.49**	**7,704.49**	**7,714.83**
10	Average Equity [pertaining to Proviso to Regulation 30(2)]	**1,983.99**	**5,788.99**	**7,704.49**	**7,704.49**	**7,709.66**
11	Pre-Tax Rate of ROE (One-year MCLR+350 bps subject to ceiling of 14.00%)	14.722%	14.722%	14.722%	14.722%	14.722%
12	**Total ROE**	**292.08**	**852.25**	**1134.25**	**1134.25**	**1135.02**

Note: 1. Adjustment of equity as per Proviso to Regulation 18(3) of 2019 Tariff Regulations
Note: 2. With respect to Equity infusion, the Generating Company is required to substantiate with supporting documents such as board resolution, balance sheet/ reconciliation statement with balance sheet.

Note :- (a) Arrived closing equity during FY2023-24 has been considered as opening equity for FY2024-25.

(b) The capital cost and equity as on COD as allowed by CERC in order dtd. 05.01.2010 in petition no. 132/2009 has been considered for decrease in equity on account of de-capitalization of asset capitalized as on COD.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

FORM- 2

Details of COD, Type of hydro station, Normative Annual Plant Availability Factor(NAPAF) & Other normative parameters considered for tariff calculation

Name of the Petitioner: NHPC Limited
Name of the Generating Station: Teesta-V Power Station

	Particulars	Unit	Existing 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	1	2	3	4	5	6	7	8
1	Installed Capacity	MW	510	510				
2	Free power to home state	%	12	12				
3	Free power under Local Area Development Fund (LADAF)	%	NA	N.A				
4	Date of commercial operation (actual/anticipated)							
	Unit-1		10.04.2008	10.04.2008				
	Unit-2		01.03.2008	01.03.2008				
	Unit-3		03.04.2008	03.04.2008				
5	Type of Station							
	a) Surface/underground		Underground	Underground				
	b) Purely ROR/ Pondage/Storage		ROR with limited	ROR with limited pondage				
	c) Peaking/non-peaking		Peaking	Peaking				
	d) No. of hours of peaking		4.3	4.3				
	e) Overload capacity(MW) & period		10% Overload	10% Overload				
6	Type of excitation							
	a) Rotating exciters on generator		NA					
	b) Static excitation		Static	Static				
7	Design Energy (Annual)[1]	GWh	2572.67	2572.67				
8	Auxiliary Consumption including Transformation losses	%	1.2	1.2				
9	Normative Plant Availability Factor (NAPAF)		87	87				
9.1	Maintenance Spares for WC	% of O&M	15	15				
9.2	Receivables for WC	in Months	1.5	1.5				
9.3	Base Rate of Return on Equity	%	16.50%	16.50%	16.50%	16.50%	16.50%	16.50%
9.4	Base Rate of Return on Equity on Add. Capitalization {SBI MCLR +350 bps subject to ceiling of 14.00%}		9.23%	12.15%	12.15%	12.15%	12.15%	12.15%
9.5	Tax Rate(MAT)[2]	%	34.94%	17.472%	17.472%	17.472%	17.472%	17.472%
9.5	Effective Tax Rate[4]	%	29.14%	17.472%	17.472%	17.472%	17.472%	17.472%
9.7	SBI Base Rate + 325 basis points as on 01.04.2024 [3]	%	12.00%	11.90%	11.90%	11.90%	11.90%	11.90%

1. Month wise 10-day Design energy figures to be given separately with the petition.
2. Tax rate applicable to the company for the year FY2023-24 should also be furnished.
3. Mention relevant date
4. Effective tax rate is to be computed in accordance with Regulation 31
5. To be submitted at the time of truing up based on RPC certification.

Note: Effective tax rate for the period 2024-29 will be known only after financial year closure. Hence, MAT rate has been considered for grossing up of ROE for the period 2024-29.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

FORM- 3

Salient Features of Hydroelectric Project

Name of the Petitioner: NHPC LIMITED
Name of the Generating Station: TEESTA-V POWER STATION

1. Location	
State/Distt.	Sikkim/ East Sikkim
River	Teesta
2. Diversion Tunnel	
Size, shape	12.2 m dia, Horse Shoe (2 nos)
Length (M)	473m & 610m
3. Dam	
Type	Concrete Gravity Dam
Maximum dam height (M)	88.6m
4. Spillway	
Type	Ogee shaped with gated sluice
Crest level of spillway (M)	EL. 540.00m
5. Reservoir	
Full Reservoir Level (FRL) (M)	EL. 579.00m
Minimum Draw Down Level (MDDL) (M)	EL. 568.00m
Live storage (MCM)	6.3 Mm^3
6. De-silting Chamber	
Type	Dufour type
Number and Size	3 nos, 19.7mx24.5mx250m each
Particle size to be removed (mm)	90% of 0.2 mm and above
7. Head Race Tunnel	
Size and type	Main HRT- 9.5m dia, Branch HRT-5.5m & 7.8m
Length (M)	17.2 km
Design discharge (Cumecs)	292.37 Cumecs
8. Surge Shaft	
Type	Semi underground
Diameter (M)	30m
Height (M)	93m
9. Penstock/Pressure shafts	
Type	Steel lined (3 nos.)
Diameter & Length (M)	4.7m, 304m each
10. Power House	
Installed capacity (No of units x MW)	3x170 MW = 510 MW
Type of turbine	Vertical Francis
Rated Head (M)	197 m
Rated Discharge (Cumecs)	97.46 per unit (292.37 $m^{3/}$ sec for 3 units)
Head at Full Reservoir Level (M)	200 m
Head at Minimum Draw down Level (M)	189 m
MW Capability at FRL	510 MW
MW Capability at MDDL	510 MW
11. Tail Race Tunnel/Channel	
Diameter (M) , shape	6m dia, D-shaped (3 nos.)
Length (M)	165m, 175m and 185 m
Minimum tail water level (M)	EL. 360.00 m (with three units in operation)
12. Switchyard	
Type of Switch gear	GIS
No. of generator bays	3
No. of Bus coupler bays	1
No. of line bays	2
Efficiency (overall) Turbine and generator	

Note: Specify limitation on generation during specific time period(s) on account of restrictions on water use due to irrigation, drinking water, industrial, environmental considerations etc.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

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FORM- 4

Details of Foreign loans

(Details only in respect of loans applicable to the project under petition)

Name of the Petitioner NHPC Limited
Name of the Generating Station Teesta-V Power Station
Exchange Rate at COD
Exchange Rate as on 31.3.2024

S.No.	Financing Year Starting from COD	Year 2024-25				Year 2025-26				Year 2026-27				Year 2027-28				Year 2028-29			
		Date	Amount in Foreign Currency	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount in Foreign Currency	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount in Foreign Currency	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount in Foreign Currency	Relevant Exchange Rate	Amount (Rs. Lakh)	Date	Amount in Foreign Currency	Relevant Exchange Rate	Amount (Rs. Lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(21)
	Currency11																				
A.1	At the date of Drawl2																				
2	Scheduled repayment date of principal																				
3	Scheduled payment date of interest																				
4	At the end of Financial year				Not Applicable																
B	In case of Hedging3																				
1	At the date of hedging																				
2	Period of hedging																				
3	Cost of hedging																				

1. Name of the currency to be mentioned e.g. US$, DM, etc.
2. In case of more than one drawl during the year, Exchange rate at the date of each drawl to be given
3. Furnish details of hedging, in case of more than one hedging during the year or part hedging, details of each hedging are to be given
4. Tax (such as withholding tax) details as applicable including change in rates, date from which change effective etc. must be clearly indicated.

For S. Jaykishan
Chartered Accountants

Partner

S. JAYKISHAN ★ Kolkata ★ Chartered Accountants

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED ★ FARI...

FORM- 4A

Details of Foreign Equity

(Details only in respect of Equity infusion if any applicable to the project under petition)

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station
Exchange Rate on date/s if infusion :

Sl.	Financial Year	Year 1				Year 2				Year 3 and so on			
	1	2	3	4	5	6	7	8	9	10	11	12	13
		Date	Amount (Foregin Currency)	Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Exchange Rate	Amount (Rs. Lakh)	Date	Amount (Foregin Currency)	Exchange Rate	Amount (Rs. Lakh)
	Currency1 [1]												
A 1	At the date of infusion [2]												
2													
3													
	Currency2 [1]												
A 1	At the date of infusion [2]												
2													
3													
	Currency3 [1]												
A 1	At the date of infusion [2]												
2													
3													
	Currency4 [1] **& so on**												
A 1	At the date of infusion [2]												
2													
3													

NOT APPLICABLE

1. Name of the currency to be mentioned e.g. US$, DM, etc.
2. In case of equity infusion more than once during the year, Exchange rate at the date of each infusion to be given.

For S. Jaykishan
Chartered Accountants

Partner

S. JAYKISHAN Chartered Accountants Kolkata

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Commrl.)

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FORM- 5

Abstract of Admitted Capital Cost for the existing Projects

Name of the Petitioner : **NHPC Limited**

Name of the Generating Station : **Teesta-V Power Station**

	Capital Cost as admitted by CERC	
a)	**Capital cost admitted as on 31.03.2019**	Rs. 277727.93 Lakh
	(Give reference of the relevant CERC Order with Petition No. & Date)	As allowed vide order dated 19.01.2024 in Petition No.298/GT/2020
b)	Foreign Component, if any (In Million US $ or the relevant Currency)	
c)	Foreign Exchange rate considered for the admitted Capital cost (Rs Lakh)	
d)	Total Foreign Component (Rs. Lakh)	
e)	Domestic Component (Rs. Lakh.)	Rs. 277727.93 Lakh
f)	Hedging cost, if any, considered for the admitted Capital cost (Rs Lakh)	
	Total Capital cost admitted (Rs. Lakh) (d+e+f)	Rs. 277727.93 Lakh

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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FORM- 5A

Abstract of Capital Cost Estimates and Schedule of Commissioning for the New Projects

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Teesta-V Power Station

New Projects

Capital Cost Estimates

Board of Director/ Agency approving the Capital cost estimates:		
Date of approval of the Capital cost estimates:		
	Present Day Cost	**Completed Cost**
Price level of approved estimates	As on End of _____Qtr. Of the year_____	As on Actual COD of the Station[4]
Foreign Exchange rate considered for the Capital cost estimates		
Capital Cost excluding IDC, IEDC & FC		
Foreign Component, if any (In Million US $ or the relevant currency)	**NOT APPLICABLE**	
Domestic Component (Rs. Lakh)		
Capital cost excluding IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
IDC, IEDC, FC, FERV & Hedging Cost		
Foreign Component, if any (In Million US $ or the relevant currency)	**NOT APPLICABLE**	
Domestic Component (Rs. Lakh)		
Total IDC, IEDC, FC, FERV & Hedging Cost (Rs. Lakh)		
Rate of taxes & duties considered		
Capital cost including IDC, IEDC, FC, FERV & Hedging Cost		
Foreign Component, if any (In Million US $ or the relevant currency)	**NOT APPLICABLE**	
Domestic Component (Rs. Lakh)		
Capital cost including IDC, IEDC & FC (Rs. Lakh)		
Schedule of Commissioning as per investment approval		
Scheduled COD of Unit-I		
Scheduled COD of Unit-II		
.....		
.....		
Scheduled COD of last Unit/Station		

Note:

1. Copy of approval letter should be enclosed
2. Details of Capital Cost are to be furnished as per FORM-5B or 5C as applicable.
3. Details of IDC & Financing Charges are to be furnished as per FORM-14.
4. Cost should be based on Management Certificate or Auditor Certificate. In case based on management certificate, Auditor Certificate to be provided within 90 days from filing of the Petition.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

241

FORM- 5B

Break-up of Capital Cost for New Hydro Power Generating Station

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

(Amount in Lakh)

Sl. No.	Break Down	Original cost as approved by Authority/Investment Approval	Actual Capital Expenditure as on actual/anticipated COD	Liabilities/ Provisions	Variation	Reason for Variation
1	2	3	4	5	6=3-4-5	7
1.0	**Infrastructure Works**					
1.1	Preliminary including Development					
1.2	Land *					
1.3	R&R Expenditure					
1.4	Buildings					
1.5	Township					
1.6	Maintenance					
1.7	Tools & Plants					
1.8	Communication					
1.9	Environment & Ecology					
1.10	Losses on stock					
1.11	Receipt & Recoveries					
1.12	**Total (Infrastructure works)**					
2.0	**Major Civil Works**					
2.1	Dam, Intake & Desilting Chambers					
2.2	HRT, TRT, Surge Shaft & Pressure shafts					
2.3	Power Plant civil works					
2.4	Other civil works (to be specified)					
2.5	**Total (Major Civil Works)**					
3.0	**Hydro Mechanical equipments**					
4.0	**Plant & Equipment**					
4.1	Initial spares of Plant & Equipment					
4.2	**Total (Plant & Equipment)**					
5.0	**Taxes and Duties**					
5.1	Custom Duty					
5.2	Other taxes & Duties					
5.3	**Total Taxes & Duties**					
6.0	**Construction & Pre-commissioning expenses**					
6.1	Erection, testing & commissioning					
6.2	Construction Insurance					
6.3	Site supervision					
6.4	**Total (Const. & Pre-commissioning)**					
7.0	**Overheads**					
7.1	Establishment					
7.2	Design & Engineering					
7.3	Audit & Accounts					
7.4	Contingency					
7.5	Rehabilitation & Resettlement					
7.6	**Total (Overheads)**					
8.0	**Capital Cost without IDC, FC, FERV & Hedging Cost**					
9.0	**IDC, FC, FERV & Hedging Cost**					
9.1	Interest During Construction (IDC)					
9.2	Financing Charges (FC)					
9.3	Foreign Exchange Rate Variation (FERV)					
9.4	Hedging Cost					
9.5	**Total of IDC, FC, FERV & Hedging Cost**					
10.0	**Capital cost including IDC, FC, FERV & Hedging Cost**					

NOT APPLICABLE

*Provide details of Freehold Land, Leasehold Land and Land under reservoir separately

Note:

1. In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost over-run was beyond the control of the generating company.

2. In case of both time & cost overrun, a detailed note giving reasons of such time and cost over-run should be submitted clearly bringing out the agency responsible and whether such time and cost overrun was beyond the control of the generating company.

3. The implication on cost due to time over run, if any shall be submitted separately giving details of increase in prices in different packages from scheduled COD to Actual COD/anticipated COD, increase in IEDC from scheduled COD to actual COD/anticipated COD and increase of IDC from scheduled COD to actual anticipated COD.

4. **Impact on account of each reason for Time over run on Cost of project should be quantified and substantiated with necessary documents and supporting workings.**

5. A list of balance work assets/work wise including initial spare on original scope of works along with estimate shall be furnished positively.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

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FORM- 5C

Break-up of Capital Cost for Plant & Equipment (New Projects)

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

(Amount in Lakh)

Sl. No.	Break Down	Original cost as approved by Authority/Investment Approval [1]	Cost on Actual/anticipated COD [1]	Variation	Reason for Variation *
1	2	Total Cost	Total Cost	3	4
1.0	**Generator,turbine & Accessories**				
1.1	Generator package				
1.2	Turbine package				
1.3	Unit control Board				
1.4	C&I package				
1.5	Bus Duct of GT connection				
1.6	**Total (Generator, turbine & Accessories)**				
2.0	**Auxiliary Electrical Equipment**				
2.1	Step up transformer				
2.2	Unit Auxiliary Transformer				
2.3	Local supply transformer				
2.4	Station transformer				
2.5	SCADA				
2.6	Switchgear, Batteries, DC dist. Board				
2.7	Telecommunication equipment				
2.8	Illumination of Dam, PH and Switchyard				
2.9	Cables & cable facilities, grounding				
2.10	Diesel generating sets				
2.11	**Total (Auxiliary Elect. Equipment)**				
3.0	**Auxiliary equipment & services for power station**				
3.1	EOT crane				
3.2	Other cranes				
3.3	Electric lifts & elevators				
3.4	Cooling water system				
3.5	Drainage & dewatering system				
3.6	Fire fighting equipment				
3.7	Air conditioning, ventilation and heating				
3.8	Water supply system				
3.9	Oil handling equipment				
3.10	Workshop machines & equipment				
3.11	**Total (Auxiliary equipt. & services for PS)**				
4.0	**Switchyard package**				
5.0	**Initial spares for all above equipments**				
6.0	**Total Cost (Plant & Equipment) excluding IDC, FC, FERV & Hedging Cost**				
7.0	**IDC, FC, FERV & Hedging Cost**				
7.1	Interest During Construction (IDC)				
7.2	Financing Charges (FC)				
7.3	Foreign Exchange Rate Variation (FERV)				
7.4	Hedging Cost				
7.5	**Total of IDC, FC, FERV & Hedging Cost**				
8.0	**Total Cost (Plant & Equipment) including IDC, FC, FERV & Hedging cost)**				

NOT APPLICABLE

Note:

1. In case of cost variation, a detailed note giving reasons of such variation should be submitted clearly indicating whether such cost overrun was beyond the control of the generating company.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

FORM- 5D

Break-up of Construction/Supply/Service packages

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

S. No.	Name/No. of Construction / Supply / Service Package	Package A	Package B	Package C	.....	Total Cost of all packages
1	Scope of works[1] (in line with head of cost break-ups as applicable)	NOT APPLICABLE				
2	Whether awarded through ICB/DCB/ Departmentally/Deposit Work					
3	No. of bids received					
4	Date of Award					
5	Date of Start of work					
6	Date of Completion of Work/Expected date of completion of work					
7	Value of Award [2] in (Rs. Lakh)					
8	Firm or With Escalation in prices					
9	Actual capital expenditure till the completion or up to COD whichever is earlier(Rs.Lakh)					
10	Taxes & Duties and IEDC (Rs. Lakh)					
11	IDC, FC, FERV & Hedging cost (Rs. Lakh)					
12	Sub -total (10+11+12) (Rs. Lakh)					

Note:

1. The scope of work in any package should be indicated in conformity of Capital cost break-up for the new Hydro Power Generating Station in the FORM-5B to the extent possible. For Plant & Equipment (New Projects) break down in the similar manner in the relevant heads as per FORM-5C.

2. If there is any package, which need to be shown in Indian Rupee and foreign currency (ies), the same should be shown separately along with the currency, the exchange rate and the date.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Chartered Accountants Kolkata

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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FORM- 5E (i)

In case there is cost over run

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

Sl. No.	Break Down	Original cost as approved by Board Members (Rs in Lakhs)	Actual/Estimated Cost as incurred/to be incurred (Rs Lakh)	Difference	Reason for Variation (Please submit supporting computations and documents wherever applicable)	Increase in soft cost due to increase in hard cost
		Total Cost	Total Cost	Total Cost	1	##########
1.0	**Cost of Land & Site Development**					
1.1	Land*					
1.2	Rehabilitation & Resettlement (R&R)					
1.3	Preliminary Investigation & Site Development					
2.0	**Plant & Equipment**		NOT APPICABLE			
2.1	Steam Generator Island					
2.2	Turbine Generator Island					
2.3	BOP Mechanical					
2.3.1	Fuel Handling & Storage system					
2.3.2	External water supply system					
2.3.3	DM water Plant					
2.3.4	Clarification plant					
2.3.5	Chlorination Plant					
2.3.6	Fuel Handling & Storage system					
2.3.7	Ash Handling System					
2.3.8	Coal Handling Plant					
2.3.9	Rolling Stock and Locomotives					
2.3.10	MGR					
2.3.11	Air Compressor System					
2.3.12	Air Condition & Ventilation System					
2.3.13	Fire fighting System					
2.3.14	HP/LP Piping					
	Total BOP Mechanical					
2.4	**BOP Electrical**					
2.4.1	Switch Yard Package					
2.4.2	Transformers Package					
2.4.3	Switch gear Package					
2.4.4	Cables, Cable facilities & grounding					
2.4.5	Lighting					
2.4.6	Emergency D.G. set					
	Total BOP Electrical					
2.5	**Control & Instrumentation (C & I) Package**					
	Total Plant & Equipment excluding taxes & Duties					
3	**Initial Spares**					
4	**Civil Works**					
4.1	Main plant/Adm. Building					
4.2	CW system					
4.3	Cooling Towers					
4.4	DM water Plant					
4.5	Clarification plant					
4.6	Chlorination plant					
4.7	Fuel handling & Storage system					
4.8	Coal Handling Plant					
4.9	MGR &Marshalling Yard					
4.10	Ash Handling System					
4.11	Ash disposal area development					
4.12	Fire fighting System					
4.13	Township & Colony					
4.14	Temp. construction & enabling works					
4.15	Road & Drainage					
	Total Civil works					
5.0	Construction & Pre- Commissioning Expenses					
5.1	Erection Testing and commissioning					
5.2	Site supervision					
5.3	Operator's Training					
5.4	Construction Insurance					
5.5	Tools & Plant					
5.6	Start up fuel					
	Total Construction & Pre- Commissioning Expenses					
6.0	**Overheads**					
6.1	Establishment					
6.2	Design & Engineering					
6.3	Audit & Accounts					
6.4	Contingency					
	Total Overheads					
7.0	**Capital cost excluding IDC & FC**					
8.0	**IDC, FC, FERV &Hedging Cost**					
8.1	Interest During Construction (IDC)					
8.2	Financing Charges (FC)					
8.3	Foreign Exchange Rate Variation (FERV)					
8.4	Hedging Cost					
	Total of IDC, FC,FERV & Hedging Cost					
9.0	**Capital cost including IDC, FC, FERV & Hedging Cost**					

***Submit details of Freehold and Lease hold land**
Note:Impact on account of each reason for Cost overrun should be quantified and substantiated with necessary documents and supporting workings.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

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FORM- 5E (ii)

In case there is time over run

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

S. No.	Description of Activity/Works/Service	Original Schedule (As per Planning)		Actual Schedule (As per Actual)		Time Over-Run	Reasons for delay	Other Activity effected (Mention Sr No of activity affected)
		Start Date	Completion Date	Actual Start Date	Actual Completion Date	Days		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1								
2			NOT APPLICABLE					
3								
4								
5								
6								
7								
8								
9								
10								

1. Delay on account of each reason in case of time overrun should be quantified and substantiated with necessary documents and supporting workings.

2. Indicates the activities on critical path.

For S. Jaykishan
Chartered Accountants

JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

FORM- 6

Financial Package upto COD

Name of the Petitioner	**NHPC Limited**
Name of the Generating station	**Teesta-V Power Station**
Project Cost as on COD[1]	261959.58*
Date of Commercial Operation of the Station[2]	10-Apr-08

(Amount in lacs)

	Financial Package as Approved		Financial Package as on COD**		As Admitted on COD***	
	Currency and Amount3		Currency and Amount3		Currency and Amount3	
1	2	3	4	5	6	7
Debt						
Deutsche Bank and Consortium			JPY	1,77,860.72		
Deutsche Bank and Consortium			INR	70,148.27		
LIC			INR	58,500.00		
Power Finance Corporation Ltd.			INR	12,000.00		
Total Loan				1,40,648.27		1,39,041.71
Equity-						
Foreign						
Domestic				1,09,902.00		1,09,902.00
Total Equity						
Debt : Equity Ratio	:		56.14 : 43.86		55.85 : 44.15	

Note:

1. Say Rs. 80 Cr. + US$ 200 m or Rs. 1320 Cr. including US$ 200 m at an exchange rate of US$=Rs 62

2. Date of Commercial Operation means Commercial Operation of the last unit

3. For example : US $ 200m, etc.

*This figure includes un-discharged liability amounting to Rs 13015.87 lacs existed at the time of COD which was claimed in Interlocutary Application No. 2/11(IA)/2011.

** Figures taken as on COD as disclosed in tariff Petition No.132/2009.

*** The Equity and Debt amount admitted by CERC in its order dtd. 05.01.2010 in Petition No 132/2009.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Chartered Accountants Kolkata

Partner

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For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

FORM-7

Details of Project Specific Loans

Name of the Petitioner NHPC Limited
Name of the Generating station Teesta-V Power Station

(Amount in lacs)

Particulars	Package1	Package2	Package3
1	2	2	
Source of Loan[1]	Deutsche Bank and Consortium	Normative Loan	
Currency[2]	JPY	INR	
Amount of Loan sanctioned	182400		
Amount of Gross Loan drawn upto 31.03.2019/COD [3,4,5,13,15]	182400		
Interest Type[6]	FLOATING	Fixed	
Fixed Interest Rate, if applicable#	N.A.	5.61%	
Base Rate, if Floating Interest[7]	6M LIBOR	N.A.	
Margin, if Floating Interest[8]	0.57%	N.A.	
Are there any Caps/Floor[9]	N.A.	N.A.	
If above is yes,specify caps/floor	N.A.	N.A.	
Moratorium Period[10]	6 YEARS		
Moratorium effective from	18-10-2002		
Repayment Period[11]	10 YEARS		
Repayment effective from	18-04-2009		
Repayment Frequency[12]	6 MONTHS		
Repayment Instalment[13,14]	9120		
Base Exchange Rate16[(As on 31.03.2009)]	0.5903		
Are Foreign currency loan hedged ?	NO		
If above is yes specify details[17]	N.A.		

* Loan from PFC Ltd. has been replaced with W1-Series Bonds on 15.09.2017.

Weighted average rate of Interest on Loans as on 31.03.2019.

1 Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, PNB, SBI, ICICI, IFC, PFC etc.

2 Currency refers to currency of loan such as US$, DM, Yen,Indian Rupee etc.

3 Details are to be submitted as on 31.03.2019 for existing assets and as on COD for the remaining assets.

4 Where the loan has been refinanced, details in the Form is to be given for the loan refinaced. However, the details of the original loan is to be given seperately in the same form.

5 If the Tariff in the petition is claimed seperately for various units, details in the Form is to be given seperately for all the units in the same form.

6 Interest type means whether the interest is fixed or floating.

7 Base rate means the base as PLR, MCLR, LIBOR etc. over which the margin is to be added. Documentary evidence for applicable base rate on different dates from the date of drawl may also be enclosed.

8 Margin means the points over and above the floating rate.

9 At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

10 Moratorium period refers to the period during which loan servicing liability is not required.

11 Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

12 Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly,

13 Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayement may also be given seperately.

14 If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished seperately.

15 In case of Foreign loan,date of each drawal & repayment alongwith exchange rate at that date may be given with documentary evidence.

16 Base exchange rate means the exchange rate prevailing as on 31.03.2019 for existing assets and as on COD for the remaining

17 In case of hedging specify the details like type of hedging, period of hedging, cost of hedging etc.

18 In case of foreign loans, provide details of exhange rate considered on date of each repayment of principal and date of interest payment.

19 At the time of truing up of rate of interest with relevant reset date (if any) to be furnished separately.

20 At the time of truing up provide details of refinance of loan consider earlier. Details such as rate on which refinancing done,amount of refinance loans,terms & conditions of refinance loan,financing and other charhes incurred for refinancing etc.

21 Call or put option, if any exercised by the generating company for refinancing of loan.

22 Copy of loan agreement.

For S. Jaykishan
Chartered Accountants

For NHPC LTD.

Partner

General Manager (Comml.)

FORM- 8

Details of Allocation of corporate loans to various projects

Name of the Petitioner: **NHPC Limited**
Name of the Generating station: **Teesta-V Power Station**

(Rs. in lakh)

Particulars	Package1	Package2	Package3	Remarks
1	2	3	4	5
Source of Loan[1]	LIC	W1-SERIES BONDS	X-SERIES BONDS	
Currency[2]	INR	INR	INR	
Amount of Loan sanctioned	250000	150000	150000	
Amount of Gross Loan drawn upto 31.03.2019/COD [3,4,5,13,15]	250000	150000	150000	
Interest Type[6]	Fixed	Fixed	Fixed	
Fixed Interest Rate, if applicable	10000: 9.25%; 240000:8%	6.91%	8.65%	
Base Rate, if Floating Interest[7]	N.A.	N.A.	NA	
Margin, if Floating Interest[8]	N.A.	N.A.	NA	
Are there any Caps/Floor[9]	NO	N.A.	NA	
If above is yes,specify caps/floor	N.A.	N.A.	NA	
Moratorium Period[10]	6 YEARS	1 YEARS	3 YEARS	
Moratorium effective from	12-03-2003	15-09-2017	08-02-2019	
Repayment Period[11]	12 YEARS	5 YEARS	7 YEARS	
Repayment effective from	15-04-2009	15-09-2018	08-02-2023	
Repayment Frequency[12]	HALF YEARLY	ANNUALLY	ANNUALLY	
Repayment Instalment[13,14]	10416.67	30000	21428.57	
Base Exchange Rate[16]	N.A.	N.A.	N.A.	
Are Foreign currency loan hedged ?	N.A.	N.A.	N.A.	
If above is yes,specify details.17	N.A.	N.A.	N.A.	
Distribution of loan packages to various projects				
Name of the Projects				Total
Dulhasti HEP	125800.00	0.00	0.00	125800.00
PARBATI-II	65700.00	78508.44	47165.00	191373.44
TEESTA-V	58500.00	1860.00	5171.00	65531.00
Sewa-II	0.00	7227.50	0.00	7227.50
TLDP-III	0.00	19262.42	0.00	19262.42
Uri-II	0.00	9456.20	12943.00	22399.20
Subansiri Lower	0.00	4793.34	0.00	4793.34
Chamera-III	0.00	0.00	7465.00	7465.00
Parbati-III	0.00	9898.08	0.00	9898.08
Nimmo-Bazgo	0.00	4826.45	6122.00	10948.45
CHUTAK	0.00	2949.17	8758.00	11707.17
KISHANGANGA	0.00	1784.63	2300.00	4084.63
SOLAR POWER PROJECT	0.00	0.00	14421.00	14421.00
WIND POWER PROJECT	0.00	0.00	22809.00	22809.00
TLDP-IV	0.00	9433.79	22846.00	32279.79
Total	250000.00	150000.00	150000.00	550000.00

1. Source of loan means the agency from whom the loan has been taken such as WB, ADB, WMB, RNB, SBI, ICICI, IFC, PFC etc.

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2. Currency refers to currency of loan such as US$, DM, Yen, Indian Rupee etc.

3. Details are to be submitted as on 31.03.2019 for existing assets and as on COD for the remaining assets.

4. Where the loan has been refinanced, details in the Form is to be given for the loan refinanced. However, the details of the original loan is to be given separately in the same form.

5. If the Tariff in the petition is claimed separately for various units, details in the Form is to be given separately for all the units in the same form.

6. Interest type means whether the interest is fixed or floating.

7. Base rate means the base as PLR, MCLR, LIBOR etc. over which the margin is to be added. Applicable base rate on different dates from the date of drawl may also be enclosed.

8. Margin means the points over and above the floating rate.

9. At times caps/floor are put at which the floating rates are frozen. If such a condition exists, specify the limits.

10. Moratorium period refers to the period during which loan servicing liability is not required.

11. Repayment period means the repayment of loan such as 7 years, 10 years, 25 years etc.

12. Repayment frequency means the interval at which the debt servicing is to be done such as monthly, quarterly, half yearly, annual, etc.

13. Where there is more than one drawal/repayment for a loan, the date & amount of each drawal/repayement may also be given separately

14. If the repayment instalment amount and repayment date can not be worked out from the data furnished above, the repayment schedule to be furnished separately.

15. In case of Foreign loan,date of each drawal & repayment alongwith exchange rate at that date may be given.

16. Base exchange rate means the exchange rate prevailing as on 31.03.2019 for existing assets and as on COD for the remaining assets.

17. In case of hedging, specify details like type of hedging, period of hedging, cost of heging, etc.

18 In case of foreign loans, provide details of exhange rate considered on date of each repayment of principal and date of interest payment.

19. At the time of truing up rate of interest with relevant reset date (if any) to be furnished separately

20. At the time of truing up provide details of refinancing of loans considered earlier. Details such as date on which refinancing done, amount of refinanced loan, terms and conditions of refinanced loan, financing and other charges incurred for refinancing etc.

21 Call or put option, if any exercised by the generating company for refinancing of loan.

22 Copy of loan agreement.

For S. Jaykishan
Chartered Accountants

JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC LTD.

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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Annexure to Form-8

LOAN DISBURSEMENT DETAILS & INTEREST RATE OF DULHASTI PS

Name of the Petitioner **NHPC Limited**

Name of the Generating station **Teesta-V Power Station**

(Rs. In lakh)

Sl. No	Name of the FI/ Loan	Date of Disbursement	Amount of Drawl	Rate of interest on the Date of Drawl
1	LIFE INSURANCE CORPORATION OF INDIA LTD.	29-03-2004	3217.50	8.00%
		06-02-2006	2437.50	8.00%
		13-03-2006	12918.75	8.00%
		22-05-2006	6093.75	8.00%
		24-07-2006	1340.63	8.00%
		08-11-2006	16087.50	8.00%
		23-01-2007	5728.13	8.00%
		09-04-2007	3046.88	8.00%
		30-05-2007	7629.38	8.00%
			58500.00	
2	W1 - SERIES BONDS	15.09.2017	1860.00	6.91%
			1860.00	
3	X-Series Bonds	08-02-2019	5171.00	8.65%
			5171.00	
	TOTAL		**65531.00**	

S. JAYKISHAN Chartered Accountants Kolkata

NHPC LTD FARIDABAD

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FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power station
COD : 10.04.2008
For Financial Year : 2024-25

(Amount in lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5	6	7	8	9
A. Additional Capitalization related to left over items already allowed by CERC during 2019-24									
1	411505	Multipurpose Fire Tender	59.00	0.00	59.00	0.00	Regulation 25(2)(a)	This assets has been allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 (Refer Sl no of page no-81 of the order) in the Year 2022-23 on replacement basis. The replacement of item has been delayed due to poor participation of technically qualified vendor in tendering process. The LOA has finally been placed in March'2023, however the material could not be delivered to the power station by the vendor in 2023-24. The same is likely to be capitalized during period 2024-25. The allowed amount is as per estimation basis for 2022-23, however the cost increased due to latest market pricing and has been discovered through tendering. The De-capitalization value of old asset has been indicated at sl. no. 1, FY2024-25.	31
2	411002	Replacement of DG Sets 500 KVA at Dam Top	30.00	0.00	30.00	0.00	Regulation 25(2)(a)	This assets has been allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 (Refer Sl no of page no-84 of the order) in the Year 2023-24. The case file for DG set was initiated in March, 2023, however the same could not be matured due to delay in tendering. Now the same is estimated to be capatalized in FY2024-25. The claimed expenditure is on the basis of estimated tender value of 500 KVA DG set. The De-capitalization value of old asset has been indicated at sl. no.2, FY2024-25.	25
3	411508	Purchase of 1 no. of Truck	29.90	0.00	29.90	0.00	Regulation 25(2)(a)	Allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 at page -81 Sl no B-1 on replacement basis. The purchase could not be materilised during 2022-23 & the same has been delayed due to poor participation of techanically qualified vendor in tendering process. The LOA has finally been placed in March'2023, however the material could not be delivered to the power station by the vendor in 2023-24. The same is likely to be capatalized during period 2024-25. The allowed amount is as per estimation basis for 2022-23, however the cost increased due to latest market pricing and has been discovered through tendering. The De-capitalization value of old asset has been indicated at sl. no.4, FY2024-25.	15
4	411102	Excavator cum Backhoe loader (JCB 3DX)	42.24	0.00	42.24	0.00	Regulation 25(2)(a)	This assets has been allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 (Refer Sl no of page no-84 of the order) in the Year 2023-24 on Replacement basis. However, the said JCB Backhoe Loader could not be purchased during 2023-24 due to poor response of technically qualified vendor in tendering process. The LOA has finally been placed in March'2023 and the same is likely to be capatalized during tariff period 2024-25. The allowed amount is as per estimation basis for 2023-24, however the cost increased due to latest market pricing and has been discovered through tendering. The De-capitalization value of old asset has been indicated at sl. no.5, FY2024-25.	25
		Sub-Total (A)	**161.14**	**0.00**	**161.14**	**0.00**			
B. Additional Capitalization / replacement of Assets under the Original Scope after cut-off date									
1	412005	Replacement of X-ray Machine	26.00	0.00	26.00	0.00	Regulation 25(2)(a)	Power Station is located in remote & hilly area, therefore, the essential life saving medical facility has been installed for taking care of emergency situation for the employees & their families. For this purpose, essential medical equipment facility like X ray machine has been installed at Teesta V Project hospital in 2001 which had completed more than 20 years i.e. beyond its life span. The X-ray machine is very essential for diagnosis and trelment of patient suffering problem such as fracture,Tuberculosis,Lung disease,Foreign body ingestion etc. Hence, it has been planned to replace the old existing X-ray machine with the latest technology machine. Old X-ray machine has already been de-capatalized during FY2022-23 for Rs of 5.93 Lakh. The same being claimed herewith at sl.no-3 Form 9Bi , FY2024-25	

S. JAYKISHAN Chartered Accountants Kolkata

NHPC LIMITED FARIDABAD

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
2	410601	Civil Works LOT TT-2 package for Coffer dam with deep Jet Grouted Cut Off wall, Concrete Dam, Desilting Chambers, Intake Structures and part Head Race Tunnel including Adit-1 etc.	447.15	0.00	447.15	0.00	Regulation 25(1)(a)	Vide Office Memorandum dated 29.05.2023, the Ministry of Finance, Government of India has notified the "Vivad se Viswas II (Contractual Disputes) Scheme" (the Scheme) for settlement of contractual disputes between, inter alia CPSEs (the 'Procurer') and the counter-party to the dispute (the 'Contractor'). Copy of GOI OM & SOP (Office Memorandum No.F-.1/7/2022-PPD dated 29.05.2023) is attached as per **Appendix-H**. In compliance of this GOI scheme, settlement of claims in respect of the matter pertaining to Civil works related to the Contractor, M/s Jaiprakash Associates Limited against the Settlement of pending disputes of Arbitral / Court Cases for the case (arbitration claim for reimbursement of cost incurred for extension of insurance policy, performance bank guarantee & interest on mobilization advance of LOT TT-2 package) pending in Punjab & Haryana High Court, Chandigarh (Case No. FAO-CARB-34-2019) of the Contract for Civil Works LOT TT-2 package for Coffer dam with deep Jet Grouted Cut Off wall, Concrete Dam, Desilting Chambers, Intake Structures and part Head Race Tunnel including Adit-1 etc. of Teesta-V H.E. Project awarded vide Contract No. NHPC/CCW/0603/17/AGREEMENT-LOT TT-2/2001 has been executed. In this respect an amount of Rs1225.62 /- Lakh was awarded by the arbitrator/court. Under this scheme of GoI, offer of Rs.1535.58/- Lakh has been accepted by the contractor for settlement of disputed amount. The principal amount of Rs.447.15 Lakh has been capitalized and the interest amount of Rs.1088.44 Lakh, charged to P&L.This interest amount is part of amount indicated in Note#34 of the balance sheet. This interest amount is presently being claimed as reimbursement. The Hon'ble CERC is requested to kindly allow the reimbursement of this interest amount alongwith applicable carrying cost. The GeM portal document indicating offer / final payment acceptance by contractor by the contractor along with withdrawl of case under entire chain of event is enclosed respectively at **Appendix-U1 & U2.**	
3	410301	Civil works for underground power house, surge & pressure shafts, part head race tunnel,etc	3,330.19	0.00	3,330.19	0.00	Regulation 25(1)(a)	Vide Office Memorandum dated 29.05.2023, the Ministry of Finance, Government of India has notified the "Vivad se Viswas II (Contractual Disputes) Scheme" (the Scheme) for settlement of contractual disputes between, inter alia CPSEs (the 'Procurer') and the counter-party to the dispute (the 'Contractor'). Copy of GOI OM & SOP (Office Memorandum No.F-.1/7/2022-PPD dated 29.05.2023) is attached as per **Appendix-H**. In compliance of this GOI scheme, settlement of claims in respect of the matter pertaining to Civil works related to the Contractor, M/s Jaiprakash Associates Limited against the Settlement of pending disputes of Arbitral / Court Cases for the case (claim on account of extra cost due to revision in minimum wages in Sikkim related to LOT TT-4 package) pending in Supreme Court (Case No. Dairy No. 20267/2016, SLP No. 007656/2018) of the Contract for civil works LOT-TT4 package for constructions of underground power house, surge shaft, pressure shaft, part head race tunnel, including Adit 5switchyard and TRT (3 Nos) of Teesta V Project in Sikkim awarded vide contract no NHPC/CCW/0603/17/AGREEMENT-LOT-TT4/2001 has been executed. In this respect an amount of Rs.8319.74/- Lakh was awarded by the arbitrator/court. Under this scheme of GoI, offer of Rs 12221.82/- Lakh has been accepted by the contractor for settlement of disputed amount. The principal amount of Rs 3330.19Lakh has been capitalized and the interest amount of Rs8891.63 Lakh, charged to P&L This interest amount is part of amount indicated in Note#34 of the balance sheet. **This interest amount is presently being claimed as reimbursement. The Hon'ble CERC is requested to kindly allow the reimbursement of this interest amount alongwith applicable carrying cost.** The GeM portal document indicating offer / final payment acceptance by contractor by the contractor along with withdrawl of case under entire chain of event is enclosed respectively at **Appendix-V1 & V2.**	
4	4106	Gammon India Ltd. (Construction of HRT -Lot-3 Tunnel works)	1,706.09	0.00	1,706.09	0.00	Regulation 25(1)(a)	The work for 'Execution of Civil Works for Head Race Tunnel (HRT) alongwith Adit 2,3 & 4 for Teesta HE Project Stage-V Lot-TT-3' was awarded to M/s Gammon India Ltd . The Claim was for expenses & delays incurred due to unforeseen physical condition with respect to the contract related to above work Arbitral Tribunal awarded the claim on 01.06.2016 amounting to Rs 100.19 Cr [Rs 51.63 Cr (Principal) + Rs. 48.56 Cr (Interest)] in favour of contractor **(Appendix-W1)**. In compliance of Office Memorandum issued by of GOI **(Appendix-W2)** an amount of Rs 81.33 Cr (Rs 38.72 Cr Principal + 42.60 Cr interest) i.e. 75% of claim (including interest) paid on 30.09.2017 to M/s GECPL **(Appendix-W3)** as per directive of NITI Aayog. On 15.05.2019, High Court ordered that an amount of Rs. 19.03 Cr is required to be deposited with Special Commercial Court, Gurugram within 01 month. In compliance to the said order, NHPC has deposited Rs. 19.03 Cr (Principal 9.06 Cr + 9.97 Cr interest) with Special Commercial Court, Gurugram on 02.07.2019 which was released by court on 24.10.2020 to M/s GECPL after submission of BG in court **(Appendix-W4)** As per the extant CERC Regulations, out of total principal amount of Rs 51.63 Cr, Principal amount of Rs 30.72 Cr has already been capitalised in the books of accounts on provisonal basis and the same has been kept under undischarged liability. And now, (Principal amount of Rs 38.72 Cr + 9.06 Cr deposit with court) minus provision of Rs 30.72 Cr (Adjusted in Form 16 of Sl no.B-1) i.e; Rs 17.06 Cr is claimed on cash basis during FY 2024-25. Further, the interest amount of Rs. 52.57 Cr (42.60 Cr + Rs. 9.97 Cr) is being claimed for reimbursement under Regulation 91 of CERC Regulations, 2024. Presently, the case is under argument stage and likely to be disposed of very soon and accordingly the claim is being made in the present petition.	

S. JAYKISHAN Chartered Accountants Kolkata

NHPC LIMITED FARIDABAD

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
5	4106	Gammon India Ltd. (Construction of HRT -Lot-3 Tunnel works)	1,346.01	0.00	1,346.01	0.00	Regulation 25(1)(a)	The work is under original scope for 'Execution of Civil Works for Head Race Tunnel (HRT) alongwith Adit 2,3 & 4 for Teesta HE Project Stage-V Lot-TT-3' was awarded to M/s Gammon India Ltd Dispute Reasons:- a.Payment for cost incurred for Acceleration Measures b.Payment of Additional cost towards work on Face 8 beyond Face 7 c. Payment of Rolling Margin d. Reimbursement for procurement of sand in absence of quarry e. Reimbursement of cost of Balance Lease Land f. Reimbursement of cost for Extension of Insurance Policy due to time extension and increase in contract value g. Payment of BG charges due to extension of time h. Payment for NHPC & PWD Raods maintenance after 22.10.2006 Arbitration Tribunal awarded the case on 18.01.2018 amounting to Rs 58.52 Cr [Rs 29.53 Cr (Principal)+ Rs. 28.99 Cr (Interest)] in favour of contractor. NHPC and M/s GECPL has filed the application u/s 33 for computation error before AT on 16.02.18 **(Appendix-X1)** AT corrected the award on 13.04.2018 amounting to Rs 30.39 Cr (Principal)+ Rs. 29.83 Cr (Interest) **(Appendix-X2)**. In compliance of Office Memorandum issued by of GOI **(Appendix-W2)** an amount of 48.97 Cr (Rs 22.79 Cr Principal + 26.18 Cr interest) has been paid on 06.12.2019 i.e. 75% of claim (including interest) appearing on 30.09.2018 to M/s GECPL (**Appendix-X3)** as per directive of NITI Aayog. As per the extant CERC Regulations, out of total principal amount of Rs 30.39 Cr, Principal amount off Rs 9.33 Cr has already been capitalised on provisional basis, accordingly the same has been kept under undischarged liability amounting to Rs 9.33 Cr. And now, Principal amount of Rs 22.79 Cr minus provision of Rs 9.33 Cr (Adjusted in Form 16 of Sl no.B-1) i.e. Rs 13.46 Cr is being claimed on cash basis in FY 2024-25. Further, the interest amount of Rs. 26.18 Crs is being claimed for reimbursement under Regulation 91 of CERC Regulations, 2024. Presently, the case is under argument stage and likely to be disposed of very soon and accordingly the claim is being made in the present petition.	
		Sub Total (B)	**6855.44**	**0.00**	**6855.44**	**0.00**			
C. Additional Capitalization beyond the Original scope									
1	410711	Supply Installation, Commissioning and Implemenattion of Remotely Access management System (RAS) & Fault Analysis System (FAS) for acquisition of DR & EL from all numerical relays on real time basis.	38.10	0.00	38.10	0.00	26(1)(a)/ 26(1)(i)	As per Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2023, following have been notified and utilities are mandated: Regulation 12(2)(b): To have a repository of protection system, settings and events at regional level. Regulation 15(6): Users shall submit the following protection performance indices of previous month to their respective RPC and RLDC on monthly basis for 220 kV and above (132 kV and above in NER) system, which shall be reviewed by the RPC. NHPC is contemplating implementation of Repository of Protection System centrally at Corporate Level through scheme of "Relay data communication from Power Station to Central location" i.e. corporate office Faridabad, all records (Disturbance records and Event logs) being received from each Power station shall be maintained at corporate level for better analysis and can be produce/delibeatred to RPC/RLDC and discussed in Protection Meetings in compliance to IEGC Regulations. Further, it will also help in analysis of faults recorded by Protection system (relays) is essential for safe operation and reliability of machines. The same shall be analysed by core protection team at Corporate office and all necessary guidance shall be provided to Power Station for line of action to improve system reliability. Hence, Implementation of Relay data communication from Power Station to Central location i.e. corporate office Faridabad will increase system reliability & will lead to safe operation of Generating Units and Grid and also fulfil the requirements of IEGC Regulations.	
2	412503	Enhancement of CCTV storage facility against the installed cameras at Balutar and Dam area.	58.54	0.00	58.54	0.00	Regulation 26(1)(d)	At present, Most of CCTV cameras logs are getting stored in discrete manner in different NVR and the storage capacity of the NVR is not sufficient in compliance of clause no. 9.3.1.25 of Cyber Security Policy (Version 3.0) and other guidelines. Availability of 90 days CCTV logs is must be as per norms, guidelines and direction of Corporate Office /CEA. Accordingly, a proposal has been initiated in FY2023-24 for Centrally CCTV storage facility for availability of 90 days logs of installed cameras at different locations of this Power Station except Project Kendriya Vidyalaya. LOA for this work has been placed on 30.03.2024 and it will be capatalized in FY2024-25. The copy of relevant pages of guideline issued by CEA is enclosed at **Appendix-P**.	

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
3	410601	Modification of Diversion Tunnel into Tunnel Spillway Arrangement- Civil & HM Works (Tunnel Spillway, Adit to GOC, GOC, Gate Shaft , Inlet Bellmouth and Outlet Concrete Dyke and Energy Dissipation Arrangement), Teesta V Power Station.	12500.00	0.00	12500	0.00	Regulation 26(1)(d) /26(1)(a)	In the DPR prepared by NHPC, a PMF of 9500 m3/s was estimated as a design flood which was approved by CWC. Later in the year 2011, a comprehensive hydrological study of Teesta basin (Sikkim) was carried out by CWC to review design flood for all hydropower schemes on Teesta river up to Teesta-VI barrage. Design flood estimation was done using distributed hydrological model. The entire catchment of Teesta river up to Teesta-VI barrage site had been divided into eight sub catchments. Design flood 14596 m3/s (PMF) was estimated at Teesta-V Dam site and the revised value of 14596 m3/s was conveyed by CWC. Dam Safety Review Panel (DSRP) constituted as per "Guidelines for Safety Inspection of Dams " published by CWC in January 2018, in its observation during March-2019 had intimated that due to enhancement in the design flood value from 9500 m^3/s to 14596 m^3/s , it was required to provide surplus work to pass an additional design flood value of 5096 m^3/s (14596 m^3/s – 9500 m^3/s). The Dam site was explored to examine the possibility to provide at an additional surplus work near or around the Dam site. Further it was recommended by the DSRP that the proposal to pass additional discharge during PMF condition by raising the 1.5 m high parapet wall and passing the remaining discharge by activating the diversion tunnels along with proper intake and gates may be explored. As per the recommendations of DSRP, preliminary studies are being carried out to convert existing Diversion tunnels into tunnel Spillways. To ascertain various parameters for Tunnel Spillway like discharging capacity, flow conditions at inlet, inside the tunnel, at outlet, pressure inside the tunnel and requirement of aeration(if any), requirement of energy dissipation arrangement, both physical and mathematical model studies is required to be carried out for which a work order to carry out Model studies has been issued to IIT, Roorkee on dated 22.03.2024. The proposal for Modification of Diversion Tunnel into Tunnel Spillway Arrangement- Civil & HM Works (Tunnel Spillway, Adit to GOC, GOC, Gate Shaft , Inlet Bellmouth and Outlet Concrete Dyke and Energy Dissipation Arrangement) for Teesta V Power Station is in the process of approval with CEA/CWC. As we have observed the massive flood due to GLOF in Oct, 2023, due to which the power station has faced major breakdown & is currently under restoration stage for more than a year, the immediate action in accordance with the recommendation of DSRP has been initiated, in the meantime, so as to save the power station from future flooding, if any. Presently, proposal for Modification of Diversion Tunnel into Tunnel Spillway is under tendering process. The same is likely to be executed with the estimated expenditure of Rs. 250 Crs (Rs 125 Crs in 2024-25, sl. no.C-3 & Rs 125 Crs in 2025-26, sl no. C-1). Hon'ble Commission is requested to allow this crucial work so as to safeguard the power station from any flooding in future & save the loss of inflow in the interest of nation. Recommendations of DSRP is enclosed at **Appendix- Q**.	
		Sub Total (C)	12596.64	0.00	12596.64	0.00			
		Total (A+B + C)	19613.22	0.00	19613.22	0.00			
Add Cap Eligible for ROE at Normal Rate			7,016.58	-	7,016.58	-			
Add Cap eligible for RoE at SBI MCLR (as on 1st April) +350 bps subject to ceiling of 14.00%			12,596.64	-	12,596.64	-			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)
2. The above information needs to be furnished separately for each year / period of tariff period 2024-29.
3. In case of de-capitalisation of assets, separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.
4. Where any asset is rendered unserviceable, the same shall be treated as de-capitalized during that year and original value of such asset to be shown at col. 3. In addition, impaired value if any, year of its capitalisation to be mentioned at column 8.
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.
6. The Petitioner to submit the list of individual items along with quantum and individual costs claimed as ACE.
7. No ACE towards assets individually costing below Rs. 20 lakh shall be claimed by the Petitioner.

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For S. Jaykishan
Chartered Accountants

Partner

S. JAYKISHAN Kolkata Chartered Accountants

For NHPC Limited

General Manager (Commn.)

NHPC LIMITED FARIDABAD

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FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power station
COD : 10.04.2008
For Financial Year : 2025-26

(Amount in lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5	6	7	8	9
A. Additional Capitalization related to left over items already allowed by CERC during 2019-24									
1	410601	Upgradation/Replacement of SCADA System of 3*170 MW Teesta-V Powes Station	1600.00	0.00	1600.00	0.00	Regulation 25(2)(c)	Teesta-V Power station utilizes a Supervisory Control and Data Acquisition (SCADA) system as part of its Control & Monitoring System for centralized control and monitoring of the Generating Units from the Power House Control Room. The SCADA system has been , originally supplied by M/s Toshiba, Japan. The SCADA system has been commissioned in 2008 and has been in operation for over 15 years. With the passage of time, various problems are being faced in the existing SCADA system . Accordingly, it has been required to upgrade the system's reliability, data storage, and security such as Non-functioning of Report Server, Limited Storage Capability, Obsolete Software & Hardware Components, Availability of Spares, Time Stamping / Sequence of Events (SOE) Modules etc. As such upgradation of SCADA System is needed. This assets has been allowed by CERC in order dated 19.01.2024 in petition no 298/GT/2020 (Refer Sl no of page no-79 of the order) in the Year 2022-23. However, the same could not be completed in 2022-23 due to change in scope and finalisation of technical specification. Presently, the case file is under tendering stage and the entire existing SCADA system will be upgraded/replaced during 2025-26 for the total expenditure is Rs. 1600 Lakh. The estimated cost is increased due to enhancement of scope of work viz., individual controller for generating units, porthead yard equipment, electrical power supply, common system, station service,dam control etc. which were not included in the earlier scope of work. Also, increase in expenditure is due to the reason that the allowed amount was proposed for 2022-23 and now the same is being executed in 2025-26. The de-capitalization value of old item has been indicated at sl.no. 1, Form-9Bi, FY2025-26.	800
		Sub-Total (A)	**1600.00**	**0.00**	**1600.00**	**0.00**			
B. Additional Capitalization on account of replacement of Assets under the Original Scope after cut-off date									
1	410713	Replacement of Centralized Grease Lubrication System	20.00	0.00	20.00	0.00	Regulation 25(2)(a)	Presently, the Centralised grease lubrication system are installed at Teesta V Power House during the commisioning of Teesta V Power Station for greasing of MIV and Guide Vane bushing area. All these grease lubrication system have become old and some of the grease injection point have become chocked and greasing cannot be done properly. Without proper greasing, the equipments like MIV cylinder/piston, guide vane bushing are prone to damage and breakdown, leading to forced stoppage of the generating unit. Acoordingly, it is proposed to replace the old Centralised grease lubrication system for smooth & effective operation of plant. The de-capitalization value of old item has been indicated at sl.no. 2, Form-9Bi, FY2025-26.	
2	411806	Upgradation of existing Air Gap Monitoring System for Hydro Generators of Teesta V Power Station.	170.00	0.00	170.00	0.00	Regulation 25(2)(a)	Air Gap Monitoring system (AGMS) is one of the systems which helps in online monitoring of rotor-to-stator Air gap of the generator and provides significant & timely information about its structural condition. The Air Gap Monitoring system (AGMS) helps in monitoring structural problems related to loose rotor rim, weak rotor structure, uneven thermal expansion of rotor & stator. The existing Zoom-16 processing unit is not able to communicate with centralized work station installed at control room of powerhouse. Due to above, the air gap data, could not be made available to the operating personnel properly. The system software group of ZOOM-5 are corrupted and are unable to communicate both online as well as offline. The OEM recommends that the installed Zoom Server is obsolete and further support for the same is not available from OEM. The Existing ZOOM-5 system configuration need to be replaced with latest ZOOM-7 System Configuration.Therefore, it has been planned to replace the existing "Air Gap Monitoring System" for smooth and efficient operation of the plant. The de-capitalization value of old item has been indicated at sl.no. 3, Form-9Bi, FY2025-26. Copy of MoM with OEM is enclosed at **Appendix-R.**	

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
		Sub Total (B)	190.00	0.00	190.00	0.00			

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
C. Additional Capitalization beyond the Original scope									
1	410601	Modification of Diversion Tunnel into Tunnel Spillway Arrangement-Civil & HM Works (Tunnel Spillway, Adit to GOC, GOC, Gate Shaft , Inlet Bellmouth and Outlet Concrete Dyke and Energy Dissipation Arrangement), Teesta V Power Station.	12500.00	0.00	12500.00	0.00	Regulation 26(1)(d)	In the DPR prepared by NHPC, a PMF of 9500 m3/s was estimated as a design flood which was approved by CWC. Later in the year 2011, a comprehensive hydrological study of Teesta basin (Sikkim) was carried out by CWC to review design flood for all hydropower schemes on Teesta river up to Teesta-VI barrage. Design flood estimation was done using distributed hydrological model. The entire catchment of Teesta river up to Teesta-VI barrage site had been divided into eight sub catchments. Design flood 14596 m3/s (PMF) was estimated at Teesta-V Dam site and the revised value of 14596 m3/s was conveyed by CWC. Dam Safety Review Panel (DSRP) constituted as per Guidelines for Safety Inspection of Dams " published by CWC in January 2018, in its observation during March-2019 had intimated that due to enhancement in the design flood value from 9500 m^3/s to 14596 m^3/s , it was required to provide surplus work to pass an additional design flood value of 5096 m^3/s (14596 m^3/s – 9500 m^3/s). The Dam site was explored to examine the possibility to provide at an additional surplus work near or around the Dam site. Further it was recommended by the DSRP that the proposal to pass additional discharge during PMF condition by raising the 1.5 m high parapet wall and passing the remaining discharge by activating the diversion tunnels along with proper intake and gates may be explored. As per the recommendations of DSRP, preliminary studies are being carried out to convert existing Diversion tunnels into tunnel Spillways. To ascertain various parameters for Tunnel Spillway like discharging capacity, flow conditions at inlet, inside the tunnel, at outlet, pressure inside the tunnel and requirement of aeration(if any), requirement of energy dissipation arrangement, both physical and mathematical model studies is required to be carried out for which a work order to carry out Model studies has been issued to IIT, Roorkee on dated 22.03.2024. The proposal for Modification of Diversion Tunnel into Tunnel Spillway Arrangement- Civil & HM Works (Tunnel Spillway, Adit to GOC, GOC, Gate Shaft , Inlet Bellmouth and Outlet Concrete Dyke and Energy Dissipation Arrangement) for Teesta-V Power Station is in the process of approval with CEA/CWC. As we have observed the massive flood due to GLOF in Oct, 2023, due to which the power station has faced major breakdown & is currently under restoration stage for more than a year, the immediate action in accordance with the recommendation of DSRP has been initiated, in the meantime, so as to save the power station from future flooding, if any. Presently, proposal for Modification of Diversion Tunnel into Tunnel Spillway is under tendering process. The same is likely to be executed with the estimated expenditure of Rs. 250 Crs (Rs 125 Crs in 2024-25, sl. no.C-3 & Rs 125 Crs in 2025-26 sl no- C-1). Hon'ble Commission is requested to allow this crucial work so as to safeguard the power station from any flooding in future & save the loss of inflow in the interest of nation. Recommendations of DSRP is enclosed at **Appendix- Q.**	
2	412503	Supply, Installation, Testing and Commissioning of Web based Level & Discharge Monitoring System on upstream side of Teesta-V Dam as an Early Warning System.	150.00	0.00	150.00	0.00	26(1)(a)/ 26(1)(d)	As per advisories/directives received from Ministry of Power & accordingly issued by D&E Division, NHPC Ltd for installation of a separate real time Early Warning System by every HE Project/Power Station, a Comprehensive Early Warning System is required to be established in upstream of dam at Lachen & Lachung limbs (10 km u/s), so that loss of human & animal lives and property, infrastructures, loss of biodiversity etc. could be minimized in case of occurrence of disaster like Cloud Burst, Flash Flood, GLOF, LLOF, Avalanche, Landslide, Snow Slide/ Rock Slide etc. Copy of SOP for Early Warning System in Hydro Projects issued by CEA is attached as Annexure-A. This EWS will have the feature of Automatic Water Level Recorder, Auto Transmission Facility & Velocity Sensor . The total estimated expenditure is Rs 150 Lakh for the required asset. The same has become necessary for safe and successful operation of the plant. MoP letter dtd. 05.12.2023 is enclosed at **Appendix-S.**	
3	401713	Purchase of Spectrum Analyzer for GIS	45.00	0.00	45.00	0.00	26(1)(i)	Presently power station does not have any Spectrum Analyzer, which is used in charging of any bay after carrying out any rectification work. As such, in the event of rectification of any fault in tha bay, the services of Power Grid is taken. Further, the proposes spectrum analyser, is essential to monitor the condition of GIS. Accordingly, it has been planned to purchase the Spectrum Analyzer for GIS for smooth & efficiant operation of power station.	
4	410713	Circuit Breaker Handling Trolley for 400kV GIS Make: GE, Model: T155-2	30.00	0.00	30.00	0.00	26(1)(i)	Circuit breaker dismantling trolley is used during installation as well as dismantling of 400kV GIS circuit breaker. Presently, Teesta V power station, does not have this equipment and problem is being faced during maintenance of GIS Circuit Breaker. Accordingly, it has been planned to purchase Circuit Breaker Handling Trolley for 400kV GIS for smooth & efficient operation of the plant.	

NHPC LIMITED FARIDABAD

BAYKISHAN Kolkata Chartered Accountants

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, If any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
5	410701	Engineering work Station for Excitation System	45.00	0.00	45.00	0.00	26(1)(i)	An excitation system is one of the most important part of a power generator. Its main job is to control field excitation of the generator, which control the generator output voltage. Excitation system also control the active and reactive power output of the generator. This control is crucial for keeping the electricity supply steady and preventing problem like blackouts or damage to the equipment. Presently, dedicated workstation for Excitation system is not available in the power station. Considering the importance of excitation systems, having a dedicated engineering workstation makes it easier to communicate with PLC of Excitation system, which helps maintaining the healthiness of the system. It would have all the necessary software specifically designed for modifying and analyzing the program logic in the Excitation system PLC.Therefore power station has planned to purchase the "Engineering work Station for Excitation System" for successful & efficient operation of the plant.	

S. JAYKISHAN Kolkata Chartered Accountants

NHPC LIMITED FARIDABAD

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
		Sub Total (C)	12770.00	0.00	12770.00	0.00			
		Total (A+B + C)	14560.00	0.00	14560.00	0.00			
Add Cap Eligible for ROE at Normal Rate			1,790.00	-	1,790.00	-			
Add Cap eligible for RoE at SBI MCLR (as on 1st April) +350 bps subject to ceiling of 14.00%			12,770.00	-	12,770.00	-			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)
2. The above information needs to be furnished separately for each year / period of tariff period 2024-29.
3. In case of de-capitalisation of assets, separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.
4. Where any asset is rendered unserviceable, the same shall be treated as de-capitalized during that year and original value of such asset to be shown at col. 3. In addition, impaired value if any, year of its capitalisation to be mentioned at column 8.
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.
6. The Petitioner to submit the list of individual items along with quantum and individual costs claimed as ACE.
7. No ACE towards assets individually costing below Rs. 20 lakh shall be claimed by the Petitioner.

Note:

1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For S. Jaykishan
Chartered Accountants

Partner

S. JAYKISHAN Kolkata Chartered Accountants

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

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FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power station
COD : 10.04.2008
For Financial Year : 2026-27

(Amount in lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5	6	7	8	9
A. Additional Capitalization related to left over items already allowed by CERC during 2019-24									
1									
		Sub-Total (A)	**0.00**	**0.00**	**0.00**	**0.00**			
B. Additional Capitalization on account of replacement of Assets under the Original Scope after cut-off date									
1	410701	Up gradation of Turbine Governor control system of Toshiba make Governor	1300.00	0.00	1300.00	0.00	Regulation 25(2)(c)	The existing Governor Control system architecture is based on MS Windows 2000 and MS Windows XP. The support from the OEM for the MS Windows 2000 and MS Windows XP have been discontinued. Also, The spares support from M/s Toshiba (OEM of Govering System) have been discontinued for this model. Older systems are prone to failures and lack modern features for optimized control and monitoring of the generating units. As such upgrading the governor control system has become essential due to technological obsolescence and the need for enhanced reliability and efficiency. By upgrading, we will ensure compliance with current standards and improve safety & reliability with the features of latest technology. Hence it is proposed to upgrade / replace the Turbine Governor control system of Toshiba make Governor for Teesta V power station. The E-mail from OEM is attached at **Appendix- T.** The de-capitalization value of old item has been indicated at sl.no. 1, Form-9Bi, FY2026-27.	
		Sub Total (B)	**1300.00**	**0.00**	**1300.00**	**0.00**			
C. Additional Capitalization beyond the Original scope									
1									
		Sub Total (C)	**0.00**	**0.00**	**0.00**	**0.00**			
		Total (A+B + C)	**1300.00**	**0.00**	**1300.00**	**0.00**			
Add Cap Eligible for ROE at Normal Rate			**1,300.00**	-	**1,300.00**	-			
Add Cap eligible for RoE at SBI MCLR (as on 1st April) +350 bps subject to ceiling of 14.00%			-	-	-	-			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)
2. The above information needs to be furnished separately for each year / period of tariff period 2024-29.
3. In case of de-capitalisation of assets, separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.
4. Where any asset is rendered unserviceable, the same shall be treated as de-capitalized during that year and original value of such asset to be shown at col. 3. In addition, impaired value if any, year of its capitalisation to be mentioned at column 8.
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.
6. The Petitioner to submit the list of individual items along with quantum and individual costs claimed as ACE.
7. No ACE towards assets individually costing below Rs. 20 lakh shall be claimed by the Petitioner.

Note:
1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

NHPC LIMITED FARIDABAD

S. JAYKISHAN Chartered Accountants Kolkata

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Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			

For S. Jaykishan
Chartered Accountants

Partner

S. JAYKISHAN Kolkata Chartered Accountants

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

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FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power station
COD : 10.04.2008
For Financial Year : 2027-28

(Amount in lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5	6	7	8	9
A. Additional Capitalization related to left over items already allowed by CERC during 2019-24									
1									
		Sub-Total (A)	0.00	0.00	0.00	0.00			
B. Additional Capitalization on account of replacement of Assets under the Original Scope after cut-off date									
1									
		Sub Total (B)	0.00	0.00	0.00	0.00			
C. Additional Capitalization beyond the Original scope									
1									
		Sub Total (C)	0.00	0.00	0.00	0.00			
		Total (A+B + C)	0.00	0.00	0.00	0.00			
Add Cap Eligible for ROE at Normal Rate			-	-	-	-			
Add Cap eligible for RoE at SBI MCLR (as on 1st April) +350 bps subject to ceiling of 14.00%			-	-	-	-			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)
2. The above information needs to be furnished separately for each year / period of tariff period 2024-29.
3. In case of de-capitalisation of assets, separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.
4. Where any asset is rendered unserviceable, the same shall be treated as de-capitalized during that year and original value of such asset to be shown at col. 3. In addition, impaired value if any, year of its capitalisation to be mentioned at column 8.
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.
6. The Petitioner to submit the list of individual items along with quantum and individual costs claimed as ACE.
7. No ACE towards assets individually costing below Rs. 20 lakh shall be claimed by the Petitioner.

Note:
1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For S. Jaykishan
Chartered Accountants

Partner

S. JAYKISHAN Kolkata Chartered Accountants

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

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FORM-9A

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power station
COD : 10.04.2008
For Financial Year : 2028-29

(Amount in lakh)

Sl. No.	A/c Head	Head of Work / Equipment	ACE Claimed (Actual / Projected)				Regulation under which claimed	Justification	Admitted Cost by the Commission, if any
			Accrual basis (in Lakh)	Un-discharged Liability included in col.3	Cash basis	IDC included in col.3			
1		2	3	4	5	6	7	8	9
A. Additional Capitalization related to left over items already allowed by CERC during 2019-24									
1									
		Sub-Total (A)	0.00	0.00	0.00	0.00			
B. Additional Capitalization on account of replacement of Assets under the Original Scope after cut-off date									
1									
		Sub Total (B)	0.00	0.00	0.00	0.00			
C. Additional Capitalization beyond the Original scope									
1	412503	CCTV Installation	50	0.00	50.00	0.00	Regulation 26(1)(d)	Most of the CCTV system are installed in 2019-20 in the power station, during FY2019-20. The same have become outdated and lacks features of latest technology. For proper safety & security of the power station, advanced CCTV system with updated features is essential. Accordingly, it has been planned to replace the existing CCTV system installed for the critical loactions, with the latest technology CCTV system. The de-capitalization value of old item has been indicated at sl.no. 1, Form-9Bi, FY2028-29.	
		Sub Total (C)	50.00	0.00	50.00	0.00			
		Total (A+B + C)	50.00	0.00	50.00	0.00			
Add Cap Eligible for ROE at Normal Rate			-	-	-	-			
Add Cap eligible for RoE at SBI MCLR (as on 1st April) +350 bps subject to ceiling of 14.00%			50.00	-	50.00	-			

1. In case the project has been completed and cost has already been admitted under any tariff notification(s) in the past, fill column 9 giving the cost as admitted for the purpose of tariff notification already issued by (Name of the authority) (Enclose copy of the tariff Order)
2. The above information needs to be furnished separately for each year / period of tariff period 2024-29.
3. In case of de-capitalisation of assets, separate details to be furnished at column 1, 2, 3 and 4. Further, the original book value and year of capitalisation of such asset to be furnished at column 8. Where de-caps are on estimated basis the same to be shown separately.
4. Where any asset is rendered unserviceable, the same shall be treated as de-capitalized during that year and original value of such asset to be shown at col. 3. In addition, impaired value if any, year of its capitalisation to be mentioned at column 8.
5. Justification against each asset of capitalization should be specific to regulations under which claim has been made and the necessity of capitalization of that particular asset.
6. The Petitioner to submit the list of individual items along with quantum and individual costs claimed as ACE.
7. No ACE towards assets individually costing below Rs. 20 lakh shall be claimed by the Petitioner.

Note:
1. Fill the form in chronological order year wise along with detailed justification clearly bringing out the necessity and the benefits accruing to the beneficiaries.
2. In case initial spares are purchased along with any equipment, then the cost of such spares should be indicated separately. e.g. Rotor - 50 Crs. Initial spares- 5 Crs.

For S. Jaykishan
Chartered Accountants

Partner

S. JAYKISHAN ★ Chartered Accountants ★ Kolkata

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED ★ FARIDABAD

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FORM-9B

Statement of Additional Capitalisation during fag end of the Project

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Teesta-V Power Station
COD :10.04.2008

Sl. No.	Head of Work / Equipment	Work/Equipment added during last five years of useful life of each Unit/Station	Amount capitalised /Proposed to be capitalised (Rs Lakh)	Justification for capitalisation proposed	Impact on life extension
1	2	3	4	5	6
1		NOT APPLICABLE			
2					
3					
4					

Note:

1. Cost Benefit analysis for capital additions done should be submitted along with petition for approval of such schemes

2. Justification for additional capital expenditure claim for each asset should be relevant to regulation under which claim and the necessity of capitalization of the asset

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

FORM-9B (i)

Details of Assets De-capitalized during the period

Name of the Petitioner : NHPC Limited

Name of the Generating Station : TEESTA -V POWER STATION

Region: SILIGURI **State: SIKKIM** **District: EAST SIKKIM**

COD : 10.04.2008

(Amount in Rs. Lakh)

Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Whether earning RoE at the normal rate or at SBI MCLR+350 bps	Remarks
1	2		3	4.00	5	6.00		7
FY2024-25								
1	Fire Tender (9820010006)	411505	Claimed	2.29	COD	0.98	Normal rate	Year of Acquisition= 2003, O&M Gross block= Rs.2.28954 lacs. De-capitalization Value against item no at sl no A-1 in Form-9A, FY 2024-25.
2	DG Sets 500 KVA at Dam Top (5310010005)	411002	Claimed	13.46	COD	11.36	Normal rate	Year of Acquisition= 2002, O&M Gross block= Rs.13.46 lacs. De-capitalization Value against item no at sl noA-2 in Form-9A, FY 2024-25.
3	300 MA X Ray Machine(9622000001)	412005	Claimed	5.93	COD	5.16	Normal rate	Year of Acquisition= 2001, O&M Gross block= Rs.5.93 lacs. De-capitalization Value against item no at sl no B-1 in Form-9A, FY 2024-25.
4	TRUCKS(9820010013)	411508	Claimed	0.64	COD	0.00	Normal rate	Year of Acquisition= 1999, O&M Gross block= Rs.0.63868 lacs. De-capitalization Value against item no at sl no A-3 in Form-9A, FY 2024-25.

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Whether earning RoE at the normal rate or at SBI MCLR+350 bps	Remarks
5	Excavator cum Backhoe loader (JCB 3DX) (9820010001)	411102	Claimed	1.53	COD	0.83	Normal rate	Year of Acquisition= 1999, O&M Gross block= Rs.1.53 lacs. De-capitalization Value against item no at sl no A-4 in Form-9A, FY 2024-25.
6	Civil works for underground power house, surge & pressure shafts, part head race tunnel	410301	Exclusion	51.20	COD	0.00	Normal rate	Reversal of liability indicated at Sl No.-A1 Form-16
Total (FY2024-25)				**75.05**		**18.33**		
			Deletion Under Claim=	**23.85**		**18.33**		
			Deletion Under Exclusion=	**51.20**		**0.00**		
FY2025-26								
1	Upgradation/Replacement of SCADA System of 3*170 MW Teesta-V Powes Station	410711	Claimed	698.07	COD	626.59	Normal rate	De-capitalization Value against item no at sl no A-1 in Form-9A, FY 2025-26. The item is a part of mother plant. The historical value of old asset is not available, hence the value of de-capitalisation has been computed by de-escalating the value of the new asset by 5% per year until the year of capitalisation of the old asset subject to a minimum of 10% of the replacement cost of the asset.

S. JAYKISHAN Chartered Accountants Kolkata

NHPC LIMITED FARIDABAD

Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Whether earning RoE at the normal rate or at SBI MCLR+350 bps	Remarks
2	Replacement of Centralized Grease Lubrication System	410713	Claimed	8.73	COD	7.83	Normal rate	De-capitalization Value against item no at sl no B-1 in Form-9A, FY 2025-26. The item is a part of mother plant. The historical value of old asset is not available, hence the value of de-capitalisation has been computed by de-escalating the value of the new asset by 5% per year until the year of capitalisation of the old asset subject to a minimum of 10% of the replacement cost of the asset.
3	Air Gap Monitoring System.	410701	Claimed	74.17	COD	66.58	Normal rate	De-capitalization Value against item no at sl no B-2 in Form-9A, FY 2025-26. The item is a part of mother plant. The historical value of old asset is not available, hence the value of de-capitalisation has been computed by de-escalating the value of the new asset by 5% per year until the year of capitalisation of the old asset subject to a minimum of 10% of the replacement cost of the asset.
			Total (FY2025-26)	**780.97**		**701.00**		
2026-27								

NHPC LIMITED FARIDABAD

S. JAYKISHAN Chartered Accountants Kolkata

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Sl. No.	Name of the Asset	HOA	Nature of de-capitlization (whether claimed under exclusion or as additional capital expenditure)	Original Value of the Asset Capitalised	Year Put to use	Depreciation recovered till date of de-capitalization	Whether earning RoE at the normal rate or at SBI MCLR+350 bps	Remarks
1	Up gradation of Turbine Governor control system of Toshiba make Governor	410701	Claimed	540.18	COD	513.38	Normal rate	De-capitalization Value against item no at sl no B-1 in Form-9A, FY 2026-27. The item is a part of mother plant. The historical value of old asset is not available, hence the value of de-capitalisation has been computed by de-escalating the value of the new asset by 5% per year until the year of capitalisation of the old asset subject to a minimum of 10% of the replacement cost of the asset.
Total (FY2026-27)				**540.18**		**513.38**		
2027-28								
Total				**0.00**				
2028-29								
1	CCTV Installation	412503	claimed	15.52	2019-20	4.95	SBI MCLR+350 bps	De-capitalization Value against item no at sl no C-1 in Form-9A, FY 2028-29.
Total				**15.52**				

Note: Year wise detail need to be submitted.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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FORM-9C

Statement showing reconciliation of ACE claimed with the capital additions as per books

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station
COD : 10.04.2008

Sl. No.	Particulars	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7
1	Closing Gross Block as per IND AS	Petition is based on projected additional capital expenditure reconciliation will be submitted at the time of truing up of capital expenditure.				
2	Add/Less:Adjustments					
3	Closing Gross Block as per IGAAP					
4	Opening Gross Block as per IND AS					
5	Add/Less:Adjustments					
6	Opening Gross Block as per IGAAP					
7	**Total Additions as per books (G=3-5)**					
8	Less: Additions pertaining to other Stages (give Stage Wise breakup)					
9	**Net Additions pertaining to instant project/Unit/Stage**					
10	LessExclusions (items not allowable / not claimed)					
11	**Net Additions Capital Expenditure Claimed (on accural basis)**					
12	**Less: Un-discharged Liabilities**					
13	**Add: Discharge of un-discharged liabilities, corresponding to admitted assets/works**					
14	**Net Additional Capital Expenditure Claimed (on cash basis)**					

Note:
Reason for exclusion of any expenditure shall be given in Clear terms.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

(Ajay Shrivas)
General Manager (Comml.)

FORM 9D

Statement showing items/assets/works claimed under exclusions:

Name of the Petitioner NHPC Limited
Name of the Generating Station Teesta-V Power Station
COD : 10.04.2008

Sl. No.	Head of work/equipment	Head	ACE claimed under exclusion				Remarks / Justification
			Accrual basis	Undischarged liability included in Col. 3	Cash basis	IDC included in column. 3	
1	2		3	4	5	6	7
FY2024-25							
1							
	Sub-Total (FY2024-25))		0.00	0.00	0.00	0.00	
FY2025-26							
1	Purchase of TGB Coolers.	410714	40.00	0.00	40.00	0.00	Turbine Guide Bearing (TGB) Cooling Coil is used to cool lubricating oil and thus TGB pads. Proper Cooling of TGB pad is very important for continues running of unit. Existing TGB coil which was supplied by OEM and fitted in the system is working condition.Due to continuous uses of existing TGB cooling coil after commissioning and to maintain trouble free operation, it is essential that at least one set of these item available as critical inventory. hence it is proposed to purchase said item. The case file has been initiated and is under tendering stage and may be capatalized in 2025-26
	Sub-Total (FY2025-26)		40.00	0.00	40.00	0.00	

For S. Jaykishan
Chartered Accountants

JAYKISHAN S Chartered Accountants Kolkata

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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Form-9E

Statement of Capital Cost

(To be given for relevant dates and year wise)

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Teesta V Power Station

(Amount in Lakhs)

Sl. No.		Particulars	As on relevant date		
			Accural Basis	Un-discharged Liabilities	cash Basis
1		2	3	4	5
A	a)	Opening Gross Block amount As per books			
	b)	Amount of IDC in A(a) above			
	c)	Amount of FC in A(a) above			
	d)	Amount of FERV in A(a) above			
	e)	Amount of Hedging Cost in A(a) above			
	f)	Amount of IEDC in A(a) above			
For Lo	a)	Addition in Gross Block amount during the period (Direct purchases)			
Charte	b)	Amount of IDC in B(a) above	NOT APPLICABLE		
	c)	Amount of FC in B(a) above			
	d)	Amount of FERV in B(a) above			
	e)	Amount of Hedging Cost in B(a) above			
	f)	Amount of IEDC in B(a) above			
C	a)	Addition in Gross Block amount during the period (Transfer from CWIP)			
	b)	Amount of IDC in C(a) above			
	c)	Amount of FC in C(a) above			
	d)	Amount of FERV in C(a) above			
	e)	Amount of Hedging Cost in C(a) above			
	f)	Amount of IEDC in C(a) above			
D	a)	Deletion in Gross Block Amount during the period			
	b)	Amount of IDC in D(a) above			
	c)	Amount of FC in D(a) above			
	d)	Amount of FERV in D(a) above			
	e)	Amount of Hedging Cost in D(a) above			
	f)	Amount of IEDC in D(a) above			
E	a)	Closing Gross Block amount As per books			
	c)	Amount of IDC in E(a) above			
	d)	Amount of FC in E(a) above			
	e)	Amount of FERV in E(a) above			
	f)	Amount of Hedging Cost in E(a) above			
	g)	Amount of IEDC in E(a) above			

Note:

1. Relevant date/s means date of COD of unit/s/station and financial year start date and end date.

For S. Jaykishan
Chartered Accountants

JAYKISHAN ★ Kolkata ★ STD

Partner

NHPC LIMITED ★ FARIDABAD

For NHPC Limited

General Manager (Comml.)

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Form-9F

Statement of Capital Woks in Progress

(To be given for the relevant dates and year wise)

Name of the Petitioner : NHPC Limited

Name of the Generating Station : Teesta V Power Station

(Amount in Rs. Lakhs)

Sl. No.		Particulars	As on relevant date [1]		
			Accrual Basis	Un-discharged Liabilities	cash Basis
1		2	3	4	5
A	a)	Opening CWIP As per books			
	b)	Amount of IDC in A(a) above			
	c)	Amount of FC in A(a) above			
	d)	Amount of FERV in A(a) above			
	e)	Amount of Hedging Cost in A(a) above			
	f)	Amount of IEDC in A(a) above			
For Lo	a)	Addition in CWIP during the period			
Charte	b)	Amount of IDC in B(a) above	NOT APPLICABLE		
	c)	Amount of FC in B(a) above			
	d)	Amount of FERV in B(a) above			
	e)	Amount of Hedging Cost in B(a) above			
	f)	Amount of IEDC in B(a) above			
C	a)	Transferred to Gross Block Amount during the period			
	b)	Amount of IDC in C(a) above			
	c)	Amount of FC in C(a) above			
	d)	Amount of FERV in C(a) above			
	e)	Amount of Hedging Cost in C(a) above			
	f)	Amount of IEDC in C(a) above			
D	a)	Deletion in CWIP during the period			
	b)	Amount of IDC in D(a) above			
	c)	Amount of FC in D(a) above			
	d)	Amount of FERV in D(a) above			
	e)	Amount of Hedging Cost in D(a) above			
	f)	Amount of IEDC in D(a) above			
E	a)	Closing CWIP as per books			
	b)	Amount of IDC in E(a) above			
	c)	Amount of FC in E(a) above			
	d)	Amount of FERV in E(a) above			
	e)	Amount of Hedging Cost in E(a) above			
	f)	Amount of IEDC in E(a) above			

Note:

1. Relevant date/s means date of COD of unit/s/station and financial year start date and end date.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

NHPC LIMITED FARIDABAD

For NHPC Limited

General Manager (Comml.)

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FORM-10

Financing of Additional Capitalisation

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station
COD : 10.04.2008

(Amount in Rs. Lakhs)

Financial Year (Starting from COD) [1]	Actual					Admitted				
	2024-25	2025-26	2026-27	2027-28	2028-29	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7	8	9	10	11
Amount capitalised in Work / Equipment	25106.80	13779.03	759.82	0.00	34.48					
Financing Details										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan[2]										
Equity										
Internal Resources	25106.80	13779.03	759.82	0.00	34.48					
Others (Pl. specify)										
Total	25106.80	13779.03	759.82	0.00	34.48					

Note:
1 Year 1 refers to Financial Year of COD and Year 2, Year 3 etc. are the subsequent financial years respectively.
2 Loan details for meeting the additional capitalisation requirement should be given as per FORM-7 or 8 whichever is relevant.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Chartered Accountants Kolkata

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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Form-11

Calculation of Depreciation

Name of the Petitioner : **NHPC Limited**
Name of the Generating Station : **Teesta-V Power Station**

(Amount in Rs. Lakhs)

Sl. No.	Name of the Assets[1]	Gross Block as on 31.03.2019 or as on COD, whichever is later and subsequently for each year thereafter up to 31.03.2024	Depreciation Rates as per CERC's Depreciation Rate Schedule	Depreciation Amount for each year up to 31.03.2024
1	2	3	4	5 = Col.3 X Col.4
1	Land*			
5	Buildings			
6	and so on	COD of Teesta-V Power Station is 10-04-2008. Power station has completed its 12 year life on 10-04-2020. As per regulation 33(5) of CERC Tariff Regulation' 2024 the remaining depreciable value after a period of 12 years shall be spread over the balance useful life of the assets. Therefore, the data for FY2021-22 and ownwards is not required.		
7				
8				
9				
10				
11				
12				
13				
14				
15				
	TOTAL			
Weighted Average Depreciation Rate (%) of depreciation				
	Depreciation(%)			

* Provide details of Freehold Land, Leasehold Land and Land under reservoir separately

Note:
1. Name of the Assets should conform to the description of the assets mentioned in Depreciation Schedule appended to the Notification.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

FORM-12

Statement of Depreciation

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

(Amount in Rs.Lakh)

Sl. No.	Particulars	2023-24*	2024-25	2025-26	2026-27	2027-28	2028-29
1	2		3	4	5	6	7
1	Opening Capital Cost	2,79,546.57	2,83,917.80	3,09,024.60	3,22,803.63	3,23,563.46	3,23,563.46
2	Closing Capital Cost	2,83,917.80	3,09,024.60	3,22,803.63	3,23,563.46	3,23,563.46	3,23,597.94
3	Average Capital Cost	2,81,732.19	2,96,471.20	3,15,914.12	3,23,183.55	3,23,563.46	3,23,580.70
4	(a) Freehold land	3982.43	3982.43	3982.43	3982.43	3982.43	3982.43
	(b) Land under reservoir	229.08	229.08	229.08	229.08	229.08	229.08
	(c) Land not depreciable (c=a-b)	3753.35	3753.35	3753.35	3753.35	3753.35	3753.35
5	Rate of depreciation						
6	Depreciable value	2,50,180.95	2,63,446.07	2,80,944.69	2,87,487.18	2,87,829.10	2,87,844.61
7	Balance useful life at the beginning of the period	25.03	24.03	23.03	22.03	21.03	20.03
8	Remaining depreciable value	69,887.35	80,360.04	94,529.00	97,431.76	93,671.56	89,232.34
9	**Depreciation (for the period)**	**2,792.43**	**3,344.52**	**4,105.07**	**4,423.21**	**4,454.74**	**4,455.51**
11	Cumulative depreciation at the end of the period	183086.03	1,86,430.55	1,90,520.76	1,94,478.63	1,98,612.27	2,03,067.79
12	Less : Cumulative depreciation adjustment on account of un-discharged liabilities deducted as on 01.04.2009 / Station COD, whichever is later.						
13	Less : Cumulative depreciation adjustment on account of de-capitalisation (Refer Form-9B(i))	-	14.86	465.34	321.09	-	9.63
14	Net Cumulative depreciation at the end of the period	1,83,086.03	1,86,415.69	1,90,055.42	1,94,157.53	1,98,612.27	2,03,058.15

Note:
1. In case of details of FERV and AAD, give information for the applicable period.

* Worked out data for FY2023-24 during the period 2019-24.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

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General Manager (Comml.)

Calculation of Weighted Average Rate of Interest on Actual Loans[1]

Name of the Petitioner NHPC Limited
Name of the Generating Station Teesta-V Power Station

Sl. no.	Particulars	2023-24 (Existing)	2024-25	2025-26	2026-27	2027-28	2028-29
	1	2	3	4	5	6	7
1	**LIC-2500 Crore**						
	Gross loan - Opening	58500.00	58500.00	58500.00	58500.00	58500.00	58500.00
	Cumulative repayments of Loans upto previous year	58500.00	58500.00	58500.00	58500.00	58500.00	58500.00
	Net loan - Opening	0.00	0.00	0.00	0.00	0.00	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	0.00	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	0.00	0.00	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Interest on loan	0.00	0.00	0.00	0.00	0.00	0.00
2	**DEUTSCHE BANK LOAN INR**						
	Gross loan - Opening	105798.24	105798.24	105798.24	105798.24	105798.24	105798.24
	Cumulative repayments of Loans upto previous year	105798.24	105798.24	105798.24	105798.24	105798.24	105798.24
	Net loan - Opening	0.00	0.00	0.00	0.00	0.00	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Add: ERV	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	0.00	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	0.00	0.00	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Interest on loan (including TDS)	0.00	0.00	0.00	0.00	0.00	0.00
	Finance Charges (Guarantee Fee & Agency Fee)	0.00	0.00	0.00	0.00	0.00	0.00
3	**W1-Series Bonds**						
	Gross loan - Opening	1860.00	1860.00	1860.00	1860.00	1860.00	1860.00
	Cumulative repayments of Loans upto previous year	1860.00	1860.00	1860.00	1860.00	1860.00	1860.00
	Net loan - Opening	0.00	0.00	0.00	0.00	0.00	0.00
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	0.00	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	0.00	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	0.00	0.00	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Interest on loan	0.00	0.00	0.00	0.00	0.00	0.00
4	**X-Series Bonds**						
	Gross loan - Opening	5171.00	5171.00	5171.00	5171.00	5171.00	5171.00
	Cumulative repayments of Loans upto previous year	738.71	1477.43	2216.14	2954.86	3693.57	4432.29
	Net loan - Opening	4432.29	3693.57	2954.86	2216.14	1477.43	738.71
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	738.71	738.71	738.71	738.71	738.71	738.71
	Net loan - Closing	3693.57	2954.86	2216.14	1477.43	738.71	0.00
	Average Net Loan	4062.93	3324.21	2585.50	1846.79	1108.07	369.36
	Rate of Interest on Loan	8.65%	8.65%	8.65%	8.65%	8.65%	8.65%
	Interest on loan	375.04	309.64	246.49	182.59	118.84	54.65
	TOTAL LOANS						
	Gross loan - Opening	171329.24	171329.24	171329.24	171329.24	171329.24	171329.24
	Cumulative repayments of Loans upto previous year	166896.95	167635.67	168374.38	169113.10	169851.81	170590.53
	Net loan - Opening	4432.29	3693.57	2954.86	2216.14	1477.43	738.71
	Add: Drawal(s) during the Year	0.00	0.00	0.00	0.00	0.00	0.00
	Add: ERV	0.00	0.00	0.00	0.00	0.00	0.00
	Less: Repayment (s) of Loans during the year	738.71	738.71	738.71	738.71	738.71	738.71
	Net loan - Closing	3693.57	2954.86	2216.14	1477.43	738.71	0.00
	Average Net Loan	4062.93	3324.21	2585.50	1846.79	1108.07	369.36
	Interest on loan	375.04	309.64	246.49	182.59	118.84	54.65
	Weighted average Rate of Interest**	9.23%	9.31%	9.53%	9.89%	10.73%	17.25%

1. In case of Foreign Loans, the calculations in Indian Rupees is to be furnished. However, the calculation in Original currency is also to be furnished separately in the same form.

** Weighted average rate of interest on loan= Interest on loan/Average Net Loan*365 or 366/Actual No. of days in year for which loan or bonds exist after COD.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Partner Chartered Accountants

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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Annex to Form -13

Calculation of Interest taken in Form 13 (On the basis of Actual Loans)

Name of the Company NHPC Limited
Name of the Power Station Teesta-V Power Station

(Amount in lacs)

Sl. No.	Principal	Date of Repayment	Amount of Installment	From	to	Days	Interest Rate (%)	Interest	Intt. In form 13
1	X SERIES BOND								
	3693.57			01-Apr-24	07-Feb-25	313	8.65%	273.23	
	2954.86	08-Feb-25	**738.71**	08-Feb-25	31-Mar-25	52	8.65%	36.41	**309.64**
	2954.86			01-Apr-25	07-Feb-26	313	8.65%	219.18	
	2216.14	08-Feb-26	**738.71**	08-Feb-26	31-Mar-26	52	8.65%	27.31	**246.49**
	2216.14			01-Apr-26	07-Feb-27	313	8.65%	164.39	
	1477.43	08-Feb-27	**738.71**	08-Feb-27	31-Mar-27	52	8.65%	18.21	**182.59**
	1477.43			01-Apr-27	07-Feb-28	313	8.65%	109.59	
	738.71	08-Feb-28	**738.71**	08-Feb-28	31-Mar-28	53	8.65%	9.25	**118.84**
	738.71			01-Apr-28	07-Feb-29	313	8.65%	54.65	
	0.00	08-Feb-29	**738.71**	08-Feb-29	31-Mar-29	52	8.65%	0.00	**54.65**
			3693.57					**912.22**	**912.22**
	TOTAL		**3693.57**						**912.22**

FORM-13A

Calculation of Interest on Normative Loan

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

(Amount in Lakhs)

Sl. No.	Particulars	Existing 2023-24*	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7	8
1	Gross Normative loan - Opening	165509.88	1,68,569.75	1,86,147.88	1,95,903.69	1,96,511.99	1,96,511.99
2	Cumulative repayment of Normative loan upto previous year	165509.88	1,68,302.32	1,71,631.97	1,75,271.70	1,79,373.82	1,83,828.56
3	**Net Normative loan - Opening**	0.00	**267.43**	**14,515.91**	**20,631.99**	**17,138.17**	**12,683.43**
4	Add: Increase due to addition during the year / period	3053.08	13729.25	10192.00	910.00	0.00	35.00
5	Less: Decrease due to de-capitalisation during the year / period	0.00	13.32	436.19	301.70	0.00	10.86
6	Less: Decrease due to reversal during the year / period	0	0.00	0.00	0.00	0.00	0.00
7	Add: Increase due to discharges during the year / period	6.78	3862.20	0.00	0.00	0.00	0.00
	Less Repayment during the year	2792.43	3,344.52	4,105.07	4,423.21	4,454.74	4,455.51
	Less: Repayment adjustment on account of de-capitalization	0.00	14.86	465.34	321.09	0.00	9.63
	Net Repayment	2792.43	3,329.66	3,639.73	4,102.12	4,454.74	4,445.88
8	**Net Normative loan - Closing**	**267.43**	**14,515.91**	**20,631.99**	**17,138.17**	**12,683.43**	**8,261.69**
9	**Average Normative loan**	**133.71**	**7391.67**	**17573.95**	**18885.08**	**14910.80**	**10472.56**
10	Weighted average rate of interest	9.23%	**9.31%**	**9.53%**	**9.89%**	**10.73%**	**17.25%**
11	**Interest on Loan**	**12.34**	**688.51**	**1675.43**	**1867.18**	**1599.23**	**1806.80**

* Worked out data for FY2023-24 during the period 2019-24.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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FORM-13B

Calculation of Interest on Working Capital

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

(Amount in Rs. Lakhs)

Sl. No.	Particulars	Existing 2023-24*	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7	8
1	Working capital for O&M Expenses (one month of O&M Expenses)	1,441.11	1,610.75	1,698.83	1,791.73	1,889.70	1,993.03
2	Working capital for Maintenance Spares (15% of operation and maintenance expense)	2,594.00	2,899.35	3,057.90	3,225.11	3,401.46	3,587.46
3	Receivables	5,900.17	5,956.91	6,430.88	6,677.62	6,782.27	6,986.75
4	Total Working Capital	9,935.28	10,467.02	11,187.61	11,694.45	12,073.43	12,567.25
5	Rate of Interest	12.00%	11.90%	11.90%	11.90%	11.90%	11.90%
6	Interest on Working Capital	**1,192.23**	**1,245.58**	**1,331.33**	**1,391.64**	**1,436.74**	**1,495.50**

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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FORM-13C

Other Income as on actual /anticipated COD

Name of the Petitioner : NHPC Limited
Name of the Generating Station : Teesta-V Power Station

(Amount in Lakhs)

Sl. No.	Particulars	Existing 2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
1	2	3	4	5	6	7	8
1	Interest on Loans and advance						
2	Interest received on deposits		NOT APPLICABLE				
3	Income from Investment						
4	Income from sale of scrap						
5	Rebate for timely payment						
6	Surcharge on late payment from beneficiaries						
7	Rent from residential building						
8	Misc. receipts (Please Specify details)						
...	...						
...	...						

Note: To be submitted at the time of truing up

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

FORM-13D

Incidental Expenditure during Construction

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Teesta-V Power Station

(Amount in Lakhs)

Sl. No.	Particulars	Up to Schedule COD	Upto actulal/anticipated COD
1	2	3	4
A	**Expenses:**		
1	Employees' Benefits Expenses		
2	Finance Costs		
3	Water Charges		
4	Communication Expenses	NOT APPLICABLE	
5	Power Charges		
6	Depreciation		
7	Other Office and Administrative Expensces		
8	Others (Please Specify Details)		
9	Other pre-Operating Expences		
	.....		
B	**Total Expenses**		
10	Less: Income from sale of tender		
11	Less: Income from guest house		
12	Less: Income recovered from Contractors		
13	Less: Interest on Deposits		
14	.....		
C	**Net IEDC**		

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

FORM-14

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Teesta-V Power Station

Draw Down Schedule for Calculation of IDC & Financing Charges

Sl. No.	Draw Down Particulars	Quarter 1			Quarter 2			Quarter n (COD)		
		Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)	Quantum in Foreign currency	Exchange Rate on draw down date	Amount in Indian Rupee (Rs Lakh)
1	2	3	4	5	6	7	8	9	10	11
1	**Loans**									
1.1	**Foreign Loan**									
1.1.1	Foreign Loan [1]									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.2	Foreign Loan [2]									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.3	Foreign Loan [3]									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.1.4	.....									
	.....									
	.....									
1.1	**Total Foreign Loan**									
	Draw down Amount									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
1.2	**Indian Loans**									
1.2.1	Indian Loan [1]									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.2	Indian Loan [2]									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.3	Indian Loan [3]									
	Draw down Amount									
	IDC									
	Financing charges									
1.2.4	.....									
	.....									
	.....									
1.2	**Total Indian Loans**									
	Draw down Amount									
	IDC									
	Financing charges									
1	**Total Loans drawn**									
	IDC									
	Financing charges									
	Foreign Exchange Rate Variation									
	Hedging Cost									
2	**Equity**									
2.1	**Foreign equity drawn**									
2.2	**Indian equity drawn**									
	Total equity deployed									

NOT APPLICABLE

Note:

1. Drawl of debt and equity shall be on pari-passu basis quarter wise to meet the commissioning schedule. Drawl of higher equity in the beginning is permissible. IDC on normative loan corresponding to excess equity over 30% of funds deployed shall be allowed only in case the actual infusion of equity on a pari-passu basis is more than 30% of total funds deployed and shall be computed on quarterly basis.

2. Applicable interest rates including reset dates used for above computation may be furnished separately.

3. In case of multi unit project details of capitalisation ratio used to be furnished.

4. Detailed calculation of IDC (Actual drawl and repayment dates and amount, rates of interest, etc.) should be furnished.

5. In case IDC on normative loan is to be allowed prior to infusion of actual loan, rate of interest for computing such IDC shall be equal to 1-year SBI MCLR as prevailing on 1st April of the respective year. IDC on normative loan, post infusion of actual loan shall be computed based on WAROI for that respective quarter.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

FORM-14A

Actual cash expenditure

Name of the Petitioner :NHPC Limited
Name of the Generating Station :Teesta-V Power Station

(Amount in Lakhs)

Particulars	Quarter-I	Quarter-II	Quarter-III	Quarter-n (COD)
1	2	3	4	5
Expenditure towards Gross Block				
Add: Expenditure towards CWIP				
Add: Capital Advances, if any				
Less: Un-discharged liabilities (included above)				
Add/Less: Others				
Payment to contractors /suppliers towards capital assets	NOT APPLICABLE			
% of fund deployment				
Cumulative payments				

Note: If there is variation between payment and fund deployment justification need to be furnished

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

FORM-15A

Design energy and peaking capability (month wise) - ROR with Pondage / Storage type new stations

Generating Company : NHPC LTD.

Name of Hydro-electric Generating Station : Teesta-V Power Station

Installed Capacity : 3 X 170 MW = 510 MW

Month		Design Energy* (MUs)	Designed Peaking Capability (MW)*
April	I	61.08	
	II	42.66	
160.13	III	56.39	
May	I	63.76	
	II	70.92	
226.23	III	91.55	
June	I	81.72	
	II	116.28	
314.28	III	116.28	
July	I	116.28	
	II	116.28	
360.47	III	127.91	
August	I	116.28	
	II	116.28	
360.47	III	127.91	
September	I	116.28	
	II	116.28	
348.84	III	116.28	
October	I	116.28	510
	II	90.39	
284.31	III	77.64	
November	I	64.89	
	II	57.73	
172.48	III	49.86	
December	I	44.63	
	II	41.11	
119.08	III	33.34	
January	I	26.46	
	II	24.91	
77.07	III	25.70	
February	I	22.15	
	II	21.94	
63.35	III	19.26	
March	I	22.48	
	II	26.67	
85.99	III	36.84	
2572.70			
Total		**2572.70**	

* As per DPR / TEC of CEA dated .....

Note:

Specify the number of peaking hours for which station has been designed 4.3 Hrs

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

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FORM-15B

Design energy and MW Continuous (month wise) - ROR type stations

Generating Company :
Name of Hydro-electric Generating Station :
Installed Capacity : No. of units X MW :

Month		Design Energy* (MUs)	MW Continuous*
April	I	Not Applicable	
	II		
	III		
May	I		
	II		
	III		
June	I		
	II		
	III		
July	I		
	II		
	III		
August	I		
	II		
	III		
September	I		
	II		
	III		
October	I		
	II		
	III		
November	I		
	II		
	III		
December	I		
	II		
	III		
January	I		
	II		
	III		
February	I		
	II		
	III		
March	I		
	II		
	III		
Total			

* As per DPR / TEC of CEA dated .....

For S. Jaykishan
Chartered Accountants

JAYKISHAN Chartered Accountants Kolkata

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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Liability Flow Statement

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

Financial Year : 2024-29

(Amount in Rs. Lakh)

Sl No.	Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31-03-2024	2024-25		Liability as on 31-03-2025	2025-26		Liability as on 31-03-2026	2026-27	
						Discharge	Reversal		Discharge	Reversal		Discharge	Reversal
A	**Liability Addition in FY2013-14**												
1	JAI PRAKASH ASSOCIATES LTD	Extention of Insurance & PBG beyond contract period & excess interest recovered on mobilisation and machinery advance beyond contract period and deform reinforcing bars grade FE-500 beyond 25% limit (Lott TT-4)		334.23	334.23	283.02	51.20	0.00					
	Sub Total (A)			**334.23**	**334.23**	**283.02**	**51.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
B	**Liability Addition in FY2015-16**												
1	GAMMON INDIA LIMITED	PROVISION FOR CONTINGENT LIABILITY	**2015-16**	4005.26	4005.26	4005.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total (B)			**4005.26**	**4005.26**	**4005.26**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
C	**Liability Addition in FY2023-24**												
1	S063287 JAI PRAKASH ASSOCIATES LTD	Civil works for underground power house, surge & pressure shafts, part head race tunnel	**2023-24**	1229.15	1229.15	1229.15	0.00	0.00					
	Sub Total (C)			**1229.15**	**1229.15**	**1229.15**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL (A + B + C)			**5568.64**	**5568.64**	**5517.43**	**51.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	(a) For assets eligible for Normal RoE			**5568.64**	**5568.64**	**5517.43**	**51.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	(b) For assets eligible for RoE at One Year SBI MCLR + 350 bps subject to ceiling of 14.00%			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

S. MAYKISHAN & Co. Chartered Accountants Kolkata

NHPC LIMITED FARIDABAD

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Liability Flow Statement

Name of the Petitioner : NHPC LIMITED

Name of the Generating Station : TEESTA-V POWER STATION

Financial Year : 2024-29

(Amount in Rs. Lakh)

Sl No.	Party	Asset/Work	Year of actual capitalisation	Original Liability	Liability as on 31-03-2027	2027-28		Liability as on 31-03-2028	2028-29		Liability as on 31-03-2029
						Discharge	Reversal		Discharge	Reversal	
A	**Liability Addition in FY2013-14**										
1	JAI PRAKASH ASSOCIATES LTD	Extention of Insurance & PBG beyond contract period & excess interest recovered on mobilisation and machinery advance beyond contract period and deform reinforcing bars grade FE-500 beyond 25% limit (Lott TT-4)		334.23							
	Sub Total (A)			**334.23**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
B	**Liability Addition in FY2015-16**										
1	GAMMON INDIA LIMITED	PROVISION FOR CONTINGENT LIABILITY	**2015-16**	4005.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Sub Total (B)			**4005.26**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
C	**Liability Addition in FY2023-24**										
1	S063287 JAI PRAKASH ASSOCIATES LTD	Civil works for underground power house, surge & pressure shafts, part head race tunnel	**2023-24**	1229.15							
	Sub Total (C)			**1229.15**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	TOTAL (A + B + C)			**5568.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	(a) For assets eligible for Normal RoE			**5568.64**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	(b) For assets eligible for RoE at One Year SBI MCLR + 350 bps subject to ceiling of 14.00%			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Chartered Accountants Kolkata

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

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Form-17

Operation and maintenance Expense

Name of the Petitioner : **NHPC Limited**
Name of the Generating **Teesta-V Power Station**

In case of hydro generating stations declared under commercial on or after 1.4.2024

Total capital expenditure up to cutoff date(a)	**Not Applicable**
R& R Expenditure (b)	
IDC & IEDC (c)	
Capital cost considered for O&M expense (d)=(a)-(b)-(c)	
First year annualize O&M expenses @ 3.5% of above (e)=3.50% of (d)	
O&M expense for next year @ 5.47% of above (f)=(1+ 5.47%) of (e)	
Additional O&M expenses due to 7th Pay Commission wage Revision	
Additional O&M expenses due to Minimum wage Revision	
Additional O&M expenses due to Goods and Service Tax (GST)	

Note: Additional O&M expenses with supporting documents and computations to be provided for respective years of Tariff Period

For S. Jaykishan
Chartered Accountants

Partner

JAYKISHAN Kolkata Chartered Accountants

For NHPC Limited

(Ajay Shrivas)
General Manager (Comml.)

Annex-I -Form-17

Operation and maintenance Expense for Existing Generating Stations

Name of the Petitioner :NHPC Limited

Name of the Generating Station :Teesta-V Power Station

(Amount in Lakh)

Description/Year	2023-34	2024-25	2025-26	2026-27	2027-28	2028-29
Normative O&M expenses Regulation 36 (2) of the Tariff Regulations'2024 for Hydro Generating Station (a)	14681.56	15193.93	16024.69	16900.88	17824.97	18799.59
Impact of pay revision of NHPC staff * (b)	1725.39					
Impact of Goods & Service Tax * (c)	133.30					
Additional O&M expenses due to 7th Pay Commission wage Revision of Kendriya Vidyalaya (KV) Staff * (d)	36.46					
Total O&M Expenses (a+b+c+d)	**16576.71**	**15193.93**	**16024.69**	**16900.88**	**17824.97**	**18799.59**
Security Expenses (e)	716.63	755.83	797.17	840.78	886.77	935.27
Consumption of Capital Spares (f)	0.00	0.00	0.00	0.00	0.00	0.00
Insurance Expenses		3379.26	3564.11	3759.06	3964.68	4181.55
Total O&M Expenses (a+b+c+d+e+f)	**17293.34**	**19329.02**	**20385.97**	**21500.72**	**22676.42**	**23916.42**

Note: Capital spares consumption shall be claimed on actual basis at the time of truing-up of tariff for FY2024-29.

For S. Jaykishan
Chartered Accountants

Partner

For NHPC Limited

General Manager (Comml.)

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Form-18

Details of Statutory Charges (If applicable)

Name of the Petitioner: NHPC Limited
Name of the Generating Stations: Teesta-V Power Station

Particulars	Unit Rate	No of Units	Amount Claimed
1	2	3	4
Electricity Duty	Not Applicable		
Water Cess			

Note :-

(a) Govt. of Sikkim vide notification no. 54/GOS/FED dated 17.07.2022 has notified "Sikkim Payment for Ecosystem services Rules, 2022". As per the rule, Govt. of Sikkim has imposed water tax for non-consumptive use of water for hydro power projects. Bills for water tax has been raised by Govt. of Sikkim for NHPC power stations. NHPC Ltd. has filed a writ petition, challenging the the claim of Sikkim under Ecosystem Services Rules, 2022 in the Honb'le high court of Sikkim at Gangtok.

(b) The water tax as imposed by State Government is recoverable from the beneficiaries in the line with Regulation-77 of CERC Tariff Regulation'2024.

For S. Jaykishan
Chartered Accountants

S. JAYKISHAN Kolkata Chartered Accountants

Partner

For NHPC Limited

NHPC LIMITED FARIDABAD

General Manager (Comml.)

Summary of issue involved in the petition

1	Petitioner:	NHPC Limited
	Name of the Generating Stations:	Teesta-V Power Station
2	Petition under Section 62(1) (a) & 79(1)(a) of the Electricity Act, 2003 and Regulations 15(1)(a),18,23 of the CERC (Conduct of Business) Regulations, 2023, and Regulation 9(2), 10(1), 12, 25, 26,36 (2), 65(7) , 65(8), 91 & other relevant Regulations of CERC (Terms and Conditions of Tariff) Regulations, 2024 for determination of tariff for the period 2024-29 in respect of Teesta-V Power Station.	
3	(i) Tariff of Teesta-V Power Station for the period 01.04.2024 to 31.03.2029 may be determined under Section 62(1)(a) of the Electricity Act' 2003 read with regulation-10 of the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations' 2024. (ii) Allow the net additional capitalization for the period 2024-29 as claimed in para-5 (Part-B). (iii) Allow the claim of arbitration case ("Vivad se Viswas II (Contractual Disputes) Scheme" of GoI) as mentioned in para-6(A) (Part-B) above. (iv) Allow the claim of arbitration case as mentioned in para-6B & Para-7 (Part-B) in relaxation of norms under Regulation, 102 (power to relax) & Regulation, 103 (power to remove difficulties) of CERC Tariff Regulations, 2024. (v) Allow O & M Expenses during period 2024-29 as mentioned in para-9 (d)(Part-B). (vi) The Annual Fixed Charges (AFC) of Teesta-V Power Station for the period 2024-29 has been worked out as ₹48317.19 lakh, ₹52161.90 lakh, ₹54162.90 lakh, ₹55162.43 lakh & ₹ 56670.30 lakh for the FY 2024-25, 2025-26, 2026-27, 2027-28, & 2028-29 respectively, as mentioned in para-10 (Part-B) above. Hon'ble Commission may kindly allow these AFC. The difference between calculated AFC and that allowed by CERC vide order dated 19.01.2024 (for the period 2023-24) may be allowed to be recovered / refunded from / to the respondents in the manner specified in Regulation 10(6) of CERC (Terms & Conditions of Tariff) Regulations, 2024 and its subsequent amendments. (vii) Allow reimbursement of filing fee of this petition as mentioned in para-11 (Part-B). (viii) Allow reimbursement of expenses incurred on publication of notices in the tariff petition as mentioned in para-12 (Part-B). (ix)NHPC may be allowed to bill the Respondents for levies, taxes, duties, cess, charges, fee etc. if any, as mentioned in para-13 to 15 (Part-B) above. (x) Pass such other and further order / orders as are deemed fit and proper in the facts and circumstances of the case.	
4	**Respondents**	
	Name of Respondents:	
	1	WEST BENGAL STATE ELECTRICITY DISTRIBUTION COMPANY LTD.
	2	DAMODAR VALLEY CORPORATION
	3	JHARKHAND BIJLI VITRAN NIGAM LTD.
	4	NORTH BIHAR POWER DISTRIBUTION COMPANY LTD.
	5	SOUTH BIHAR POWER DISTRIBUTION COMPANY LTD.
	6	DEPARTMENT OF POWER, GOVT. OF SIKKIM
	7	GRIDCO ORISSA

5	**Project Scope**	IC	510 MW
		DE	2572.70 MU
		FEHS	12%
		AUX	1.20%
		NAPAF	87%
	Cost	Sanction Cost	
		Latest RCE	
	Commissioning	Unit/Station COD	10.04.2008

Claim						
		2024-25	**2025-26**	**2026-27**	**2027-28**	**2028-29**
	AFC (Rs in lakh)	48,317.19	52,161.58	54,162.90	55,162.43	56,670.30
	Capital cost (Rs in lakh)	3,09,024.60	3,22,803.63	3,23,563.46	3,23,563.46	3,23,597.94
	Initial Spare	-	-	-	-	-
	NAPAF	87%				
	Design Energy	2572.70 MU				
	Any Specific					

For NHPC Limited

General Manager (Comml.)

NHPC LIMITED FARIDABAD

CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

Petition No. 298/GT/2020

Coram:

Shri I.S. Jha, Member
Shri Arun Goyal, Member
Shri Pravas Kumar Singh, Member

Date of Order: 19th January, 2024

IN THE MATTER OF

Petition for truing-up of tariff for the period 2014-19 and determination of tariff for the period 2019-24 in respect of Teesta-V hydroelectric Project (510 MW).

AND

IN THE MATTER OF

NHPC Limited,
NHPC Office Complex, Sector-33,
Faridabad (Haryana)- 121003 **....Petitioner**

Vs

1. West Bengal State Electricity Distribution Company Limited
   Bidyut Bhawan (8th Floor), Block-DJ, Sector-II,
   Salt Lake, Kolkata – 700 091

2. Damodar Valley Corporation,
   DVC Towers, VIP Road,
   Kolkata – 700 054

3. Jharkhand State Electricity Board,
   Doranda, Ranchi Jharkhand- 834 002

4. North Bihar Power Distribution Company Limited
   Vidyut Bhawan, Bailey Road, Patna – 800 021

5. South Bihar Power Distribution Company Limited
   Vidyut Bhawan, Bailey Road, Patna – 800 021

6. Department of Power,
   Government of Sikkim, Kazi Road,
   Gangtok-737101

7. GRIDCO,
4th Floor, Janpath,
Bhuwaneshwar-751022 .....**Respondents**

Parties Present:

Shri Sachin Datta, Senior Advocate, NHPC
Shri Rajiv Shankar Dvivedi, Advocate, NHPC
Shri Ajay Shrivas, NHPC
Shri Piyush Kumar, NHPC
Shri Prasant Kumar Das, GRIDCO
Shri Mahfooz Alam, GRIDCO
Shri Navin Prakash, Advocate, BSPHCL

ORDER

This Petition has been filed by the Petitioner, NHPC Limited for truing-up of tariff in respect of Teesta-V Hydroelectric Project (510 MW) (in short "the generating station"), for the period 2014-19, in terms of Regulation 8(1) of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2014 (in short "the 2014 Tariff Regulations") and for determination of tariff of the generating station for the period 2019-24 in terms of the provisions of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2019 (in short "the 2019 Tariff Regulations"). The generating station with a total capacity of 510 MW, comprises of 3 units of 170 MW each, which was declared under commercial operation on 10.4.2008.

2. The Petitioner had filed Petition No. 234/GT/2014 for truing up of tariff of the generating station for the period 2009-14 and for determination of annual fixed charges of the generating station for the period 2014-19 and the Commission vide its order dated 16.8.2016 approved the capital cost and annual fixed charges for the period 2014-19, as under:

Capital Cost allowed

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Capital Cost	273234.70	275085.50	275987.40	277628.82	277648.84
Admitted additional capitalization	1850.80	901.90	1641.42	20.02	5.58
Closing Capital Cost	275085.50	275987.40	277628.82	277648.84	277654.42

Annual Fixed Charges allowed

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Return on Equity	23473.29	23559.49	23639.13	23691.16	23691.96
Interest on Loan	4132.23	3549.26	2952.45	2364.96	1827.48
Depreciation	14091.83	14162.57	14227.94	14270.64	14271.29
Interest on Working Capital	1418.15	1438.80	1460.88	1484.17	1508.77
O&M Expenses	8297.32	8848.59	9436.50	10063.46	10732.07
Total	**51412.83**	**51558.71**	**51716.90**	**51874.39**	**52031.58**

Present petition

4. In terms of Regulation 8(1) of the 2014 Tariff Regulations, the Petitioner vide affidavit dated 30.10.2019 has filed the present Petition for truing up of tariff of the generating station for the period 2014-19 and has claimed the capital cost and annual fixed charges as under:

Capital Cost claimed

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Opening capital cost	273234.70	274647.51	276454.28	277144.06	277351.55
Add: Additional during the year	94.19	228.35	353.33	161.19	980.70
Less: De-capitalisation during the year	25.24	162.91	26.16	9.51	0.97
Add: Discharges during the year	1343.86	1741.33	362.62	55.81	20.96
Closing capital cost	274647.51	276454.28	277144.06	277351.55	278352.25
Average capital cost	273941.10	275550.89	276799.17	277247.81	277851.90

Annual Fixed Charges claimed

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Depreciation	14055.92	14086.16	14147.21	14175.68	14203.79
Interest on Loan	4211.70	3570.13	2971.61	2300.55	1752.83
Return on Equity	23698.94	23858.34	23748.41	23936.49	24069.00
Interest on Working Capital	1424.35	1444.40	1462.12	1486.15	1514.18
O&M Expenses	8297.32	8848.59	9436.50	10063.46	10732.07
Total	**51688.23**	**51807.63**	**51771.85**	**51962.33**	**52271.86**

5. The Petitioner vide affidavit dated 15.7.2021 revised tariff filing forms *viz* Forms 9A, 9B(i), 16 and 1(i) for the period 2014-19 and has served copies on the Respondents. The Respondent GRIDCO has filed its reply vide affidavit dated 29.7.2021 and the Petitioner has filed its rejoinder to the said reply vide affidavit dated 22.11.2021. This Petition was heard through video conferencing on 31.3.2022, and the Commission, after directing the Petitioner to file certain additional information, reserved its order in the matter. In response, the Petitioner has filed the additional information vide affidavit dated 1.6.2022, after serving copy to the Respondents. The Respondent GRIDCO has also filed its written submissions vide affidavit dated 11.4.2022. Based on the submissions of the parties and documents available on record and after prudence check, we proceed for truing up the tariff of the generating station for the period 2014-19 along with determination of tariff for the period 2019-24, as stated in the subsequent paragraphs.

Truing up of Tariff for the Period 2014-19

Capital Cost

6. Regulation 9(3) of the 2014 Tariff Regulations provides as under:

> *"9. Capital Cost:*
> *(3) The Capital cost of an existing project shall include the following:*
> *(a) the capital cost admitted by the Commission prior to 1.4.2014 duly trued up by excluding liability, if any, as on 1.4.2014;*
> *(b) additional capitalization and de-capitalization for the respective year of tariff as determined in accordance with Regulation 14; and*
> *(c) expenditure on account of renovation and modernisation as admitted by this Commission in accordance with Regulation 15."*

7. The Commission vide its order dated 16.8.2016 in Petition No. 234/GT/2014 had approved the closing capital cost of Rs. 273234.70 lakh, as on 31.3.2014. The Petitioner, has claimed the opening capital cost of Rs. 273234.70 lakh, as on

1.4.2014. Accordingly, the capital cost of Rs. 273234.70 lakh, as on 31.3.2014, has been considered as the opening capital cost as on 1.4.2014, for the purpose of truing-up of tariff for the period 2014-19.

8. The Petitioner has further submitted that the Commission vide its Orders dated 23.1.2014 and 16.8.2016, had disallowed certain additional capital expenditure, which were claimed during the period 2009-14. The Petitioner has further submitted that the additional capital expenditure was disallowed as the same was recurring in nature and could be met under the O&M expenses. The Petitioner has also submitted details of the disallowed expenditure attached as Annexure-XI as under:

(Rs. in lakh)

Year of Capitalization	Actual expenditure claimed
2009-10	73.62
2010-11	922.06
2011-12	1145.50
2012-13	34.42
2013-14	261.79
Total	**2437.39**

9. The Petitioner has submitted that the above works/expenditures are of capital nature and they have been incurred for the first time. The Petitioner has also submitted that as per accounting principle, if any work/expenditure of capital nature is incurred for the first time, the same has to be booked under capital head in the books of accounts. Also, during the life of these works, any repair/service is required, the same will be booked under O&M expenses. The Petitioner has stated that as the expenditure has been capitalized under 'capital head' in the books of accounts during the period 2009-14, it may not be possible to claim these expenditures under O&M expenses, since it is also not permitted as per Accounting Standards. The Petitioner has also pointed out that these expenses were neither allowed under additional capitalization during the period 2009-14 nor were they

factored in while fixing the O&M expense norms for the period 2014-19, which in turn factored in to a huge loss amounting to Rs. 2437.39 lakh. The Petitioner has therefore requested to allow the additional capital expenditure amounting Rs. 2437.39 lakh for the period 2009-14, in the truing up exercise for the period 2009-14 and further allow such additional capital expenditures in the opening capital cost as on 1.4.2014 for the period 2014-19, for computation of annual fixed charges and tariff.

10. The matter has been considered. It is noticed that the Commission has dealt with a similar matter vide order dated 9.5.2022 in Petition No. 146/GT/2020 in respect of Dulhasti Power Station (390 MW), as under:

> *"The matter has been considered. It is evident from Commission's order dated 30.8.2016 in Petition No.231/GT/2014 that the additional capitalization incurred by the Petitioner on account of treatment of sinking zone and hill slope stabilization was not allowed on the ground that the same is of recurring nature and is required to be met from the O&M expenses allowed to the generating station. In the said order, liberty was granted to the Petitioner to claim the said expenditure at the time of truing up of tariff, only to the extent that the Petitioner was not able to meet the same from the O&M expenses allowed to the generating station. The Petitioner has submitted that as per accounting principle, if any work/expenditure of capital nature is incurred for the first time, the same has to be booked under capital head of books of accounts and since these expenditures had already been capitalized under capital head in books of accounts during the years 2012-13 and 2013-14, it was not possible to claim this expenditure under O&M expenses. It is evident from the submissions, that the Petitioner has not been able to justify/establish with reasons, as to why it could not meet the additional expenditure from the normative O&M expenses allowed to the generating station during the said period. In view of this, the additional expenditure claimed by the Petitioner is not allowed."*

11. The Commission vide its order dated 9.5.2022 had observed that while approving the tariff for the period 2014-19 vide order dated 30.8.2016 in Petition No. 231/ GT/ 2014, it had granted liberty to the Petitioner to claim additional expenses as O&M expenses by providing justification at the time of truing up of tariff. However, in the present petition, no such directives are issued by the Commission while

approving the tariff of the generating station vide order dated 16.8.2016 in Petition No. 234/GT/2014.

12. The Respondent GRIDCO has submitted that the Petitioner had accepted the above decision of the Commission, since it did not challenge the decision of the Commission in order dated 16.8.2016, and therefore it is final and binding. The Respondent has also stated that the 2014 Tariff Regulations do not allow the capital expenditures, while truing up of tariff for the period 2014-19, which was disallowed by the Commission in truing up for the period 2009-14.

13. The matter has been considered. It is found that the Petitioner has not furnished any justification for the expenditure of Rs 2437.39 lakh claimed as additional O&M expenses for the periods when the said expenses were incurred. The Petitioner has not been able to justify/establish with reasons, as to why it could not meet the additional expenditure from the normative O&M expenses allowed to the generating station, during the said period. In view of this, the additional expenditure claimed by the Petitioner is not allowed.

Additional Capital Expenditure

14. Regulation 14 of the 2014 Tariff Regulations provides as under:

> *14. Additional Capitalisation and De-capitalisation:*
> *(1) The capital expenditure in respect of the new project or an existing project incurred or projected to be incurred, on the following counts within the original scope of work, after the date of commercial operation and up to the cut-off date may be admitted by the Commission, subject to prudence check:*
>
> *(i) Undischarged liabilities recognized to be payable at a future date;*
> *(ii) Works deferred for execution;*
> *(iii) Procurement of initial capital spares within the original scope of work, in accordance with the provisions of Regulation 13;*
> *(iv) Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law; and*
> *(v) Change in law or compliance of any existing law:*
>
> *Provided that the details of works asset wise/work wise included in the original scope of work along with estimates of expenditure, liabilities recognized to be payable at a*

future date and the works deferred for execution shall be submitted along with the application for determination of tariff.

(2) The capital expenditure incurred or projected to be incurred in respect of the new project on the following counts within the original scope of work after the cut-off date may be admitted by the Commission, subject to prudence check:

(i) Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law;
(ii) Change in law or compliance of any existing law;
(iii) Deferred works relating to ash pond or ash handling system in the original scope of work; and
(iv) Any liability for works executed prior to the cut-off date, after prudence check of the details of such undischarged liability, total estimated cost of package, reasons for such withholding of payment and release of such payments etc.

(3) The capital expenditure, in respect of existing generating station or the transmission system including communication system, incurred or projected to be incurred on the following counts after the cut-off date, may be admitted by the Commission, subject to prudence check:
(i) Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law;
(ii) Change in law or compliance of any existing law;
(iii) Any expenses to be incurred on account of need for higher security and safety of the plant as advised or directed by appropriate Government Agencies of statutory authorities responsible for national security/internal security;
(iv) Deferred works relating to ash pond or ash handling system in the original scope of work;
(v) Any liability for works executed prior to the cut-off date, after prudence check of the details of such undischarged liability, total estimated cost of package, reasons for such withholding of payment and release of such payments etc.;
(vi) Any liability for works admitted by the Commission after the cut-off date to the extent of discharge of such liabilities by actual payments;
(vii) Any additional capital expenditure which has become necessary for efficient operation of generating station other than coal / lignite based stations or transmission system as the case may be. The claim shall be substantiated with the technical justification duly supported by the documentary evidence like test results carried out by an independent agency in case of deterioration of assets, report of an independent agency in case of damage caused by natural calamities, obsolescence of technology, up-gradation of capacity for the technical reason such as increase in fault level;
(viii) In case of hydro generating stations, any expenditure which has become necessary on account of damage caused by natural calamities (but not due to flooding of power house attributable to the negligence of the generating company) and due to geological reasons after adjusting the proceeds from any insurance scheme, and expenditure incurred due to any additional work which has become necessary for successful and efficient plant operation;
(ix) In case of transmission system, any additional expenditure on items such as relays, control and instrumentation, computer system, power line carrier communication, DC batteries, replacement due to obsolesce of technology, replacement of switchyard equipment due to increase of fault level, tower strengthening, communication equipment, emergency restoration system, insulators cleaning infrastructure, replacement of porcelain insulator with polymer insulators, replacement of damaged equipment not covered by insurance and any other expenditure which has become necessary for successful and efficient operation of

transmission system; and

(x) Any capital expenditure found justified after prudence check necessitated on account of modifications required or done in fuel receiving system arising due to non-materialisation of coal supply corresponding to full coal linkage in respect of thermal generating station as result of circumstances not within the control of the generating station:

Provided that any expenditure on acquiring the minor items or the assets including tools and tackles, furniture, air-conditioners, voltage stabilizers, refrigerators, coolers, computers, fans, washing machines, heat convectors, mattresses, carpets etc. brought after the cut-off date shall not be considered for additional capitalization for determination of tariff w.e.f. 1.4.2014:

Provided further that any capital expenditure other than that of the nature specified above in (i) to (iv) in case of coal / lignite-based station shall be met out of compensation allowance:

Provided also that if any expenditure has been claimed under Renovation and Modernisation (R&M), repairs and maintenance under (O&M) expenses and Compensation Allowance, same expenditure cannot be claimed under this regulation.

(4) In case of de-capitalisation of assets of a generating company or the transmission licensee, as the case may be, the original cost of such asset as on the date of de-capitalisation shall be deducted from the value of gross fixed asset and corresponding loan as well as equity shall be deducted from outstanding loan and the equity respectively in the year such de-capitalisation takes place, duly taking into consideration the year in which it was capitalised."

15. The projected additional capital expenditure allowed vide order dated 16.8.2016 in Petition No. 234/GT/2014 for the period 2014-19, is summarized below:

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Admitted additional capital expenditure on gross basis (A)	200.00	342.90	102.00	38.00	23.00
De-capitalization considered (B)	0.00	6.59	23.57	17.98	17.42
Discharge of liabilities (C)	1650.80	565.59	1562.99	0.00	0.00
Total projected additional capital expenditure allowed (D=A-B+C)	**1850.80**	**901.90**	**1641.42**	**20.02**	**5.58**

16. The year-wise claim of the Petitioner, for additional capital expenditure, under various heads, is as under:

(Rs. in lakh)

Sl. No		2014-15	2015-16	2016-17	2017-18	2018-19
A	**Additions being claimed for purpose of tariff**					
I	**Capitalization claimed against admitted items**					
	Claims under Regulation 14(3)(iii)	86.31	20.57	220.52	0.18	92.46
	Claims under Regulation 14(3)(viii)	-	7.29	15.98	-	-
Ii	**Claims not projected / allowed but incurred on actual basis due to site requirements**					
	Claims under Regulation	-	81.74	4.28	-	775.10

	14(3)(i)					
	Claims under Regulation 14(3)(iii)	3.24	17.12	42.33	77.91	24.32
	Claims under Regulation 14(3)(v)	-	28.27	-	-	-
	Claims under Regulation 14(3)(viii)	4.63	73.36	70.23	83.09	88.79
	Sub-total (A)	**94.19**	**228.35**	**353.33**	**161.19**	**980.70**
B	**Deletions**					
I	Assumed Deletion	-	14.96	22.96	9.51	-
II	Decapitalization	25.24	147.95	3.20	-	0.97
	Sub-total (B)	**25.24**	**162.91**	**26.16**	**9.51**	**0.97**
C	Discharge of undischarged Liabilities (C)	1343.86	1741.33	28.39	55.81	20.96
D	Reversal of undischarged Liabilities (D)	-	-	-	-	-
E	**Net additions claimed (E=A-B+C-D)**	1412.81	1806.77	355.56	207.49	1000.69
	Additional capitalization not to be claimed					
	Additions claimed in Exclusions **(F)**	327.18	1017.21	327.19	293.36	3588.01
	Deletions claimed in Exclusions **(G)**	4957.70	148.46	58.62	78.65	8.47
	Total (H= F-G)	**(-)4630.51**	**868.76**	**268.57**	**214.71**	**3579.54**

17. The Respondent GRIDCO has submitted that prudence check is not meant to be limited to the prudence check of the cost, but more importantly, it is required to assess whether such additional costs were necessary. In response, the Petitioner has submitted that the additional capital expenditure claimed under Regulation 14(3) of the 2014 Tariff Regulations are admitted and allowed only after prudence check.

18. The matter has been considered. The Petitioner, has submitted that the expenditure for assets/works claimed as additional capital expenditure for the period 2014-19 were executed/procured as per the Policy and Procedure of the Petitioner's Company. It has also enclosed the certificate in this regard from the competent authority and the Auditor's certificate with respect to the liability flow statement shown in Form-16 for the period 2014-19. The Petitioner has also submitted documentary evidence against additional capital expenditure claimed vide additional affidavit dated 15.7.2021. Accordingly, the additional capital expenditure has been examined and dealt in the subsequent paragraphs.

2014-15

19. The details of the additional capital expenditure claimed under Regulation 14 of the 2014 Tariff Regulations are examined below:

(Rs. in lakh)

Sl. No.	Regulation		2014-15
(a)	14(3)(iii)	Any expenses to be incurred on account of need for higher security and safety of the plant as advised or directed by appropriate Government Agencies of statutory authorities responsible for national security/internal security	89.56
(b)	14(3)(viii)	In case of hydro generating stations, any expenditure which has become necessary on account of damage caused by natural calamities (but not due to flooding of powerhouse attributable to the negligence of the generating company) and due to geological reasons after adjusting the proceeds from any insurance scheme, and expenditure incurred due to any additional work which has become necessary for successful and efficient plant operation.	4.63
	Total additional capital expenditure claimed		**94.19**

(Rs. in lakh)

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
A. Regulation 14(3)(iii) of the 2014 Tariff Regulations - Items allowed in order dated 16.8.2016 in Petition No. 234/GT/2014					
1	Providing and fixing security fencing boundary around Left and Right bank executive colony at PH site, Balutar	86.31	The Petitioner in justification has submitted that "Subsequent to the release of order by Ministry of Power, Govt. of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008 by the Home Department, Govt. of Sikkim had declared the right bank executive colony, guest house, hospital as category "B" prohibited area having local settlements adjacent to this. As the area is not protected properly by fencing, it is allowing throughfare of the local people as-well-as the labours of the adjacent downstream project. Hence, providing and fixing of security fencing is required. The proposal is to construct boundary wall at Right bank and left bank of colony in phase wise manner. The construction cost of boundary is approximately Rs. 20000 per meter including	It is noticed that the additional capital expenditure claimed for the asset/ work was allowed in 2014-15. Accordingly, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	86.31

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			protection work. Capitalisation of Security Fencing done in phased manner: (i) Rs 86.31 lacs FY 2014-15 SL No. 1(a) (ii) Rs 20.57 in FY 2015-16 SL No.2 (iii)Rs 88.24 lacs, Rs 81.32 lacs Rs 77.65 Lacs in FY 2016-17 Sl No. 1(i), 1(iii) & 1(iv) respectively (iv)Rs 0.18 lacs in FY 2017-18 Sl No, 3 (v) Rs 112.76 Lacs in FY 2018-19 Sl No.1.Hon'ble CERC has allowed expenditure of these items in phased manner amounting to Rs 200 lakhs in FY 2014-15, Rs 225 lakhs in 2015-16 and 75 lakhs in 2016-17. Project has incurred these expenses in 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19 with major expenses in 2016-17 amounting to Rs 247.21 lakhs and 2018-19 amounting to Rs 112.76 lakhs. (i) The proposal for "C/o security fencing from 66/11KV switchyard to firefighting tank at left Bank, Balutar" was cancelled on 08.02.2016 & 27.06.2016. Finally, the work was awarded on 04.08.2017 amounting to Rs. 142.24 Lacs with completion period of 10 months i.e.,08.06.2018. However, during execution, the work was also delayed due to non-availability of NOC from Sikkim Forest Department and finally, work was completed on 29.03.2019 amounting to Rs.113.25 lacs. (ii) The work of "Construction of Boundary Wall from switchyard to KV school at left Bank Balutar" was awarded for an amount of Rs. 87.71 Lacs on 10.12.2013 with completion period of 05 months and the work was completed on 12.04.2014 having final amount of Rs. 86.31 Lacs (completed within contract period).		
	Sub-total (A)	**86.31**			**86.31**
B. Regulation 14(3)(iii) of the 2014 Tariff Regulations- Items additionally claimed as per actual					

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
site requirement for smooth and efficient operation of plant					
1	Electric Siren Single Phase, 220/250 V, Range-2KM (3 Nos)	0.79	Siren systems at various locations in downstream area of Teesta Dam have been installed for alert the habitant of downstream people as per statutory guidelines issued by Sikkim Govt. Memo. No. 709/ADC(E)/DCE, dated:20.06.2014 issued by ADM(E), East Sikkim is attached as Appendix-A (Refer to point no. 5)	Considering the fact that the expenditure claimed are for assets required for safe operation of the plant, the additional capital expenditure claimed *(@sl. no. 1&2)* **are allowed** under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	0.79
2	Electric Siren, Single Phase 220/230V, Range -5KM (6 Nos)	2.44	Siren systems at various locations in downstream area of Teesta Dam have been installed for alert the habitant of downstream people as per statutory guidelines issued by Sikkim Govt. Memo. No. 709/ADC(E)/DCE, dated: 20.06.2014 issued by ADM(E), East Sikkim is attached as Appendix-A (Refer to point no. 5)		2.44
3	20 Nos. Portable search light with rechargeable battery 12 V SMF battery and input 220 VOLT, AC Single phase security purpose	0.01	For security reasons, the portable search lights are required on every check post/watch tower where IRBn Security personnel are deployed for night patrolling duty. Accordingly Searchlight's were purchased for the use of security.	The additional capital expenditure claimed is **not allowed** being minor asset as per first proviso to Regulation 14(3) of the 2014 Tariff Regulations.	0.00
	Sub-total (B)	**3.24**			**3.23**
C. Regulation 14(3)(viii) of the 2014 Tariff Regulations - Items additionally claimed as per actual site requirement					
1	Submersible Pump 50 HP	4.63	Incident of flooding of Vital Installation of the Hydro Power Station are happening every year in the country. Risk of flooding of Powerhouse and Dam Galleries is very high in case of underground Power House. seepage in Dam Galleries is much more as was anticipated at the time of construction. In case of failure of original dewatering pumps, availability of spare pumps are necessary to handle any emergency situation which may arise due to flooding. Submersible pumps were purchased to handle any	Considering the fact that this asset/work will facilitate the successful and efficient operation of plant, the additional capital expenditure **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	4.63

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			emergency situation as standby pump in case of failure of installed pumps.		
	Sub-Total (C)	**4.63**			**4.63**
	Total (A+B+C)	**94.19**			**94.17**

20. Based on the above, the total additional capital expenditure of Rs. 94.17 lakh (86.31+ 3.23+4.63) is allowed in 2014-15.

2015-16

21. The details of the additional capital expenditure claimed under Regulation 14 of the 2014 Tariff Regulations are examined below:

(Rs. in lakh)

Sl. No.	Regulation		Amount
(a)	14(3)(i)	Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law	81.74
(b)	14(3)(iii)	Any expenses to be incurred on account of need for higher security and safety of the plant as advised or directed by appropriate Government Agencies of statutory authorities responsible for national security/internal security	37.69
(b)	14(3)(v)	Any liability for works executed prior to the cut-off date, after prudence check of the details of such undischarged liability, total estimated cost of package, reasons for such withholding of payment and release of such payments etc.	28.27
(b)	14(3)(viii)	In case of hydro generating stations, any expenditure which has become necessary on account of damage caused by natural calamities (but not due to flooding of powerhouse attributable to the negligence of the generating company) and due to geological reasons after adjusting the proceeds from any insurance scheme, and expenditure incurred due to any additional work which has become necessary for successful and efficient plant operation.	80.65
	Total additional capital expenditure claimed		**228.35**

(Rs. in lakh)

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
A. Regulation 14(3)(i) of the 2014 Tariff Regulations- Items additionally claimed as per actual site requirement					
1	Provision for contingent liability of M/s Gammon India limited	81.74	The Petitioner in Justification has furnished that Provision has been created on the basis of report of Committee of Directors for contingent liability of M/s Gammon India Limited. Further, the award of Arbitral Tribunal in the matter of M/s Gammon India Ltd. has been pronounced on 1.6.2016 and corrected Award dated: 27.7.2016 amounting to Rs 51.63 Cr. principal and Rs 48.56 Cr. interest thus totalling to Rs. 100.19 Cr. The provision has been created as per IND AS 37 Note: Rs 81.47 lakh is the TDS amount which has been deducted by NHPC.	The Petitioner in justification has submitted that based on the report of Committee of directors for settlement of claims of M/s Gammon India Limited, provision as per IND AS 37 was created for Rs.40.87 crore in 2015-16. Against this, the Petitioner has deposited TDS amounting to Rs.81.74 lakh to tax department and the same is claimed as additional capital expenditure in 2015-16. As actual payment against this provision was not made, the balance amount of Rs.40.05 crore (Rs.40.87 Cr. – Rs.0.82 Cr.) was kept under undischarged liability. The Petitioner has also furnished the proof of payment in respect of Tax deducted at source. Accordingly, the undischarged liability of Rs. 4005.26 lakh, on accrual basis, **is allowed** and the same is considered at the time of actual discharge. However the additional capital expenditure of Rs 81.74 lakh claimed on account of tax deducted at source is **allowed** under Regulation 14(3)(i) of the 2014 Tariff Regulations.	81.74
	Sub-Total (A)	**81.74**			**81.74**
B. Regulation 14(3)(iii) of the 2014 Tariff Regulations - Items allowed in order dated 16.8.2016 in Petition No. 234/GT/2014					
1	Providing and fixing security fencing boundary around Left and Right bank executive colony at PH site, Balutar"	20.57	"Subsequent to the release of order by Ministry of Power, Govt. of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008 by the Home department, Govt. of Sikkim had declared the right bank executive colony, guest	It is noticed that the additional capital expenditure claimed for the asset/work was allowed in 2014-15. Accordingly, the additional capital expenditure claimed **is**	20.57

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			house, hospital as category "B" prohibited area having local settlements adjacent to this. As the area is not protected properly by fencing, it is allowing throughfare of the local people as-well-as the labours of the adjacent downstream project. Hence, providing and fixing of security fencing is required. The proposal is to construct boundary wall at Right bank and left bank of colony in phase wise manner. The construction cost of boundary is approximately Rs. 20000 per meter including protection work. Capitalisation of Security Fencing done in phased manner: (i) Rs 86.31 lacs fy 2014-15 SL No. 1(a) (ii) Rs 20.57 in FY 2015-16 SL No.2 (iii)Rs 88.24 lacs, Rs 81.32 lacs Rs 77.65 Lacs in FY 2016-17 Sl No. 1(i),1(iii),1(iii) & 1(iv) respectively (iv)Rs 0.18 lacs in FY 2017-18 Sl No. 3(v) Rs 112.76 Lacs in FY 2018-19 Sl No.1.Hon'ble CERC has allowed expenditure of these items in phased manner amounting to Rs 200 lakhs in FY 2014-15, Rs 225 lakhs in 2015-16 and 75 lakhs in 2016-17. Project has incurred these expenses in 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19 with major expenses in 2016-17 amounting to Rs 247.21 lakhs and 2018-19 amounting to Rs 112.76 lakhs. (i) The proposal for ""C/o security fencing from 66/11KV switchyard to firefighting tank at left Bank, Balutar"" was cancelled on 08.02.2016 & 27.06.2016. Finally, the work was awarded on 04.08.2017 amounting to Rs. 142.24	**allowed** under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			Lacs with completion period of 10 months i.e.08.06.2018. However, during execution, the work was also delayed due to non-availability of NOC from Sikkim Forest Department and finally, work was completed on 29.03.2019 amounting to Rs.113.25 lacs. (ii) The work of ""C/o of boundary wall with watch Tower at right bank, Balutar"" was awarded on 28.12.2015 amounting to Rs. 88.45 Lacs with completion period of 05 months. However, the work was delayed by the Contractor and finally got completed on 15.01.2017 with completion amount of Rs. 88.65 Lacs. The claimed work was executed in the right bank colony, Balutar of the Power station."		
	Sub Total (B)	**20.57**			**20.57**
C. Regulation 14(3)(iii) of the 2014 Tariff Regulations- Items additionally claimed as per actual site requirement					
1	Providing single PH. LT POWER supply to security barrack near Adit iv	1.77	Earlier there was no proper power supply at Adit-4. The reliable power supply was necessary for Safety and security of vital installation as well as for security personnel deputed at Adit-4. Therefore the purchase was made to provide the electricity supply to the Security Barrack for the use of IRBn Security Guard deployed in the security of the Power Station.	In view of the submissions of the Petitioner and considering the fact that the additional capital expenditure incurred are for the safety and security of the generating station, the additional capital expenditure *claimed (@sl. nos. 1&2)* **are allowed** under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	1.77
2	IP based PTZ camera with 1/4 CCD sensor with necessary mounting accessories and hardware, BOSCH VG5-7	10.41	As per the security requirement, these cameras are installed different important locations of power house to protect the Power House from theft, or any types mishappening to the equipment(s) as well as persons.		10.41
3	Communication server/ NVR with internal storage 6 TB AND other accessories (MATRIX-	2.05	As per security requirement, the recording data needs to be stored at least for 90 days period which may be used by investigation agencies in case of any untoward	Considering the fact that the expenditure claimed is in the nature of minor items, this additional capital expenditure claimed is **not allowed** in	0.00

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
	SATATYA NVR 24P)		incident.	terms of the Regulation 14(3)(iii) of the 2014 Tariff Regulations	
4	Portable Gen Set Up To 2100 VA (Make: Honda, Model: EX2400)	0.72	DG Sets are one of the emergency handlings equipment's for restoration of supply of vital installations in case of adverse climatic conditions. During the monsoon season, most of the time the approach roads of dam / vital locations get washed away as a result in case of failure of state power supply & problem in Existing DG Sets, it is very difficult to provide necessary supply to the important equipment(s). Also, being the portable one, it is very useful to provide supply in interior areas of power station and also used by security personnel at the time of requirement during night hours. It is directly related to the safety & security of the power station. There are three nos. check posts at Adit-2, Adit-3, Adit-5, where the power has been taken from the State Energy and Power Department which is not the reliable source especially during Monsson season. For the watch and ward of these Adits, three nos. portable dg sets of small capacity were purchased to provide power supply at night for the convenience of security guards deputed at these Adits.	Considering the fact that the expenditure claimed are in the nature of minor items, the additional capital expenditure claimed *(@sl. nos. 4&5)* are **not allowed**.	0.00
5	Portable Gen Set Up To 3000 VA (Make: Honda, Model: EU30is) (2Nos)	2.17			0.00
	Sub Total (C)	**17.12**			**12.18**
D. Regulation 14(3)(v) of the 2014 Tariff Regulations- Items additionally claimed as per actual site requirement					
1	Supply, transportation and installation of Off and On Shore Equipment(s) including mandatory spares for HM Equipment To M/s TREL	20.87	"This expenditure pertains to original scope of work of Lot-TT-5. Release of Final Bill of M/s TREL for HM Work Lot-TT5 which was capitalised (work done but not paid) at the time of COD but payment was released during FY 2015-16.Final and full	The Petitioner has claimed the said expenses under Regulation 14(3)(v) of the 2014 Tariff Regulations, which is corresponding to liability for works executed prior to the cut-off date. The Petitioner	20.87

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
2	Supply, transportation and installation of Off and On Shore Equipment(s) including mandatory spares for HM Equipment To M/s TREL	6.02	payment was made by the power station on 31.03.2016 & 28.07.2016 vide. MB no. TSV/1151 at page no. 165 & 166-167 (Copy attached as Appendix C) against the revised contract value of Change Order dtd: 30.01.2015, contract value INR 594130615/- + EURO 606305.16 + JPY 807840 [Contract-I (Supply) + Contract-II (Transportation + Installation)]. As recorded in the above MB at Page no. 144, Delay for payment is presumed on the basis of change order issued date NH/TSV/CE(I/C)/2015/450 dtd: 30.01.2015 (copy attached as Appendix D). No Demand Certificate for final payment (supplies & services) provided by the contractor is attached along with the other supporting documents towards final bill payment. (Appendix E) Whereas exclusively appointment of Arbitrator on the claim of M/s Texmaco Rail & Engineering Ltd. for price escalation beyond 20% ceiling against NHPC Ltd. is under process."	has submitted that the said work was capitalized at the time of COD however, the final payment was made during 2015-16. Additionally, the Petitioner has submitted that there is a change in scope of work and the payments were made on account of changed scope of work. On prudence check of the details of such undischarged liability, total estimated cost of package, reasons for such withholding of payment and release of such payments etc, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(v) of the 2014 Tariff Regulations.	6.02
3	Supply, transportation and installation of Off and On Shore Equipment(s) including mandatory spares for HM Equipment To M/s TREL.	1.38			1.38
	Sub-Total (D)	**28.27**			**28.27**
E. Regulation 14(3)(viii) of the 2014 Tariff Regulations - Items allowed in order dated 23.1.2014 in Petition No 27/GT/2013: Pumps amounting to Rs 10 lakh for 2013-14, allowed by the Commission					
1	Submersible pump 16HP make: MODY model G-706T (2 Nos)	2.43	Being the underground power house, continuous seepage occurred inside the powerhouse. Frequent dewatering of the seepage water is required to avoid the flood like situation. The originally installed pumps are very old. Being very old, spare parts are also not available in the market. Frequent breakdown occurred in these pumps. These pumps were not	It is observed that the assets were already allowed by the Commission in 2013-14. However, the same were capitalized and claimed in 2015-16. Considering the fact that the assets will facilitate the successful and efficient operation of plant, the additional capital expenditure claimed *(@sl. nos. 1 to 4)* **are allowed**	2.43
2	Submersible pump 10HP Make: MODY model NC-10M	0.85			0.85
3	Submersible pump 15 HP Make: DARLING MODEL J-1503 (2 Nos)	2.28			2.28

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
4	Submersible pump 3 HP Make: DARLING MODEL J-33L(3 Nos)	1.73	reliable during the monsoon period. Hence additional pumps are required to avoid any flood situation. All these pumps were purchased to avoid any flood like situation in APS top, Turbine pit, etc.	under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	1.73
	Sub-total (E)	**7.29**			**7.29**
F. Regulation 14(3)(viii) of the 2014 Tariff Regulations- Items additionally claimed as per actual site requirement for smooth and efficient					
1	Construction of SIKKIM style gate & security post at zero point at dam site	20.02	Due to heavy rain, big boulder with heavy muck fall on the Sikkim style gate cum security check post, resulted totally damaged the asset. Accordingly, the old assets amounting to Rs 10.29 lacs was decapitalised during the FY 2014-15. As per policy/report no insurance reimbursement was received from the insurance agency. As per policy/report no insurance reimbursement was received from the insurance agency.	In view of the submissions of the Petitioner and considering the fact that the additional capital expenditure incurred is for the safety of the plant which will facilitate the successful and efficient operation of plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	20.02
2	500 KVA Step Up Cast Resin Indoor Transformer, (415/11KV)	13.32	"The existing step-Up Transformer 500 KVA of DG-2 got failed in 2012. DG sets are being very important to supply the backup power to the auxiliary system of Power House in case of power failure. Hence, in order to restore original scheme and to utilize DG Power, one 500 KVA cast resin type Transformer was procured. 1. The transformer was commissioned in the year 2007-2008 at the time of setting up of Teesta-V Power Project. Transformer failed because of Insulation failure due to ageing of transformer. 2. After occurrence of failure of transformer of DG Set no. 2, one no. transformer was taken from Electrical Maintenance Division to meet out the requirement which was returned after installation of Dry type 500 kVA step-up transformer."	Considering the fact that the additional capital expenditure incurred is for the safety of the plant which will facilitate the successful and efficient operation of plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations. The gross value of asset is consider under 'Assumed Deletions'.	13.32
3	Float cum Boost	11.97	Existing battery bank was old	Considering the fact that	11.97

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
	Charger with DVR with 220V, 560AH, VRLA Type, Battery Bank		& covered its useful life. Hence to provide reliable DC supply to HT & LT panel, PLCC system of Radial gate & emergency lighting system for dam, this item was procured on replacement basis. Battery Bank is need to be replaced as and when it does provide satisfactory backup power as required in the event of failure of AC Input source/ Battery Charger, regardless of the years completed by the Battery Bank. However normally a battery bank works satisfactory only for the period of 5-6 years. Whereas Battery Bank which was replaced in year 2015-16 had completed 7 years from the date of initial commissioning of the project.	the additional capital expenditure incurred is for the safety of the plant which will facilitate the successful and efficient operation of plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations. The gross value of asset is consider under 'Assumed Deletions'.	
4	Videoscope instrument along with all accessories, make- IT Concept (IRIS 46-60 DVR Video scope)	0.12	This instrument is very essential to view the unreachable portions of the Transformer, GIS & under water components without complete dismantling the components. This feature of the instruments reduces the outage time & also increases the performance of the Equipments. Due to necessity , this instrument was procured to increase the efficiency of the power station & also to reduce the down time of machines.	Since these assets is in the nature of tools and tackles, the expenditure is **not allowed,** in terms of the proviso to Regulation 14(3) of the 2014 Tariff Regulations	0.00
5	Construction of CW drain from zero point to Irb barrack at left bank	20.64	During the rainy reason, huge discharge came through the nallah. Being kutcha nallah, the water get spread in a larger portion resulting in loosening of soil and vegetation. In order to protect the hill slope adjacent to the colony and office building at left bank, the drain water was channelised. Hence a catch water drain was constructed to serve the purpose.	In view of the submissions of the Petitioner and considering the fact that the additional capital expenditure incurred is for the safety of the plant which will facilitate the security and efficient operation of the plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	20.64
6	KSB MAKE	0.87	The originally installed	Considering the fact that	0.87

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
	MODEL BPD 302/9,20 HP,2900 RPM,415 VAC, Vertical Borewell Submersible Pump (2 Nos)		pumps were very old. Being very old and spare parts are not available in the market. These pumps have been repaired several times and were not reliable for regular supply of water. Hence these pumps are required for smooth operation of water supply system at Teesta-V colony.	this asset/work will facilitate the successful and efficient operation of plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Gross value of asset is consider under 'Assumed Deletions'.	
7	Monoblock Pump set, HEAD-66mtr, Discharge-18LPS, SHAFT power- 22KW/ 30HP, size 100X100 (2 Nos)	1.88			1.88
8	Submersible Pump 50 HP, MODY G1006T	4.53	Earlier the dewatering pumps available at dam gallery were not capable to handle dewatering the seepage water. The installed pumps were very old & frequent breakdown occurred. To avoid the flood like situation, an additional dewatering pumps of 50HP capacity were installed as standby pump to be used in Emergency situations to avoid flooding of Power House	Considering the fact that this asset/work will facilitate the successful and efficient operation of plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	4.53
	Sub-Total (F)	**73.36**			**73.24**
	Total	**228.35**			**223.29**

22. Based on the above, the total additional capital expenditure of Rs. 223.29 lakh (81.74 +20.57 +12.18 +28.27 +7.29 +73.24) is allowed in 2015-16.

2016-17

23. The details of the additional capital expenditure claimed under Regulation 14 of the 2014 Tariff Regulations are examined below:

(Rs. in lakh)

Sl. No.	Regulation		2016-17
(a)	14(3)(ii)	Change in law or compliance of any existing law	4.28
(b)	14(3)(iii)	Any expenses to be incurred on account of need for higher security and safety of the plant as advised or directed by appropriate Government Agencies of statutory authorities responsible for national	262.84

Sl. No.	Regulation		2016-17
		security/internal security	
(c)	14(3)(viii)	In case of hydro generating stations, any expenditure which has become necessary on account of damage caused by natural calamities (but not due to flooding of powerhouse attributable to the negligence of the generating company) and due to geological reasons after adjusting the proceeds from any insurance scheme, and expenditure incurred due to any additional work which has become necessary for successful and efficient plant operation;	86.21
	Total additional capital expenditure claimed		**353.33**

(Rs. in lakh)

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
A. Regulation 14(3)(ii) of the 2014 Tariff Regulations- Items additionally claimed as per actual site requirement					
1	Construction of Bio pit at Hospital and construction fencing around incinerator room at Left Bank, Balutar	4.28	As per the Biomedical waste Disposal Norms of Govt of Sikkim, the wastes that are generated at the Hospital needs to be buried in deep pit. The existing pit is already filled with bio medical waste. Hence, a new pit was constructed to meet the requirement. Bio-medical Waste Management Rules, 2016 published by Govt. of India."	Since the norms issued by the Sikkim Government are required to be complied by the Petitioner, the additional capital expenditure claimed **is allowed** under Regulation 14 (3)(ii) of the 2014 Tariff Regulations.	4.28
	Sub-Total (A)	**4.28**			**4.28**
B. Regulation 14(3)(iii) of the 2014 Tariff Regulations- Items allowed in order dated 16.8.2016 in Petition No. 234/GT/2014					
1	Construction of boundary wall with watch tower at Right bank, Balutar	54.00	"Subsequent to the release of order by Ministry of Power, Govt. of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008 by the home department, Govt. of Sikkim had declared the right bank executive colony, guest house, hospital as category "B" prohibited area having local settlements adjacent to this. As the area is not protected properly by fencing, it is allowing throughfare of the local people as-well-as the labours of the adjacent downstream project. Hence, providing and fixing of security fencing is required. The proposal is to	The additional capital expenditure is necessary for safety of power plant. Accordingly, the additional capital expenditure claimed *(@sl. nos. 1 to 4)* **are allowed** for additional capital expenditure under Regulation 14(3) (iii) of the 2014 Tariff Regulations from Serial no 1 to 4.	54.00
2	Construction of boundary fencing from RD 920 m to RD 1983 m at Right Bank, Balutar.	81.32			81.32
3	Construction of boundary wall from KV school to Home guard Barrack at Left Bank.	62.68			62.68

			construct boundary wall at Right bank and left bank of colony in phase wise manner. The construction cost of boundary is approximately Rs. 20000 per meter including protection work. Capitalisation of Security Fencing done in phased manner: (i) Rs 86.31 lakh in FY 2014-15 SL No. 1(a) (ii) Rs 20.57 in FY 2015-16 SL No.2 (iii)Rs 88.24 lacs, Rs 81.32 lacs Rs 77.65 Lacs in FY 2016-17 Sl No. 1(i),1(iii),1(iii) & 1(iv) respectively (iv)Rs 0.18 lacs in FY 2017-18 Sl No, 3 (v) Rs 112.76 Lacs in FY 2018-19 Sl No.1.Reason for Delay Hon'ble CERC has allowed expenditure of these items in phased manner amounting to Rs 200 lakhs in FY 2014-15, Rs 225 lakhs in 2015-16 and 75 lakhs in 2016-17. Project has incurred these expenses in 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19 with major expenses in 2016-17 amounting to Rs 247.21 lakhs and 2018-19 amounting to Rs 112.76 lakhs. (i) The proposal for "C/o security fencing from 66/11KV switchyard to firefighting tank at left Bank, Balutar" was cancelled on 08.02.2016 & 27.06.2016. Finally, the work was awarded on 04.08.2017 amounting to Rs. 142.24 Lacs with completion period of 10 months i.e.08.06.2018. However, during execution, the work was also delayed due to non-availability of NOC from Sikkim Forest Department and finally, work was completed on 29.03.2019 amounting to Rs.113.25 lacs. (Ii) The work of C/o of		

			boundary wall with watch Tower at right bank, Balutar was awarded on 28.12.2015 amounting to Rs. 88.45 Lacs with completion period of 05 months. However, the work was delayed by the Contractor and finally got completed on 15.01.2017 with completion amount of Rs. 88.65 Lacs. (iii) The work of "Construction of boundary fencing from RD 920 m to RD 1983 m at Right Bank, Balutar." was awarded on 20.03.2015 amounting to Rs. 75.43 Lacs with completion period of 03 months. However, the work was delayed mainly by the Contractor and got completed on 31.05.2016 with completion amount of Rs. 81.32 lacs. (iv) The work of "Construction of boundary wall from KV school to Home guard Barrack at Left Bank" was awarded on16.02.2015 amounting to Rs. 77.63 Lacs with completion period of 05 months. However, the work was completed on 31.05.2016 with completion amount of Rs. 77.65 Lacs. The work was delayed on the part of contractor. "		
4	Construction of IRBn Barrack at Left Bank (first floor)	22.52	"Item was allowed by Hon'ble CERC in FY 2015-16. Refer Item no. I (3) of Form 9A of 2015-16. Reason for Delay in Capitalization. The work of "Construction of IRBn barrack (first floor) at Left bank, Balutar" was awarded on 31.10.2015 amounting to Rs. 20.68 lakh with completion period of 05 months. However, the work was completed on 20.05.2016 with completion amount of Rs. 19.04 lakh and the work was delayed mainly on the part of Contractor."		22.52
	Sub-Total (B)	**220.52**			**220.52**
C. Regulation 14(3)(iii) of the 2014 Tariff Regulations- Items additionally claimed as per actual site requirement					
1	Siren- Inverter/	0.92	"Siren systems at various	Considering the fact that	0.92

	UPS for Siren System and provision for other PH Items		locations in downstream area of Teesta Dam to warn the people in case of rise in inflow of the river have been installed as per statutory guidelines issued by Sikkim Govt. Inverter/UPS has been purchased to provide power backup for operation of Sirens. Refer Sl. No. 4 (2) (iii) i.e. Audible Devices of Sikkim Govt. Gazette No. 26/Home/2015 dated: 22.06.2015. (Appendix I)"	asset is required for safe operation of the plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	
2	Purchase of 1 no Electrically Operated Pump.	2.10	One no of Electrically Operated Pump for filling of Fire Tenders and installed at newly constructed Fire station at Teesta-V power Station, Balutar. The electrically installed pump is for normal use for filling of Fire Tanks.	Considering the fact that these assets are required for safe operation of the plant, the additional capital expenditure claimed *(sl. no. 2&3)* **are allowed** under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	2.10
3	Purchase of 1 no Diesel Operated Pump.	2.47	One no of Disel Operated Pump for filling of Fire Tenders in the case of Emergency and installed at newly constructed Fire station at Teesta-V power Station, Balutar. Diesel operated pump is kept for emergency/ backup when there is power failure or when electrically operated pumps are not functioning.		2.47
4	Purchase of CCTV camera for VIP GH	2.82	"In order to meet out security requirements of Power Station, it was felt by Power Station to install CCTV Surveillance system at the vulnerable points and important installations like Guest House, Colonies, and Power House etc. to monitor the movements of visitors/ dignitaries. As such, for sake of security reasons, the CCTV surveillance system was installed in Guest House(s) of Power Station in the year 2016-17. IB report of 2015 recommends: Technical and manual surveillance inside perimeter area should be conducted regularly."	Considering the fact that assets is not directly related to plant security, the additional capital expenditure claimed is **not allowed.**	0.00

5	800 AMP LT distribution panel with 03 NOS 800 A ACBS 06 NOS 250 A MCCBS and 05 no. 125 A MCCBS (2 Nos.)	14.03	Earlier, the distribution of power supply was made through pragmatic way by using of Switch Fuse Units with porcelain kit kat fuses. The distribution panels are used in all the important residential / non-residential installations to make the supply for any site from any other source and the safety of the working personnel is also ensured. Since in the distribution panels ACBs / MCCBs are provided, hence, on the event of occurrence of any fault, these switchgear devices provide better protection option compared to the Switch Fuse Units. Thus, the incident of fire due to short circuit can be minimised where LT distribution panels are used. The O&M gross block of old SFU is negligible.	Considering the fact that the additional capital expenditure incurred is for the safety and security of the generating station, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	14.03
6	Providing & laying streetlamp pole from entrance gate to exit gate of Samdong colony	19.99	Samdong colony at the Dam site was constructed about 20 years back. Now, the operating staff of the Dam are residing in the colony. There was no provision of street lights inside the colony. As a result, security staffs could not provide proper watch and ward of the colony. Moreover, the resident of the colony also faces difficulties while movement in the colony. The Samdong area is under the vicinity of dense vegetation & high mountains. Proper illumination is very essential for safety & security. Hence street lamps are installed keeping in view the security aspect. Intelligence Agency (IB) also pointed out for adequate lighting arrangement at power station in their report. Relevant page no.7, point no. 16 (ix) of IB report for 2012 is attached. (Appendix-F)	In view of the submissions of the Petitioner and considering the fact that the additional capital expenditure incurred is for the safety and security of the generating station, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(iii) of the 2014 Tariff Regulations	19.99
	Sub-Total (C)	**42.33**			**39.51**
D. Regulation 14(3)(viii) of the 2014 Tariff Regulations Items allowed in order dated 16.8.2016 in Petition No. 234/GT/2014					

1	Telephone Exchange for Office building and Colony (Telex Machines)	15.98	An amount of Rs 12.0 lakh was approved by CERC under projected add cap for the FY 2016-17. Against this expenditure of Rs 16 lacs has been incurred in 2016-17. This expenditure has been incurred against the replacement of existing old telephone exchange whose original value is Rs 22.96 lakh.Net decapitalisation amount (22.96-16)=(-6.96) lakh.	Considering the fact that this asset/work will facilitate the successful and efficient operation of plant and the asset is already admitted works by the Commission, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations. The de-capitalization of old asset/work has been considered under assumed deletion.	15.98
	Sub-total (D)	**15.98**			**15.98**
E. Regulation 14(3)(viii) of the 2014 Tariff Regulations-Items additionally claimed as per actual site requirement					
1	Purchase of 1 no. Bus against replacement of old bus.	17.38	Purchased one number bus against replacement as the old bus no SK 01B/0161 has completed its useful life in terms of years as well as in Kms. The said vehicle is of Model Feb,2001 : The vehicle covered 218738 Km and 12 Years when the vehicle was grounded (Appendix-H) against stipulated life of 200000 Kms and 8 Years.	Considering the fact that this asset/work will facilitate the successful and efficient operation of plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations. The gross value of the old asset has been considered under 'Decapitalization'	17.38
2	Supply of 1 no. Water Fire Tender for Teesta-V PS	31.13	Only one no. Fire tender was available in power station since commissioning. Since the project is located in Hilly Terrain and distance between Power house and Dam is 30 KM Approx. In order to avoid any unforeseen events and as per safety requirement, at least 2 nos Fire Tenders should be available at site to mitigate any emergency situation. Therefore, additional one no. fire tender has been purchased in FY 2016-17. IOM from Safety Division has been attached as Appendix-J wherein it has been advised to have 02 nos fire tender at site.	Considering the fact that asset is required for safe operation of the plant which will facilitate the successful and efficient operation of plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	31.13
3	Vertical Borewell Submersible Pump ,20 HP, (4	1.70	Existing installed pumps of water supply system are very old & frequent breakdown	Since the additional capital expenditure incurred does not directly	0.00

	Nos)		occurred. Due to frequent repair, the suction & delivery capacity of the pumps got reduced & detroited day by day. In absence of healthy pumps, the water supply is disturbed most of the time. Hence requirement of these new pumps were aroused to keep the water supply system Healthy.	relate to the operation of the plant, the additional capital expenditure claimed *(@sl. Nos. 3 to 6)* are **not allowed**.	
4	Mono Block Centrifugal Pump Motor Set,30 HP (3 Nos)	2.58			0.00
5	4 No(s) Oxygen Concentrator	1.90	Power Station is located in remote area. Hence adequate medical facility is not available nearby areas. To provide essential medical facility for the employees & their family residing in colony , this instrument is very essential by the Power station Hospital.		0.00
6	Fully-automated biochemistry analyser - Make: Meril Merilyyser, Model: Autoquant100	7.98			0.00
7	Industrial type fume & dust extractor - Make: SKS, Model: SKS/DE/01 (4 Nos.)	7.56	Power House of Teesta-V Power Station is a confined place where proper environment is required to be maintained. Due to carrying out maintenance / repair works, by way of welding, smoke of the same spread out inside the underground power house. This smoke not only reduce the efficiency of the working staff at site but affect the health of the working / other staff posted in the power house. In order to minimise such health hazards and to enhance the efficiency of the working staff, these fume & dust extractor were purchased.	Considering the fact that this asset/work will facilitate the successful and efficient operation of plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	7.56
	Sub Total (E)	**70.23**			**56.07**

(Rs. in lakh)

Details of the claim	Amount claimed	Amount allowed
Total (A+B+C+DE)	**353.33**	**336.36**

24. Based on the above, the total additional capital expenditure of Rs. 336.36 lakh (4.28+220.52+39.51+15.98+56.07) is allowed in 2016-17.

2017-18

25. The details of the additional capital expenditure claimed under Regulation 14 of the 2014 Tariff Regulations are examined below:

(Rs. in lakh)

Sl. No.	Regulation		2017-18
(a)	14(3)(iii)	Any expenses to be incurred on account of need for higher security and safety of the plant as advised or directed by appropriate Government Agencies of statutory authorities responsible for national security/internal security.	78.09
(b)	14(3)(viii)	In case of hydro generating stations, any expenditure which has become necessary on account of damage caused by natural calamities (but not due to flooding of powerhouse attributable to the negligence of the generating company) and due to geological reasons after adjusting the proceeds from any insurance scheme, and expenditure incurred due to any additional work which has become necessary for successful and efficient plant operation;	83.09
	Total additional capital expenditure claimed		**161.19**

(Rs. in lakh)

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
A.	**Regulation 14(3)(iii) of the 2014 Tariff Regulations - Items allowed in order dated 16.8.2016 in Petition No. 234/GT/2014**				
1	Construction of boundary wall with watch tower at Right bank, Balutar	0.18	"Subsequent to the release of order by Ministry of Power, Govt. of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008 by the Home department, Govt. of Sikkim had declared the right bank executive colony, guest house, hospital as category "B" prohibited area having local settlements adjacent to this. As the area is not protected properly by fencing, it is allowing throughfare of the local people as-well-as the labours of the adjacent downstream project. Hence, providing and fixing of security fencing is required. The proposal is to construct boundary wall at Right bank and left bank of colony in phase wise manner. The construction cost of boundary is approximately Rs. 20000 per meter including	Considering the fact that the expenditure claimed is the balance work for admitted asset, the additional capital expenditure claimed **is allowed** under Regulation 14 (3)(iii) of the 2014 Tariff Regulations.	0.18

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			protection work. Capitalisation of Security Fencing done in phased manner: (i) Rs 86.31 lacs fy 2014-15 SL No. 1(a) (ii) Rs 20.57 in FY 2015-16 SL No.2 (iii)Rs 88.24 lacs, Rs 81.32 lacs Rs 77.65 Lacs in FY 2016-17 Sl No. 1(i),1(iii),1(iii) & 1(iv) respectively (iv)Rs 0.18 lacs in FY 2017-18 Sl No, 3 (v) Rs 112.76 Lacs in FY 2018-19 Sl No.1 Hon'ble CERC has allowed expenditure of these items in phased manner amounting to Rs 200 lakhs in FY 2014-15, Rs 225 lakhs in 2015-16 and 75 lakhs in 2016-17. Project has incurred these expenses in 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19 with major expenses in 2016-17 amounting to Rs 247.21 lakhs and 2018-19 amounting to Rs 112.76 lakhs. (i) The proposal for "C/o security fencing from 66/11KV switchyard to firefighting tank at left Bank, Balutar" was cancelled on 08.02.2016 & 27.06.2016. Finally, the work was awarded on 04.08.2017 amounting to Rs. 142.24 Lacs with completion period of 10 months i.e.08.06.2018. However, during execution, the work was also delayed due to non-availability of NOC from Sikkim Forest Department and finally, work was completed on 29.03.2019 amounting to Rs.113.25 lacs."		
	Sub-total (A)	**0.18**			**0.18**
B.	**Regulation 14(3)(iii) of the 2014 Tariff Regulations- Items additionally claimed as per actual site requirement**				

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
1	Horizontal double mounting SIREN single phase, Range (KM)-3.25, MAKE: JEEKAYMODEL :JAD-350 (3 Nos)	1.50	Siren, Inverter/UPS of GSM based alarm system to alert the local population for advance water release are being maintained at different locations at river banks from Dikchu up to Rangpo. Further it is to certify that these sirens have been purchased for different locations than already purchased in FY 2014-15.	Considering the fact that the expenditure claimed are for assets required for safe operation of the plant, the additional capital expenditure claimed *(@sl. nos. 1 to 3)* **are allowed** under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	1.50
2	Purchase of High mast and telescopic type light for security purpose at Balutar & Dam	15.88	Earlier Temporary lightening arrangement were not sufficient for proper illumination. For which High mast light and telescopic lights were required in some critical locations of Balutar and DAM for security and safety purpose. The PS & Dam lies under the vicinity of dense vegetation & high mountains. Proper illumination is very essential for safety & security of PH & Dam from trespassing & from wild animals. Hence 4 nos of High Mast lights are installed at critical locations of Power Station keeping in view the security aspect. Intelligence Agency (IB) also pointed out for adequate lighting arrangement at power station in their report. Relevant page no.7 points no.16 (iv) of IB report for 2012 is attached. (Appendix-F)		15.88
3	Construction of fire station at left bank bauter	60.53	Previously, there is no fire station at Teesta-V power station to handle the emergency situation during fire broke out. In view of recent incident of major fire broke out at URI-II power station on 20.11.2014, IB has opined in its report that power projects carries high fire risk and in house fire station are prerequisite to deal with such exigencies. Considering the advice of MHA/MOP, the Safety division, Corporate office vide IOM No.-NH/SEFTY/FT/2015 dated 11.02.2015 has directed to establish a well-equipped fire		60.53

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			station in all NHPC power station/ projects to deal with any emergency situation. The work completed and capitalised in 2017-18. Total Expenditure incurred amounting to Rs 61.80 Lacs. The IOM of Safety Division has been attached as Appendix J		
	Sub-Total (B)	**77.91**			**77.91**
C.	**Regulation 14(3)(viii) of the 2014 Tariff Regulations - Items additionally claimed as per actual site requirement**				
4	1 No. 50 HP Submersible Dewatering Pump for dam site.	18.89	Existing pumps installed at dam site for dewatering purpose are working round the clock since commissioning and efficiency of the same is reduced due to continuous use and are the lifeline of dam galleries for inspection and monitoring of the of dam. Now the problems is arising in the healthiness of dewatering pumps. New pump was purchased against the replacement of one pump in FY 2017-18 of the same technical specifications.	Considering the fact that this asset/work will facilitate the successful and efficient operation of plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	18.89
5	SEMI automatic urine analyser - ERBA - TRANSASIA LAURA SMART	1.98	Power Station is located in remote area. To provide essential medical facility for the employees & their family residing in colony , this instrument is very essential for pathological analysis & diagnosis of disease at power station Hospital.	Since the additional capital expenditure incurred does not directly relate to the operation of the plant, the claim of the Petitioner is **not allowed.**	0.00
6	Water storage /detention Tank at Left Bank, Baluter	57.84	At present, there is a water treatment plant which consist of an aeration tank, pressure filter and RO system for purification of water. The capacity of the aeration tank is approx. 90, 000 Lite. Dailly requirement of water for Right Bank & Left bank Residential colony, Guest House, Club, Administrative Building, IRBs Jawans, School etc are being catered from this present system. The tank is not sufficient to meet the daily requirement. Due to insufficient capacity of tank and non-availability of	Since the additional capital expenditure incurred does not directly relate to the operation of the plant, the claim of the Petitioner is **not allowed.**	0.00

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			detention chamber/tank, the water is directly feeds to pressure/ RO filter from the aeration tank. As the water carries high iron content and other suspended particles, the pressure and RO filter are being chocked frequently which leads to decreasing the efficiency/ effectiveness of the entire water supply system. Moreover, the storage capacity of the water supply system is not sufficient to handle any emergency/ unwanted situation. Accordingly, a RCC water tank cum detention chamber (Size - 18 M (L) X 10 M (B) X 3.40 M (H)) has been constructed for smooth, uninterrupted and efficient operation of the water supply system.		
7	Construction of toilet for the security personal at zero point at Dam site	2.31	Check post at zero point has been established for security purpose. Toilet has been constructed for the use of security personnel posted at the said check post. Check post at zero point existed since commissioning of the Power station. The earlier check post was damaged due to landslide and was again reconstructed in March 2016. No toilet facility existed at the said check post and the security personnel were relieving themselves in the open. Keeping in view the necessity, a toilet near security check post at zero point was constructed in April 2017 for the security personnel.	As the expenditure claimed is in the nature of O&M expenses, the claim is **not allowed.**	0.00
8	Web based AWS (Sensors, Data Logger and Mounting Accessories) - Lawrence & Mayo Model: AWS-WB-001	2.07	This is required for collection of weather data and by which Reservoir Management can be done effectively. Web Based Automatic Weather Station was installed in June 2017 for collection of hydro-meteorological data(s) viz, wind speed, wind direction, rainfall, air temperature, atmospheric pressure, solar	Considering the fact that asset is required to plan generation as per Grid safety and schedule power and optimise the generation, and the asset is required for successful operation of the	2.07

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			radiation etc. Hydro-meteorological data is the preliminary requirement for optimum planning as well as execution of any water resources project and subsequent operations. Hence, a proper and organised scheme for collection of the required hydro-meteorological data/information such as precipitation, run off, water quality and other climatic parameters is essential to be maintained at all projects/power stations. Since, it is the requirement of all the projects/power stations, the said web based automatic weather station was installed and the data(s) acquired from the AWS are sent to Design & Engg Division, Corporate office on monthly basis.	plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	
	Sub-Total (C)	**83.09**			**20.96**
	Total (A+B+C)	**161.19**			**99.05**

26. Based on the above, the total additional capital expenditure of Rs. 99.05 lakh (0.18+77.91+20.96) is allowed in 2017-18.

2018-19

27. The Petitioner has claimed additional capital expenditure on accrual basis under proviso of 14(2)(i) of the 2014 Tariff Regulations for the amount of Rs. 1251.93 lakh, for items including Main Generating plant & Equipment, Cooling Water System, EHV Switchgear System, Control, metering & protection system and Auxiliary and Ancillary System. The Petitioner has further submitted that the custom department raised difference of custom duty levied against import of spare parts, pertaining to construction period up to 2008, over and above the allowable limit of 10% of the main equipment value under contract no. NH/CONT. (E&M)/Lot 6.1/TEESTA-V/579/2001/I (Lot-6 Electrical & Mechanical Works Contract of Teesta-V H.E.

Project) awarded to M/s Mitsui & Co. Japan and the custom department, Kolkata, raised a demand of Custom Duty of Rs. 1251.93 lakh. The Petitioner has also submitted that it has justified its claim vide demand letter of Custom Department F.No. S37C(Misc) 05/2004 A (6), dated 30.4.2019 along with the copy of payment proof and the principal amount was paid on 14.8.2019, but the interest part of Rs. 21.61 crore, is kept under contingent liability from 2019-20.

28. The matter has been considered. It is observed that the Petitioner has paid custom duty vide demand draft dated 12.8.2019 for Rs 1251.93 lakh, as demanded by the Custom department. Further, the amount pertains to custom duty on import of spare parts pertaining to the construction period and part of original scope of work and the Petitioner has created provisions/liabilities against the same in 2018-19. In view of this, the claim is allowed on accrual basis as a part of undischarged liabilities which has been discharged by the Petitioner during 2019-20.

29. The details of the additional capital expenditure claimed under Regulation 14 of the 2014 Tariff Regulations are examined below:

(Rs. in lakh)

Sl. No.	Regulation		2018-19
(a)	14(3)(i)	Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law (for existing station)	775.10
(b)	14(3)(iii)	Any expenses to be incurred on account of need for higher security and safety of the plant as advised or directed by appropriate Government Agencies of statutory authorities responsible for national security/internal security.	116.78
(c)	14(3)(viii)	In case of hydro generating stations, any expenditure which has become necessary on account of damage caused by natural calamities (but not due to flooding of powerhouse attributable to the negligence of the generating company) and due to geological reasons after adjusting the proceeds from any insurance scheme, and expenditure incurred due to any additional work which has become necessary for successful and efficient plant operation.	88.79

Sl. No.	Regulation		2018-19
	Total additional capital expenditure claimed		**980.70**

2018-19

(Rs. in lakh)

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
A.	**Regulation 14(3)(i) of the 2014 Tariff Regulations - Items additionally claimed as per actual site requirement**				
1	Compensation for house land standing properties at Lum Sangtok Lwer Dzngu and Tankek block of North Sikkim	679.78	"Court of District Magistrate, North Sikkim has directed to pay the land compensation amounting to Rs.6.79 Crs. for houses, land and standing properties on account of displacement of affected persons of Lum, Sangtok, Block Lower Dzongu & Tantek Block, North Sikkim due to Teesta-V Reservoir. Accordingly, the payment was released. 1. Relevant documents is attached as Appendix L. 2. The compensation was paid to the affected persons on account of damages to the houses and land properties due to Teesta-V reservoir."	The directives of the Magistrate court are covered in the claim of the Petitioner which is in compliance to the order dated 29.3.2018 of Court of the District Magistrate, North Sikkim. Accordingly, this claim **is allowed** under Regulation 14 (3)(i) of the 2014 Tariff Regulations.	679.78
2	Civil works for underground power house, surge & pressure shafts, part head race tunnel	4.52	As per the direction of Hon'ble High Court, NHPC has implemented the revised pay scale w.e.f 2007 Accordingly NHPC has to pay out arrear payment to its executives in pursuance of the order of MOP no. 11/6/2006-DO(NHPC) dated 4.4.2006. Arrear payment in respect of executives posted in the Project during construction period till the date of COD has been calculated by Finance division amounting to Rs 95.33 lakhs. The impact due to pay revision/arrear payment has been capitalised as IEDC during the construction period as per accounting policy of NHPC and IND AS requirement.	The claim of the Petitioner is in respect of revision/arrear of payments of the executives posted in the instant Project during construction period from 1.1.2007 to 31.3.2019. The Petitioner has submitted that payment for this revision has been capitalised as IEDC during the construction period of the project. The matter has been examined. It is noticed that the Petitioner had filed Petition No. 343/MP/2019 seeking recovery of the impact of pay/	0.00
3	Civil works for Coffer Dams with deep jet grouted cut off wall, Concrete Dam, Desilting Chambers,	23.76			0.00
4	Civil works for Head Race Tunnel including Adits - 2, 3 & 4 etc.	56.97			0.00
5	All Civil works relating to Tailrace Channels at underground Powerhouse Building Site	0.54			0.00
6	All Civil works relating to 3 Nos.	0.61			0.00

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
	Tailrace Tunnels at underground Powerhouse Building Site			wage revision of its employees for the period from 1.1.2007 to	
7	Main generating equipment consist of through flow type inlet valve, Toshiba turbine, governing system	8.92		31.3.2019 including under the Construction period and the Commission vide its order dated 28.1.2023 had considered the impact of pay revision of its employees for the period from 1.1.2007 to 31.3.2019. The claim of the Petitioner in the instant station has also been dealt in above order dated 28.1.2023. In view of this, the additional capital expenditure claimed is **not allowed** in this order.	0.00
	Sub-Total (A)	**775.10**			**679.78**
B. Regulation 14(3)(iii) of the 2014 Tariff Regulations - Items allowed in order dated 16.8.2016 in Petition No. 234/GT/2014					
1	Boundary wall fencing from Switchyard to zero point at Left bank, Balutar.	92.46	The Petitioner has submitted that subsequent to the release of order by Ministry of Power, Govt. of India, bearing no. C-30019/32/2001-V&S dated 09.01.2008 by the Home department, Govt. of Sikkim had declared the right bank executive colony, guest house, hospital as category "B" prohibited area having local settlements adjacent to this. As the area is not protected properly by fencing, it is allowing throughfare of the local people as-well-as the labours of the adjacent downstream project. Hence, providing and fixing of security fencing is required. The proposal is to construct boundary wall at Right bank and left bank of colony in phase wise	The Commission had in its order dated 16.8.2016 allowed the Construction of Boundary wall for Rs 500 lakh for execution of the work in a phase wise manner. The work amounting to Rs 142 lakh was awarded in July 2017 and the work was completed and capitalised in 2018-19. The Petitioner has also submitted that the proposal for "c/o security fencing from 66/11KV switchyard	92.46

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			manner. The construction cost of boundary is approximately Rs. 20000 per meter including protection work. Capitalisation of Security Fencing done in phased manner: (i) Rs 86.31 lacs fy 2014-15 SL No. 1(a) (ii) Rs 20.57 in FY 2015-16 SL No.2 (iii)Rs 88.24 lacs, Rs 81.32 lacs Rs 77.65 Lacs in FY 2016-17 Sl No. 1(i),1(iii),1(iii) & 1(iv) respectively (iv)Rs 0.18 lacs in FY 2017-18 Sl No, 3 (v) Rs 112.76 Lacs in FY 2018-19 Sl No.1	to firefighting tank at left Bank, Balutar" was cancelled on 8.2.2016 and 27.6.2016. Finally, the work was awarded on 4.8.2017 for Rs. 142.24 lakh with a completion period of 10 months i.e., 8.6.2018. However, during the execution, the work was also delayed due to non-availability of NOC from Sikkim Forest Department and finally, the work was completed on 29.3.2019 for Rs.113.25 lakh. In view of the above and considering the fact the expenditure claimed is for admitted works/ assets the expenditure claimed **is allowed** under Regulation 14(3)(iii) of 2014 Tariff Regulations.	
	Sub-Total (B)	**92.46**			**92.46**
C.	**Regulation 14(3)(iii) of the 2014 Tariff Regulations- Items additionally claimed as per actual site requirement**				
1	Construction of cement concrete pavement from helipad to solid waste treatment plant and security watch tower	6.80	The approach road from helipad to security watch tower are kaccha roads. As a result, the vehicles carrying security personnel & night patrol duty are facing lot of difficulties specially in the monsoon period due to stagnation of water and growth of jungle/grass in both side of approach road. So construction of CC approach road/ pavement are very much essential for safe movement of security & patrolling vehicles during the monsoon period.	It is observed that the claim for the asset is in the nature of O&M expenses. Accordingly, the additional capital expenditure claimed is **not allowed**.	0.00

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
2	Supply & installation of OFC inside the NHPC colony	15.18	IB has recommended to install CCTV important locations to monitor the movement of guests. For security reason as per the guideline of local administration, CCTV cameras were installed at important establishment of Power station. In order to establish effective communication link between different establishment of the Power Station OFC laid inside the Power Station premises. Relevant page no.8 point no. 16 (x) of IB report for 2012 is attached as Appendix F.	Considering the fact that the asset is required for safe operation of the plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	15.18
3	Set of CCTV camera with accessories at Officer Club	1.60	IB has recommended to install CCTV important locations to monitor the movement of guests. For security reason as per the guideline of local administration, CCTV cameras are installed at Officers club area to record the movement of the visitors. Relevant page no.8 point no. 16 (x) of IB report for 2012 is attached as Appendix F.	Considering the fact that these assets are not directly related to plant security, the additional capital expenditures claimed *(@sl. nos. 3&4)* are **not allowed**.	0.00
4	DIVAR network 5000 Recorder make: BOSCH model: DIVAR 5000	0.74	As per the direction of IB, the CCTV footage needs to be kept for certain period to meet the future requirement. Hence the network recorder was purchased to keep the record CCTV Footage. Relevant page no.8-point no. 16 (x) of IB report for 2012 is attached as Appendix F		0.00
5	Construction of fire station at left bank, Balutar	0.0044	Previously, there is no fire station at Teesta-V power station to handle the emergency situation during fire broke out. In view of recent incident of major fire broke out at URI-II power station on 20.11.2014, IB has opined in its report that power projects carry high fire risk and in house fire station are pre requisite to deal with such exigencies. Considering the advice of MHA/MOP, the Safety division, Corporate office vide IOM No.-NH/SEFTY/FT/2015 dated 11.2.2015 has directed to establish a well-equipped fire station in all NHPC power station/ projects to deal with any emergency situation. The work	Considering the fact that the asset is required for safe operation of the plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(iii) of the 2014 Tariff Regulations.	0.00

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			completed and capitalised in 2017-18. Balance amount capitalised during the current FY 2018-19. The amount of Rs. 443/- was capitalised after reconciliation and adjustment		
	Sub-Total (C)	**24.32**			**15.18**
D.	**Regulation 14(3)(viii) of the 2014 Tariff Regulations- Items additionally claimed as per actual site requirement**				
1	200 KVA DG set with access. & accostic encl., engine Make-Cummins	14.44	The Petitioner has submitted that DG Sets are one of the emergency handling equipments for restoration of supply of vital installations in case of adverse climatic conditions. To provide backup power at dam there are 2 nos DG sets of 500 KVA each, one is installed at dam top and other one at 500 mtr away near to SFT Gates. Due to monsoon season, approach roads of dam also gets washed away as a result, transportation of HSD upto dam site may not be possible. For such purpose one portable DG Set of 200 KVA was purchased by the Power station which can be used at any site when other options of power supply could not be available. Power Station has installed one DG Set of 200 KVA at Samdong which is near to dam as transportation of HSD can be made at that point to provide alternate option of back up power for dam in case of any eventuality for regulation of water regulating system which is directly related to the safety & security of the dam and dam colony. Moreover being the portable DG Set , this DG set can be shifted anywhere in the power station in case of any emergency to provide backup power.	Considering the fact that this asset/work will facilitate the successful and efficient operation of plant, the additional capital expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations.	14.44
2	Digital TDMA (2 slots) based digital hand-held radio ModeL XIR P6620 (50 Nos)	10.78	Handsets are purchased against the replacement of old handsets (as these handsets have stopped working) which were already decapitalised in 2014-15 amounting to Rs 7.22 lacs .	Considering the fact that this asset/work will facilitate the successful and efficient operation of plant, the additional capital	10.78

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
				expenditure claimed **is allowed** under Regulation 14(3)(viii) of the 2014 Tariff Regulations. The Petitioner decapitalised amount of Rs 7.22 lakh in 2014-15.	
3	Roof Top 2 X 50 KWP Grid Connected PV power plant with all accessories	63.57	"As per the guideline of Ministry of Power dated 12.4.2016 Roof Top Grid Connected Solar PV installed, to promote the generation from the renewable energy. 1. Letter No. 16/78/2014-Adm-III, Dated: 12.04.2016 of Ministry of Power, GoI. (Appendix M). 2. Its total capacity is 100kWp, Energy generated till 31 March,2021 is 2.8 lakh units since commissioning (i.e., May 2018). 3. No grant or subsidy received from MNRE for funding the scheme."	It is noticed that this asset has been created for generating green energy through solar power and is not directly connected to hydro plant for safe and successful operations. Accordingly, the additional capital expenditure claimed is **not allowed** . However, the energy generated by the solar plant can be used / sold by the Petitioner.	0.00
	Sub-Total (D)	**88.79**			**25.22**
	Total (A+B+C+D)	**980.70**			**812.65**

30. Based on the above, the total additional capital expenditure of Rs. 812.65 lakh (679.78+92.46+15.18+25.22) is allowed in 2018-19.

De-capitalization

31. As regards de-capitalization, Regulation 14(4) of the 2014 Tariff Regulations, provides as under:

> *"In case of de-capitalisation of assets of a generating company or the transmission licensee, as the case may be, the original cost of such asset as on the date of de-capitalisation shall be deducted from the value of gross fixed asset and corresponding loan as well as equity shall be deducted from outstanding loan and the equity respectively in the year such de-capitalisation takes place, duly taking into consideration the year in which it was capitalised."*

32. The Petitioner has claimed de-capitalization against assets such as centrifugal pump, pumps, vehicles, dewatering pumps, submersible pumps, battery chargers etc. The de-capitalization claimed are as under:

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Decapitalization as per books	25.24	147.95	3.20	0.00	0.97
Assumed Deletions	0.00	14.96	22.96	9.51	0.00
Total	**25.24**	**162.91**	**26.16**	**9.51**	**0.97**

33. Based on the submissions of the Petitioner, the decapitalization of certain items allowed as replacement of additional capital expenditure during the period 2014-19 has been allowed. These include items like Telephone Exchange for Office building and Colony, Centrifugal pump, Submersible pump, sewage water pump, dewatering pumps, Multiple Blood Analyzer, Tata tippers, battery bank, resin cast transformer, Tata trucks, Sikkim style gate and communication equipment etc. The Petitioner has claimed the decapitalizations against the replacement of new assets/works and for assets/works which are not in use. The de-capitalization as per books, claimed by the Petitioner, has been dealt with in the relevant paragraphs relating to the claims for additional capital expenditure, which have been considered and allowed for the respective years of the period 2014-19, in terms of the provisions of Regulation 14(3) of the 2014 Tariff Regulations. As discussed above, the Commission has disallowed additional capital expenditure on account of resin cast transformer which is burnt within 4 years of asset put into use and medical devices which is not related to operation of plant and the corresponding de-capitalization is also not allowed during 2014-19. Accordingly, the allowed decapitalization from books of accounts towards old assets are as under:

(Rs. in lakh)

2014-15	2015-16	2016-17	2017-18	2018-19
25.24	147.95	1.48	0.00	0.97

Assumed Deletion

34. As per consistent methodology adopted by the Commission, the expenditure on replacement of assets, if found justified, is to be allowed for the purpose of tariff, provided that the capitalization of the said asset is followed by the de-capitalization of the original value of the old asset. However, in certain cases, where decapitalization is affected in books during the following years, to the year of capitalization of new asset, the de-capitalization of the old asset for the purpose of tariff is shifted to the very same year in which the capitalization of the new asset is allowed. Such decapitalization which is not a book entry in the year of capitalization is termed as "Assumed Deletion". Further, in absence of the gross value of the asset as per books being decapitalized, the same is calculated by de-escalating the gross value of new asset @ 5% per annum till the year of capitalization of the old asset.

35. It is observed that the Petitioner, while claiming certain additional capital expenditure during 2014-19, has not provided the gross value of old assets as per books for some of the items which are being replaced. The Petitioner has indicated the decapitalized value of these assets under 'Assumed Deletion' based on indexation method. However, we have considered the consistent methodology adopted by the Commission as explained in above paragraph. Accordingly, based on above methodology, the decapitalization value of old asset has been worked out as under:

(Rs. in lakh)

Sl. No	Asset	Assumed Deletions for old asset Claimed	Assumed Deletions for old asset Allowed
	2014-15	-	-
	Total of 2014-15	**Nil**	**Nil**

Sl. No	Asset	Assumed Deletions for old asset Claimed	Assumed Deletions for old asset Allowed
	2015-16		
1	500 KVA STEP UP CAST Resin indoor transformer, (415V/11KV)	7.18	9.02
2	220V, 100AMPS, Float Cum Boost Charger with DVR with 220V, 560AH, VRLA type, Battery Bank	7.78	9.76
	Total for 2015-16	**14.96**	**18.78**
	2016-17		
1	Telephone Exchange for Office building and Colony	22.96	22.96
	Total 2016-17	**22.96**	**22.96**
	2017-18		
1	1 No. 50 HP Submersible Dewatering Pump for dam site.	9.51	11.60
	Total for 2017-18	**9.51**	**11.60**
	2018-19	**-**	**-**
		Nil	**Nil**

Discharge of liabilities

36. The Petitioner has claimed the following discharge of liabilities during the period 2014–19, stated as under:

(Rs. in lakh)

		2014-15	2015-16	2016-17	2017-18	2018-19
A	Opening Liability	3425.82	2083.05	4380.88	4401.70	4366.85
B	Add: Liabilities corresponding to additional capital expenditure allowed	1.09	4039.16	49.22	20.96	1279.32
C	Discharge of Liabilities	1343.86	1741.33	28.39	55.81	20.96
D	Reversal of Liabilities	0.00	0.00	0.00	0.00	0.00
E	Closing Liability	**2083.05**	**4380.88**	**4401.70**	**4366.85**	**5625.22**

37. The discharged and undischarged liabilities have been considered corresponding to the allowed additional capitalization above. Accordingly, the summary of discharge of liabilities as allowed is as under:

(Rs. in lakh)

		2014-15	2015-16	2016-17	2017-18	2018-19
A	Opening undischarged liabilities	**3425.82**	**2081.96**	**4366.89**	**4401.70**	**4347.16**
B	Liabilities corresponding to	0.00	4026.26	49.22	1.27	1279.32

		2014-15	2015-16	2016-17	2017-18	2018-19
	additional capital expenditure allowed during the year					
C	Discharges of liabilities during the year	1343.86	1741.33	14.41	55.81	1.27
D	Reversal of liabilities	0.00	0.00	0.00	0.00	0.00
E	**Closing undischarged liabilities (A+B-C-D)**	**2081.96**	**4366.89**	**4401.70**	**4347.16**	**5625.22**

Exclusions (additions/deletions incurred, capitalized in books of accounts but not to be claimed for tariff purpose) as per reconciliation with books of account

38. The year-wise expenditure on 'exclusions' as claimed by the Petitioner in Form 9D and 9B(I), are as under:

(Rs. in lakh)

Sl. No.		2014-15	2015-16	2016-17	2017-18	2018-19
A	Exclusions in additions	327.18	1017.21	327.19	293.36	3588.01
B	Exclusions in Deletions	(-)4957.70	(-)148.46	(-)58.62	(-)78.65	(-)8.47
C	Net Exclusions claimed (A-B)	(-)4630.52	868.75	268.57	214.71	3579.54

Exclusions in Additions (capitalized in books but not to be considered for tariff purpose)

39. The Petitioner has submitted that the expenditure, as stated in the table above, is incurred on procurement/ replacement of minor assets and capital spares, which are not allowed for the purpose of tariff, after the cut-off date of the generating station, in terms of the 2014 Tariff Regulations. The Petitioner has, accordingly, put these additions under exclusion category. As such, the exclusion of such positive entries is allowed and has no impact on tariff. Hence, the same is in order and allowed as under:

(Rs. in lakh)

2014-15	2015-16	2016-17	2017-18	2018-19
327.18	1017.21	327.19	293.36	3588.01

Exclusions in deletions (de-capitalized in books but not to be considered for tariff purpose)

40. The Petitioner has de-capitalized amounts in books of accounts pertaining to minor assets such as computers, mobile phone, office equipment, furniture, ladders, fixed assets of minor value less than Rs. 5000 etc., tools and tackles and the capital spares as these are not in use on account of their becoming unserviceable/obsolete. On prudence check, it is noticed that, in terms of the 2014 Tariff Regulations the recovery of additional expenditure on minor assets, tools and tackles beyond the cut-off date, is neither allowed to be capitalized, nor is permissible under the O&M expenses and the expenditure on capital spares are not allowed to be capitalized after the cut-off date, while the recovery of expenditure on capital spares is allowed through O&M expenses, on consumption. Accordingly, the claim of the Petitioner for exclusion of negative entries arising out of de-capitalization of capital spares is justifiable as the decapitalized spares are the ones which were not considered in the capital base for the purpose of tariff in the year of capitalization as claimed by the in Form-9D. I Accordingly, the exclusions/ignoring of negative entries arising out of decapitalization of minor assets, tools & Tackles and capital spares for the purpose of tariff has been allowed as under:

(Rs. in lakh)

2014-15	2015-16	2016-17	2017-18	2018-19
(-)4957.70	(-)148.46	(-)58.62	(-)78.65	(-)8.47

41. Based on the above, the net additional capital expenditure allowed for the period 2014-19 is as under:

(Rs. in lakh)

		2014-15	2015-16	2016-17	2017-18	2018-19
A	Additions allowed	94.17	223.28	336.35	99.06	812.65
B	Decapitalization allowed	25.24	147.95	1.48	0.00	0.97
C	Assume Deletion allowed	0.00	18.78	22.96	11.60	0.00
D	Discharge of Liabilities	1343.86	1741.33	14.41	55.81	1.27
E	Exclusions not allowed	0.00	0.00	0.00	0.00	0.00
F	Net Additional Capitalization allowed (F=A-B-C+D+E)	**1412.79**	**1797.88**	**326.32**	**143.27**	**812.96**

Capital cost allowed for the period 2014-19

42. Accordingly, the capital cost allowed for the period 2014-19 is as under:

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Opening capital cost (a)	273234.70	274647.49	276445.38	276771.70	276914.97
Net additional capital expenditure allowed during the year/ period (b)	1412.79	1797.88	326.32	143.27	812.96
Closing Capital Cost (a)+(b)	**274647.49**	**276445.38**	**276771.70**	**276914.97**	**277727.93**

Debt Equity Ratio

43. Regulation 19 of the 2014 Tariff Regulations provides as under:

> *"19. Debt-Equity Ratio: (1) For a project declared under commercial operation on or after 1.4.2014, the debt-equity ratio would be considered as 70:30 as on COD. If the equity actually deployed is more than 30% of the capital cost, equity in excess of 30% shall be treated as normative loan:*
>
> *Provided that: i. where equity actually deployed is less than 30% of the capital cost, actual equity shall be considered for determination of tariff:*
>
> *ii. the equity invested in foreign currency shall be designated in Indian rupees on the date of each investment:*
>
> *iii. any grant obtained for the execution of the project shall not be considered as a part of capital structure for the purpose of debt: equity ratio.*
>
> *Explanation.-The premium, if any, raised by the generating company or the transmission licensee, as the case may be, while issuing share capital and investment of internal resources created out of its free reserve, for the funding of the project, shall be reckoned as paid up capital for the purpose of computing return on equity, only if such premium amount and internal resources are actually utilised for meeting the capital expenditure of the generating station or the transmission system.*
>
> *(2) The generating company or the transmission licensee shall submit the resolution of the Board of the company or approval from Cabinet Committee on Economic Affairs (CCEA) regarding infusion of fund from internal resources in support of the utilization made or proposed to be made to meet the capital expenditure of the generating station or the transmission system including communication system, as the case may be.*
>
> *(3) In case of the generating station and the transmission system including communication system declared under commercial operation prior to 1.4.2014, debt;equity ratio allowed by the Commission for determination of tariff for the period ending 31.3.2014 shall be considered.*
>
> *(4) In case of the generating station and the transmission system including communication system declared under commercial operation prior to 1.4.2014, but where debt: equity ratio has not been determined by the Commission for determination of tariff for the period ending 31.3.2014, the Commission shall approve the debt: equity ratio based on actual information provided by the generating company or the transmission licensee as the case may be.*

(5) Any expenditure incurred or projected to be incurred on or after 1.4.2014 as may be admitted by the Commission as additional capital expenditure for determination of tariff, and renovation and modernization expenditure for life extension shall be serviced in the manner specified in clause (1) of this regulation."

44. Gross normative loan and equity amounting to Rs. 161070.79 lakh and Rs. 112163.91 lakh, respectively, as on 31.3.2014, as considered in order dated 16.8.2016 in Petition No.234/GT/2014, has been considered as the normative loan and equity as on 1.4.2014. The debt: equity ratio considered is 70:30, in terms of Regulation 19 of the 2014 Tariff Regulations, for the purpose of additional capitalization. De-capitalization of assets has been deducted from the corresponding loan as well as equity, taking into consideration the debt equity ratio, applied in the year in which it was capitalized, as per Regulation 19 (4) of 2014 Tariff Regulations. The opening and closing debt and equity is as under:

(Rs. in lakh)

	As on 1.4.2014		Additional Capitalization		De-capitalization		As on 31.3.2019	
	Amount	(in %)	Amount	(in %)	Amount	(in %)	Amount	(in %)
Gross Debt	161070.79	58.95	3305.54	70.00	150.51	65.73	164225.82	59.13
Gross Equity	112163.91	41.05	1416.66	30.00	78.46	34.27	113502.11	40.87
Total	**273234.70**	**100.00**	**4722.19**	**100.00**	**228.97**	**100.00**	**277727.93**	**100.00**

Return on Equity

45. Regulation 24 of the 2014 Tariff Regulations provides as under:

"24. Return on Equity: (1) Return on equity shall be computed in rupee terms, on the equity base determined in accordance with regulation 19.

(2) Return on equity shall be computed at the base rate of 15.50% for thermal generating stations, transmission system including communication system and run of the river hydro generating station, and at the base rate of 16.50% for the storage type hydro generating stations including pumped storage hydro generating stations and run of river generating station with pondage:

Provided that:

i. in case of projects commissioned on or after 1st April 2014, an additional return of 0.50 % shall be allowed, if such projects are completed within the timeline specified in Appendix-I:

ii. the additional return of 0.5% shall not be admissible if the project is not completed within the timeline specified above for reasons whatsoever:

iii. additional RoE of 0.50% may be allowed if any element of the transmission project is completed within the specified timeline and it is certified by the Regional Power Committee/National Power Committee that commissioning of the particular element will benefit the system operation in the regional/national grid:

iv. the rate of return of a new project shall be reduced by 1% for such period as may be decided by the Commission, if the generating station or transmission system is found to be declared under commercial operation without commissioning of any of the Restricted Governor Mode Operation (RGMO)/ Free Governor Mode Operation (FGMO), data telemetry, communication system up to load dispatch centre or protection system:

v. as and when any of the above requirements are found lacking in a generating station based on the report submitted by the respective RLDC, RoE shall be reduced by 1% for the period for which the deficiency continues:

vi. additional RoE shall not be admissible for transmission line having length of less than 50 kilometers."

46. Regulation 25 of the 2014 Tariff Regulations provides as under:

"Tax on Return on Equity: (1) The base rate of return on equity as allowed by the Commission under Regulation 24 shall be grossed up with the effective tax rate of the respective financial year. For this purpose, the effective tax rate shall be considered on the basis of actual tax paid in the respect of the financial year in line with the provisions of the relevant Finance Acts by the concerned generating company or the transmission licensee, as the case may be. The actual tax income on other income stream (i.e., income of non-generation or non-transmission business, as the case may be) shall not be considered for the calculation of "effective tax rate"

(2) Rate of return on equity shall be rounded off to three decimal places and shall be computed as per the formula given below:

Rate of pre-tax return on equity = Base rate / (1-t)

Where "t" is the effective tax rate in accordance with Clause (1) of this regulation and shall be calculated at the beginning of every financial year based on the estimated profit and tax to be paid estimated in line with the provisions of the relevant Finance Act applicable for that financial year to the company on pro-rata basis by excluding the income of non-generation or non-transmission business, as the case may be, and the corresponding tax thereon. In case of generating company or transmission licensee paying Minimum Alternate Tax (MAT), "t" shall be considered as MAT rate including surcharge and cess

(3) The generating company or the transmission licensee, as the case may be, shall true up the grossed up rate of return on equity at the end of every financial year based on actual tax paid together with any additional tax demand including interest thereon, duly adjusted for any refund of tax including interest received from the income tax authorities pertaining to the tariff period 2014-15 to 2018-19 on actual gross income of any financial year. However, penalty, if any, arising on account of delay in deposit or short deposit of tax amount shall not be claimed by the generating company or the transmission licensee as the case may be. Any under- recovery or over recovery of grossed up rate on return on equity after truing up, shall be recovered or refunded to beneficiaries or the long-term transmission customers/DICs as the case may be on year to year basis."

47. The base rate of Return on Equity (ROE) has been grossed up, based on the MAT rate of the Petitioner, for the period 2014-19. Hence, in terms of the above regulations, ROE has been computed as under:

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Opening Equity (A)	112163.91	112585.27	113121.44	113216.56	113258.23
Addition of Equity due to additional capital expenditure (B)	421.36	536.17	95.12	41.66	243.89
Normative Equity- Closing (D) =(A) + (B) - (C)	112585.27	113121.44	113216.56	113258.23	113502.11
Average Equity (E)=(A+D)/2	112374.59	112853.36	113169.00	113237.39	113380.17
Base Rate (%) (F)	16.500%	16.500%	16.500%	16.500%	16.500%
Effective Tax Rate (%) (G)	20.961%	21.342%	21.342%	21.342%	21.549%
Effective ROE Rate (%) (H)	20.876%	20.977%	20.977%	20.977%	21.032%
Return on Equity (I)= (E)*(H)	**23459.32**	**23673.25**	**23739.46**	**23753.81**	**23846.12**

Interest on Loan

48. Regulation 26 of the 2014 Tariff Regulations provides as under:

"26. Interest on loan capital: (1) The loans arrived at in the manner indicated in regulation 19 shall be considered as gross normative loan for calculation of interest on loan.

(2) The normative loan outstanding as on 1.4.2014 shall be worked out by deducting the cumulative repayment as admitted by the Commission up to 31.3.2014 from the gross normative loan.

(3) The repayment for each of the year of the tariff period 2014-19 shall be deemed to be equal to the depreciation allowed for the corresponding year/period. In case of Decapitalization of assets, the repayment shall be adjusted by taking into account cumulative repayment on a pro rata basis and the adjustment should not exceed cumulative depreciation recovered up to the date of de-capitalization of such asset

(4) Notwithstanding any moratorium period availed by the generating company or the transmission licensee, as the case may be, the repayment of loan shall be considered from the first year of commercial operation of the project and shall be equal to the depreciation allowed for the year or part of the year.

(5) The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio after providing appropriate accounting adjustment for interest capitalized Provided that if there is no actual loan for a particular year but normative loan is still outstanding, the last available weighted average rate of interest shall be considered: Provided further that if the generating station or the transmission system, as the case may be, does not have actual loan, then the weighted average rate of interest of the generating company or the transmission licensee as a whole shall be considered

(6) The interest on loan shall be calculated on the normative average loan of the year by applying the weighted average rate of interest.

(7) The generating company or the transmission licensee, as the case may be, shall make every effort to re-finance the loan as long as it results in net savings on interest and in that event the costs associated with such refinancing shall be borne by the beneficiaries and the net savings shall be shared between the beneficiaries and the generating company or the transmission licensee, as the case may be, in the ratio of 2:1.

(8) The changes to the terms and conditions of the loans shall be reflected from the date of such re-financing.

(9) In case of dispute, any of the parties may make an application in accordance with the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 1999, as amended from time to time, including statutory re-enactment thereof for settlement of the dispute: Provided that the beneficiaries or the long term transmission customers /DICs shall not withhold any payment on account of the interest claimed by the generating company or the transmission licensee during the pendency of any dispute arising out of re-financing of loan."

49. Accordingly, Interest on loan has been computed as under:

(i) The opening gross normative loan amounting to Rs.161070.79 lakh, as on 1.4.2014, as considered in order dated 16.8.2016 in Petition No. 234/GT/2014, has been considered as on 1.4.2014.

(ii) Cumulative repayment amounting to Rs. 69472.03 lakh, as on 1.4.2014, as considered in order dated 16.8.2016 has been considered as on 1.4.2014.

(iii) Accordingly, the net normative opening loan as on 1.4.2014 works out to Rs. 91598.76 lakh.

(iv) Addition to normative loan on account of additional capital expenditure approved above have been considered.

(v) Depreciation allowed has been considered as repayment of normative loan during the respective year of the 2014-19 tariff period. Further, repayments have been adjusted for de-capitalization of assets considered for the purpose of tariff.

(vi) Interest on loan has been calculated on the normative average loan of the year by applying the weighted average rate of interest as claimed by the Petitioner.

50. Interest on loan has been worked out as under:

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Gross opening loan **(A)**	161070.79	162062.22	163323.94	163555.14	163656.75
Cumulative repayment of loan upto previous year **(B)**	69472.03	83492.99	97516.77	111644.81	125790.90
Net Loan Opening (**C**=A-B)	91598.76	78569.23	65807.17	51910.33	37865.85
Addition due to additional capital	991.43	1261.71	231.20	101.61	569.07

	2014-15	2015-16	2016-17	2017-18	2018-19
expenditure **(D)**					
Repayment of loan during the year **(E)**	14028.62	14082.51	14137.87	14151.33	14152.12
Less: Repayment adjustment on account of de-capitalization **(F)**	7.65	58.73	9.82	5.25	0.49
Net Repayment of loan during the year (**G**=E-F)	14020.97	14023.77	14128.05	14146.08	14151.63
Net Loan Closing (**H** = C+D-G)	78569.23	65807.17	51910.33	37865.85	24283.29
Average Loan (**I= (C+H)/2)**	85084.00	72188.20	58858.75	44888.09	31074.57
Weighted Average Rate ofInterest of loan **(J)**	4.951%	4.950%	5.057%	5.109%	5.607%
Interest on Loan (K= I*J)	**4212.63**	**3573.45**	**2976.63**	**2293.26**	**1742.21**

Depreciation

51. Regulation 27 of the 2014 Tariff Regulations provides as under:

> *"27. Depreciation: (1) Depreciation shall be computed from the date of commercial operation of a generating station or unit thereof or a transmission system including communication system or element thereof. In case of the tariff of all the units of a generating station or all elements of a transmission system including communication system for which a single tariff needs to be determined, the depreciation shall be computed from the effective date of commercial operation of the generating station or the transmission system taking into consideration the depreciation of individual units or elements thereof.*
>
> *Provided that effective date of commercial operation shall be worked out by considering the actual date of commercial operation and installed capacity of all the units of the generating station or capital cost of all elements of the transmission system, for which single tariff needs to be determined.*
>
> *(2) The value base for the purpose of depreciation shall be the capital cost of the asset admitted by the Commission. In case of multiple units of a generating station or multiple elements of transmission system, weighted average life for the generating station of the transmission system shall be applied. Depreciation shall be chargeable from the first year of commercial operation. In case of commercial operation of the asset for part of the year, depreciation shall be charged on pro rata basis.*
>
> *(3) The salvage value of the asset shall be considered as 10% and depreciation shall be allowed up to maximum of 90% of the capital cost of the asset: Provided that in case of hydro generating station, the salvage value shall be as provided in the agreement signed by the developers with the State Government for development of the Plant:*
>
> *Provided further that the capital cost of the assets of the hydro generating station for the purpose of computation of depreciated value shall correspond to the percentage of sale of electricity under long-term power purchase agreement at regulated tariff: Provided also that any depreciation disallowed on account of lower availability of the generating station or generating unit or transmission system as the case may be, shall not be allowed to be recovered at a later stage during the useful life and the extended life.*

(4) Land other than the land held under lease and the land for reservoir in case of hydro generating station shall not be a depreciable asset and its cost shall be excluded from the capital cost while computing depreciable value of the asset.

(5) Depreciation shall be calculated annually based on Straight Line Method and at rates specified in Appendix-II to these regulations for the assets of the generating station and transmission system:

Provided that the remaining depreciable value as on 31st March of the year closing after a period of 12 years from the effective date of commercial operation of the station shall be spread over the balance useful life of the assets.

(6) In case of the existing projects, the balance depreciable value as on 1.4.2014 shall be worked out by deducting the cumulative depreciation as admitted by the Commission upto 31.3.2014 from the gross depreciable value of the assets.
(7) The generating company or the transmission license, as the case may be, shall submit the details of proposed capital expenditure during the fag end of the project (five years before the useful life) along with justification and proposed life extension. The Commission based on prudence check of such submissions shall approve the depreciation on capital expenditure during the fag end of the project.

(8) In case of de-capitalization of assets in respect of generating station or unit thereof or transmission system or element thereof, the cumulative depreciation shall be adjusted by taking into account the depreciation recovered in tariff by the decapitalized asset during its useful services."

52. The COD of the generating station is 10.4.2008.The generating station has not completed 12 years of operation as on 1.4.2014. Accordingly, depreciation has been computed as under:

(Rs. in lakh)

	2014-15	**2015-16**	**2016-17**	**2017-18**	**2018-19**
Opening Gross block **(A)**	273234.70	274647.49	276445.38	276771.70	276914.97
Net Additional capital expenditure during 2014-19 **(B)**	1412.79	1797.89	326.32	143.27	812.96
Closing gross block (**C**=A+B)	274647.49	276445.38	276771.70	276914.97	277727.93
Average gross block **(D)=(A+C)/2**	273941.10	275546.44	276608.54	276843.34	277321.45
Value of Free Hold Land	2343.19	2506.58	2669.97	2669.97	3326.20
Land under Reservoir	229.08	229.08	229.08	229.08	229.08
Depreciable Value (E= (D - Freehold land excluding Land under Reservoir) *90%))	244644.29	245942.05	246750.89	246962.20	246801.90
Remaining Depreciable Value at the beginning of the year (F=E-Cum Dep at 'L' at the end of previous year)	168607.99	155884.78	142669.85	128753.12	114446.73
Balance useful Life **(H)**	29.03	28.03	27.03	26.03	25.03
Rate of Depreciation **(G)**	5.121%	5.111%	5.111%	5.112%	5.103%
Depreciation (I=D*G)	**14028.62**	**14082.51**	**14137.87**	**14151.33**	**14152.12**
Cumulative Depreciation at the end of the year (J=I+ *Cum Dep at 'L' at the end of previous year)	90064.92	104139.77	118218.91	132360.42	146507.29

	2014-15	2015-16	2016-17	2017-18	2018-19
Less: Depreciation adjustment on account of de-capitalization (K)	7.65	58.73	9.82	5.25	0.49
Cumulative Depreciation at the end of the year (L)	**90057.27**	**104081.04**	**118209.09**	**132355.17**	**146506.80**

**Cumulative Depreciation as on 31.3.2014 is Rs.76036.30 lakh.*

Operation & Maintenance Expenses

53. The generating station is in operation for three or more years as on 1.4.2014. As regards O&M expenses, Regulation 29(3)(a) of the 2014 Tariff Regulations, provides as under:

(Rs. in lakh)	2014-15	2015-16	2016-17	2017-18	2018-19
	8297.32	8848.59	9436.50	10063.46	10732.07

54. The above O&M expenses were allowed by the Commission vide order dated 16.8.2016 in Petition No. 234/GT/2014. As the Petitioner has claimed O&M expenses for the period 2014-19 in terms of Regulation 29(3)(a) of the 2014 Tariff Regulations as above, the same is allowed.

Additional O&M expenses

Capital Spares

55. The last proviso to Regulation 29(2) of the 2014 Tariff Regulations provides as under:

> *"Provided that the generating station shall submit the details of year wise actual capital spares consumed at the time of truing up with appropriate justification for incurring the same and substantiating that the same is not funded through compensatory allowance or special allowance or claimed as a part of additional capitalization or consumption of stores and spares and renovation and modernization".*

56. In terms of the above proviso, capital spares consumed are admissible separately, at the time of truing up of tariff, based on the details furnished by the Petitioner. The capital spares claimed by the Petitioner are as under:

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Capital spares (not part of capital cost)	130.63	137.61	45.00	26.80	0.00
Capital spares (part of capital cost)	0.00	0.00	0.00	0.00	0.00

57. The Respondent, GRIDCO has submitted that there is no provision to capitalize the capital spares in respect of hydro power stations in the 2014 Tariff Regulations, and accordingly the claim of the Petitioner is without any basis. In response, the Petitioner has submitted that, capital spares which have been purchased and have been put to use are kept under Form 9(D) which is addition under exclusion category, and thus the cost of purchase of capital spares does not form the part of capital cost for computation of tariff, as these capital spares are claimed as separate reimbursement, when these spares are being put to use.

58. The matter has been considered. We have examined the list of spares furnished by the Petitioner. It is pertinent to mention that the term 'capital spares' has not been defined in the 2014 Tariff Regulations. The term capital spares, in our view, is a piece of equipment, or a spare part, of significant cost that is maintained in inventory for use in the event that a similar piece of critical equipment fails or must be rebuilt. Keeping in view the principle of materiality and to ensure standardized practices in respect of earmarking and treatment of capital spares, the value of capital spares exceeding Rs.1.00 lakh, on prudence check of the details furnished by the Petitioner in Annexure V of the Petition, has been considered for the purpose of tariff. Based on this, the details of capital spares consumption allowed for the period 2014-19 before adjusting the salvage value of old spare is summarized as under:

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Total capital spares consumed claimed	130.63	137.61	45.00	26.80	0.00
Less: Value of capital spares below Rs.1.00 lakh disallowed on individual basis	0.00	0.00	0.00	0.00	0.00
Net total value of capital spares considered	**130.63**	**137.61**	**45.00**	**26.80**	**0.00**

59. Further, we are of the view that spares do have salvage value. Accordingly, in line with the practice of considering salvage value, presumed to be recovered by the Petitioner on sale of other capital assets, on becoming unserviceable, the salvage value of 10% has been deducted from the cost of capital spares considered above for the period 2014-19. Therefore, on prudence check of the information furnished by the Petitioner and on applying the said ceiling limit along with deduction of the salvage value @10%, the net capital spares allowed in terms of Regulation 29(2) of 2014 Tariff Regulations is as under:

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2017-18
Net total value of capital spares considered	130.63	137.61	45.00	26.80	0.00
Less: Salvage value @ 10%	13.06	13.76	4.50	2.68	0.00
Net capital spares allowed	**117.57**	**123.85**	**40.50**	**24.12**	**0.00**

Interest charges on account of arbitration

60. The Petitioner has claimed that an amount of Rs. 16.62 crore (interest portion on account of Supreme court order) were charged to revenue (profit and loss account) for 2016-17 in the books of account of the generating station based on accounting policy of the Corporation. It has stated that the above amount pertains to interest paid to M/s Jai Prakash Associates Ltd. for cement variation case of major Packages i.e. LOT-TT-2 and LOT-TT-3 and as per the judgment dated 4.7.2016 of the Hon'ble Supreme Court of India in SLP No. 2039397/2014. The Petitioner has

submitted that the amount be allowed as additional capital expenditure in terms of the Commission's order in Petition No. 310/GT/2018.

61. The Petitioner has also claimed interest amount, which form part of arbitral award (booked under P&L account) for capitalization and for the purpose of computation of tariff under the provisions of Regulation 14 of 2014 Tariff Regulations related to 'Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law' also exist under in respect of additional capitalization.

62. The Respondent GRIDCO, has submitted that the Petitioner has not justified its decision in withholding the payment of the above contractor towards cement variation for which the said issue went to the Court of Law and finally ending up in favour of the contractor, resulting in accrued interest of Rs. 16.62 crore, which is now claimed by the Petitioner to be recovered from the beneficiaries and ultimately from the consumers. The Respondent has further submitted that the Commission may take a prudent decision on the above claim.

63. The matter has been considered. The Petitioner in support of its claim has provided detailed calculations. It is also found that vide order dated 16.8.2016 in Petition No. 234/GT/2014, the Commission had allowed additional expenditure as under:

(Rs. in lakh)

Item No. of Order for 2013-14	Assets/works	Amount Approved

21	Cement VariationLOTT TT-4 (The Petitioner has submitted that the Arbitration award was challenged by NHPC in District court and later in High Court, which was dismissed by High court of Punjab & Chandigarh on 6.2.2014.)	438.16
22	Extension of Insurance & PBG beyond contract period & excess interest recovered on mobilization and machinery advance beyond contract period and deform reinforcing bars grade FE-500 beyond 25% limit (Lott TT-4) (The petitioner has submitted that Arbitration award in favour of M/s JAL has been challenged in court by NHPC on the ground that the claim is non-tenable. The matter is subjudice in the District Court of Faridabad and provision has been made for capitalization.)	341.36
23	Cement variationconcrete works (LOTT TT-2)	245.05
24	Cement variationconcrete works (LOTT TT-2)	571.78
	Total	**1596.35**

64. In the present case, the additional capital expenditure is allowed for the amount of Rs 1596.35 lakh, in 2013-14 which was due to arbitration/court order. Regulation 14(3)(i) of the 2014 Tariff Regulations provides that the additional capital expenditure incurred for existing generating station in respect of "Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law". In this case, the principal amount of Rs.1596.35 lakh, has been allowed as additional capitalization. However, the Commission is of the view that the interest amount on Rs. 1662 lakh, instead of being capitalized, shall be allowed as a **one-time reimbursement** as additional O&M expenses in line with the order dated 30.11.2022 in Petition No.145/GT/2020. Further, the interest amount on Rs.1662 lakh allowed as above, shall not be made part of the annual fixed charges determined in this order.

Impact of wage revision

65. The Petitioner has submitted that it has filed Petition No. 231/MP/2019 claiming the recovery of impact of wage revision of its employees, deputed employees of KV staff/ DAV and IRBn and Home Guard staff in respect of this generating station for the period from 1.1.2016 to 31.3.2019. It is observed that the additional O&M

expenses claimed in respect of the generating station during the period 1.1.2016 to 31.3.2019, has been dealt with and disposed of vide common order dated 10.11.2022 in Petition Nos. 234/MP/2019 & batch cases. Hence, the same has not been considered in this order.

Goods & Services Tax

66. The Petitioner has also claimed reimbursement of additional tax paid due to implementation of GST in respect of generating station as additional O&M expenses and for this purpose, it has requested for relaxation of the provisions of Regulation 29(3) in exercise of the powers vested under Regulation 54 (Power to Relax) and Regulation 55 (Power to Remove Difficulty) of the 2014 Tariff Regulations. The Petitioner has further submitted that the implementation of GST is a "Change in law" event and the impact of the same should be passed through in tariff. As such, the tax paid in O&M expenditure of plants (service portion) is claimed over and above the O&M expenses of the respective power stations. The Petitioner has also submitted that it had filed Petition No. 133/MP/2019, which was disposed of by the Commission vide its order dated 22.8.2019, granting liberty to the Petitioner to raise the claim for reimbursement of additional tax on O&M expenses due to implementation of GST Act, 2017 along with the truing up Petition for the period 2014-19. The additional impact of GST in 2017-18 (1.7.2017 to 31.3.2018) and 2018-19 as submitted by the Petitioner, duly certified by statutory auditors are as under:

(Rs. in lakh)

Additional Impact of GST on O&M Expenses			
2017-18	**2018-19 (1.4.2018 to 31.12.2018)**	**2018-19 (1.1.2019 to 31.3.2019)**	**Total**
5226644	11116545	4334119	**20677308**

67. The matter has been considered. It is observed that the Commission while specifying the O&M expense norms for the period 2014-19 had considered taxes to form part of the O&M expense calculations and, accordingly, had factored the same in the said norms. This is evident from paragraph 49.6 of the SOR (Statement of Objects and Reasons) to the 2014 Tariff Regulations, which is extracted hereunder:

> *"49.6 With regards to suggestion received on other taxes to be allowed, the Commission while approving the norms of O&M expenses has considered the taxes as part of O&M expenses while working out the norms and therefore the same has already been factored in..."*

68. Further, the escalation rates considered in the O&M expense norms under the 2014 Tariff Regulations is only after accounting for the variations during the past five years of the period 2014-19, which in our view, takes care of any variation in taxes also. It is pertinent to mention that in case of reduction of taxes or duties; no reimbursement is ordered. In this background, we find no reason to allow the prayer for grant of additional O&M expenses towards payment of GST.

Interest on Working Capital

69. Sub-section (c) of Clause (1) of Regulation 28 of the 2014 Tariff Regulations provides as under:

> *"28. Interest on Working Capital: (1) The working capital shall cover*
>
> *(c) Hydro generating station including pumped storage Hydro Electric generating Station and transmission system including communication system:*
>
> *(i) Receivables equivalent to two months of fixed cost;*
>
> *(ii) Maintenance spares @ 15% of operation and maintenance expense specified in regulation 29; and*
>
> *(iii) Operation and maintenance expenses for one month."*

Working Capital for Receivables

70. The Receivable component of working capital has been worked out based on two months of fixed cost as under:

(Rs. in lakh)

2014-15	2015-16	2016-17	2017-18	2018-19
8590.03	8624.77	8632.48	8628.09	8663.35

Working Capital for Maintenance Spares

71. Maintenance spares @15% of O&M expenses are worked out and allowed as under:

(Rs. in lakh)

2014-15	2015-16	2016-17	2017-18	2018-19
1262.23	1345.87	1421.55	1513.14	1609.81

Working capital for O&M Expenses

72. O&M expenses for 1 month for the purpose of working capital are as under:

(Rs. in lakh)

2014-15	2015-16	2016-17	2017-18	2018-19
701.24	747.70	789.75	840.63	894.34

Rate of Interest on Working Capital

73. Clause (3) of Regulation 28 of the 2014 Tariff Regulations provides as under:

> *"Interest on working Capital: (3) Rate of interest on working capital shall be on normative basis and shall be considered as the bank rate as on 1.4.2014 or as on 1st April of the year during the tariff period 2014-15 to 2018-19 in which the generating station or a unit thereof or the transmission system including communication system or element thereof, as the case may be, is declared under commercial operation, whichever is later."*

74. Accordingly, Interest on working capital is worked out as under:

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Working capital for O&M Expenses (one month of O&M Expenses)	701.24	747.70	789.75	840.63	894.34
Working capital for Maintenance Spares (15% of operation and maintenance expense)	1262.23	1345.87	1421.55	1513.14	1609.81
Working capital for Receivables (two months of fixed cost)	8590.03	8624.77	8632.48	8628.09	8663.35
Total working capital	10553.50	10718.34	10843.78	10981.86	11167.50
Rate of Working Capital (%)	13.500%	13.500%	13.500%	13.500%	13.500%
Interest on Working Capital	**1424.72**	**1446.98**	**1463.91**	**1482.55**	**1507.61**

Annual Fixed Charges for the period 2014-19

75. Based on the above, the annual fixed charges approved for the generating station for the period 2014-19, are summarized as under:

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19
Depreciation	14028.62	14082.51	14137.87	14151.33	14152.12
Interest on Loan	4212.63	3573.45	2976.63	2293.26	1742.21
Return on Equity	23459.32	23673.25	23739.46	23753.81	23846.12
O&M Expenses	8414.89	8972.44	9477.00	10087.58	10732.07
Interest on Working Capital	1424.72	1446.98	1463.91	1482.55	1507.61
Total	**51540.18**	**51748.62**	**51794.87**	**51768.53**	**51980.13**

Note: (1) All figures are on annualized basis. (2) All figures under each head have been rounded. The figure in total column in each year is also rounded. As such the sum of individual items may not be equal to the arithmetic total of the column.

Normative Annual Plant Availability Factor

76. Clause (4) of Regulation 37 of the 2014 Tariff Regulations provides for the Normative Annual Plant Availability Factor (NAPAF) for hydro generating stations already in operation of 85% for this generating station. Accordingly, the same is considered for this order.

Auxiliary Energy Consumption

77. As per Regulation 8(6) of the 2014 Tariff Regulations and its subsequent amendment thereof, the financial gain on account of actual auxiliary energy consumption being less than the normative auxiliary energy consumption is to be shared in the ratio of 60:40 between generating station and the beneficiaries. It is observed that the Petitioner has submitted the details of yearly gain shared with the beneficiaries along with the annual energy bills vide affidavit dated 30.10.2019.

78. The Petitioner further submitted that in line with the first amendment to the 2014 Tariff Regulations, in 2015, the financial gain on account of Auxiliary

Consumption has been shared with all the beneficiary Discoms. Accordingly, the same is in order and allowed as under:

(Rs in lakh)

	2015-16	2016-17	2017-18	2018-19
Net Gain	40.48	64.21	86.36	62.15
Gain retained with generating station - **60%**	24.29	38.53	51.81	37.29
Gain shared with beneficiaries **-40%**	16.19	25.69	34.54	24.86

Design Energy

79. CEA approved annual Design Energy (DE) of 2572.70 MU has been considered in order dated 16.8.2016 in Petition No. 234/GT/2014. Accordingly, the same has also been considered for the generating station and the details as per month-wise are mentioned as under:

Month	Design Energy (MU)
April	160.13
May	226.23
June	314.28
July	360.47
August	360.47
September	348.84
October	284.31
November	172.48
December	119.08
January	77.07
February	63.35
March	85.99
	2572.70

Summary

80. The annual fixed charges allowed vide order dated 16.8.2016 in Petition No. 234/GT/2014 and the annual fixed charges allowed in this order (after truing-up) for the period 2014-19 for the generating station are summarized as under:

(Rs. in lakh)

	2014-15	2015-16	2016-17	2017-18	2018-19

Annual fixed charges allowed vide order dated 16.8.2016, in Petition No. 234/GT/2014	51412.83	51558.71	51716.90	51874.39	52031.58
Annual fixed charges allowed in this order	**51540.18**	**51748.62**	**51794.87**	**51768.53**	**51980.13**

81. The difference between the annual fixed charges recovered by the Petitioner in terms of order dated 16.8.2016 in Petition No. 234/GT/2014 and the annual fixed charges determined by this order, shall be adjusted in terms of the provisions of Regulation 8(13) of the 2014 Tariff Regulations.

DETERMINATION OF TARIFF FOR THE PERIOD 2019-24

82. The Petitioner, in this petition, has also sought the determination of tariff of the generating station for the period 2019-24, in terms of the provisions of the 2019 Tariff Regulations. Accordingly, the annual fixed charges claimed by the Petitioner for the period 2019-24 are as under:

Annual Fixed Charges claimed

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Depreciation	14219.28	14362.81	2861.88	2876.91	2894.29
Interest on Loan	1362.56	412.03	0.00	0.00	0.00
Return on Equity	22770.81	22937.10	23079.44	23104.08	23116.42
Interest on Working Capital	1209.78	1229.70	1080.82	1114.03	1148.66
O&M Expenses	13810.70	14469.05	15158.78	15881.40	16638.45
Total	**53373.13**	**53410.68**	**42180.92**	**42976.42**	**43797.82**

Capital Cost

83. Clause (1) of Regulation 19 of the 2019 Tariff Regulations provides that the capital cost as determined by the Commission after prudence check in accordance with this regulation shall form the basis of determination of tariff for existing and new projects. However, capital cost for an existing project is governed as per clause (3) of Regulation 19 of the 2019 Tariff Regulations, which provides as under:

> *"The Capital cost of an existing project shall include the following:*
>
> *(a) Capital cost admitted by the Commission prior to 1.4.2019 duly trued up by excluding liability, if any, as on 1.4.2019;*

(b) Additional capitalization and de-capitalization for the respective year of tariff as determined in accordance with these regulations;

(c) Capital expenditure on account of renovation and modernization as admitted by this Commission in accordance with these regulations;

(d) Capital expenditure on account of ash disposal and utilization including handling and transportation facility;

(e) Capital expenditure incurred towards railway infrastructure and its augmentation for transportation of coal upto the receiving end of generating station but does not include the transportation cost and any other appurtenant cost paid to the railway; and

(f) Capital cost incurred or projected to be incurred by a thermal generating station, on account of implementation of the norms under Perform, Achieve and Trade (PAT) scheme of Government of India shall be considered by the Commission subject to sharing of benefits accrued under the PAT scheme with the beneficiaries…."

84. The Petitioner vide its affidavit dated 15.7.2021, has revised its claimed capital cost as under:

(Rs. in lakh)

		2019-20	2020-21	2021-22	2022-23	2023-24
A	Opening Capital Cost	278018.02	279337.80	279414.65	279696.34	280252.98
B	Addition during the year / Period	52.51	108.97	315.67	951.00	66.00
C	De-capitalisation during the year/period	12.06	32.11	40.40	394.36	13.46
D	Discharges during the year	1279.32	0.00	6.41	0.00	0.00
E	Closing Capital Cost (A+B-C+D)	**279337.80**	**279414.65**	**279696.34**	**280252.98**	**280305.52**

85. The Commission in this order, has allowed the closing capital cost of Rs. 277727.93 lakh, as on 31.3.2019. Accordingly, in terms of Regulation 19 of the 2019 Tariff Regulations, the capital cost of Rs. 277727.93 lakh, as on 31.3.2019 has been considered as the opening capital cost as on 1.4.2019, for the purpose of determination of tariff for the period 2019-24.

Additional Capital Expenditure

86. Clause (2) of Regulation 9 of the 2019 Tariff Regulations provides that the application for determination of tariff shall be on admitted capital cost including additional capital expenditure already admitted and incurred up to 31.3.2019 (either

based on actual or projected additional capital expenditure) and estimated additional capital expenditure for the respective years of the period 2019-24 along with the true-up for the period 2014-19 in accordance with the 2014 Tariff Regulations.

87. Regulation 24(1) of the 2019 Tariff Regulations provides as under:

> *"24. Additional Capitalisation within the original scope and upto the cut-off date*
> *(1) The additional capital expenditure in respect of a new project or an existing project incurred or projected to be incurred, on the following counts within the original scope of work, after the date of commercial operation and up to the cut-off date may be admitted by the Commission, subject to prudence check:*
> *(a) Undischarged liabilities recognized to be payable at a future date;*
> *(b) Works deferred for execution;*
> *(c) Procurement of initial capital spares within the original scope of work, in accordance with the provisions of Regulation 23 of these regulations;*
> *(d) Liabilities to meet award of arbitration or for compliance of the directions or order of any statutory authority or order or decree of any court of law;*
> *(e) Change in law or compliance of any existing law; and*
> *(f) Force Majeure events:*
> *Provided that in case of any replacement of the assets, the additional capitalization shall be worked out after adjusting the gross fixed assets and cumulative depreciation of the assets replaced on account of de-capitalization.*
> *(2) The generating company or the transmission licensee, as the case may be shall submit the details of works asset wise/work wise included in the original scope of work along with estimates of expenditure, liabilities recognized to be payable at a future date and the works deferred for execution."*

88. Regulation 25(1) of the 2019 Tariff Regulations provides as under:

> *"25. Additional Capitalization within the original scope and after the cut-off date:*
>
> *(1) The additional capital expenditure incurred or projected to be incurred in respect of an existing project or a new project on the following counts within the original scope of work and after the cut-off date may be admitted by the Commission, subject to prudence check:*
>
> *(a) Liabilities to meet award of arbitration or for compliance of the directions or order of any statutory authority, or order or decree of any court of law;*
>
> *(b) Change in law or compliance of any existing law;*
>
> *(c) Deferred works relating to ash pond or ash handling system in the original scope of work;*
>
> *(d) Liability for works executed prior to the cut-off date;*
>
> *(e) Force Majeure events;*
> *(f) Liability for works admitted by the Commission after the cut-off date to the extent of discharge of such liabilities by actual payments; and*
>
> *(g) Raising of ash dyke as a part of ash disposal system.*

(2) In case of replacement of assets deployed under the original scope of the existing project after cut-off date, the additional capitalization may be admitted by the Commission, after making necessary adjustments in the gross fixed assets and the cumulative depreciation, subject to prudence check on the following grounds:

(a) The useful life of the assets is not commensurate with the useful life of the project and such assets have been fully depreciated in accordance with the provisions of these regulations;

(b) The replacement of the asset or equipment is necessary on account of change in law or Force Majeure conditions;

(c) The replacement of such asset or equipment is necessary on account of obsolescence of technology; and

(d) The replacement of such asset or equipment has otherwise been allowed by the Commission.

89. Regulation 26 of the 2019 Tariff Regulations provides as under:

26. Additional Capitalization beyond the original scope

(1) The capital expenditure, in respect of existing generating station or the transmission system including communication system, incurred or projected to be incurred on the following counts beyond the original scope, may be admitted by the Commission, subject to prudence check:

(a) Liabilities to meet award of arbitration or for compliance of order or directions of any statutory authority, or order or decree of any court of law;

(b) Change in law or compliance of any existing law;

(c) Force Majeure events;

(d) Need for higher security and safety of the plant as advised or directed by appropriate Indian Government Instrumentality or statutory authorities responsible for national or internal security;

(e) Deferred works relating to ash pond or ash handling system in additional to the original scope of work, on case to case basis:

Provided also that if any expenditure has been claimed under Renovation and Modernization (R&M) or repairs and maintenance under O&M expenses, the same shall not be claimed under this Regulation;

(f) Usage of water from sewage treatment plant in thermal generating station.

(2) In case of de-capitalisation of assets of a generating company or the transmission licensee, as the case may be, the original cost of such asset as on the date of de-capitalisation shall be deducted from the value of gross fixed asset and corresponding loan as well as equity shall be deducted from outstanding loan and the equity respectively in the year such de-capitalisation takes place with corresponding adjustments in cumulative depreciation and cumulative repayment of loan, duly taking into consideration the year in which it was capitalized.

90. The Petitioner has submitted that the projected additional capital expenditure has been claimed under various provisions of Regulation 24, Regulation 25 and Regulation 26 of the 2019 Tariff Regulations, wherein, some of the admitted capital

expenditure works have been spilled over from the period 2014-19. Further, the Petitioner vide affidavit dated 15.7.2021, has revised the claim for additional capital expenditure for the period 2019-24. Based on this, the details of additional capital expenditure claimed by the Petitioner vide affidavit dated 15.7.2021 are as under:

(Rs. in lakh)

2019-20	2020-21	2021-22	2022-23	2023-24
52.51	108.97	345.67	951.00	66.00

2019-20

(Rs. in lakh)

Sl. No.	Regulation		2019-20
(a)	25(2)(a)	Additional capitalization within the original scope and after the cut-off date, in case of replacement of assets deployed. The useful life of the assets is not commensurate with the useful life of the project and such assets have been fully depreciated in accordance with the provisions of these regulations.	12.33
(b)	26(1)(d)	Additional capitalization beyond the original scope. Need for higher security and safety of the plant as advised or directed by appropriate Indian Government Instrumentality or statutory authorities responsible for national or internal security	40.18
	Total additional capital expenditure claimed		**52.51**

(Rs. in lakh)

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
A.	**Regulation 25(2)(a) of the 2019 Tariff Regulations**				
1	Purchase of 1 no Ambulance on replacement basis	12.33	"CERC vide order dated 16.8.2016 (Item no I (1) 2017-18) has allowed purchase of 2 no(s) Ambulances on replacement basis. Teesta-V power station is located in remote area. There are two Ambulances available at site. However, these ambulances have crossed useful life. Due to this frequent breakdown also occurred. In order to provide essential medical services to the employee and people residing nearby areas of Power station location, proposal was kept for purchase of two no(s) of Ambulance on replacement basis. Out of these SO for purchase of one no of Ambulance has already been placed. Provision for purchase of 2nd no ambulance has	It is noticed that the additional capital expenditure claimed for this asset was allowed in 2017-18. Accordingly, the additional capital expenditure claimed **is allowed** under Regulation 25 (2)(a). The gross value of old asset/work has been considered under 'Decapitalization'.	12.33

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			been kept in FY 2021-22. Replacement Value refer item at Sl. No 1 of form 9B(i) 2019-20. Reason for delay in purchase PR was initiated in Sep,17 for replacement of one no. Ambulance after completion of its useful life but due to lack of sufficient bids the tender was cancelled. The file was again initiated through GeM. (Copy of Note sheet attached as Appendix R) against useful life of 150000 Km and 6 years and new Ambulance was purchased in 2019 with cost of Rs. 11.21 Lakh (Copy of S.O is attached as Appendix S) Reason for increase in Cost of vehicle due to enhancement of vehicle price from time to time by the manufacturers."		
	Sub Total (A)	**12.33**			**12.33**
B. Regulation 26(1)(d) of the 2019 Tariff Regulations					
1.	Firefighting system in DG set at GIS.	15.18	"Reason for Delay: This proposal was earlier approved by CERC as projected Add. Cap. Refer item at Sl. No I(1) of Form 9A of FY 2015-16. However due to technical problem the execution of this proposal was got delayed and awarded in the FY 2018-19. The work is under progress and likely to be capitalised in 2019-20. Hence it is proposed to keep this item in present Tariff Period. Supporting Document: DG sets are critical equipments for smooth operation of the power house. As no automatic fire protection was provided for these equipments, it was proposed to install automatic water sprinkler type fire protection system for DG sets. The same was required for minimizing the damages to the equipment in case of occurrence of fire and also required to provide protection to the neighbouring equipments. The same is also recommended in National Fire	It is noticed that the additional capital expenditure claimed for the asset was allowed in 2015-16 vide order dated 16.8.2020. Accordingly, the additional capital expenditure claimed **is allowed** under regulation 26 (1)(d) of the 2019 Tariff Regulations. The Petitioner is however directed to submit relevant documents at the time of truing up.	15.18

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			Protection Association (NFPA) guidelines 850-26 (clause 7.9.1.2) & 851-16 (clause 7.11.2). The copy of the relevant pages of NFPA is attached (Appendix T)."		
2	Supply, Installation & Commissioning of Web based Level & Discharge Monitoring System	25.00	Dam Safety Inspection team in its various report from time to time has suggested for installation of AWL near Mangan so that inflow at Dam can be predicted in advance, so that timely action can be taken to avoid any flood like situation and safety of peoples living in downstream area. Hence the proposal has been kept to install this for safety point. Earlier, Power Station gets the data(s) from upstream projects viz., Teesta-Urja and from the G&D sites maintained by Teesta-IV HE Project and also from Sneha Kinetic Project located at Dikchu. The copy of recommendation from Dam Safety Team is enclosed as Appendix U.	The asset/item claimed by the Petitioner is required for the safe and successful operation of the plant. Accordingly, the projected additional capital expenditure claimed **is allowed** under regulation 26 (1)(d) of the 2019 Tariff Regulations.	25.00
	Sub Total (B)	**40.18**			**40.18**
	Grand Total (A+B)	**52.51**			**52.51**

91. In view of the above, the total additional capital expenditure allowed under Regulations 25(2)(a) and 26(1)(d) is Rs. 52.51 lakh (i.e Rs.12.33 lakh + Rs. 40.18 lakh).

2020-21

(Rs. in lakh)

Sl. No.	Regulation		2020-21
(a)	25(2)(a)	Additional capitalization within the original scope and after the cut-off date, in case of replacement of assets deployed. The useful life of the assets is not commensurate with the useful life of the project and such assets have been fully depreciated in accordance with the provisions of these regulations.	37.22
(b)	26(1)(b)	Additional capitalization beyond the original scope. Change in law or compliance of any existing law	25.00
(c)	26(1)(d)	Additional capitalization beyond the original scope. Need for higher security and safety of the plant as advised or directed by appropriate Indian Government Instrumentality or	46.75

Sl. No.	Regulation		2020-21
		statutory authorities responsible for national or internal security	
	Total additional capital expenditure claimed		**108.97**

(Rs. in lakh)

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
A.	**Regulation 25(2)(a) of the 2019 Tariff Regulations**				
1	Purchase of mini truck (TATA 407)	10.47	"CERC vide order dated 16.8.2016 (Item no I(4) 2015-16) has allowed purchase of Mini Truck Tata 407 on replacement basis. Reason for Delay: The vehicle has completed its useful life in terms of year but not completed in terms of running Kilometres till FY 2019-20. Hence this proposal got matured in 2020-21. This vehicle has already completed its useful life as per NHPC disposal policy. Reason for Increase in Cost: Due to change in emission norms and enhancement of price by the manufacturers, the purchase cost of vehicle increased"	Considering the fact that the expenditure claimed during 2020-21 is towards the replacement of old items, which form part of the original scope of works, the claim of the Petitioner (*@sl. nos. 1&2*) **are allowed** under Regulation 25(2)(a) of the 2019 Tariff Regulations. The gross value of old asset/work has been considered under 'De-capitalization'	10.47
2	Purchase of 3 Nos Buses	26.75	"CERC vide order dated 16.8.2016 (Item no I(6) 2015-16) has allowed purchase of 3 Nos of buses on replacement basis . Reason for Delay: Proposal was kept in Projected Add. Cap for the FY 2015-16 but could not be purchased as all these buses had completed its useful life in terms of year but not completed in terms of running Kilometres. The proposal for purchase of three no of buses was shifted to FY 2018-19 in the anticipation of completion of life in terms of Kilometres. But till the end of 2018-19 these vehicles could not cover the desire Kilometre. Hence the same has been purchased in FY 2020-21. Reason for Increase in Cost All the three buses procured is of BS-VI model. Due to change in emission norms and enhancement of vehicle price time to time by the manufacturers purchase cost of vehicle increased"		26.75
	Sub Total (A)	**37.22**			**37.22**
B.	**Regulation 26(1)(b) of the 2019 Tariff Regulations**				

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
1	Control Metering & Protection System purchase of RTU.	25.00	"CERC vide Notification dated 15.5.2017 directed that ""Provision of compatible equipment along with appropriate interface for un-interrupted communication with the concerned control centres and for successful integration with the communication system provided by CTU or STU for data communication."" is the responsibility of the Generator. After deliberation in the 1st & 2nd Committee Meetings on RTU replacement held on 09.06.17 & 04.08.17 at ERLDC, Kolkata respectively, the committee framed a "Report on Replacement of old RTU in ER for Reporting of RTU/SAS to Back-up Control Centre" and submitted to ERPC on 23.08.2017. As per the report of RTU replacement Committee, NHPC Teesta-V Power Station has also to replace the existing RTU to meet out the following requirements: 1. Dual reporting of RTU to both main and back up control centers of ERLDC/NLDC. 2. Migration of reporting protocol from IEC 101 to 104. Earlier the RTU were installed by PowerGrid. Hence no replacement cost is available with Teesta-V power Station. Report on RTU replacement is attached as Appendix V. Refer Clause no. 5 on Page No. 9 of report. "	The Petitioner has claimed this additional capital expenditure under Regulation 26(1)(b) of the 2019 Tariff Regulations. The Petitioner has also submitted that the report on RTU replacement is attached as Appendix V to substantiate its claim. Accordingly, the projected additional capital expenditure claimed **is allowed** under Regulation 26(1)(b) of the 2019 Tariff Regulations. Since the Petitioner has not submitted the gross value of old asset, the same is considered under 'Assumed Deletion'.	25.00
	Sub-total (B)	**25.00**			**25.00**
C.	**Regulation 26(1)(d) of the 2019 Tariff Regulations**				
1	Purchase of Truck Mounted Hydraulic Ladder	19.80	"Due to site requirement proposal for the purchase of this item has been kept. Supply order for this equipment has been placed. The said equipment is required for ensuring safety of workmen working at height & also the said equipment can be used for handling of hydraulic hose reels outside of a building in case of occurrence of any fire incidents.	The Petitioner has furnished the necessary documents to substantiate its claims. Further, the Petitioner has also furnished the safety audit for school as the basis for installation of smoke detector in school and central store. Accordingly, the projected additional capital expenditure claimed (@sl nos. 1 & 2) **are**	19.80

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			For maintenance street lights/ 11KV supply line of scattered township area for the smooth functioning of power station vis-à-vis to ensure the safety of working person. The said equipment can be used for handling of hydraulic hose reels outside of a building in case of occurrence of any fire incidents."	**allowed** under Regulation 26(1)(d) of the 2019 Tariff Regulations.	
2	Supply and Installation of smoke detector system in School Building and Central Store.	26.95	Safety Audit team suggested for installation of smoke sensor/ Detector in school building to avoid the fire hazards. Relevant document attached as Appendix W.		26.95
	Sub-total (C)	**46.75**			**46.75**
	Total (A+B+C)	**108.97**			**108.97**

92. In view of the above, the total additional capital expenditure allowed under Regulation 25(2)(a), 26(1)(b), 26(1)(d) is Rs. 108.97 lakh (Rs.37.22 lakh + Rs.25.00 + Rs. 46.75 lakh).

2021-22

(Rs. in lakh)

Sl. No.	Regulation		2021-22
(a)	25(2)(a)	Additional capitalization within the original scope and after the cut-off date, in case of replacement of assets deployed. The useful life of the assets is not commensurate with the useful life of the project and such assets have been fully depreciated in accordance with the provisions of these regulations.	93.72
(b)	25(2)(c)	Additional capitalization within the original scope and after the cut-off date, replacement of such asset or equipment is necessary on account of obsolescence of technology	20.00
(c)	26(1)(b)	Additional capitalization beyond the original scope. Change in law or compliance of any existing law	120.00
(d)	26(1)(d)	Additional capitalization beyond the original scope. Need for higher security and safety of the plant as advised or directed by appropriate Indian Government Instrumentality or statutory authorities responsible for national or internal security	111.95
	Total additional capital expenditure claimed		**345.67**

(Rs. in lakh)

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
A.	**Regulation 25(2)(a) of the 2019 Tariff Regulations**				
1	Purchase of 1 no Ambulance on replacement basis	13.00	"CERC had allowed vide order dated 16.8.2016 (Item no I(1) 2017-18) to purchase 2 no(s) Ambulances on replacement basis. Refer item at sl. no 1 of form 9B(i) FY 2021-22 Reason for Delay and Increase in cost: PR has been initiated for purchase of Ambulance against 2nd Ambulance. It was delayed due to non-completion of scheduled life in terms 150000 Km. Cost of vehicle increased due to enhancement of vehicle price from time to time by the manufacturers. Procurement is under process. "	It is noticed that the expenditure claimed is primarily towards the replacement of old item, which form part of the original scope of works. Accordingly, the claims *(@sl nos. 1 to 3)* **are allowed** under Regulation 25(2)(a) of the 2019 Tariff Regulations. The gross value of old asset/work has been considered under 'De-capitalization'	13.00
2	Purchase of pick & carry crane 12 ton on replacement basis.	17.00	"CERC vide order dated 16.8.2016 (Item no I(5) 2015-16) has allowed purchase of Pick & Carry Crane on replacement basis. Refer item at sl. no 2 of form 9B(i) FY 2021-22 Reason for Delay and Increase in cost: But due to practical site problem and not adequate response from the suitable bidder the proposal was not executed even up to 2018-19. Hence this proposal is now kept in FY 2021-22. This equipment has already covered its useful life as per NHPC disposal policy. Due to increase in cost by the manufacturers, the purchase cost of Crane increased."		17.00
3	Purchase of 5 MVA Transformer on replacement basis	63.72	"Two Nos of 5 MVA transformer are installed at 66/11 KV Sub-Station, Ballutar for feeding power to the vital establishment like Dam site, Power House, Dung Dung , Ballutar & Samdong Colony etc. Out of these two transformers, one transformer (Sl. No. 01 SJ 026/02) became faulty. The said transformer was manufactured in the year 2002. On dated 26.05.2014, the transformer tripped on REF and Buchholz relay. On inspection by OEM, M/s Kirlosker Electric, it was found that copper winding		63.72

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			has melted. U-phase winding was found to be inclined towards the core. Repair estimate was given by OEM M/s Kirlosker Electric as Rs. 34.25 lakhs seem to be uneconomical. LOA for new transformer has been placed with amount 63.72 lakhs. Refer Item at sl. no 3 of Form 9B(i) for FY 2021-22"		
	Sub-total (A)	**93.72**			**93.72**
B. Regulation 25(2)(c) of the 2019 Tariff Regulations					
1	Purchase of 50 HP submersible pump for Dam gallery	20.00	Existing pumps installed at dam site for dewatering purpose are very old and frequent break down occurred. Spare parts are not easily available in the market. Proposal has been kept to purchase 1 No. of Flight make Dewatering Pump of 50 HP capacity for dam site. Replacement Value refer item at Sl. No 2 of form 9B(i) 2019-20	Keeping in view that the expenditure is on account of replacement of asset/works due to obsolescence of technology, the claim of the Petitioner **is allowed** under Regulation 25(2)(c) of the 2019 Tariff Regulations. The gross value of old asset/work has been considered under 'De-capitalization'.	20.00
	Sub-total (B)	**20.00**			**20.00**
C. Regulation 26(1)(b) of the 2019 Tariff Regulations					
1	Sewerage Treatment Plant at NHPC colony, Teesta-V Power Station Balutar	100.00	At present sewage is being collected in septic tank and final disposal of sewage is being done through soak pits in ground/earth which is objectionable. Keeping in view of environmental aspects, contamination of earth & underground water is strictly prohibited. Final disposal of sewage water should be in acceptable form i.e. it should be fit for pisciculture for irrigation purpose. This Sewerage treatment plant is to be installed first time in Power station. Also, as per action plan of Ministry (Appendix-Y), the sewage generated from colonies and other establishments are necessarily to be treated to specified extent before discharging to surfaces water sources. So, keeping in view of this as per available elevation of different buildings STP's shall be required at various locations. The Amount for installation of STPs has been spread over two	From the submissions of the Petitioner, it is been observed that the proposed works are not related to the operation of the plant and therefore, do not qualify under change in law. Accordingly, the claim is **not allowed**.	0.00

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			years, FY 2021-22 and FY 2022-23.		
2	Canteen Building at Dam Site	20.00	As per the provisions of Factories Act, 1948 that in every factory for the welfare of workers, a canteen have to maintain by the occupier for the use of workers. It is to mention that a large no of Contract employees of different contractors as well as regular employees are performing duty at dam site round the clock. No separate canteen facility is available for them at Dam site. Hence this proposal has been kept for welfare of the workers. Earlier canteen was functioning in temporary structure. No instruction has been received from External agency. It was felt by the management to provide good canteen for welfare of workforce as per the provisions of Factories Act, 1948.	The Petitioner has claimed the additional capital expenditure of the asset under Regulation 26(1)(b) of the 2019 Tariff Regulations. The Petitioner has also furnished the necessary documents to substantiate its claim. Accordingly, the projected additional capital expenditure claimed **is allowed** under Regulation 26(1) (b) of the 2019 Tariff Regulations.	20.00
	Sub-total (C)	**120.00**			**20.00**
D. Regulation 26(1)(d) of the 2019 Tariff Regulations					
1	Installation of Smoke sensor/ Detector-Admin Building, Hospital	25.00	External Fire safety Audit team has pointed out for installation of smoke sensor/ Detector in Admin building as well as hospital area to avoid the fire hazards. Hence this proposal has been kept in FY 2019-20. Refer page no.12 of Appendix W	The Petitioner has claimed the additional capital expenditure of these assets under Regulation 26(1)(d) of the 2019 Tariff Regulations. The Petitioner has also furnished the necessary documents to substantiate its claim. Accordingly, the projected additional capital expenditure claimed *(@sl. nos. 1 & 2)* **are allowed** under Regulation 26(1) (d) of the 2019 Tariff Regulations.	25.00
2	CCTV installation for Power house and NHPC Balutar colony.	75.00	"During the security audit by intelligence Bureau (IB), the IB recommended for installation of CCTV camera at various sensitive installations like of Power House, Surge shaft area, Dam area, around colonies, filtration plant, storage tanks 66 KV substation and all security outposts and entrance gates in order to keep watch on the movement of trespassers and to keep record for future requirements. Hence as per the recommendation of IB, this proposal for installation of CCTV has been kept in this Tariff Period. The Amount for the work to be executed for Installation of CCTV for Power House and		75.00

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			NHPC Balutar Colony has been spread over three years, FY 2020-21, FY 2021-22 and FY 2022-23. Work is completed on May 2021. CCTV equipment Installed at Powerhouse, Dam, HRT, SFT, Switchyard, Workshop, Zero Point, Left bank Colony road side, Right bank bridge, Dungdung etc. Copy of relevant pages of IB report is attached as Appendix X"		
3	Automatic External Defibrillator (AED) (5 nos)	4.45	Power station is located in remote area. In order to provide immediate medical service in case of Heart Attack, this instrument is very much essential. Due to hilly location & distancer between Dam & Power House is approx. 25 km. Hence total 5 Nos of such machine is required to provide lifesaving facility to their employee & their families resided in Power station colony and also to help the locals living nearby area.	Since the expenditure on the assets/items claimed are in the nature of O&M expenses, the claims of the Petitioner (*@sl. No. 3&4)* are **not allowed**.	0.00
4	Haematology Analyzer	5.50			0.00
5	Installation of Boom Barriers (4 Nos)	2.00	Power Station is located in remote area. Hence adequate medical facility is not available nearby areas. To provide essential medical facility for safety of the employees & their family residing in colony, this instrument is very much essential by the Power station Hospital.	The Petitioner has claimed the additional capital expenditure of this asset under Regulation 26(1)(d) of the 2019 Tariff Regulations. The Petitioner has also furnished the necessary documents to substantiate its claim. Accordingly, the projected additional capital expenditure claimed **is allowed** under Regulation 26(1)(d) of the 2019 Tarif Regulations.	2.00
	Sub-total (D)	**111.95**			**102.00**
	Total (A+B+C+D)	**345.67**			**235.72**

93. In view of the above, the total additional capital expenditure allowed under Regulation 25(2)(a), 25(2)(c), 26(1)(b), 26(1)(d) is Rs 235.72 lakh (i.e Rs.93.72 lakh, + Rs.20.00 lakh + Rs.20.00 lakh + Rs.102.00 lakh respectively).

2022-23

(Rs. in lakh)

Sl. No.	Regulation		2021-22
(a)	25(2)(c)	Additional capitalization within the original scope and after the cut-off date, replacement of such asset or equipment is necessary on account of obsolescence of technology	831.00
(b)	25(2)(d)	Additional capitalization within the original scope and after the cut-off date. The replacement of such asset or equipment has otherwise been allowed by the Commission	15.00
(c)	26(1)(b)	Additional capitalization beyond the original scope. Change in law or compliance of any existing law	100.00
(d)	26(1)(d)	Additional capitalization beyond the original scope. Need for higher security and safety of the plant as advised or directed by appropriate Indian Government Instrumentality or statutory authorities responsible for national or internal security	5.00
	Total additional capital expenditure claimed		**951.00**

(Rs. in lakh)

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
A. Regulation 25(2)(c) of the 2019 Tariff Regulations					
1	Upgradation of SCADA system	800.00	"The present SCADA System was supplied and commissioned by Toshiba, Japan in the year 2008. The hardware and software supplied by Toshiba as a part of SCADA System is obsolete now and no Technical Support is available at present. Additionally, Power Station is facing other operational problems as listed below: 1. Operational Problems: The operator workstations are getting hang frequently. The same may happen during starting / stopping of the units or during any other critical activity. The system needs frequent restarts and thus hampering the operational activity. Also, some of the basic functions such as Automatic Report Generation etc. are not working, due to some corrupted software functions. For rectifying the above issues, we need to replace the existing software / hardware with the latest available systems.	Considering the submissions of the Petitioner and keeping in view that the expenditure claimed are on account of replacement of asset /works due to obsolescence of technology, the claims of the Petitioner *(@sl. nos. 1&2)* **are allowed** under Regulation 25(2)(c) of the 2019 Tariff Regulations. The de- capitalization of old asset/work has been considered under 'gross value'. The Petitioner is also directed to submit complete scheme details, work orders and audited expenditure in terms	800.00

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			2. Installation of NAS for Long-Term Data Storage: At present, the historic data is stored in the local hard disk of the operator workstations, which has got limited storage capacity. The present storage capacity is for 10 days only. After that the data gets overwritten. As such, we need to transfer the data to external media (external HDD) in every 10 days. Also, for retrieval of the data, we need to search for the respective file in the external media and transfer the file to the Workstation hard disk. Possibility of losing of valuable data exists during long term storage of data in external portable media. As such, it is proposed to install Network Attached Storage Systems (NAS) for long term data storage, for safe and reliable data storage. Long-term storage of data is essential in view of the fact that the data need to be produced to external entities such as RLDCs, CES, CERC etc. as and when sought by them. 3. Requirement of Historian Software for Data Storage & Retrieval: After installation of NAS, as mentioned above, Historian software will also be required for automatic archiving of data into NAS and retrieving of data from NAS, as and when required. 4. Replacement of Windows XP-based Services: The present software supplied by Toshiba is based on Windows XP. However, no security patches are available for Windows XP and are thus vulnerable to security threats, even if the same is not connected to external LAN. The replacement of XP-based services is a topic of discussion in the cyber security forums. 5. Replacement of Obsolete Hardware Components: With replacement of the obsolete	of scheme and work order at the time of true up of tarff.	

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			hardware components (the present configuration is Pentium 4 CPU, 2.6 GHz 512 MB RAM), we can switch over to latest, fast & reliable operator workstations for the Power Station. SCADA System shall be put in use in during Annual Maintenance of FY 2022-23. Complete System will be put to use as a whole. Refer item at Sl. No 1 of Form 9B(i) of FY 2022-23. Further as per Cyber Security Audit certain updation has been proposed in the already installed SCADA System. The report has been attached as Appendix-Z"		
2	Purchase of One no of Fire Tender	31.00	"CERC vide order dated 16.8.2016 (Item no I(2) 2017-18) has allowed purchase of One no of Fire Tender on replacement basis. Refer item at Sl. No 1 of Form 9B(i) of FY 2022-23 Reason for Delay: The vehicle has completed its useful life in terms of year but not completed in terms of running Kilometres till FY 2021-22. Hence this proposal got matured in FY 2020-21. This vehicle has already completed its useful life as per NHPC disposal policy and many times it is not performing up to mark. Hence, it has been proposed to purchase one new fire tender in replacement of old one. Reason for Increase in Cost: Due to inflation and change in models as well as emission norms , the vehicle price enhanced time to time by the manufacturers, the projected cost has been increased."		31.00
	Sub-total (A)	**831.00**			**831.00**
B. Regulation 25(2)(d) of the 2019 Tariff Regulations					
1	Purchase of 1 no. of Truck	15.00	"CERC vide order dated 16.8.2016 (Item no I(5) 2015-16) has allowed purchase of Mini Truck Tata 407 on replacement basis. Refer Item at Sl. No 1 of Form 9B(i) of FY 2022-23 Reason for Delay: The vehicle has completed its useful life in terms of year but	The claim of the Petitioner is towards the balance payment of the said works. Accordingly, the claim **is allowed** under Regulation 25 (2)(d) of the 2019 Tariff Regulations.	15.00

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			not completed in terms of running Kilometres till FY 2021-22. Hence this proposal got matured in FY 2020-21. This vehicle has already completed its useful life as per NHPC disposal policy. Reason for Increase in Cost: Due to inflation and change in models as well as emission norms, the vehicle price enhanced time to time by the manufacturers. Accordingly, The purchase cost of vehicle has been increased."	However, the Petitioner is directed to provide reason for the higher claim at the time of truing-up of tariff.	
	Sub-total (B)	**15.00**			**15.00**
C. Regulation 26(1)(b) of the 2019 Tariff Regulations					
1	Sewerage Treatment Plant at NHPC colony, Teesta-V Power Station Balutar	100.00	At present sewage is being collected in septic tank and final disposal of sewage is being done through soak pits in ground/earth which is objectionable. Keeping in view of environmental aspects, contamination of earth & underground water is strictly prohibited. Final disposal of sewage water should be in acceptable form i.e. it should be fit for pisciculture for irrigation purpose. This Sewerage treatment plant is to be installed first time in Power station. Also, as per guidelines of IMS requirement, the sewage generated from colonies and other establishments are necessarily to be treated to specified extent before discharging to surfaces water sources. So, keeping in view of this as per available elevation of different buildings STP's shall be required at various locations. The Amount for installation of STPs has been spread over two years, FY 2021-22 and FY 2022-23.	From the submissions of the Petitioner, it is observed that the proposed works are not related to operation of the plant and therefore, do not qualify under change in law. Accordingly, the claim of the Petitioner is **not allowed**. Further the Petitioner shall clarify as to whether the Sewerage Treatment Plant has been installed at the Power house or in the colony/ other areas, at the time of truing-up of tariff.	0.00
	Sub-total (C)	**100.00**			**0.00**
D. Regulation 26(1)(d) of the 2019 Tariff Regulations					
1	CCTV installation for Power house	5.00	During the security audit by intelligence Buerau (IB), the IB	The Petitioner has furnished the	5.00

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
	and NHPC Balutar colony.		recommended for installation of CCTV camera at various sensitive installations like of Power House, Surge shaft area, Dam area ,around colonies, filtration plant, storage tanks 66 KV substation and all security outposts and entrance gates in order to keep watch on the movement of trespassers and to keep record for future requirements. Hence as per the recommendation of IB, this proposal for installation of CCTV has been kept in this Tariff Period. The Amount for the work to be executed for Installation of CCTV for Power House and NHPC Balutar Colony has been spread over three years FY 2021-22 and FY 2022-23. Copy of relevant pages of IB report is attached as Appendix X.	necessary documents to substantiate its claim. Accordingly, the projected additional capital expenditure claimed **is allowed** under Regulation 26(1)(d) of the 2019 Tariff Regulations.	
	Sub-total (D)	**5.00**			**5.00**
	Total (A+B+C+D)	**951.00**			**851.00**

94. In view of the above, the total additional capital expenditure allowed under Regulation 25(2)(a), 25(2)(c), 25(2)(d), 26(1)(b), 26(1)(d) is Rs. 851.00 lakh (i.e Rs.831.00 lakh+ Rs.15.00 lakh+ Rs. 0.00 + Rs. 5.00 lakh respectively)

2023-24

(Rs. in lakh)

Sl. No.	Regulation		2023-24
(a)	25(2)(a)	Additional capitalization within the original scope and after the cut-off date, in case of replacement of assets deployed. The useful life of the assets is not commensurate with the useful life of the project and such assets have been fully depreciated in accordance with the provisions of these regulations.	50.00
(b)	25(2)(c)	Additional capitalization within the original scope and after the cut-off date, replacement of such asset or equipment is necessary on account of obsolescence of technology	16.00
	Total additional capital expenditure claimed		**66.00**

(Rs. in lakh)

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
A. Regulation 25(2)(a) of the 2019 Tariff Regulations					
1	Replacement of DG Sets 500 KVA at	25.00	"Existing DG sets at dam site is very old. Frequent breakdown has been	It is noticed that this expenditure has been claimed primarily	25.00

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
	Dam Top		occurred. As the model is very old, spare parts are also not available. In order to keep continuous supply in Dam area, it is proposed to purchase a new DG set in replacement of existing one. As per NHPC Disposal policy, the life of Dg set has already completed the useful life that is 15 years and running hours i.e. 25000 hrs. The said dg is in service since 2002 has completed 18 years of life. Actual running hours of the said dg is 52000 hours. Disposal Manual is attached (refer page no.51). (Appendix AA) Equipments details are per CEP Division is attached. (Appendix AB). Replacement refer item no 1 of form 9B(i) 2023-24"	towards the replacement of the old items, which form part of the original scope of works. Accordingly, the claims of the Petitioner *(@sl. nos 1&2)* **are allowed** under Regulation 25(2)(a) of the 2019 Tariff Regulations. The gross value of old asset/work has been considered under 'De-capitalization'	
2	JCB Backhoe Loader	25.00	"Teesta-V Power Station is located hilly terrain in new Himalayan range. Its Dam, Power House, surge shaft and other installations are situated in various valley like locations, where frequent landslides are occurred. Manual clearing of debris is not practically feasible and also unsafe for workers. So, for clearing the road, one Loader is essentially required at site. This ensures that movement of manpower and materials is not interrupted and Power generation activities are carried out smoothly. Existing loader whose acquisition year is		25.00

S. No	Details of the claim	Amount claimed	Justification submitted by the Petitioner	Remarks on admissibility	Amount Allowed
			17.02.2002 has completed its life. Frequent breakdown occurred in this equipment. Since loader is very useful for various works at Power Station, hence it is proposed to purchase a new loader in replacement of the existing one. "		
	Sub-total (A)	**50.00**			**50.00**
B. Regulation 25(2)(c) of the 2019 Tariff Regulations					
1	Purchase of Server	16.00	"Domain Controller and Additional Domain Controller both Servers were purchased in the year 2016. The cost of the server is amounting to Rs 15.74 lakh. As per IT Policy, new server to be replaced after 6 years. Hence this proposal has been kept on replacement basis. NHPC's Disposal Policy for IT hard ware is attached. Refer to Annexure A, Page No. 10-11. (Appendix AC 2019-24) New features will be as per latest available technology."	Considering the submissions of the Petitioner and keeping in view that the expenditure is on account of replacement of asset/work due to obsolescence of technology, the claim of the Petitioner **is allowed** under Regulation 25(2)(c) of the 2019 Tariff Regulations. The de-capitalization of old asset/work has been considered under 'De-capitalization'	16.00
	Sub-total (B)	**16.00**			**16.00**
	Total (A+B)	**66.00**			**66.00**

95. In view of the above, the total additional capital expenditure allowed under Regulation 25(2)(a), 25(2)(c) is Rs 66.00 lakh (i.e Rs 50.00 lakh + Rs 16.00 lakh).

96. The summary of the additional capital expenditure allowed is as under:

(Rs. in lakh)

2019-20	2020-21	2021-22	2022-23	2023-24
52.51	108.97	235.72	851.00	66.00

De-capitalization

97. The Petitioner has claimed the following de-capitalization, as per Form 9Bi, as under:

(Rs. in lakh)

2019-20	2020-21	2021-22	2022-23	2023-24
12.06	32.11	40.40	394.36	13.46

98. It is noticed that the Petitioner has claimed projected decapitalization for assets like Ambulance, 90 HP submersible pump, 5 MVA transformer, buses, trucks, SCADA DG sets 500 KVA etc. The same has been considered for the purpose of tariff. However, the Petitioner is directed to furnish the gross value of old replaced asset as per books at the time of truing up for the period 2019-24.

99. The Petitioner has claimed projected expenditure of Rs.63.72 lakh under Regulation 25 (2) (a) of the 2019 Tariff Regulations, towards the Procurement of 5 MVA Transformer, on replacement basis in 2021-22. However, it is observed that the Petitioner has claimed projected decapitalization for 5 MVA transformer asset twice in 2020-21 and 2021-22 of (-) Rs 29.36 lakh, in its revised affidavit. Therefore, we consider it prudent to disallow the projected decapitalization of the asset in 2020-21 as the Petitioner has claimed the same, in 2021-22, and allow the same in 2021-22. Accordingly, the decapitalization allowed is as under:

(Rs. in lakh)

2019-20	2020-21	2021-22	2022-23	2023-24
12.06	2.76	40.40	394.36	13.46

Assumed Deletion

100. The Petitioner has claimed additional capital expenditure for Control Metering & Protection System purchase of RTU during 2020-21 on replacement basis. However, the Petitioner has not provided the gross value of old asset. In absence of the same, as per consistent methodology adopted by the Commission, the

expenditure on replacement of assets, if found justified, is to be allowed for the purpose of tariff, provided that the capitalization of the said asset is followed by the de-capitalization of the original value of the old asset. However in the instant case, in absence of the original value of the asset being decapitalized, the same i.e. assumed deletion value is calculated by de-escalating the original value of new asset @ 5% per annum till the year of capitalization of the old asset.

101. Accordingly, based on above methodology, the projected decapitalization value of old asset has been worked out as shown below:

(Rs. in lakh)

		Assumed Deletions for old asset Claimed	**Assumed Deletions for old asset Allowed**
2020-21			
1	Control Metering & Protection System purchase of RTU.	0.00	13.26

102. The total decapitalization considered under 'Assumed Deletions' is as under:

(Rs. in lakh)

2019-20	**2020-21**	**2021-22**	**2022-23**	**2023-24**
0.00	13.26	0.00	0.00	0.00

Discharge of liabilities

103. The closing balance of undischarged liabilities as on 31.3.2019 is Rs. 5625.22 lakh. The Petitioner has claimed discharge of liabilities of Rs. 1279.32 lakh, in 2019-20 and Rs 6.41 lakh in 2021-22 and the same is allowed. Therefore, the closing balance of undischarged liabilities as on 31.3.2024, is Rs. 4339.49 lakh. Accordingly, the summary of discharge of liabilities allowed is as under:

(Rs. in lakh)

		2019-20	**2020-21**	**2021-22**	**2022-23**	**2023-24**
A	Opening undischarged liabilities	5625.22	4345.89	4345.89	4339.49	4339.49
B	Liabilities corresponding to additional capital expenditure allowed during the year	0.00	0.00	0.00	0.00	0.00

		2019-20	2020-21	2021-22	2022-23	2023-24
C	Discharges of liabilities during the year	1279.32	0.00	6.41	0.00	0.00
E	**Closing undischarged liabilities (A+B-C)**	**4345.89**	**4345.89**	**4339.49**	**4339.49**	**4339.49**

Additional capital expenditure (net) allowed for the period 2019-24

104. In view of above, the net additional capital expenditure allowed for the period 2019-24 is as under:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Additional capital expenditure allowed (a)	52.51	108.97	235.72	851.00	66.00
Less: De-capitalisation considered including assumed deletion (b)	12.06	2.76	40.40	394.36	13.46
Less: De-capitalisation considered under assumed deletion (c)	0.00	13.26	0.00	0.00	0.00
Discharge of liabilities (d)	1279.32	0.00	6.41	0.00	0.00
Net additional capital expenditure allowed (d)=(a)-(b)-(c)+(d)	**1319.77**	**92.96**	**201.73**	**456.64**	**52.54**

Capital cost approved for the period 2019-24

105. Accordingly, the capital cost allowed for the period 2019-24, is as under:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Capital Cost	277727.93	279047.70	279140.66	279342.39	279799.03
Net Additional capital expenditure allowed during the year/ period	1319.77	92.96	201.73	456.64	52.54
Closing Capital Cost	**279047.70**	**279140.66**	**279342.39**	**279799.03**	**279851.57**

Debt-Equity Ratio

106. Regulation 18 of the 2019 Tariff Regulations provides as under:

> *"18. Debt-Equity Ratio: (1) For new projects, the debt-equity ratio of 70:30 as on date of commercial operation shall be considered. If the equity actually deployed is more than 30% of the capital cost, equity in excess of 30% shall be treated as normative loan:*
>
> *Provided that:*
>
> *i. where equity actually deployed is less than 30% of the capital cost, actual equity shall be considered for determination of tariff:*
> *ii. the equity invested in foreign currency shall be designated in Indian rupees on the date of each investment:*

iii. any grant obtained for the execution of the project shall not be considered as a part of capital structure for the purpose of debt: equity ratio.

Explanation-The premium, if any, raised by the generating company or the transmission licensee, as the case may be, while issuing share capital and investment of internal resources created out of its free reserve, for the funding of the project, shall be reckoned as paid up capital for the purpose of computing return on equity, only if such premium amount and internal resources are actually utilised for meeting the capital expenditure of the generating station or the transmission system.

(2) The generating company or the transmission licensee, as the case may be, shall submit the resolution of the Board of the company or approval of the competent authority in other cases regarding infusion of funds from internal resources in support of the utilization made or proposed to be made to meet the capital expenditure of the generating station or the transmission system including communication system, as the case may be.

(3) In case of the generating station and the transmission system including communication system declared under commercial operation prior to 1.4.2019, debt:equity ratio allowed by the Commission for determination of tariff for the period ending 31.3.2019 shall be considered:

Provided that in case of a generating station or a transmission system including communication, system which has completed its useful life as on or after 1.4.2019, if the equity actually deployed as on 1.4.2019 is more than 30% of the capital cost, equity in excess of 30%shall not be taken into account for tariff computation;

Provided further that in case of projects owned by Damodar Valley Corporation, the debt: equity ratio shall be governed as per sub-clause (ii) of clause (2) of Regulation 72 of these regulations.

(4) In case of the generating station and the transmission system including communication system declared under commercial operation prior to 1.4.2019, but where debt: equity ratio has not been determined by the Commission for determination of tariff for the period ending 31.3.2019, the Commission shall approve the debt: equity ratio in accordance with clause (1) of this Regulation.

(5) Any expenditure incurred or projected to be incurred on or after 1.4.2019 as may be admitted by the Commission as additional capital expenditure for determination of tariff, and renovation and modernisation expenditure for life extension shall be serviced in the manner specified in clause (1) of this Regulation."

107. In terms of the above regulations, the debt equity ratio in the admitted additional capital expenditure is 70:30, after adjustment of un-discharged liability, are as under:

(Rs. in lakh)

	As on 1.4.2019		Additional Capitalization		De-capitalization		As on 31.3.2024	
	Amount	(in %)	Amount	(in %)	Amount	(in %)	Amount	(in %)
Debt	164225.82	59.13	1819.95	70.00	281.54	59.11	165764.23	59.23
Equity	113502.11	40.87	779.98	30.00	194.75	40.89	114087.34	40.77
Total	**277727.93**	**100.00**	**2599.93**	**100.00**	**476.29**	**100.00**	**279851.57**	**100.00**

Return on Equity

108. Regulations 30 and 31 of the 2019 tariff Regulations provide as under:

"30. Return on Equity

(1) Return on equity shall be computed in rupee terms, on the equity base determined in accordance with Regulation 18 of these regulations.

(2) Return on equity shall be computed at the base rate of 15.50% for thermal generating station, transmission system including communication system and run-of river hydro generating station, and at the base rate of 16.50% for the storage type hydro generating stations including pumped storage hydro generating stations and run-of river generating station with pondage:

Provided that return on equity in respect of additional capitalization after cut-off date beyond the original scope excluding additional capitalization due to Change in Law, shall be computed at the weighted average rate of interest on actual loan portfolio of the generating station or the transmission system;

Provided further that:

i. In case of a new project, the rate of return on equity shall be reduced by 1.00% for such period as may be decided by the Commission, if the generating station or transmission system is found to be declared under commercial operation without commissioning of any of the Restricted Governor Mode Operation (RGMO) or Free Governor Mode Operation (FGMO), data telemetry, communication system up to load dispatch centre or protection system based on the report submitted by the respective RLDC;

ii. in case of existing generating station, as and when any of the requirements under (i) above of this Regulation are found lacking based on the report submitted by the concerned RLDC, rate of return on equity shall be reduced by 1.00% for the period for which the deficiency continues;

iii. in case of a thermal generating station, with effect from 1.4.2020:

a) rate of return on equity shall be reduced by 0.25% in case of failure to achieve the ramp rate of 1% per minute;

b) an additional rate of return on equity of 0.25% shall be allowed for every incremental ramp rate of 1% per minute achieved over and above the ramp rate of 1% per minute, subject to ceiling of additional rate of return on equity of 1.00%:

Provided that the detailed guidelines in this regard shall be issued by National Load Dispatch Centre by 30.6.2019.

31. Tax on Return on Equity:

(1) The base rate of return on equity as allowed by the Commission under Regulation 30 of these regulations shall be grossed up with the effective tax rate of the respective financial year. For this purpose, the effective tax rate shall be considered on the basis of actual tax paid in respect of the financial year in line with the provisions of the relevant Finance Acts by the concerned generating company or the transmission licensee, as the case may be. The actual tax paid on income from other businesses including deferred tax liability (i.e. income from business other than business of generation or transmission, as the case may be) shall be excluded for the calculation of effective tax rate.

(2) Rate of return on equity shall be rounded off to three decimal places and shall be computed as per the formula given below:

Rate of pre-tax return on equity = Base rate / (1-t)

Where "t" is the effective tax rate in accordance with clause (1) of this Regulation and shall be calculated at the beginning of every financial year based on the estimated profit and tax to be paid estimated in line with the provisions of the relevant Finance Act applicable for that financial year to the company on pro-rata basis by excluding the income of non-generation or non-transmission business, as the case may be, and the corresponding tax thereon. In case of generating company or transmission licensee paying Minimum Alternate Tax (MAT), "t" shall be considered as MAT rate including surcharge and cess.

Illustration-

(i) In case of a generating company or a transmission licensee paying Minimum Alternate Tax (MAT) @ 21.55% including surcharge and cess: Rate of return on equity = 15.50/(1-0.2155) = 19.758%

(ii) In case of a generating company or a transmission licensee paying normal corporate tax including surcharge and cess:

(a) Estimated Gross Income from generation or transmission business for 2019-20 is Rs. 1,000 Crore;

(b) Estimated Advance Tax for the year on above is Rs. 240 Crore;

(c) Effective Tax Rate for the year 2019-20 = Rs. 240 Crore/Rs. 1000 Crore = 24%;

(d) Rate of return on equity = 15.50/ (1-0.24) = 20.395%.

(3) The generating company or the transmission licensee, as the case may be, shall true up the grossed up rate of return on equity at the end of every financial year based on actual tax paid together with any additional tax demand including interest thereon, duly adjusted for any refund of tax including interest received from the income tax authorities pertaining to the tariff period 2019-24 on actual gross income of any financial year. However, penalty, if any, arising on account of delay in deposit or short deposit of tax amount shall not be claimed by the generating company or the transmission licensee, as the case may be. Any under-recovery or over-recovery of grossed up rate on return on equity after truing up, shall be recovered or refunded to beneficiaries or the long term customers, as the case may be, on year to year basis."

109. The Return on Equity (ROE) for the existing asset base and the additional capital expenditure allowed, in this order for asset/works within the original scope of work, has been calculated by grossing up the base ROE at MAT rate of 17.472% as submitted by the Petitioner. Further, based on the additional capital expenditure which are beyond the original scope, excluding the additional capitalization due to change in law, ROE has been calculated considering the weighted average rate of interest claimed by the Petitioner of the relevant year grossed up at MAT rate of 17.472% . Accordingly, ROE has been worked out and allowed as under:

ROE at Normal Rate

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Normative Equity- Opening **(A)**	113502.11	113885.99	113898.03	113924.25	114014.93
Addition of Equity due to additional capital expenditure **(B)**	383.88	12.04	26.22	90.68	14.23
Normative Equity – Closing **(C=A+B)**	113885.99	113898.03	113924.25	114014.93	114029.16
Average Normative Equity **D=(A+C)/2**	113694.05	113892.01	113911.14	113969.59	114022.05
Return on Equity (Base Rate) **(E)**	16.500%	16.500%	16.500%	16.500%	16.500%
Effective Tax Rate **(F)**	17.472%	17.472%	17.472%	17.472%	17.472%
Rate of Return on Equity (Pre-tax) **(G) = (E)/(1-F)**	19.993%	19.993%	19.993%	19.993%	19.993%
Return on Equity (Pre-tax) - (annualized) (H) =(D)x(G)	**22730.85**	**22770.43**	**22774.25**	**22785.94**	**22796.43**

ROE at WAROI

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Normative Equity- Opening **(A)**	-	12.05	26.08	56.68	58.18
Addition of Equity due to additional capital expenditure **(B)**	12.05	14.03	30.60	1.50	-
Normative Equity – Closing **(C=A+B)**	12.05	26.08	56.68	58.18	58.18
Average Normative Equity **D=(A+C)/2**	6.03	19.07	41.38	57.43	58.18
Return on Equity (Base Rate) **(E)**	7.627%	7.347%	9.126%	9.212%	9.355%
Effective Tax Rate **(F)**	17.472%	17.472%	17.472%	17.472%	17.472%
Rate of Return on Equity (Pre-tax) **(G) = (E)/(1-F)**	9.242%	8.902%	11.058%	11.163%	11.336%
Return on Equity (Pre-tax) - (annualized) **(H) =(D)x(G)**	0.56	1.70	4.58	6.41	6.60

Total ROE allowed

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Return on Equity at Normal Rate (A)	22730.85	22770.43	22774.25	22785.94	22796.43
Return on Equity at WAROI (B)	0.56	1.70	4.58	6.41	6.60
Total Return on Equity allowed (C= A+B)	**22731.41**	**22772.13**	**22778.83**	**22792.35**	**22803.02**

Interest on Loan

110. Regulation 32 of the 2019 Tariff Regulations provides as under:

"32. Interest on loan capital:

(1) The loans arrived at in the manner indicated in Regulation 18 of these regulations shall be considered as gross normative loan for calculation of interest on loan.

(2) The normative loan outstanding as on 1.4.2019 shall be worked out by deducting the cumulative repayment as admitted by the Commission up to 31.3.2019 from the gross normative loan.

(3) The repayment for each of the year of the tariff period 2019-24 shall be deemed to be equal to the depreciation allowed for the corresponding year/period. In case of decapitalization of assets, the repayment shall be adjusted by taking into account cumulative repayment on a pro rata basis and the adjustment should not exceed cumulative depreciation recovered up to the date of de-capitalisation of such asset.

(4) Notwithstanding any moratorium period availed by the generating company or the transmission licensee, as the case may be, the repayment of loan shall be considered from the first year of commercial operation of the project and shall be equal to the depreciation allowed for the year or part of the year.

(5) The rate of interest shall be the weighted average rate of interest calculated on the basis of the actual loan portfolio after providing appropriate accounting adjustment for interest capitalized:

Provided that if there is no actual loan for a particular year but normative loan is still outstanding, the last available weighted average rate of interest shall be considered;

Provided further that if the generating station or the transmission system, as the case may be, does not have actual loan, then the weighted average rate of interest of the generating company or the transmission licensee as a whole shall be considered.

(6) The interest on loan shall be calculated on the normative average loan of the year by applying the weighted average rate of interest

(7) The changes to the terms and conditions of the loans shall be reflected from the date of such re-financing."

111. Interest on loan has been computed as under:

i) The gross normative loan amounting to Rs. 164225.82 lakh as on 31.3.2019, as considered in this order, has been considered as opening gross normative loan as on 1.4.2019.

ii) Cumulative repayment amounting to Rs. 139942.53 lakh as on 31.3.2019, as considered in this order, has been considered as on 1.4.2019.

iii) Accordingly, the net normative opening loan as on 1.4.2019 works out to Rs. 24283.29 lakh.

iv) Addition to normative loan on account of additional capital expenditure approved above have been considered.

v) The Petitioner has claimed interest on loan considering weighted average rate of interest (WAROI) of 7.627% in 2019-20, 7.347% in 2020-21, 9.126% in 2021-22, 9.212% in 2022-23 and 9.355% in 2023-24. The same has been considered for tariff.

vi) Depreciation allowed has been considered as repayment of normative loan during the respective year of the period 2019-24. Further, repayments have been adjusted for de-capitalization of assets considered for the purpose of tariff.

112. Interest on loan has been worked out as under:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Gross opening loan **(A)**	164225.82	165149.66	165216.55	165361.46	165725.92
Cumulative repayment of loan Up to previous year **(B)**	139942.53	154120.00	165216.55	165361.46	165725.92
Net Loan Opening (C=A-B)	**24283.29**	**11029.66**	**0.00**	**0.00**	**0.00**
Addition due to additional capitalexpenditure **(D)**	923.84	66.89	144.91	364.47	38.31
Repayment of loan during the year **(E)**	14184.12	11106.18	170.41	616.68	47.03
Less: Repayment adjustment on account of de-capitalization **(F)**	6.65	9.63	25.50	252.22	8.73
Net Repayment of loan during the year **(G=E-F)**	14177.47	11096.55	144.91	364.47	38.31
Net Loan Closing (H = C+D-G)	**11029.66**	**0.00**	**0.00**	**0.00**	**0.00**
Average Loan (**I= (C+H)/2**)	17656.47	5514.83	0.00	0.00	0.00
Weighted Average Rate of Interest of loan **(J)**	7.627%	7.347%	9.126%	9.212%	9.355%
Interest on Loan (K= I*J)	**1346.68**	**405.16**	**0.00**	**0.00**	**0.00**

Depreciation

113. Regulation 33 of the 2019 Tariff Regulations provides as under:

> *"33. Depreciation:*
>
> *(1) Depreciation shall be computed from the date of commercial operation of a generating station or unit thereof or a transmission system or element thereof including communication system. In case of the tariff of all the units of a generating station or all elements of a transmission system including communication system for which a single tariff needs to be determined, the depreciation shall be computed from the effective date of commercial operation of the generating station or the transmission system taking into consideration the depreciation of individual units:*
>
> *Provided that effective date of commercial operation shall be worked out by considering the actual date of commercial operation and installed capacity of all the units of the generating station or capital cost of all elements of the transmission system, for which single tariff needs to be determined.*
>
> *(2) The value base for the purpose of depreciation shall be the capital cost of the asset admitted by the Commission. In case of multiple units of a generating station or multiple elements of a transmission system, weighted average life for the generating station of the transmission system shall be applied. Depreciation shall be chargeable from the first year of commercial operation. In case of commercial operation of the asset for part of the year, depreciation shall be charged on pro rata basis.*
>
> *(3) The salvage value of the asset shall be considered as 10% and depreciation shall be allowed up to maximum of 90% of the capital cost of the asset:*

Provided that the salvage value for IT equipment and software shall be considered as NIL and 100% value of the assets shall be considered depreciable;

Provided further that in case of hydro generating stations, the salvage value shall be as provided in the agreement, if any, signed by the developers with the State Government for development of the generating station:

Provided also that the capital cost of the assets of the hydro generating station for the purpose of computation of depreciated value shall correspond to the percentage of sale of electricity under long-term power purchase agreement at regulated tariff:

Provided also that any depreciation disallowed on account of lower availability of the generating station or unit or transmission system as the case may be, shall not be allowed to be recovered at a later stage during the useful life or the extended life.

(4) Land other than the land held under lease and the land for reservoir in case of hydro generating station shall not be a depreciable asset and its cost shall be excluded from the capital cost while computing depreciable value of the asset.

(5) Depreciation shall be calculated annually based on Straight Line Method and at rates specified in Appendix-I to these regulations for the assets of the generating station and transmission system:

Provided that the remaining depreciable value as on 31st March of the year closing after a period of 12 years from the effective date of commercial operation of the station shall be spread over the balance useful life of the assets.

(6) In case of the existing projects, the balance depreciable value as on 1.4.2019 shall be worked out by deducting the cumulative depreciation as admitted by the Commission up to 31.3.2019 from the gross depreciable value of the assets.

(7) The generating company or the transmission licensee, as the case may be, shall submit the details of proposed capital expenditure five years before the completion of useful life of the project along with justification and proposed life extension. The Commission based on prudence check of such submissions shall approve the depreciation on capital expenditure.

(8) In case of de-capitalization of assets in respect of generating station or unit thereof or transmission system or element thereof, the cumulative depreciation shall be adjusted by taking into account the depreciation recovered in tariff by the de-capitalized asset during its useful services."

114. The cumulative depreciation amounting to Rs. 146506.80 lakh as on 31.3.2019, has been considered for the purpose of tariff. The COD of the generating station is 10.4.2008, and the project has completed more than 12 years of commercial operation in 2020-21. Hence, the remaining depreciable value has been spread over the balance useful life of the generating station. In terms of the 2014 Tariff Regulations, the useful life of a hydro generating station was 35 years. However, the 2019 Tariff Regulations stipulates that the useful life of a hydro generating station is 40 years. Accordingly, the balance useful life of the generating

station as on 1.4.2019, has been considered as 29.03 years, in line with the 2019 Tariff Regulations. Accordingly, depreciation has been computed as under:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Opening Gross block **(A)**	277727.93	279047.70	279140.66	279342.39	279799.03
Net Additional capital expenditureduring 2019-24 (B)	1319.77	92.96	201.73	456.64	52.54
Closing gross block (C=A+B)	279047.70	279140.66	279342.39	279799.03	279851.57
Average gross block (D)=(A+C)/2	278387.82	279094.18	279241.52	279570.71	279825.30
Land Value	3982.43	3982.43	3982.43	3982.43	3982.43
Land under Reservoir	229.08	229.08	229.08	229.08	229.08
Depreciable Value [E= (D-Land Value excluding Land under Reservoir) *90%)]	247171.02	247806.75	247939.36	248235.63	248464.76
Remaining Depreciable Value at the beginning of the year (F=E-Cum Dep at 'L' at the end of previous year)	100664.22	87122.48	73044.60	70663.51	68429.64
Rate of Depreciation (G)	5.095%	5.095%	-	-	-
Balance useful Life (H)	29.03	28.03	27.03	26.03	25.03
Depreciation (I=D*G) or F/H for 2021-24	**14184.12**	**14220.11**	**2702.85**	**2715.22**	**2734.45**
Cumulative Depreciation at the end of the year (J=I+ Cumulative Depreciation at 'K' at the end of previous year)	160690.93	174904.38	177597.61	180287.33	182769.57
Adjustment on account of decapitalization (K)	6.65	9.63	25.50	252.22	8.73
Cumulative Depreciation at the endof the year after adjustment (L=J-K)	160684.27	174894.76	177572.11	180035.11	182760.84

Operation & Maintenance Expenses

115. The Petitioner has claimed the following O&M expenses:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
O&M expense allowed as Regulation 35(2)(a) of the 2019 Tariff Regulations	12186.58	12767.46	13376.02	14013.60	14681.56
Additional O&M expenses due 3rd PRC applicable to CPSUs	1431.99	1500.29	1571.86	1646.83	1725.39
Additional O&M expenses due to 7th Pay Commission wage Revision of Kendriya Vidyalya Staff	30.26	31.70	33.22	34.80	36.46
Additional O&M expenses due to	161.88	169.60	177.69	186.16	195.04

	2019-20	2020-21	2021-22	2022-23	2023-24
(GST)					
Total O&M Expenses	**13810.70**	**14469.05**	**15158.78**	**15881.40**	**16638.45**
Security Expenses (estimated)	623.80	653.55	684.73	717.39	751.61

116. Regulation 35(2)(a) of the 2019 Tariff Regulations provides as under:

> *(2) Hydro Generating Station: (a) Following operations and maintenance expense norms shall be applicable for hydro generating stations which have been operational for three or more years as on 1.4.2019:*

(Rs. in lakh)

	2019-20	2022-21	2021-22	2022-23	2023-24
Teesta V	*12186.58*	*12767.46*	*13376.02*	*14013.60*	*14681.56*

Note: The impact in respect of revision of minimum wage, pay revision and GST, if any, will be considered at the time of determination of tariff.

117. The generating station is in operation for more than 3 years, as on 1.4.2019. As the normative O&M expenses claimed by the Petitioner above, is in terms of Regulation 35(2)(a) of the 2019 Tariff Regulations, the same is allowed.

Additional O& M Expenses

118. The Petitioner has claimed additional O&M expenses on account of the impact of wage/ pay revision, Security Expenses and GST as under:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Additional O&M expenses due to 7th Pay Commission wage revision- 3rd PRC applicable to CPSUs **(a)**	1431.99	1500.29	1571.86	1646.83	1725.39
Additional O&M expenses due to 7th Pay Commission wage revision of Kendriya Vidyalaya (KV) Staff **(b)**	30.26	31.70	33.22	34.80	36.46
Impact of Goods & Service Tax **(c)**	161.88	169.60	177.69	186.16	195.04
Security Expenses **(d)**	623.80	653.55	684.73	717.39	751.61
Total O&M Expenses claimed (a+b+c+d)	**2247.92**	**2355.15**	**2467.49**	**2585.19**	**2708.50**

Impact of wage revision (due to 3rd Pay Revision Commission and enhancement of gratuity)

119. It is noticed that the Petitioner has claimed additional O&M expenses of Rs. 1431.99 lakh in 2019-20, based on the impact of pay revision of the Petitioner's staff

for Rs. 1366.79 lakh in 2018-19. In this regard, it is pertinent to mention that Petition No. 231/MP/2019 was filed by the Petitioner seeking recovery of the additional O&M expenses for the generating station due to the impact of wage revision for the period 2014-19 and the Commission vide order dated 10.11.2022 had considered an amount of Rs. 1366.79 lakh as impact of wage revision during 2018-19. As such, the impact of wage revision in 2019-20 (after escalating @ 4.77% the above allowed in 2018-19) works out to Rs. 1431.99 lakh. Accordingly, the claim of the Petitioner for Rs. 1431.99 lakh in 2019-20 is considered and is thereafter escalated @4.77% per annum during the further years of the period 2019-24 is allowed as additional O&M expenses due to pay revision of the Petitioner's staff as under:

(Rs. in lakh)

2019-20	2020-21	2021-22	2022-23	2023-24
1431.99	1500.29	1571.86	1646.83	1725.39

Impact of wage revision of KV/DAV staff

120. As regards the claim of Petitioner towards the impact of pay revision of KV/DAV staff, it is pertinent to mention that the Commission in its order dated 10.11.2022 in Petition No 231/MP/2019 (as stated above) had considered an amount of Rs. 54.69 lakh as impact of wage revision of the KV/DAV staff in 2018-19. As such, the impact of wage revision in 2019-20 (after escalating @ 4.77% on the above allowed amount in 2018-19) works out to Rs. 57.30. Accordingly, the claim of the Petitioner for Rs. 30.26 lakh in 2019-20, is considered (being lower) and the same is thereafter escalated @4.77% per annum for the relevant years of the period 2019-24, and is accordingly allowed as additional O&M expenses due to pay revision of KV/DAV staff subject to true-up as under:

(Rs. in lakh)

2019-20	2020-21	2021-22	2022-23	2023-24
30.26	31.70	33.22	34.80	36.46

121. The total additional O&M on account of wage revision as allowed by the Commission is summarized as under:

(Rs. in lakh)

2019-20	2020-21	2021-22	2022-23	2023-24
1462.25	1531.99	1605.08	1681.63	1761.85

Goods & Service Tax

122. The Respondent GRIDCO, has submitted that the Petitioner is seeking the grant of GST without furnishing the documents in support of the said claim. It has further submitted that the Petitioner may be directed to furnish the details of such Taxable Services with corresponding GST, failing which the above claim for GST may not be allowed. In response, the Petitioner has submitted that it has furnished the auditor's certificate for additional impact of GST.

123. The matter has been considered. It is noticed that the Petitioner has submitted the total GST amount of Rs. 206.77 lakh for the period from 1.7.2017 to 31.3.2019, based on the actual audited accounts for 21 months (Rs. 52.27 lakh in 2017-18 and Rs.154.51 lakh in 2018-19). On scrutiny of the details, it is noticed that the claim of Petitioner also includes impact of GST on security expenses, which is summarized below:

(Rs in lakh)

Sl. No.	Year	Security Services	Operational Services	Total
1	2017-18	8.93	43.34	52.27
2	2018-19 (till Dec.18)	9.36	101.81	111.17
3	2018-19 (1.1.19 to 31.3.19)	3.69	39.65	43.34
	Total	**21.98**	**184.80**	**206.77**

124. As per Regulation 35(2)(d) of the 2019 Tariff Regulations, Security expenses shall be allowed separately, after prudence check. Hence, excluding the security

service expenses, the same works out as Rs. 184.80 lakh, as shown in the table above, for the period from 1.7.2017 to 31.3.2019. This has been normalized and an amount of Rs.110.63 lakh has been worked out for 2019-20 (after escalating above amount of Rs.105.60 lakh @ 4.77%). Accordingly, the base value of 2019-20 has been escalated @4.77% and GST impact has been worked out and allowed for the period 2020-24, as per note under Regulation 35(2)(a) of the 2019 Tariff Regulations as under: w

(Rs. in lakh)

2019-20	2020-21	2021-22	2022-23	2023-24
110.63	115.91	121.44	127.23	133.30

Capital Spares

125. As regards capital spares, the Petitioner has submitted that same will be claimed at the time of truing-up of tariff based on the actual expenses incurred. In view of this, the capital spares have not been considered in this order.

Security Expenses

126. Regulation 35(2)(c) of 2019 Tarff Regulations provides as under:

> *"(c) The Security Expenses and Capital Spares for hydro generating stations shall be allowed separately after prudence check:*
> *Provided further that the generating station shall submit the assessment of the security requirement and estimated expenses, the details of year-wise actual capital spares consumed at the time of truing up with appropriate justification."*

127. The estimated security expenses claimed by the Petitioner, based on security requirement of the generating station is as under:

(Rs. in lakh)

2019-20	2020-21	2021-22	2022-23	2023-24
623.80	653.55	684.73	717.39	751.61

128. The Petitioner has claimed actual security expenses of Rs. 595.40 lakh in 2018-19 and has escalated the same at the rate of 4.77%. Considering the security requirements of the generating station, we allow the projected security expenses

as claimed by the Petitioner above, for the period 2019-24. The Petitioner is however, directed to submit the actual security expenses incurred, duly audited, at the time of truing up of tariff.

129. Accordingly, the O&M expenses allowed for the generating station are as under:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Normative O&M expenses **(a)**	12186.58	12767.46	13376.02	14013.60	14681.56
Additional O&M expenses due to 7th Pay Commission wage revision- 3rd PRC applicable to CPSUs **(b)**	1431.99	1500.29	1571.86	1646.83	1725.39
Additional O&M expenses due to 7th Pay Commission wage Revision of Kendriya Vidyalaya Staff**(c)**	30.26	31.70	33.22	34.80	36.46
GST **(d)**	110.63	115.91	121.44	127.23	133.30
Total expenses excluding Security Expenses(e=a+b+c+d)	**13759.46**	**14415.36**	**15102.54**	**15822.46**	**16576.71**
Security Expenses **(f)**	623.80	653.55	684.73	717.39	751.61
Total additional O&M Expenses (g=e+f)	**14383.26**	**15068.91**	**15787.27**	**16539.85**	**17328.32**

Interest on Working Capital

130. Sub-section (c) of clause (1) of Regulation 34 of the 2019 Tariff Regulations provides as under:

> *"34. Interest on Working Capital: (1) The working capital shall cover*
> *(c) For Hydro generating station (Including Pumped Storage Hydro Generating Station) and transmission system:*
> *(i) Receivables equivalent to 45 days of annual fixed cost;*
> *(ii) Maintenance spares @ 15% of operation and maintenance expense including security expenses; and*
> *(iii) Operation and maintenance expenses including security expenses for one month"*

131. Regulation 34(3) of the 2019 Tariff Regulations provides as under:

> *"34(3) Rate of interest on working capital shall be on normative basis and shall be considered as the bank rate as on 1.4.2014 or as on 1st April of the year during the tariff period 2019-24 in which the generating station or a unit thereof or the transmission system including communication system or element thereof, as the case may be, is declared under commercial operation, whichever is later." Provided that in*

case of truing-up, the rate of interest on working capital shall be considered at bank rate as on 1st April of each of the financial year during the tariff period 2019-24."

Working Capital for Receivables

132. The Receivable component of working capital has been worked out based on 45 days of fixed cost as under:

(Rs. in lakh)

2019-20	2020-21	2021-22	2022-23	2023-24
6620.62	6608.88	5202.99	5302.53	5409.86

Working Capital for Maintenance Spares

133. Maintenance spares @15% of O&M expenses are worked out and allowed as under:

(Rs. in lakh)

2019-20	2020-21	2021-22	2022-23	2023-24
2157.49	2260.34	2368.09	2480.98	2599.25

Working capital for O&M Expenses

134. O&M expenses for 1 month for the purpose of working capital are as under:

(Rs. in lakh)

2019-20	2020-21	2021-22	2022-23	2023-24
1198.61	1255.74	1315.61	1378.32	1444.03

Rate of Interest on Working Capital

135. The Petitioner has claimed rate of interest on working capital @12.05% for each year. The Respondent has submitted that the interest rate should be linked to bank rate. The matter has been considered and in line with the Regulation 34(3) of the 2019 Tariff Regulations, the rate of interest on working capital is considered as 12.05% (i.e. 1 year SBI MCLR of 8.55% as on 01.04.2019 + 350 bps) for the year 2019-20, 11.25% (i.e. 1 year SBI MCLR of 7.75% as on 01.04.2020 + 350 bps) for the year 2020-21,10.50% (i.e. 1 year SBI MCLR of 7.00% as on 01.04.2021 + 350 bps) for the year 2021-22, 10.50% (i.e. 1 year SBI MCLR of 7.00% as on 01.04.2022 + 350 bps) for the period 2022-23 and 12.00% (i.e. 1 year SBI MCLR of 8.50% as

on 01.04.2023 + 350 bps) for the period 2023-24). Accordingly, Interest on working capital has been computed as under:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Working capital for O&M expenses (one month)	1198.61	1255.74	1315.61	1378.32	1444.03
Working capital for Maintenance Spares	2157.49	2260.34	2368.09	2480.98	2599.25
Working capital for Receivables	6620.62	6608.88	5202.99	5302.53	5409.86
Total Working capital	9976.71	10124.96	8886.69	9161.83	9453.13
Rate of interest (%)	12.050%	11.250%	10.500%	10.500%	12.000%
Interest on Working capital	**1202.19**	**1139.06**	**933.10**	**961.99**	**1134.38**

Annual Fixed Charges approved for the period 2019-24

136. Based on the above, the annual fixed charges approved for the generating station for the period 2019-24 is summarized below:

(Rs. in lakh)

	2019-20	2020-21	2021-22	2022-23	2023-24
Depreciation	14184.12	14220.11	2702.85	2715.22	2734.45
Interest on loan	1346.68	405.16	0.00	0.00	0.00
Return on Equity	22731.41	22772.13	22778.83	22792.35	22803.02
Interest on Working capital	1202.19	1139.06	933.10	961.99	1134.38
O&M Expenses	13759.46	14415.36	15102.54	15822.46	16576.71
Security Expenses	623.80	653.55	684.73	717.39	751.61
Total*	**53847.67**	**53605.37**	**42202.06**	**43009.41**	**44000.17**

**Including security expenses. Note: (1) All figures are on annualized basis. (2) All figures under each head have been rounded. The figure in total column in each year is also rounded. As such the sum of individual items may not be equal to the arithmetic total of the column .*

137. The annual fixed charges allowed as above, are subject to truing-up, in terms of Regulation 13 of the 2019 Tariff Regulations.

Normative Annual Plant Availability Factor (NAPAF)

138. The Petitioner has claimed NAPAF of 87% in terms of Regulation 50(A)(4) of the 2019 Tariff Regulations, which provides as under:

> *50. Norms of Operation for Hydro Generating Stations: The norms of operation as given hereunder shall apply to hydro generating station:*
>
> *(A) Normative Annual Plant Availability Factor (NAPAF): (1) The following normative annual plant availability factor (NAPAF) shall apply to hydro generating station:*

(a) Storage and Pondage type plants with head variation between Full Reservoir Level (FRL) and Minimum Draw Down Level (MDDL) of up to 8%, and where plant availability not affected by silt: 90%.

(b) In case of storage and pondage type plants with head variation between full reservoir level and minimum draw down level is more than 8% and when plant availability is not affected by silt, the month wise peaking capability as provided by the project authorities in the DPR (approved by CEA or the State Government) shall form basis of fixation of NAPAF.

(c) Pondage type plants where plant availability is significantly affected by silt: 85%. Run-of-river generating stations: NAPAF to be determined plant-wise, based on 10-day design energy data, moderated by past experience where available/relevant….

Station	Type of Plant	Plant Capacity No. of Units x MW	NAPAF (%)
Teesta-V	Pondage	3x170	87%

139. Accordingly, NAPAF of 87% as claimed by the Petitioner is allowed.

Design Energy (DE)

140. The Commission in this order has allowed the annual Design Energy (DE) of 2572.70 million units (as approved by CEA) for the period 2014-19 in respect of this generating station. Accordingly, this DE i.e. 2572.70 Mus has been considered for this generating station for the period 2019-24, as per month-wise details as under:

Month	Design Energy (MUs)
April	160.13
May	226.23
June	314.28
July	360.47
August	360.47
September	348.84
October	284.31
November	172.48
December	119.08
January	77.07
February	63.35
March	85.99
Total	**2572.7**

Application Fee and Publication Expenses

141. The Petitioner has sought the reimbursement of fees paid by it for filing the

tariff Petition and for publication expenses in respect of the Petition. The Petitioner shall be entitled for the reimbursement of filing fees and publication expenses in connection with the present petition, directly from the beneficiaries, on pro-rata basis, in accordance with Regulation 70(1) of the 2019 Tariff Regulations.

142. Similarly, RLDC fees & charges paid by the Petitioner in terms of the Central Electricity Regulatory Commission (Fees and Charges of Regional Load Dispatch Centre and other related matters) Regulations, 2019, shall be recovered from the beneficiaries. In addition, the Petitioner is entitled recovery of statutory taxes, levies, duties, cess etc. levied by the statutory authorities in accordance with the 2019 Tariff Regulations.

Summary

143. Accordingly, the summary of the annual fixed charges claimed and allowed for the period 2019-24, is as under:

(Rs. in lakh)

Annual Fixed Charges*	2019-20	2020-21	2021-22	2022-23	2023-24
Claimed	53996.93	54064.23	42865.65	43693.81	44549.43
Allowed	**53847.67**	**53605.37**	**42202.06**	**43009.41**	**44000.17**

**Including security charges*

144. Petition No. 298/GT/2020 is disposed of in terms of the above.

Sd/-	***Sd/-***	***Sd/-***
(Pravas Kumar Singh)	**(Arun Goyal)**	**(I.S. Jha)**
Member	**Member**	**Member**

SITARAM S L AGARWAL & ASSOCIATES

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TO WHOMSOEVER IT MAY CONCERN

In terms of Regulation 31 of CERC Notification No.L-1/236/2018/CERC dated 07th March 2019, 'Effective Tax Rate' for the Financial Year2019-20 is 17.328% as per Original Income Tax Return filed on 03.02.2021 for the Financial Year 2019-20.

This Certificate is issued at the request of NHPC Limited (formerly known as 'National Hydroelectric Power Corporation Limited') and is based upon the books of accounts, records and explanations provided.

For SITARAM S L AGARWAL & ASSOCIATES
Chartered Accountants
FRN 015085C

SITARAM AGARWAL
Digitally signed by SITARAM AGARWAL
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SITARAM AGARWAL
(Partner)
M.No: 410325

Place: New Delhi
Date: February 23, 2021
UDIN: 21410325AAAAAE8644

NHPC LIMITED
एन एच पी सी
NHPC
FARIDABAD

B6/69, First Floor, Sector-08, Rohini, New Delhi-110085

NHPC LIMITED

COMPUTATION OF EFFECTIVE TAX RATE FOR THE FY 2019-20 ON THE BASIS OF ORIGINAL INCOME TAX RETURN FILED ON 03.02.2021

Sl. No.	Description	Total	Total of O &M	Corp Offices and others
	PROFIT BEFORE TAX	**36,081,674,838**	**32,164,634,188**	**3,917,040,650**
Add:	Provisions			
	Diminution in value of stores and spares	1,580,571	1,580,571	-
	Project expenses provided for	1,547,308,886	-	1,547,308,886
	Provision for fixed assets/ stores provided for	2,793,195	2,510,460	282,735
	OCI - Adjustment			
	- Remeasurements of the defined benefit plans	576,538,450	-227,525,258	804,063,708
	Addition with respect to sub section 2C of Section 115JB	-	-	-
	- LeaseAdjustment (1/5 of opening Reserves FY 2014-15&2015-16)	256,224,620	256,224,620	-
	- Retion Money & Prov. For Committed Capital Expenditure	57,307,298	-	57,307,298
	Sub Total	**38,523,427,858**	**32,197,424,581**	**6,326,003,277**
Less:	**Exempt and Tax Free Income**			-
	- Dividend	4,899,712,800	-	4,899,712,800
	-Tax Free interest of Bonds and Loans and Advances	56,835,684	-	56,835,684
	Provisions utilised/Reversed during the period			
	- Bad & Doubtful Capital Advances	1,072,138	1,072,138	-
	- Diminution in value of stores and spares	5,388,900	5,388,900	-
	- Provision for doubtful claims	20,700,444	20,700,444	-
	- Interest to beneficiary states used/reversed	271,032,826	271,032,826	-
	Sub Total	**5,254,742,792**	**298,194,308**	**4,956,548,484**
	Book Profit u/s 115JB	**33,268,685,066**	**31,899,230,273**	**1,369,454,793**
	Total Tax u/s 115JB	**5,812,704,655**	**5,573,433,513**	**239,271,141**
	Effective Rate of Tax		**17.328%**	

NHPC LIMITED एनएचपीसी N.H.P.C FARIDABAD

SITARAM AGARWAL 399

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Date: 2021.02.23 11:44:53 +05'30'

SITARAM S L AGARWAL & ASSOCIATES

Head Office:- C-1013, 4C Scheme,
New Loha Mandi Road, Jaipur -302013
Ph. 7597553461
e-mail : casiyaram@gmail.com

TO WHOMSOEVER IT MAY CONCERN

In terms of Regulation 31 of CERC Notification No.L-1/236/2018/CERC dated 07th March 2019, 'Effective Tax Rate' for the Financial Year 2020-21 is 17.952% as per Original Income Tax Return filed on 28.02.2022 for the Financial Year 2020-21.

This Certificate is issued at the request of NHPC Limited (formerly known as 'National Hydroelectric Power Corporation Limited') and is based upon the books of accounts, records and explanations provided.

For SITARAM S L AGARWAL & ASSOCIATES
Chartered Accountants
FRN 015085C

SITARAM AGARWAL
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Date: 2021.02.23 11:44:53 +05'30'

SITARAM AGARWAL
(Partner)
M.No: 410325

Place: New Delhi
Date: June 16, 2022
UDIN: 22410325ALBKBL2064

NHPC LIMITED
एन एच पी सी
N·H·P·C
FARIDABAD

A2/395, Sector-08, Rohini, New Delhi-110085

DETAIL OF CALCUATION OF EFFECTIVE TAX RATE FOR THE FY 2020-21

Sl. No.	Description	Total	Total of Power Station	Corp Offices and others
	PROFIT BEFORE TAX	**39,13,50,40,331**	**36,32,52,98,850**	**2,80,97,41,481**
Add:	**Provisions**			
	Bad and doubtful advances / deposits provided	74,78,43,000	74,78,43,000	-
	Diminution in value of stores and spares	82,72,311	81,46,192	1,26,119
	Project expenses provided for	1,44,62,62,800	-	1,44,62,62,800
	Provision for fixed assets/ stores provided for	15,59,667	15,48,802	10,865
	C.O./Regional Office/PID Expenses	7,699	7,699	-
	Interest on Income Tax	2,57,00,000	-	2,57,00,000
	Opening LeaseAdjustment (1/5 of opening Reserves FY 2014-15&2015-16)	25,62,24,620	25,62,24,620	-
	OCI - Adjustment			
	Remeasurements of the defined benefit plans	(61,93,26,211)	(8,20,23,057)	(53,73,03,154)
	Opening - Retion Money & Prov. For Committed Capital Expenditure	5,73,07,298	-	5,73,07,298
Less:	**Exempt and Tax Free Income**			-
			-	-
	-Tax Free interest of Bonds and Loans and Advances	5,67,05,360	-	5,67,05,360
Less:	**Provisions utilised/Reversed during the period**			-
	Bad & Doubtful Deposits	4,34,417	74,417	3,60,000
	Diminution in value of stores and spares	7,95,505	7,95,505	-
	Bad and doubtful debts	3,95,29,517	-	3,95,29,517
	Provision for doubtful claims	8,61,59,652	8,61,59,652	-
	Book Profit	**40,87,52,67,064**	**37,17,00,16,532**	**3,70,52,50,532**
	MAT @17.472%	**7,14,17,26,662**	**6,49,43,45,288**	**64,73,81,372**
	Add: Interest u/s 234	2,96,32,137	2,69,46,051	26,86,086
	Total Tax including Interest	**7,17,13,58,799**	**6,52,12,91,339**	**65,00,67,458**
	Effective Rate of Tax		**17.952%**	

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NHPC LIMITED FARIDABAD

SITARAM S L AGARWAL & ASSOCIATES

Head Office:- C-1013, 4C Scheme,
New Loha Mandi Road, Jaipur -302013
Ph. 7597553461
e-mail : casiyaram@gmail.com

TO WHOMSOEVER IT MAY CONCERN

In terms of Regulation 31 of CERC Notification No.L-1/236/2018/CERC dated 07th March 2019, 'Effective Tax Rate' for the Financial Year 2021-22 is 17.630% as per Audited Accounts of the Financial Year 2021-22.

This Certificate is issued at the request of NHPC Limited (formerly known as 'National Hydroelectric Power Corporation Limited') and is based upon the books of accounts, records and explanations provided.

For SITARAM S L AGARWAL & ASSOCIATES
Chartered Accountants
FRN 015085C

SITARAM AGARWAL Digitally signed by SITARAM AGARWAL Date: 2021.02.25 11:44:53 +05'30'

SITARAM AGARWAL
(Partner)
M.No: 410325

Place: New Delhi
Date: June 16, 2022
UDIN: 22410325ALBNHH1558

NHPC LIMITED एनएचपीसी N.H.P.C FARIDABAD

A2/395, Sector-08, Rohini, New Delhi-110085

DETAIL OF EFFECTIVE TAX RATE FOR FY 2021-22 AS PER AUDITED ACCOUNTS

Sl. No.	Description	Total	Total of Power Station	Corp Offices and others
	PROFIT BEFORE TAX	**40,46,85,90,946**	**36,55,42,76,433**	**3,91,43,14,513**
	RDA Adjsutment	**42,85,12,956**	**81,81,95,160**	**(38,96,82,204)**
	Amount directly transferred to Reserve and Surplus	(44,19,71,187)	(54,20,19,681)	10,00,48,494
	Revised Profit Before Tax	**40,45,51,32,715**	**36,83,04,51,912**	**3,62,46,80,803**
Add:	**Provisions**			
	Bad and doubtful debts provided	3,95,29,517	-	3,95,29,517
	Bad and doubtful advances / deposits provided	10,10,51,171	10,10,51,171	-
	Bad and doubtful claims provided	5,94,49,267	5,94,49,267	-
	Doubtful Interest Provided for	41,90,123	-	41,90,123
	Diminution in value of stores and spares	55,84,482	55,84,482	-
	Provision against diminution in the value of investment	14,06,78,999	-	14,06,78,999
	Project expenses provided for	7,46,79,003	-	7,46,79,003
	Allowance for losses pending investigation/ awaiting write off / sanction	2,99,640	53,385	2,46,255
	C.O./Regional Office/PID Expenses	(23,684)	1,17,997	(1,41,681)
	Employer Contribution to EPF Trust on account of Recoupmen	49,00,08,567	-	49,00,08,567
	Interest on Income Tax	2,50,00,000	-	2,50,00,000
	OCI - Adjustment			
	Remeasurements of the defined benefit plans	14,62,67,201	10,66,86,078	3,95,81,123
Less:	**Exempt and Tax Free Income**			-
	- Dividend		-	-
	-Tax Free interest of Bonds and Loans and Advances	5,66,73,589	-	5,66,73,589
Less:	**Provisions utilised/Reversed during the period**			-
	Diminution in value of stores and spares	5,38,88,096	5,38,88,096	-
	Bad and doubtful debts	2,38,05,234	-	2,38,05,234
	Provision for doubtful claims	1,38,08,256	1,38,08,256	-
	Book Profit	**41,39,36,71,826**	**37,03,56,97,940**	**4,35,79,73,886**
	MAT @17.472%	**7,23,23,02,341**	**6,47,08,77,143**	**76,14,25,197**
	Add: Interest u/s 234	2,50,00,000	2,23,67,971	26,32,029
	Total Tax including Interest	**7,25,73,02,341**	**6,49,32,45,114**	**76,40,57,226**
	Effective Rate of Tax		**17.630%**	

SITARAM AGARWAL Digitally signed by SITARAM AGARWAL
Date: 2022.06.16 17:54:00 +05'30'

NHPC LIMITED FARIDABAD

SRVM & Associates
Chartered Accountants

Certificate

This is certify that in terms of Regulation 31 of CERC Notification No.L-1/236/2018/CERC dated 07th March 2019, 'Effective Tax Rate' for the Financial Year 2022-23 is 28.122% as per Income Tax Return of NHPC Limited filed for the FY 2022-23 [AY 2023-24].

This Certificate is issued at the request of NHPC Limited (formerly known as 'National Hydroelectric Power Corporation Limited') and is based upon the books of accounts, records and explanations provided.

For SRVM & Associates

CA. Mohit Sharma
(Partner)
M.No. 527430
FRN - 004761N
UDIN – 23527430BGVKGM9303

Date –12th December, 2023
Place – Faridabad, Haryana

NHPC LIMITED FARIDABAD

(O) : 117/90, Mansarovar, Building
Nehru Place, New Delhi - 110019

(M) +91 99 99 685 460
(E) camohit2608@gmail.com

NHPC LIMITED

(Amount in Rs.)

CALCULATION OF EFFECTIVE TAX RATE FOR THE FY 2022-23 [AY 2023-24] BASED ON INCOME TAX RETURN FILED ON 28.11.2023

Sl. No.	Description	Total	Total of Power Station	Corp Offices and others
1	PROFIT BEFORE TAX (After adjustment of Movement in RDA)	42,650,950,502	40,127,085,274	2,523,865,228
Add:	Expenditure not allowed as Business Expenditure			
	Loss on Assets	67,285,817	58,775,186	8,510,631
	Donation	20,000,000	-	20,000,000
	CSR/ Sustainable Development/ Community Development Expenses	1,273,130,113	391,041,735	882,088,378
	Employers Contribution Towards Social Security (Executive)	13,369,638	6,711,000	6,658,638
	Employers Contribution (Erc) Towards Social Security (Supervisor)	1,012,187	746,826	265,361
	Ind AS Adjustment - Epmloyee Cost	140,607,652	-12,630	140,620,282
	Depreciation & Amortization Expense	11,454,364,175	10,199,711,574	1,254,652,601
Add:	Provisions			
	Loss allowance for trade receivables	420,095	-	420,095
	Bad and doubtful claims provided	56,807,665	56,807,665	-
	Allowance for Bad and Doubtful Loan	184,000,000	-	184,000,000
	Diminution in value of stores and spares	3,173,166	3,173,166	-
	Provision against diminution in the value of investment	1,218,944,091	-	1,218,944,091
	Project expenses provided for	21,884,646	19,905,114	1,979,532
Add:	Other Additions			
	Ind AS Adjustment -Finance Cost	672,185,997	607,990,534	64,195,463
	Ind AS Adjustment -Other Expenses	1,839,947,259	4,418,282	1,835,528,977
	ICDS Adjustment (Amortization of Grant in Aid)	-10,517,554	-	-10,517,554
	Interest on Delay Deposit of TDS	3,894	515	3,379
	Tax Borne by Employer on perquisites on Accommodation	16,246,259	16,106,621	139,638
	Disallowance u/s 43B - Water Cess	1,146,235,846	1,146,235,846	-
	Disallowance on account of Non Deduction of TDS	3,295,215	-	3,295,215
	Lease Adjustment for the period	1,961,299,968	961,156,147	1,000,143,821
2	Total of Addition	20,083,696,129	13,472,767,581	6,610,928,548
3	Total including Profit Before Tax	62,734,646,631	53,599,852,855	9,134,793,776
Less:	Exempt and Tax Free Income			
	Tax Free Interest of Bonds and Loans and Advances	56,639,395	-	56,639,395
Less:	Income relating to other head of Income			
	Profit on sale of assets	53,700,169	49,644,504	4,055,665
Less:	Provisions utilised/Reversed during the period			
	Diminution in value of stores and spares	8,782,183	6,236,657	2,545,526
	Provision for doubtful claims	11,637,509	11,637,509	-
	Last Year Contribution to EPF Trust disallowed now paid	490,008,567	-	490,008,567
Less:	Other Adjustments			
	Ind AS Adjustment - Other Income	1,134,134,324	326,388,153	807,746,171
	Depreciation as per Income Tax Act	10,652,930,933	8,871,964,662	1,780,966,271
	Interest to beneficiary states used/reversed	461,269,822	461,269,822	-
	Allowable VRS Expenditure			-
	- VRS Expenditure AY 2018-19	3,699,811	693,502	3,006,309
	- VRS Expenditure AY 2021-22	690,329	690,329	-
	- VRS Expenditure AY 2020-21	326,886	70,446	256,440
	- VRS Expenditure AY 2019-20	1,241,674	1,241,674	-
4	Total of Deduction	12,875,061,602	9,729,837,257	3,145,224,344
5	Gross Total Income	49,859,585,029	43,870,015,598	5,989,569,432
6	DEDUCTION U/S 80			
	Deduction u/s 80G [Donation]	20,000,000	-	20,000,000
	Deduction u/s 80G [CSR -Central Govt]	300,000,000	-	300,000,000
	Deduction u/s 80M	3,768,529,800	-	3,768,529,800
	Claim of 80-IA			
	Sewa-II	1,259,040,824	1,259,040,824	-
	Chamera-III	2,902,792,534	2,902,792,534	-
	Chutak	1,355,606,720	1,355,606,720	-
	Nimo Bazgo	1,633,379,515	1,633,379,515	-
	URI-II	3,362,391,978	3,362,391,978	-
	Parbati III	1,063,760,928	1,063,760,928	-
	TLDP IV	661,414,139	-	661,414,139
	TLDP-III	1,693,127,764	-	1,693,127,764
	Total claim of 80-IA	11,576,972,499	11,576,972,499	-
7	Deduction u/s 80	15,665,502,299	11,576,972,499	4,088,529,800
8	Taxable income	31,839,540,826	32,293,043,098	-153,502,272
9	Tax on Total Income @ 34.944%	11,126,009,146	11,284,480,982	-53,639,834
10	Effective Rate of Tax		28.122%	

NHPC LIMITED FARIDABAD

405

SITARAM S L AGARWAL & ASSOCIATES

Head Office:- C-1013, 4C Scheme,
New Loha Mandi Road, Jaipur -302013
Ph. 7597553461
e-mail : casiyaram@gmail.com

CERTIFICATE

In terms of Regulation 31 of CERC Notification No.L-1/236/2018/CERC dated 07th March 2019, 'Effective Tax Rate' for the Financial Year2023-24 is 29.142%as per Audited Accounts and Income Tax Return filed for the Financial Year 2023-24.

This Certificate is issued at the request of NHPC Limited (formerly known as 'National Hydroelectric Power Corporation Limited') and is based upon the books of accounts, records, Income Tax Return and explanations provided.

For SITARAM S L AGARWAL & ASSOCIATES
Chartered Accountants
FRN 015085C

SITARAM AGARWAL Digitally signed by SITARAM AGARWAL Date: 2021.02.23 11:44:53 +05'30'

CA SITARAM AGARWAL
(Partner)
M.No: 410325

Place: New Delhi

Date: 26.11.2024

UDIN: 24410325BKHKMT4232

NHPC LIMITED एन एच पी सी N·H·P·C FARIDABAD

A2/395, Sector-08, Rohini, New Delhi-110085

		2	2	

COMPUTATION OF EFFECTIVE TAX RATE FOR THE FY 2023-24 [AY 2024-25] BASED ON THE INCOME TAX RETURN FILED ON 26.11.2024

Sl. No.	Description	Total of O &M	Corp Offices and others	Total
	PROFIT BEFORE TAX	**32,521,151,174**	**8,103,287,494**	**40,624,438,668**
	RDA Adjsutment	**3,334,460,134**	**387,298**	**3,334,847,432**
Add:	**Expenditure not allowed as Business Expenditure**			-
	Loss on Assets	57,500,195	71,782,020	129,282,215
	Donation	30,000,000	50,000,000	80,000,000
	CSR/ Sustainable Development/ Community Development Expenses	502,651,964	354,619,166	857,271,130
	Employers Contribution Towards Social Security (Executive)	6,488,500	962,500	7,451,000
	Employers Contribution (Erc) Towards Social Security (Supervisor)	1,136,426	55,250	1,191,676
	Ind AS Adjustment - Epmloyee Cost	-	152,005,242	152,005,242
	Depreciation & Amortization Expense	9,838,076,319	1,271,904,728	11,109,981,047
Add:	**Provisions**			
	Loss allowance for trade receivables	-	322,056	322,056
	Bad and doubtful advances / deposits provided	-	324,064	324,064
	Bad and doubtful claims provided	229,927	56,461,816	56,691,743
	Diminution in value of stores and spares	22,142,262	627,062	22,769,324
	Provision against diminution in the value of investment	-	60,784,921	60,784,921
	Project expenses provided for	3,864,951	2,807,928	6,672,879
	Allowance for losses pending investigation/ awaiting write off / sanction	15,470,345	4,989,553	20,459,898
	Ind AS Adjustment -Finance Cost	655,548,418	23,633,334	679,181,752
	Ind AS Adjustment -Other Expenses	(8,833,043)	253,087,292	244,254,249
	ICDS Adjustment (Amortization of Grant in Aid)	-	(10,517,554)	(10,517,554)
	Interest on Delay Deposit of TDS		3,058	3,058
	Tax Borne by Employer on perquisites on Accommodation	8,721,607		8,721,607
	Disallowance u/s 43B - Water Cess	(103,062,970)	-	(103,062,970)
	Interest u/s 234		6,081,678	6,081,678
	Lease Adjustment for the period	965,798,694	1,025,154,987	1,990,953,681
	Total of Addition	**15,330,193,729**	**3,325,476,399**	**18,655,670,128**
	Total including Profit Before Tax	**47,851,353,015**	**11,428,998,484**	**59,280,351,499**
Less:	**Exempt and Tax Free Income**		-	-
	-Tax Free interest of Bonds and Loans and Advances	-	56,601,138	56,601,138
	Income relating to other head of Income		-	-
	Profit on sale of assets	3,821,065	-	3,821,065
Less:	**Provisions utilised/Reversed during the period**		-	-
	Diminution in value of stores and spares	4,383,447	183,058	4,566,505
	Bad and doubtful debts	-	39,901,182	39,901,182
	Provision for doubtful claims	29,379,250	-	29,379,250
	Ind AS Adjustment - Other Income	324,981,954	753,307,336	1,078,289,290
	Depreciation as per Income Tax Act	7,865,898,941	1,776,649,450	9,642,548,391
	Interest to beneficiary states used/reversed	22,276,104	-	22,276,104
	Allowable VRS Expenditure		-	-
	- VRS Expenditure AY 2021-22	690,329	-	690,329
	- VRS Expenditure AY 2020-21	70,446	256,440	326,886
4	**Total of Deduction**	**8,251,501,536**	**2,626,898,604**	**10,878,400,140**
	Gross Total Income	39,599,851,479	8,802,099,880	48,401,951,359
	Deduction u/s 80G [Donation]	30,000,000	50,000,000	80,000,000
	Deduction u/s 80M	-	4,975,385,400	4,975,385,400
	Total claim of 80-IA	**9,667,233,446**	**2,492,143,180**	**12,159,376,626**
	Taxable income	**29,902,618,033**	**1,284,571,299**	**31,187,189,332**
	Normal Tax on Total Income @ 34.944%	**10,449,170,845**	**448,880,595**	**10,898,051,440**
	Effective Rate of Tax	**29.142%**		

NHPC LIMITED एन एच पी सी NHPC FARIDABAD

SITARAM AGARWAL Digitally signed by SITARAM AGARWAL Date: 2024.11.26 13:29:33 +05'30'

COMPREHENSIVE MEGA RISKS POLICY

AND

STANDALONE TERRORISM & THIRD-PARTY LIABILITY

INSURANCE POLICY

INSURED

All Hydro Power Stations
of
NHPC Limited
NHPC Office Complex
Sector – 33, Faridabad – 121 003

PERIOD OF INSURANCE: 12 months from 01st April 2024 to 31st March 2025

LEAD INSURER

The New India Assurance Company Limited
Large Corporate Broker Office (850000)
SCO-91-93, Sector 34 A,
Chandigarh -160022 (U.T.)

CO-INSURER

Oriental Insurance Company Limited
Divisional Office no 16, Bombay Life Building, N-34,
Connaught Circus New Delhi -110001

&

National Insurance Company Limited
Delhi Regional Office-IV, 803B, Konnectus Tower,
Bhavbhuti Marg, Ajmeri Gate, New Delhi-110002,

NHPC LIMITED FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

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NHPC LIMITED FARIDABAD

COMPREHENSIVE MEGA RISK POLICY

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COMPREHENSIVE MEGA RISK POLICY
FOR ALL HYDRO POWER STATIONS OF NHPC LIMITED

A. GENERAL

IN CONSIDERATION OF AND SUBJECT TO

NHPC LIMITED

(Hereinafter called the Insuring Party) named in The Schedule hereto having paid to

THE NEW INDIA ASSURANCE COMPANY LIMITED
(Hereinafter called The Insurer or Company)

the Premium mentioned in The Schedule, The Insurer agrees subject to the terms, definitions, warranties, exclusions, provisions and conditions contained or endorsed or otherwise expressed herein and covering the interest of The Insured in the property at the Premises described in The Schedule for the purpose of the business

THAT if any of the property or any part thereof used by The Insured at the Premises described in The Schedule for the purpose of the Business, is accidentally physically lost or destroyed or damaged during the Period of Insurance, the Business carried out by The Insured at the Premises be in consequences thereof interrupted or interfered with,

THEN THE INSURER WILL INDEMNIFY THE INSURED

in the manner and to the extent stated in the following Section(s) forming part of this Policy of Insurance:

INSURING AGREEMENTS:		YES	NO
Section I :	All Risk Non - Marine Property	✓	
Section II :	All Risk Machinery Insurance	✓	
Section III :	All Risk Operational Business Interruption	✓	

The insurance cover provided by this Policy of Insurance is only in respect of and subject to the wording of those Sections to which The Schedule and the table of Insuring Agreements has been completed and which have been signed and dated by The Insurer.

The Insuring Party acknowledges that it has ensured and shall continue to ensure that all parties named as insured in any Section of this Policy of Insurance disclose to it all information required to be provided to The Insurer and shall at all-time comply with any obligations which are placed upon The Insured by any provision of this Policy of Insurance.

The due observance and fulfilment of the terms of this Policy of Insurance insofar as they relate to anything to be done or complied with by the Insuring Party and The Insured and the truth of the statements and answers given by or on behalf of The Insured in the Proposal as well as any statements in The Schedules to any Section of this Policy of Insurance shall be a condition precedent to any liability on the part of The Insurer.

NHPC LIMITED FARIDABAD

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No alteration of the terms of this Policy of Insurance which may be agreed as between the Insuring Party and The Insurer shall require the agreement or consent of any other party constituting The Insured under any section.

This Policy of Insurance shall be construed in accordance with the laws of INDIA

The Language of Communication under this Policy of Insurance shall be : English

Policy issued at Chandigarh on 08.04.2024 .

Important Note*

The policy is subject to copy of Tender and all further addendums and LOA forming part of policy. All corrigendum's and LOA will supersede the Tender wording

In witness whereof, the duly authorized person of The Insurer signs this agreement on its behalf.

SIGNED for and on behalf of
The New India Assurance Company Limited

JAIMAL SINGH KATTAL
CHIEF REGIONAL MANAGER
THE NEW INDIA ASSURANCE COMPANY LIMITED
CBO (850000)
SCO. 91-93 SECTOR 34 A,
CHANDIGARH -160022 (U.T.)

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FARIDABAD

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A.1. DEFINITIONS APPLICABLE TO ALL SECTIONS

The terms listed below and used in this Policy of Insurance shall have the following meanings unless they are defined differently in any Section hereof or the context so requires.

Act of default	means a deliberate act regardless of whether the actual consequences of such an act were anticipated or not or a reckless failure to take the reasonably necessary precautions which a prudent insured would take to prevent loss or damage to the property insured or any deliberate act of material non-disclosure or breach of any warranty or condition of this Policy of Insurance.
Act(s) of God	means an occurrence due to natural causes, directly and exclusively without human intervention and which could not have been foreseen or if foreseen, could not have been resisted by any amount of human care or skill.
Actual Cash Value	means the cost which in the event of loss or damage to any item or part of the property insured would be necessary to replace it with one of the same age and capacity and similar make and quality, inclusive of all materials, wages, freight, customs, duties and dues.
Additional Insurance Cover	means any Additional Insurance Cover The Insured may decide to take out in any Section of this Policy of Insurance.
Consequential Loss	means any financial loss of any kind or description whatsoever, including penalties, loss of profit, loss of opportunity, losses due to delay, lack of performance or loss of contract.
Deductible	means the amount to be deducted from any payment otherwise to be made by The Insurer to The Insured.
The Insured	means all the parties named as The Insured in a Section of this Policy of Insurance and if the context so requires any one of them.
The Insurer (or Company)	means the party(ies) named as such in this Policy of Insurance. If there is more than one Insurer/Company, each Insurer/Company shall be separately liable only to indemnify The Insured for that proportion of any claim as set out in The Schedule at the end of this Policy of Insurance and the expression "The Insurer" is used for each Insurer/Company separately, unless a Lead Insurer has been agreed upon and entered expressly in The Schedule.
Insurer's agent	means an individual, firm or company appointed by The Insurer to act on its behalf.
Insured Party(ies)	means the individual, firm, company, corporation or joint venture specified as an Insured in this Policy of Insurance.
Insuring Party	means the individual, firm, company, corporation, joint venture or combination of the above named as such in this Policy of Insurance that has entered into this Policy of Insurance on behalf of itself and any other party named as an insured in any Section in this Policy of Insurance.
Language of Communication	means the language in which communication between The Insured and The Insurer under this Policy of Insurance shall take place.
Malfunction	means the failure of a data processing system, software program or built-in microprocessor to function properly or the production of wrong results.
Material change in risk	means any change in the nature, exposure, location, execution and maintenance of the property insured that a reasonably prudent insurer would consider material to the acceptance of the risk under the terms and conditions of this Policy of Insurance.

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New Replacement Value	means the costs, which would be incurred to replace the property insured at the Premises with new items of similar kind and quality at any time during the Period of Insurance.
Period of Insurance	means the period during which cover is provided by this Policy of Insurance as specified in The Schedule.
Policy of Insurance	means the Proposal, the definitions, the conditions, the exclusions, The Schedule and the Sections of this Policy of Insurance.
Premises	means the location(s) of the property insured.
Premium	means the Premium payable under this Policy of Insurance calculated in accordance with its terms.
Premium Rate	if applicable, means the rate referred to as such in The Schedule agreed between the Insuring Party and The Insurer.
Property Insured	means the Property Insured as specified in The Schedule to this Policy of Insurance.
Proposal	if applicable, means the written information submitted to The Insurer by the Insuring Party seeking insurance cover under this Policy of Insurance.
Representatives	means the directors, officers or any other individuals that have the authority to exercise administrative or executive control over the execution of a contract or over an operation or business.
The Schedule	means The Schedule to the section(s) of this Policy of Insurance in which reference is made to it.
Section	means any Section of this Policy of Insurance including The Schedule thereto.
Sum(s) Insured	means the amount of insurance cover specified in The Schedule in respect of any particular item of Property Insured or interest insured or the total amount of insurance cover specified in The Schedule as the context may require.

NHPC LIMITED
एन एच पी सी
N.H.P.C
FARIDABAD

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A.2. POLICY OUTLINE

COVERAGE:

This Policy consists of coverages summarized in The Schedule and detailed in Section I, Section II, Section III, General Conditions, General Exclusions, Specific Conditions and Specific Exclusions, which form the Policy and are attached hereto. The following summary of the scope of cover is for information purposes only, without restricting or widening the cover described in the individual sections, any claim for completeness or assuming liability:

POLICY SECTIONS:

Section – I: All Risks of Physical Loss or Damage / Non -Marine Property (excluding Machinery Insurance)

All **non - marine** property of The Insured and/or held by them in trust and/or on commission and/or in joint account with others and/or for which they have an insurable interest in case of loss or damage covered under this Policy, whilst contained in The Insured's Premise as specified in The Schedule and in all other Premises of The Insured or whilst at contractor's Premises as specified in The Schedule.

Section – II: All Risks of Physical Loss or Damage / Machinery Insurance

All Machinery and Equipment including electrical or electronic machinery of The Insured's plants including spare parts with no specification being the property of The Insured and all machinery and equipment in which The Insured has an insurable interest in case of loss or damage covered under this Policy, whilst contained in The Insured's Premises and elsewhere as specified in The Schedule

Section – III: ALL RISK OPERATIONAL BUSINESS INTERRUPTION

To indemnify The Insured in respect of Loss of Gross Profits the loss actually sustained during the indemnity period resulting from a reduction in turnover including any increased cost of working due to an interruption of The Insured's business following loss or damage to any property and / or assets insured and recoverable under Section-I.

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A.3. THE SCHEDULE

Mega Policy for All Plants of NHPC

Policy Number :	**85000011240800000001**
The Insurer :	THE NEW NDIA ASSURANCE COMPANY LIMITED **SCO. 91-93 Sector 34 A Chandigarh – 160022** **GST No 04AAACN4165C1ZZ**

Company Code	Name of the Company	Share%	Sum Insured (Currency INR)	Premium (Currency INR)
850000	THE NEW INDIA ASSURANCE COMPANY LTD	New India Assurance Co. Ltd. - 60% Oriental Insurance Co Ltd. - 25% National Insurance Co Ltd - 15%	Fire- 66562.83 crs	2,97,86,86,643
			EQ- 66562.83 crs	28,28,92,028
			MBD- 25174.95 crs	57,90,23,850
			FLOP- 6631.60 crs	33,48,95,800
			Total	**4,17,54,98,321**
			GST 18%	**75,15,89,698**
			Total	**4,92,70,88,019**
IGST Invoices No. 85000024P0000366 Dtd. 08.04.2024 and 85000024P0000376 Dtd. 08.04.2024				

Period of Insurance	1 (One) Year with effect from 01.04.2024	Time: 00:00 hrs
	On inception date:	01.04.2024
	Until	Time: 23.59 hrs
	On expiry date:	31.03.2025
Insuring Party	NHPC LIMITED NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD -121 003 (HARYANA) (All Hydro Power Stations) GST NO 06AAACN0149C1Z3	
Other Named Insured (S)	All existing power stations of NHPC and All additions of Power stations during the policy period	

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A.3.1 Limits of Liability

- **Loss Limit:**

Property Damage PD and Business interruption (BI)-All Perils
INR 1000 cr Any One Occurrence (AOO) & INR 2000 Crs in Aggregate (AGG)
Indemnity period for Business Interruption (BI) 12 Months

Note: Above loss limits shall be in excess of Policy Deductibles (PD+BI)

Additional Insurance Covers		Limit per occurrence Currency INR	Additional Sublimit?
General Additions for Section I & II	• Expediting Expenses Incl. Airfreight	10 cr	
	• Architect, Surveyors &consulting Engineers fee	10 cr	
	• Cost of Demolition and/or Removal of Debris including Foreign Debris	40 cr	
	• Expenses for Loss Minimization/ Loss prevention expenses	5 cr	
	• Capital Additions/Newly Acquired Property/Minor Interest ▪ Maximum Allowance During Period of Insurance ▪ Additional Premium in Excess of	250 cr	
	• Foam Consumption and Fire Extinguishing Expenses	5 cr	
	• Omission to Insure Additions, Alterations or Extensions	30 cr	
	• Immediate Repair/relief Clause	5 cr	
	• Temporary Removal	50 cr	
	• Inland Transit	50 cr	
	• Property in The Course of Construction/Erection: ▪ Maximum Estimated Contract Value ▪ Maximum Contract Period Including Testing/Commissioning	20 cr	
	• Plans, documents & computer records	10 cr	
	• Additional Customs duty	10 cr	
	• Deliberate Damage Clause	5 cr	
	• Property not on insured premises	10 cr	
	• Underinsurance Waiver	20%	
	• Escalation Clause	10%	
	• Original Equipments manufacturers Parts Clause	APPLICABLE	
	• Civil Authority	Applicable	
	• Designation of Property Clause	YES	

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	• Waiver of Contribution	NO	
	• Waiver of Subrogation	NO	
	• 72 HRS Clause for Natural Calamity	YES	
	• Reinstatement Value Clause	YES	
	• Claims Payment 'On Account' Clause	YES	
	• Agreed Bank Clause	YES	
	• Increased Costs of Construction And Demolition Clause	YES	
	• Archives (Reinstatement of Data)	YES	
	• Shutdown/ Startup Expenses	1 Cr	
	• Claim preparation Corst (Applicable to Section-I, II & III)	1 Cr	
Section III: **All Risk Business Interruption**	• Professional Accountants Clause	15 Lacs	
	• Additional Increased cost of working	25 cr	
	• Alternative Basis Clause	YES	
	• New Business Clause	YES	
	• Return/Adjustment of Premium	YES	
	• Departmental Clause	YES	
	• Underinsurance Penalty Waiver	YES	
	• Prevention of Access	Actual within sum Insured	

- A right notification can only be derived for coverage for which the table has been duly completed.
- Unless the field "Additional Sublimit" is marked conspicuously (crossed out). The Sub limit agreed is considered to be part of the Total Sum Insured.

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A.3.2 Deductibles

(Single highest Deductible to apply for each and every loss occurring under Section I & II and separately for Section III).

- PD (AOG) – 10% of claim amount subject to minimum of INR 5 Crs. EEL (each and every loss)
- PD (Fire) – 7.5% of claim amount subject to minimum of INR 3.5 Crs EEL
- PD (All Other Perils) – 7.5% of claim amount subject to minimum of INR 3.5 Crs. EEL
- MB – 7.5% of claim amount subject to minimum of INR 5.0 Crs. EEL
- PDLOP (Other than AOG) – 45 Days
- PDLOP (AOG) – 60 Days
- Minor Perils:
- Burglary / Theft – INR 100,000 EEL
- Electronic Equipment EI - INR 100,000 EEL
- Property under course of Construction – INR 500,000 EEL
- Inland Transit – INR 100,000 EEL
- Add-on Covers operating in isolation:– 5% of Claim amount Subject to Minimum INR 25 lakh.

A.3.3 Premium, Deposit Premium And Premium Rates:

Mega Policy for All Plants of NHPC

	Premium Rate applicable on Sum Insured	(Deposit) Premium Currency INR
Section I: **All Risk Non – Marine Property**	**Fire : @ 4.475 %0** **EQ : @ 0.425 %0**	2,97,86,86,643 28,28,92,028
Section II: **All Risk Machinery Insurance**	**MBD : @ 2.3 %0**	57,90,23,850
Section III: **All Risk Operational Business Interruption**	**FLOP : @ 5.05 %0**	33,48,95,800
Acts of God	**included in section-I above**	-
Total Premium		**4,17,54,98,321**
Add 18% IGST		**75,15,89,698**
Total Premium		**4,92,70,88,019**

NHPC LIMITED FARIDABAD

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A.4. GENERAL CONDITIONS (APPLICABLE TO ALL SECTIONS)

A.4.1. Several Liability Notice

The Insurer(s) is(are) the company or companies named in The Schedule; if there is more than one company, each company shall be separately liable only to indemnify The Insured for that proportion of any claim as set out in The Schedule of this Policy of Insurance.

A.4.2. Policy Interpretation, Rights and Obligations

A.4.2.1. Identification

This Policy of Insurance and The Schedule (which forms an integral part of this Policy) shall form the entire agreement between The Insurer and the Insuring Party and any party claiming as an insured and shall be read together as one contract and words and expressions to which specific meanings have been attached in any part of this Policy or of The Schedule shall bear such specific meanings wherever they shall appear.

This Policy of Insurance supersedes and replaces all prior communications, representations, warranties, undertakings and agreements between the parties whether oral or written.

A.4.2.2. Order of Precedence

It is understood and agreed that all printed clauses referred to herein apply insofar as they do not conflict with the typewritten wording of this Policy, the typewritten wording of this Policy taking precedence and the typewritten wordings / handwritten wordings, if any, shall be paramount.

A.4.2.3. Captions, Headings and Language

It is hereby understood and agreed that the captions and headings of the clauses are inserted herein for reference purposes only and are not part of the clauses to which they refer, the language of this Policy is deemed to be that of Insurers, i.e. English.

A.4.2.4. Assignment

Assignment or transfer of this Policy shall not be valid without the written consent of The Insurer.

A.4.2.5. Designation of Property Clause

For the purpose of determining, where necessary, the item under which any property is insured, The Insurer agrees to accept the designation under which the property has been entered in The Insured's books

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A.4.2.6. Additional Insured (to be named in The Schedule)

It is understood and agreed that any individual, firm, corporation and/or its joint ventures, for whom or with whom The Insured may be operating is hereby named as additional Insured in The Schedule when required by contract, or as required. It is further understood and agreed that in the event there is any violation of the terms and conditions of this insurance by one Insured, it shall not affect the rights of other Insureds; including interest of mortgagees and notice of assignment in respect thereof.

A.4.2.7. Multiple Insured Clause

If in any Section The Insured comprises of more than one party each operating as a separate and distinct entity, this Policy of Insurance shall, unless otherwise provided for in this Policy of Insurance, apply as if a separate policy had been issued to each of these parties provided always that The Insurer's overall liability towards the parties that constitute The Insured in any Section shall not exceed the Sum Insured and any limits of indemnity specified in The Schedule to that section.

Any payment made by The Insurer to any Insured Party as a result of an occurrence of loss or damage shall reduce, by the amount of that payment, The Insurer's liability towards all Insured Parties that constitute The Insured arising from that occurrence under this Policy of Insurance.

A.4.2.8. Information rights of The Insurer and Confidentiality Agreement

The Insurer shall be permitted but not obligated to inspect The Insured's property and operations at any reasonable time, and The Insured shall provide The Insurer with all relevant details and information. Neither the right to make inspections nor the making thereof nor any advice or report resulting therefrom shall constitute an undertaking on behalf or for the benefit of The Insured or others to determine or warrant that such property or operations are safe and healthy or are in compliance with a law, rule or regulation. The Insurer will maintain confidential any information obtained under this Policy and not use such information except for the purposes of the Policy.

A.4.2.9. Premium payment

The required cover for which Premium was sought shall not be available to The Insured until such date that the Premium is paid by the Insuring Party and it is understood that payment of the Premium is a condition precedent to The Insurer's liability towards any Insured Party under any Section of this Policy of Insurance. Cover as agreed under this Policy would incept from the date of payment of the required Premium. The Insurer shall not be liable to indemnify The Insured or any Insured Party in respect of any occurrence happening prior to receipt of the Premium.

A.4.2.10. Sum Insured

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It is a requirement of this Policy of Insurance that the sum(s) insured specified in The Schedule in respect of the Property Insured shall not be less than the New Replacement Value of such property.

A.4.2.11. Cancellation

This policy may be terminated at any time at the written request of the Insuring Party with twenty one days' notice.

The Insurer may cancel this Policy by giving The Insuring Party not less than 60 days prior written notice.

In either case, pro-rata daily return of Premium shall be payable to The Insuring Party for the unexpired period from the date of termination.

A.4.2.12. Expiration

If this policy should expire or be cancelled while an insured event affecting the Property Insured is in progress, it is understood and agreed that Insurers, subject to all other terms and conditions of this Policy, are responsible as if the entire loss had occurred prior to the expiration of this insurance.

A.4.2.13. Fraud and forfeiture

If an Insured Party makes any claim that is fraudulent or any false declaration or statement in support thereof, this Policy of Insurance between The Insurer and The Insured Party making such a claim shall become void and The Insurer shall not be liable to make any payment hereunder to that party.

For the avoidance of doubt, the Insuring Party shall not be entitled to any return of Premium in the event that the Policy of Insurance is treated as void.

A.4.2.14. Misdescription

If there be any material misdescription by The Insured or any one acting on his behalf of any of the property hereby insured, or of any place in which such property is contained, or of the business or Premises to which this insurance refers or any misrepresentation as to any fact material to be known for estimating the risk or any omission to state such fact, The Insurer shall not be liable under this Policy for the property affected by any such misdescription, misrepresentation or omission.

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A.4.2.15. Non-Disclosure

It is also understood and agreed that this Policy shall be voidable in case of non-disclosure of material facts of The Insured.

A.4.2.16. Act of default (Breach of Conditions)

In the event of an Act of default being committed by an Insured Party or its Representatives The Insurer shall not be liable to pay any amount to the Insured Party under this Policy of Insurance.

An Act of default committed by one Insured Party or its Representatives shall not prejudice the entitlement to indemnity of any other Insured Party that has not itself (and whose Representatives have not) committed an Act of default.

In the event of The Insurer refusing to indemnify an Insured Party as a result of any Act of default no other Insured Party shall be entitled to indemnity in respect of the same loss or damage by assuming the rights or obligations of the Insured Party whose claim for indemnity The Insurer has refused or is entitled to refuse.

In the event of an Act of default The Insurer shall be entitled to claim from the Insured Party any loss or damage it may have suffered including, without limitation, any sums it may have paid to any other Insured Party as a result of any loss or damage caused or contributed to by the Insured Party or its Representatives committing an Act of default.

A.4.2.17. Material Change

As soon as is reasonably possible, any party named as the insured in any Section of this Policy of Insurance shall notify the Insuring Party of any Material change in risk of which it is aware or ought reasonably to be aware and shall take or cause to be taken at its own expense any additional precautions that may be necessary to prevent loss or damage occurring to the Property Insured as a result of such Material change in risk.

The Insuring Party shall immediately notify The Insurer in writing upon receipt of any notice from the insured.

The Insurer shall not be liable for any loss of or damage to Property Insured which would not have resulted had there not been a Material change in risk unless The Insurer has agreed to the Material change in risk in which case the scope of cover and Premium shall, if necessary, be adjusted by The Insurer to reflect the Material change in risk.

A.4.2.18. Reasonable precautions

The Insured shall take at his own expense all reasonable precautions, maintain the property in a proper state of repair and comply with all reasonable recommendations made by The Insurer, to prevent loss of or damage to the Property Insured or any liability arising under this Policy of Insurance and comply with all relevant statutory requirements.

A.4.2.19. Agreed Bank Clause

It is hereby declared and agreed:-

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a) That upon any monies becoming payable under this Policy, the same shall be paid by the Insurer to the Bank, except as provided in Insurance Policy Endorsement ---,and such part of any monies so paid as may relate to the interests of other parties insured hereunder shall be received by the Bank as Agents for such other parties.

b) That the receipts of the Bank shall be complete discharge of the Insurer therefor and shall be binding on all parties insured hereunder.

N.B: The Bank shall mean the first named Financial Institution/Bank named in the Policy.

c) That if and whenever any notice shall be required to be given or other communication shall be required to be made by the Insurer to the Insured or any of them in any matter arising under or in connection with this Policy, such notice or other communication shall be deemed to have been sufficiently given or made if given or made to the Bank.

d) That any adjustment, settlement, compromise or reference to arbitration in connection with any dispute between the Insurer and the Insured or any of them arising under or in connection with this Policy if made by the Bank shall be valid and binding on all parties insured hereunder but not so as to impair the rights of the Bank to recover the full amount of any claim it may have on other parties insured hereunder.

e) That this insurance so far only as it relates to the interest of the Bank therein shall not cease to attach to any of the insured property by reason of the operation of General Condition (3) of Policy except where a breach of the condition has been committed by the Bank or its duly authorised agents or servants and this insurance shall not be invalidated by any act or omission on the part of any other party insured whereby the risk is increased or by anything being done to upon or in any building hereby insured or any building in which the goods insured under the Policy are stored without the knowledge of the Bank provided always that the Bank shall notify the Insurer of any change of ownership or alteration or increase of hazards not permitted by this insurance as soon as the same shall come to its knowledge and shall on demand pay to the Insurer the necessary additional premium from the time when such increase of risk first took place

f) It is further agreed that whenever the Insurer shall pay the Bank any sum in respect of loss or damage under this Policy and shall claim that as to the Mortgagor or Owner no liability there for existed, the Insurer shall become legally subrogated to all the rights of the Bank to the extent of such payment but not so as to impair the right of the Bank to recover the full amount of any claim it may have on such Mortgagor or Owner or any other party or parties insured hereunder or from any securities or funds available.

A.4.2.20. Preventive Maintenance

It is a condition of this Policy that the Insured takes all reasonable steps to inspect and maintain the Property Insured. Any plant, machinery or equipment forming the Property

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Insured shall be inspected and maintained in accordance with the recommendations of the suppliers or manufacturers of such plant, machinery or equipment. Such inspection and maintenance shall include safety checks, preventive inspection and maintenance, rectification of loss or damage or faults arising from normal operation or wear and tear as well as from ageing and shall also include the repair or preventive replacement of components modules or parts. The Insured shall fully observe the government and all other binding regulations in force concerning the working of the Property Insured and shall see to it that the machinery is under the supervision of competent personnel.

A.4.2.21. Clarification Agreement

Property damage covered under this Agreement shall mean physical damage to the substance of property.

Physical damage to the substance of property shall not include damage to data or software, in particular any detrimental change in data, software or computer programs that is caused by a deletion, a corruption or a deformation of the original structure.

Consequently the following are excluded from this Agreement:

(1) Loss of or damage to data or software, in particular any detrimental change in data, software or computer programs that is caused by a deletion, a corruption or a deformation of the original structure, and any business interruption losses resulting from such loss or damage. Notwithstanding this exclusion, loss or damage to data or software which is the direct consequence of insured physical damage to the substance of property shall be covered.

(2) Loss or damage resulting from an impairment in the function, availability, range of use or **accessibility** of data, software or computer programs, and any business interruption losses resulting from such loss or damage.

A.4.2.22 SETTLEMENT OF DISPUTES:

In case any dispute arises in respect of the claim amount assessed due to interpretational issue regarding any clause or otherwise, the Insured shall have the right to challenge the same in terms of clause for Settlement of Disputes. However, the Insurer shall be liable to pay undisputed portion of the claim so assessed on acceptance of the same by the Insured under protest.

The Settlement of Disputes shall be dealt as per Clause No. 21 of 'Condition of Policy'(Section-IV).

A.4.2.23. Governing law and jurisdiction

This Policy shall be construed according to **INDIAN** laws and The Insurers undertake to submit to the jurisdiction of **INDIAN** Courts in respect of any matter relating to or arising out of this Policy but nothing herein contained shall be held to detract from the force of

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the arbitration clause above.

A.4.2.24. TAXES AND DUTIES

1.1 Taxes, duties, , GST and other impositions as may be levied under the Applicable Law & regulations including those assessed on the client, the amount of which is applicable as on 28 days prior to last date of submission of bid is deemed to have been included in the Contract Price. However, change in rates of existing tax or levy of New Tax applicable on service of this contract announced after 28 days prior to last date of submission of bid, shall be paid/ adjusted/ reimbursed by the Client in addition to contract price. The Client will reimburse the same to the Insurer on production of satisfactory proof of payment/ other documentary evidence, if any.
Changes in the advance tax rates of GST (on Service) payable to appropriate authorities will not be subject to adjustment.

1.2 The Contract unit rates shall be after taking into account the Input Tax Credit (ITC) and other benefits.
1.3 TDS wherever statutorily required under any Tax Act/ Rule shall be deducted and deposited and necessary certificate will be provided by the Employer.

1.4 Invoices and other documents submitted by Insurer/ bidder for payment under Interim Payment Certificate/ Final Payment Certificate, or any other payment under the contract shall be in accordance with the GST Law.

1.5 The Insurer shall furnish a certificate along with Interim Payment Certificate/ Final Payment Certificate that GST payable by him has been deposited/ will be deposited to the Govt. Treasury.

A.5. GENERAL EXCLUSIONS (APPLICABLE TO ALL SECTIONS)

Notwithstanding any provision to the contrary within this Policy or any endorsement thereto it is agreed that this Policy excludes loss, damage, cost or expense of whatsoever nature directly or indirectly caused by, resulting from or in connection with any of the following regardless of any other cause or event contributing concurrently or in any other sequence to the loss:

A.5.1. Political Risks Exclusion

Notwithstanding any provision to the contrary within this Policy or any endorsement thereto it is agreed that this Policy excludes loss, damage, cost or expense of whatsoever nature directly or indirectly caused by, resulting from or in connection with any of the following regardless of any other cause or event contributing concurrently or in any other sequence to the loss:

(a) war (whether declared or not), invasion, acts of foreign enemies, hostilities or warlike operations (whether war be declared or not), civil war, rebellion, revolution,

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insurrection, mutiny, conspiracy, military or usurped power, confiscation, nationalization, commandeering, requisition or destruction or damage by or under the order of any government de jure or de facto or by any public or local authority, civil commotion assuming the proportions of or amounting to an uprising,; or

(b) any act of terrorism.

For the purpose of this clause an act of terrorism means an act, including but not limited to the use of force or violence and/or the threat thereof, of any person or group(s) of persons, whether acting alone or on behalf of or in connection with any organization(s) or government(s), committed for political, religious, ideological, or ethnic purposes or reasons including the intention to influence any government and/or to put the public, or any Section of the public, in fear.

This clause also excludes loss, damage, cost or expense of whatsoever nature directly or indirectly caused by, resulting from or in connection with any action taken in controlling, preventing, suppressing or in any way relating to (1) and/or (2) above.

If The Insurer alleges that by reason of this exclusion, any loss, damage, cost or expense is not covered by this Policy the burden of proving the contrary shall be upon the Insured.

A.5.2. Radioactive Contamination

Nuclear reaction or nuclear radiation or radioactive contamination, all whether controlled or uncontrolled, and whether such loss be direct or indirect, proximate or remote, or be in whole or in part caused by, contributed aggravated by the peril(s) insured hereunder, including the following:

(a) ionizing radiations from or contamination by radioactivity from any nuclear fuel or from any nuclear waste or from combustion of nuclear fuel

(b) the radioactive, toxic, explosive or other hazardous or contaminating properties of any nuclear installation, reactor or other nuclear assembly or nuclear component thereof

(c) any weapon of war, missile or like employing atomic or nuclear fission and /or fusion or other like reaction or radioactive force or matter

(d) nuclear reaction, nuclear radiation or radioactive contamination

A.5.3. Act of default

Any act of default committed by the insured or its representatives.

A.5.4. Deductibles/ Retained Liability

The amounts stated in The Schedule as being the Deductibles, Time Excess or otherwise Insured's Retained Liability.

A.5.5. SANCTION LIMITATION AND EXCLUSION CLAUSE

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No (re)insurer shall be deemed to provide cover and no (re)insurer shall be liable to pay any claim or provide any benefit hereunder to the extent that the provision of such cover, payment of such claim or provision of such benefit would expose that (re)insurer to any sanction, prohibition or restriction under United Nations resolutions or the trade or economic sanctions, laws or regulations of the European Union, united Kingdom or United States of America.

A.6. ADDITIONAL EXTENSIONS TO SECTIONS I AND II

If specified in The Schedule, the following Additional Insurance Cover will be provided subject to the terms contained herein:

A.6.1. Escalation Clause

In consideration of the payment of an additional premium on the under noted items(s) the Sum(s) Insured thereby shall, during the period of insurance, be increased each day by an amount representing 1/365th of the specified percentage increase per annum.

Item Number	Specified percentage increase per annum
All properties except stock	10%

Unless specifically agreed to the contrary the provisions of this clause shall only apply to the sums insured in force at the commencement of each period of insurance.

At each renewal date the insured shall notify the Insurers:-

1. The sums to be insured under each item above, but in the absence of such instructions the Sums Insured by the above items shall be those stated on the policy (as amended by any endorsement effective prior to the aforesaid renewal date) to which shall be added the increases which have accrued under this Clause during the period of insurance upto that renewal date, and
2. The specified percentage increase(s) required for the forthcoming period of insurance, but in the absence of instructions to the contrary prior to renewal date the existing percentage increase shall apply for the period of insurance from renewal.

All the conditions of the policy in so far as they may be hereby expressly varied shall apply as if they had been incorporated herein.

A.6.2. Expediting expenses

The Insurer shall indemnify the insured up to the limit of indemnity specified in The Schedule in respect of reasonable extra costs for overtime, night-work, work on public holidays, express freight (including airfreight) incurred to rectify loss of or damage to Property Insured.

A.6.3. Fees of Architects, Engineers and Others

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The Indemnity hereunder shall include fees of Architects, Engineers, Surveyors, Consulting Engineers, Legal and other Consultants reasonably and necessarily incurred for the purpose of replacement and/or reinstatement and/or any other insured undertaking consequent upon an occurrence hereby insured but not for preparing claims.

The amount payable for such fees shall not exceed those authorized under the scales of the respective institutions or bodies regulating such charges or the limit of indemnity specified in The Schedule, whichever is the lower.

A.6.4. Cost of Demolition and/or Removal of Debris including Foreign Debris

This Policy insures the cost of demolition and/or removal of debris **including Foreign Debris** and/or any other expenses necessarily incurred in connection with site clearing operations and/or salvaging including damage caused by such operations, dismantling, shoring up, propping, in the event of circumstances giving rise to indemnifiable loss or damage by any of the perils insured under this Policy and limited for each and every loss as per the sublimit shown in The Schedule.

A.6.5. Foam consumption and fire extinguishing expenses

Except as otherwise excluded herein Insurers shall be liable for the reasonable cost of foam solution or other fire extinguishing materials lost, expended, damaged or destroyed, together with other reasonable costs incurred in fighting fire on the Property Insured hereunder, charges incurred in respect of Fire Fighting or Watchmen Services attendants at the scene of any fire and/or other events requiring their services in the event of circumstances giving rise to indemnifiable loss or damage by any of the perils insured under this Policy subject to a sublimit per loss as per schedule.

No Deductible shall apply in respect of such expenses.

A.6.6. Capital additions / Newly Acquired Property / Minor Interest

The Insurer shall indemnify the insured in respect of loss of or damage to:

(a) any buildings, machinery and other equipment acquired or operated by or held in the care, custody or control of the insured after the inception of this Policy of Insurance and not included in The Schedule;

(b) any additions or extensions to Property Insured which have been carried out after the inception of this Policy of Insurance collectively referred to as "capital additions".

(c) Any increase in the New Replacement Value as a result of such capital additions shall not exceed the percentage/amount of the total Sum Insured specified in The Schedule.

In case of the capital additions exceeding the limit specified in The Schedule, The Insurer may require the payment of additional Premium.

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A.6.7. Inland Transit

This Insurance covers The Insured's property excluding Stock, Finished Goods and Raw Materials against the perils covered under this Policy whilst in transit by road, rail or inland waterway within the Geographical limits specified in The Schedule, which is being temporarily removed for cleaning, renovation, repair or maintenance and in as much as it is not indemnifiable under a more specific Policy and limited for each and every loss as per sublimit shown in The Schedule.

A.6.8. Temporary Removal

This Insurance covers The Insured's property excluding Stock, Finished Goods and Raw Materials against the perils covered under this Policy whilst temporarily removed for cleaning, renovation, repair and other similar purposes, within the Geographical limits specified in The Schedule.

The amount recoverable under this Extension shall not exceed the amount which would have been recoverable had the destruction or damage occurred in that part of the Premises from which the Property is temporarily removed and in no case the sublimit shown in The Schedule.

The Extension does not apply to Property, if and so far as it is otherwise insured, nor to Property held by the Insured in trust, other than machinery and plant.

A.6.9. Expenses for Loss Minimization

This Policy includes expenses for loss minimization necessarily incurred by the Insured to prevent any aggravation of an Insured Loss following a loss or damage at any Insured's Premises specified in The Schedule, including moving / shifting of property if this contributes to loss minimization, subject to a limit per loss as per schedule.

A.6.10. Immediate Relief Clause

It is agreed that in case of loss the Insured, if they so elect, may immediately begin repairs or reconstruction but such work shall at all times be open to supervision by the Insurer and in case of dispute as to the cost of repair and/or reconstruction the loss shall be settled in accordance with the terms of this Policy, the sole object of this Condition being not to deprive the Insured from the use of operating properties which may be necessary to their Business. Evidence of loss to be photographed and if any damaged item are replaced then same to be preserved for inspection by Surveyor

A.6.11. Omission to Insure Additions, Alterations or Extensions

The Insurance by this Policy extends to cover Buildings and/or Machinery, Plant and other Contents which the Insured may erect or acquire or for which they may become responsible:

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a) at the within described premises

The liability under this Extension shall not exceed Rs 300,000,000 in aggregate.

The Insured shall notify the Insurer of each additional insurance as soon as it shall come to their knowledge and shall pay the appropriate additional premium thereon from the date of inception.

Following the advice of any additional insurance as aforesaid, cover by this extension shall be fully reinstated.

No liability shall attach to the insurers in respect of any Building, Machinery, Plant or other Contents while such property is otherwise insured.

N.B.:

i. An additional premium on the Sum Insured on Buildings and/or Machinery, Plant and other Contents as stated in the above clause should be collected in advance.

ii. All new additions to Buildings and/or Machinery and Plant not specifically insured/ included during the currency of the Policy should be declared at the end of the year and suitable additional premium paid on pro-rata basis from the date of completion of the construction/erection of additions subject to adjustment against the advance premium collected as stated in N.B. 1 above.

iii. If the Insured fails to declare the value of such additions within 30 days after the expiry of the Policy there shall be no refund of the advance premium collected.

'Other Contents' in the above clause shall mean `Furniture and Fittings ' and does not include `Stocks'.

A.6.12. Property in the course of construction / erection

The Insurer agrees subject to the terms, definitions, warranties, exclusions, limits provisions and conditions of this Policy as a whole and the respective Sections applicable for the property in question to provide automatic coverage during the Period of Insurance for property in the course of construction / erection including up to 4 weeks testing and commissioning subject to the inclusion of the appropriate values at risk for Premium adjustment purposes and subject to a maximum estimated contract value and a maximum contract period including testing/commissioning as per Schedule and additional Premium to be agreed. At the option of the Insured the interest of contractors and/or sub-contractors is hereby assumed for work being performed on site for the Insured including temporary structures, tools, equipment and materials incidental to such work as specified in The Schedule.

With regards to property in course of construction, such as buildings, foundations and structures, the following additional exclusions shall apply:

- loss or damage due to faulty design;

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- the cost of replacement, repair or rectification of defective material and/or workmanship, but this exclusion shall be limited to the items immediately affected and shall not be deemed to exclude loss of or damage to correctly executed items resulting from an accident due to such defective material and/or workmanship;

With regards to erection of mechanical, electrical or electronic machinery, installations or equipment in course of erection the following additional exclusions shall apply:

-loss or damage due to faulty design, defective material or casting, bad workmanship other than faults in erection

Any Consequential Loss of any kind or description whatsoever including but not limited to penalties, losses due to delay, lack of performance, loss of contract or Business Interruption - is excluded absolutely.

A.6.13. Addition Custom Duty

It is agreed and understood that otherwise subject to the terms, exclusions, provisions and conditions contained in the Policy or endorsed thereon and subject to the Insured having paid the agreed extra premium, this insurance shall be extended to cover at the Insured exchange rate increased Customs Duty percentage payable on the replacement supplies over and above the Customs Duty taken into account while arriving at the sum insured of the affected item.

Provided always that such additional duty is incurred in connection with any loss or damage to the insured items recoverable under the policy and provided further that the amount payable hereunder shall not exceed Rs 100,000,000/- during the policy period.

The indemnity for such additional customs duty will stand reduced after occurrence of the claim unless reinstated by payment of an additional premium prescribed by the company.

A.6.14 PLANS DOCUMENTS & COMPUTER RECORDS

At The Insured's option, indemnity hereunder shall include reasonable costs incurred in the reconstruction of archives, record account documents, plans, computer programmes and data, subject to back up copies / records being kept in a safe and secure place up to the limit of indemnity specified in The Schedule.

The Insurers shall, however, not be liable for any costs arising from false programming, punching, labelling or inserting, inadvertent cancelling of information or discarding of data media, and from loss of information caused by magnetic fields.

A.6.15 Shut Down/Start up expenses

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It is hereby agreed and declared that this policy extends to cover Shut Down and startup costs necessarily and reasonable incurred by the insured consequent upon a loss or damage covered by this policy

A.6.16 Claim Preparation Cost (Applicable to Section-I, II & III)

Subject to the Sub-Limit of Liability as stated in the schedule of professional fees and claims preparation Costs, the insurance policy under this item shall cover:

a) Such professional fees as may be payable by the Insured;

b) Such other expenses incurred by the Insured and not otherwise recoverable, for preparation, providing and/or verification of claims made by the Insured under this policy.

c)The cost of arbitration if incurred and such reasonable professional fees and other reasonable expenses related thereto.

For the purpose of this Clause such reasonable professional fees shall include but not be limited to fees for financial advisors, accountants, loss adjusters, insurance intermediary, business interruption claims advocates and preparers and valuers appointed by the Insured.

The Company's maximum liability under this Clause shall not exceed INR 1.00 crores in aggregate.

A.7. OCCURRENCE OF A LOSS, CLAIMS AND INDEMNIFICATION PROVISIONS

A.7.1. Conditions for Loss settlement under Section I or II

A.7.1.1. Claims and loss notification

In the event of loss and/or damage, claim or suit, which may reasonably give rise to a claim under this Policy of Insurance, the Insured shall:

(a) give to The Insurer as soon as practicable, but not later than 30 days after the occurrence of the event written notice containing particulars sufficient to identify the loss and/or damage, claim or suit and also reasonably obtainable information with respect to the time, place and circumstances thereof as well as nature and extent of the loss or damage, and the names and addresses of available witnesses.
(b) take such measures as may be reasonable for the purpose of averting or minimising such loss or damage
(c) ensure that all rights against carriers, bailees or other third parties are properly preserved and exercised; if claim is made or suit is brought against the Insured, the Insured shall at the earliest practicable advise The Insurer of every demand, notice,

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summons or other process received by him or his representative.

(d) co-operate with The Insurer, and, upon The Insurer's request, assist in making settlements, in the conduct of suits and in enforcing any right of contribution or indemnity against any person or organisation who may be liable to the Insured because of property damage with respect to which insurance is afforded under this Policy, and the Insured shall attend hearings, and trials and assist in securing and giving evidence and obtaining the attendance of witnesses.

(e) The Insured shall not, except at his own cost, voluntarily make any payment, assume any obligation, or incur any expenses. Notwithstanding the foregoing this clause shall not override the provisions of the Subrogation Clause.

(f) do and concur in doing and permit to be done all such things as may be practicable to establish the cause and extent of the loss or damage

(g) preserve all parts affected and make them available for inspection by The Insurer as long as The Insurer may require

(h) furnish any information and documentary evidence that The Insurer may require together with, if required, a statutory declaration of the truth of the claim

(i) inform the police authorities of loss or damage due to major fire, theft or burglary or actions by any malicious person and render all reasonable assistance to the police authorities

A.7.1.2. Claims Provisions

If The Insured or anyone acting on his behalf hinders or obstructs The Insurer in any way or does not comply with any reasonable recommendations The Insurer may make following the notification of any loss or damage, all benefits claimed under any Section of this policy shall be forfeited.

The Insurer shall reimburse The Insured for any charges properly and reasonably incurred in pursuance of its duties in relation to clause (b) and (c) above in addition to any loss recoverable under any Section of this Policy.

The Insurer shall not be liable for loss or damage of which he has not received notification within 30 days of its occurrence.

A.7.1.3. Rights of The Insurer in case of a loss

On the happening of any loss or damage to any of the Property Insured under this Policy The Insurer may

(a) enter and take and keep possession of the building or Premises where the loss or damage has happened

(b) take possession of or require to be delivered to it any property of The Insured in the buildings or on the Premises at the time of the loss or damage

(c) keep possession of any such property and examine, sort, arrange, remove or otherwise deal with the same

(d) sell any such property or dispose of the same for account of whom it may concern. The powers conferred by this Condition can be exercised by The Insurer at any time until notice in writing is given by The Insured that he makes no claim under this Policy

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or, if any claim is made, until such claim is finally determined or withdrawn, and The Insurer shall not by any act done in the exercise or purported exercise of its powers hereunder, incur any liability to The Insured or diminish its rights to rely upon any of the Conditions of this Policy in answer to any claim.

If The Insured or any person acting on his behalf shall not comply with the requirements of The Insurer, or shall hinder or obstruct The Insurer in the exercise of its powers hereunder, all benefit under this Policy shall be forfeited. The Insured shall not in any case be entitled to abandon any property to The Insurer whether taken possession of by The Insurer or not.

A.7.1.4. Repair of Minor Damage

Upon notifying The Insurer The Insured may repair any minor damage or replace any parts of the Property Insured that have sustained minor damage. In all other cases The Insurer's Agent shall be given the opportunity to inspect the loss or damage before any repairs are effected and if The Insurer's Agent does not carry out the inspection within a period of time which could be considered reasonable under the circumstances, The Insured shall be entitled to proceed with the repair or replacement.

A.7.1.5. Original Equipment Manufacturer Parts

It is further noted and agreed that in the event of accidental physical loss or damage to the Property Insured hereunder The Insured, at sole discretion, shall have the option to accept repair or replacement terms as offered by the Original Equipment Manufacturer (OEM) regardless of any other terms offered from other suppliers, manufacturers or fabricators. Provided always that the difference between the OEM quote and the lowest quote does not exceed 25% of the lowest quote and quotes are based on same technological specifications.

A.7.1.6. Obsolete Spare Parts

In the event of spares currently insured hereunder and represented within the total Sum Insured under the Policy of Insurance becoming obsolete following an indemnifiable loss to the unit and/or units to which they belong such spare parts shall also be deemed a constructive total loss provided always that such parts cannot be used as spares for any other units within the Premises of The Insured. Insurers retain salvage rights over such parts.

A.7.1.7. Salvage

The salvage of any insured property on the occurrence of any loss or damage herein shall accrue to The Insurer (subject to indemnification of The Insured in full). The Insurer shall have the right to take possession of such salvage.

A.7.1.8. Brands and trademarks

In case of loss or damage to property bearing a brand or trademark, or the name of The Insured, which in any way carries or implies the guarantee or the responsibility of the manufacturer or The Insured, the salvage value of such damaged property shall be

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determined after removal in the customary manner of all such brands or trademarks or other identifying characteristics.

The Insured shall have full right to the possession of all goods involved in any loss under this policy and retain control of all damaged goods. The Insured, exercising reasonable discretion, shall be the sole judge as to whether the goods involved in any loss under this Policy are fit for consumption and no goods so deemed by The Insured to be unfit for consumption shall be sold or otherwise disposed of except by The Insured or with The Insured's consent but The Insured shall allow Insurers any salvage obtained by The Insured on sale or other disposition of such goods.

A.7.1.9. Underinsurance

If the property hereby insured shall, at the commencement of any damage, be collectively of greater value than the Sum Insured thereon, then The Insured shall be considered as being his own insurer for the difference, and shall bear the rateable proportion of the loss accordingly. Salvage is to be considered in the same proportion. Every item, if more than one, of the policy shall be separately subject to this condition.

However, Underinsurance on each item of the schedule will be ignored if it does not exceed 20% thereat.

A.7.1.10. Contribution

If at the time of any loss or damage occurrence to any property hereby insured, there be any other subsisting insurance or insurances whether effected by The Insured or by any other person or persons, covering either such loss or any part of it or the same property The Insurer shall not be liable to pay or contribute more than its rateable proportion of such loss or damage.

A.7.1.11. Loss Payee

Loss is payable to The Insured or as directed by The Insured, which shall include such party who has an insured interest in the subject matter insured at the time of loss or damage.

A.7.1.12. Bankruptcy and Insolvency

In the event of bankruptcy or insolvency of The Insured or any entity comprising The Insured, The Insurer shall not be relieved thereby of the payment of any claims hereunder because of such bankruptcy or insolvency, except under Section III (All Risk Operational Business Interruption).

A.7.1.13. Deductibles

This policy does not cover the amounts of the Deductibles stated in The Schedule in respect of each and every loss as ascertained after the application of all other terms and

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conditions of the policy including any underinsurance.

Warranted that The Insured shall not effect insurance in respect of the amounts of the Deductibles stated in The Schedule.

A.7.1.14. Reinstatement of Policy Limit

At all times during the Period of Insurance of this Policy, the insurance cover will be maintained to the full extent of the respective Sum Insured. The sum insured shall be automatically reinstated following a loss, at no additional premium.

A.7.1.15. Claims / Payments "on account"

All claims to be paid to The Insured within reasonable time after receipt of satisfactory documentation and the determination of the Quantity of the loss presented by the loss adjuster(s) and agreed by The Insurer.

In the event of indemnifiable loss or damage, payment "on account" will be made by The Insurer as early as possible on request if this is approved by The Insurer and where the liability of The Insurer has been established in a preliminary loss report and accepted by The Insurer.

A.7.1.16. Claims Payment Currency

Claim payments shall be made in the same currency as Premium received by The Insurer. If exchange rates are to be applicable, the exchange rate will be the one specified in the London Financial Times for the date of Premium received by The Insurer.

A.7.1.17. Seventy two hours Clause

A.7.1.17.1. Windstorm

Insurers shall not be liable for any loss occurring before the effective date and time of the Policy nor for any loss commencing after the expiration date and time of this Policy. However, The Insurer will be liable for any losses occurring for a period of up to maximum seventy-two (72) hours after the expiration of this Policy, provided that the first windstorm damage occurs prior to the date and time of the expiration of this Policy.

Each loss by windstorm shall constitute a single claim hereunder; provided, if more than one windstorm shall occur within any period of seventy two (72) hours during the term of this Policy such windstorm shall be deemed to be a single windstorm within the meaning thereof.

Official recognized Authority (or as agreed between The Insurer and The Insured) will elect the moment from which each of the aforesaid periods of seventy two (72)

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hours shall be deemed to have commenced but no two such seventy two (72) hour periods shall overlap.

A.7.1.17.2. Earthquake

Insurers shall not be liable for any loss caused by an earthquake occurring before the effective date and time of this policy nor for any loss commencing after the expiration date and time of this policy. However, The Insurer will be liable for any losses occurring for a period of up to maximum seventy-two (72) hours after the expiration of this Policy, provided that the earthquake damage occurs prior to the date and time of the expiration of this Policy.

Any and all losses caused by earthquake shall constitute a single loss hereunder provided that more than one earthquake shock occurring within any seventy two (72) hour period during the Period of Insurance of this Policy shall be deemed to be a single earthquake within the meaning thereof.

Official recognized Authority (or as agreed between The Insurer and The Insured) will elect the moment from which each of the aforesaid periods of seventy two (72) hours shall be deemed to have commenced but no two such seventy two (72) hours periods shall overlap.

A.7.1.17.3. Flood

Insurers shall not be liable for any loss caused by flood occurring before the effective date and time of this policy nor for any loss commencing after the expiration date and time of this policy. However, The Insurer will be liable for any losses occurring for a period of up to maximum seventy-two (72) hours after the expiration of this Policy, provided that the first flood damage occurs prior to the date and time of the expiration of this Policy.

Each loss caused by flood and all losses caused by flood within a seventy-two (72) hours period shall be deemed to constitute a single loss.

Official recognized Authority (or as agreed between The Insurer and The Insured) will elect the moment from which each of the aforesaid periods of seventy two (72) hours shall be deemed to have commenced but no two such seventy two (72) hours periods shall overlap.

A.7.1.18. Time limit

The Insurer is not liable for any loss or damage after the expiration of 24 months from the discovery of the loss or damage unless otherwise agreed in writing or the claim is submitted to a court or arbitration panel within the time prescribed therefore in accordance with applicable law.

The Insurer agrees that any action or proceeding against them for the recovery of any claim under or by virtue of this insurance shall not be barred if commenced within the time prescribed therefore in accordance with applicable law.

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A.7.1.19. Disclaimer of liability

If The Insurer disclaims liability in respect of any claim and if conciliation is not commenced within 12 (twelve) months of such a disclaimer, all benefits under this Policy of Insurance in respect of that claim shall be forfeited.

A.7.1.20. Subrogation

Insurer shall upon reimbursement hereunder to The Insured of any loss, damage or expense be subrogated to all The Insured's rights of recovery against any other person, firm or corporation who may be legally or contractually liable for such loss, damage or expenses so reimbursed by The Insurer, provided that

-if there is a partial reimbursement, subrogation to be restricted to the amount settled.
-The Insurer shall pass on to The Insured such money or monies recovered by them that is in excess of the loss, damage or expenses so received by The Insured.
The Insurer shall waive its rights of subrogation against all Insured Parties provided no Act of default including criminal or deliberate or fraudulent acts committed by any Insured Party or its Representatives has caused any loss or damage to any other Insured Party. It is agreed that The Insurers may make a claim upon and institute legal proceedings against any parties believed responsible for loss, damage or expense reimbursed hereunder in the name of The Insured, and The Insured shall provide The Insurer his full co-operation in pursuing such claim or legal proceedings.

The Insured shall at The Insurer's expense do and concur in doing and permit to be done all actions that may be necessary or required by The Insurer in the interest of any rights or remedies or for the purpose of obtaining relief or indemnity to which The Insurer is or would become entitled or which is or would be subrogated to him upon indemnification or rectification of any loss or damage under this Policy of Insurance, regardless of whether such action is or becomes necessary or required before or after The Insured's indemnification by The Insurer.

Except as specifically provided or permitted by this policy, The Insured shall not waive, release or diminish rights of recovery or subrogation with respect to any claim which, upon payment thereof by Insurers, would otherwise belong or accrue Insurers, and insofar as and to the extent that any action by The Insured waives, releases or diminishes the rights of recovery or subrogation in respect of such claim, The Insured shall have no liability under this policy.

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B. POLICY SECTIONS

B.1. SECTION I - ALL RISKS PHYSICAL LOSS OR DAMAGE – NON-MARINE PROPERTY

B.1.1. Property Insured

All permanent and temporary property of The Insured and/or held by him in trust and/or on commission and/or in joint account with others and/or for which they have an insurable interest and/or may otherwise be interested in case of fortuitous and accidental physical loss or damage covered under this Policy, whilst contained in The Insured's plant Premises as specified in The Schedule and in all other Premises of The Insured as specified in The Schedule or whilst at contractor's Premises as specified in The Schedule

B.1.2. Insuring Clause

The Insurer agrees subject to the terms, definitions, warranties, exclusions, limits provisions and conditions of this Section and of the Policy as a whole to indemnify The Insured against:

All Risks of fortuitous and accidental physical loss or damage or destruction to the Property Insured occurring during the Period of Insurance, which results in Property Insured needing to be repaired or replaced, other than those specifically excluded:

B.1.3. Special Exclusions to Section I

This Section does not cover loss or damage to any Property Insured caused directly or indirectly by or in connection with or arising from or occasioned through :

(a) inherent vice, latent defect, wear and tear or gradual deterioration, leakage, seepage, pollution, contamination, overflowing of tank, smog or extremes or changes of temperature or humidity or to non-existing, non-functional or inadequate heating, air-conditioning or cooling equipment including operating error, condensation, excessive moisture, dampness of atmosphere, seepage, disease, deterioration, decay, mildew, mould, fungus, wet or dry rot, insect larvae or vermin of any kind, infestation loss or damage by normal settling, shrinkage or expansion in buildings or foundations, other loss or damage of gradual nature, such as corrosion, erosion, cavitation, rust and scale, scratching of painted or polished surfaces, unless fortuitous accidental loss or damage covered under this Policy of Insurance ensues to other Property Insured and only such ensuing loss will be covered under this Policy of Insurance or unless such loss or damage is a result of an occurrence of loss or damage otherwise indemnifiable under this section;

(b) infidelity or any dishonesty on the part of The Insured or any of his employees or others to whom the property may be delivered or entrusted, inventory shortage or unexplained disappearance;

(c) processing, renovating, repairing or faulty workmanship thereon unless fortuitous

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accidental loss or damage covered under this Policy of Insurance ensues and only such ensuing loss will be covered under this Policy of Insurance;

(d) go-slow, total or partial cessation of work, The Insurer shall not be liable for
(e) loss of use, delay or loss of markets or Consequential Loss of any nature whatsoever or any costs to reduce it unless covered under Section III of the Policy of Insurance
(f) shrinkage, evaporation, loss of weight, leakage, breakage of glass or other fragile articles, marring, scratching, exposure of light, or change in colour, texture or flavor unless fortuitous accidental loss or damage covered under this Policy of Insurance ensues and only such ensuing loss will be covered under this Policy of Insurance;
(g) theft where Property Insured is left in the open and not contained in buildings on permanent foundations, unless storage of such item is normally in the open;
(h) release, discharge, or dispersal of toxic or hazardous substances, contaminants or pollutant, proximate or remote.
(i) loss or damage for which cover is afforded under Section II of this Policy of Insurance

B.1.4. Excluded Property

This Section does not cover:-

(a) aircraft, watercraft including floating equipment, ships and vessels, spacecraft and satellites, railway locomotives, rolling stock
(b) vehicles, construction plant and equipment other than those used within The Insured Premises and expressly defined in The Schedule
(c) money, stamps, cash, credit cards, cheques, securities or obligations of all kind, deeds or documents, evidence of debt or title, patterns, plans, designs, rare books, jewellery, precious stones, gems or metals, furs and garments trimmed with fur
(d) works of art, unless expressly specified in The Schedule;
(e) standing timber, growing crops, livestock and animals, landscaping, flora and fauna;
(f) land including topsoil, backfill or land values, water, roads, runways, railway lines, transmission and distribution lines outside plant Premises, drainage and culverts, canals, dams, reservoirs, wells, pipelines outside plant Premises, tunnels, bridges, mining property, any property underground, drilling rigs, docks, piers, wharves, offshore property; However assets like drainage, culvert, pavements, road, dams, reservoirs, canals, pipe lines, tunnels, bridges, piers etc and all other civil works including township and underground civil works except land, property in transit within premises are specifically included in schedule of assets and shall be covered for insurance. Properties in course of demolition/construction shall also be covered in the scope of coverage (as more specified in the Section-V Scope of Coverages of Policy).
(g) explosives, refractory linings whilst in process, materials in process damaged by operational error and as a result of its undergoing any process, maintenance, repair or testing or any emergency shutdowns;
(h) property of The Insured, which has been, transferred into the possession of others, under leasing or rental agreements, hire, purchase, credit or other suspensive sale agreements.

B.1.5. Special Conditions for Loss settlement under Section I

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B.1.5.1. Costs of repair

In respect of the Property covered hereunder, all costs of repairs and/or replacement including leviable duty and taxes for which insurers may be liable shall be on the basis of New for Old at the place of loss without taking into account and / or giving effect to depreciation or technological, functional or economic obsolescence except as hereunder mentioned. The rate and charges applicable for utilization of The Insured's owned or chartered vessels, crafts, equipment in the repair / replacement of a loss damage and the percentage of overheads thereon to be taken from the certified rates as arrived at by The Insured from time to time.

B.1.5.2. Reinstatement Value Conditions

At the option of The Insured in the event of loss or damage to the Property Insured the insurance benefits in respect thereof shall be based on the cost of replacing or reinstating The Insured property or other property as The Insured may require.

Provided that the liability of The Insurer shall not exceed the cost of replacing or reinstating the property with property of a substantially similar kind and type not being superior to or more extensive than The Insured property when new.

Subject to the following Special Provisions and the terms and conditions of the Policy except as varied hereby:

The replacement or reinstatement (which may be carried out upon another site and in any manner suitable to the requirements of The Insured or by other alternative real capital investment made for the benefit of the business subject to the liability of The Insurer not being thereby increased) shall be commenced within 24 months (twenty four months) after the occurrence of the damage or within such further time as The Insurer may grant.

However payment will be made by The Insurer as if the reinstatement or replacement has been done within the said 24 months (twenty four months) provided that a firm commitment is shown to The Insurer's satisfaction that the replacement or reinstatement will be eventually completed.

Until actual expenditure has been incurred by The Insured in replacing or reinstating The Insured property destroyed or damaged The Insurer shall not be liable for any amount in excess of the amount which would have been payable under this Policy had the memorandum not been incorporated herein but not less than two thirds of the new reinstatement value.

Should the property lost or damaged not be in current production then The Insurer's liability shall be limited to the full cost of replacing or reinstating property in current production most similar to the property lost or damaged.

The cost of reinstatement shall include the expenses of adapting the newly acquired property to the existing undamaged property including the replacement of property, which cannot be used as such as necessary to reinstate the operation of the plant unit

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process.

Where for any reason, it is not possible or if The Insured elects not to rebuild or replace, The Insurer will pay to The Insured the Actual Cash Value of the property at the time of Loss.

Where the repair or replacement of the damaged or lost Property Insured involves import into the country of The Insured property, the replacement value as aforesaid shall include actual Import Duty including, but not limited to basic duty, countervailing duty, special additional duty, surcharge and other additional duties or any monetary equivalent of liability undertaken or incurred in lieu thereof.

Claims are to be settled on selling price for Finished Goods (or Contract price if the Finished Goods are covered by Contract and if it is higher than market price) and replacement value on feedstock, chemicals, stores and spares and other insured stock and work in progress. Where Feed Stock Chemicals and Stores and Spares are not replaced by item of specification same as the one lost or damaged, but by an item of inferior quality / specification for operating reasons or other reasons, The Insured will be indemnified as if he had replaced like items which were lost or damaged, based on prices prevailing after the damage / loss. Any financial loss caused by the use of items of inferior quality is not covered.

With respect to catalysts lost or damaged, the basis of indemnity if cover is endorsed to this Policy of Insurance is the Actual Cash Value at the time of the loss as per endorsement.

Where the Assets damaged or lost are those for which The Insured is only contractually liable for maintenance, the basis of indemnity shall still remain the same as above, irrespective of any contract to the contrary.

B.1.5.3. Constructive total loss

In ascertaining whether the Property Insured hereunder is a Constructive Total Loss The Insured value, being part of the scheduled values hereon, shall be taken as the repaired value and nothing in respect of the damaged or break-up value of the Property Insured hereunder or the wreck thereof shall be taken into account.

There shall be no recovery for a Constructive Total Loss hereunder unless the expense, (including duties, taxes and freight / air freight as and if applicable) of recovering and repairing the Property Insured shall exceed 80% of The Insured value. Or in respect of individual item(s) included therein, 80% of the value included therein in respect of such item(s).

In no case shall The Insurers be liable for unrepaired damage in addition to a subsequent Total Loss sustained during the period covered by this insurance. The Insured shall not be prevented from recovering a Constructive Total Loss hereunder by reason of any provision(s) in permit, license, Government regulation, or similar circumstances beyond the control of The Insured, which may prevent The Insured from abandoning the subject matter(s) of this insurance to The Insurers. In

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accordance with the foregoing, The Insurers agree to waive notice of abandonment but notwithstanding anything to the contrary contained herein The Insurers shall be placed in the same position as if notice of abandonment had been given by The Insured and declined in the customary manner by The Insurer.

B.1.5.4. Unrepaired Damage

In event of the loss of or damage to an item insured hereunder which results in a decision by The Insured to either, not to replace or repair with a redesign or new design and where construction of the redesigned or newly designed item serving the same purpose of the lost or damaged items is actually commenced and no repairs (other than those required to make the items safe) or replacement are carried out to the item which sustained loss or damage, Insurers agree that The Insured shall be indemnified on the basis of the reasonable cost of repairs in respect of such loss or damage plus any amounts expended in making the item safe. Such reasonable cost of repair would be arrived at on the basis as mentioned in the Indemnification clauses "B.1.5.1. Cost of Repair" and "B.1.5.2 Reinstatement Value Conditions"

B.1.5.5. Limit of Liability

In no event shall The Insurer's liability arising from any one accident or occurrence exceed the total value of Property Insured herein as per The Schedule.

B.1.5.6. Deductible

Each loss or series of losses shall be adjusted separately and from the amount of each such adjusted loss the sum stated as the Deductible in The Schedule shall be deducted.

B.1.6. Additional Extensions to Section I

Subject to additional Premium and sublimit as and if applicable as per Schedule, the following cover will be provided by The Insurer:

B.1.6.1. Archives/plans, Documents & Computer records

At The Insured's option, indemnity hereunder shall include reasonable costs incurred in the reconstruction of archives, record account documents, plans, computer programmes and data, subject to back up copies / records being kept in a safe and secure place up to the limit of indemnity specified in The Schedule.

The Insurers shall, however, not be liable for any costs arising from false programming, punching, labelling or inserting, inadvertent cancelling of information or discarding of data media, and from loss of information caused by magnetic fields.

B.1.6.2. Deliberate Damage Clause

Subject to the terms and conditions of this Policy of Insurance, this insurance

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covers accidental physical loss of or to the Property Insured and / or other expenses incurred by The Insured, directly caused by any act or order of any governmental authority acting under the powers vested in them as a result of peril insured hereunder resulting directly from damage to the Property Insured for which The Insurer is liable under this Policy of Insurance, provided such act of governmental authority, has not resulted from want of due diligence by The Insured, to prevent or mitigate such hazard or threat.

B.1.6.3. Increased costs of Construction and Demolition Clause

Subject to the Policy of Insurance terms and conditions cover hereon includes:

Loss occasioned by the enforcement of any laws(s) or ordinance(s) regulating the construction, repair or use of building(s) or structure(s) and in force at the time such loss occurs which requires the demolition of any portion of the building(s) or structure(s) which have not suffered damage from the same loss occurrence under this Policy of Insurance (all locations).
The cost incurred in actually rebuilding both the damaged and demolished portions of the building(s) or structure(s) with materials and in a manner to fully satisfy such ordinance(s) or law(s).

The total liability under this clause shall not exceed actual expenditure incurred in demolishing the undamaged portion of the building(s) or structure(s) involved plus the lesser of the following:

(a) The actual expenditure incurred not including the cost of land in rebuilding on another site, or
(b) The cost of rebuilding on the same site.

Insurers shall not be liable for any cost of demolition or increased cost of construction of property necessitated by any law or ordinance regulating any form of pollution or contamination. This clause does not increase the amount(s) of insurance provided hereunder.

B.1.6.4. Civil Authority

This Policy of Insurance insures against loss or increased cost occasioned by any Civil Authority's enforcement of any ordinance or law regulating the reconstruction, repair or demolition of any Property Insured hereunder following an indemnifiable loss.

Subject to the limit of Sum Insured property which is insured under this Policy of Insurance is also covered against the risk of damage or destruction by civil authority during a conflagration and for the purpose of retarding the same provided that neither such conflagration nor such damage or destruction is caused or contributed to by war, invasion, revolution, rebellion, insurrection or warlike operations as more fully described in General Exclusions applicable to all sections.

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B.2. SECTION II - ALL RISK MACHINERY INSURANCE

B.2.1. Property Insured

This Section insures the following property:

All Machinery and Equipment including electrical or electronic machinery of The Insured's plants and spare parts with no specification being the property of The Insured and all machinery and equipment in which The Insured has an insurable interest in the Premises of The Insured and elsewhere as specified in The Schedule.

B.2.2. Insuring Clause

The Insurer agrees subject to the terms, definitions, warranties, exclusions, limits provisions and conditions of this Section and of the Policy of Insurance as a whole to indemnify The Insured against accidental physical damage to machinery and/or equipment insured caused by an Accident occurring during the Period of Insurance, which results in such machinery and/or equipment insured needing to be repaired or replaced.

Accident shall mean unforeseen and fortuitously manifested and/or occurred physical damage including Electrical Breakdown and Boiler Explosion to the machinery and/or equipment described above or thereof from any cause not excluded

(a)while it is at work or at rest or during testing

(b) while being dismantled for the purpose of cleaning, inspection and overhauling or removal to another position or in the course of these operations themselves or subsequent re-erection within the Premises of The Insured or elsewhere.

B.2.3. Excluded Property

This Section does not cover (unless otherwise expressly agreed in writing) any Accident or Damage to any of the following excluded property:

(a)

i) consumables, dies or exchangeable tools, moulds, engraved cylinders

ii) parts which by their use and/or nature suffer a high rate of wear or depreciation, e.g. refractory linings, crushing hammers, objects made of glass, belts, cables, ropes, chains, wires, rubber tyres and all non - metallic parts

iii) operating media, e.g. lubricants, fuels, catalysts, batteries

iv) escape of water from water containing apparatus,

It is noted however that:

(i) this exclusion shall not be applicable when damage to these parts only is part of a

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loss and/or damage to an insured machine,

(ii) this exclusion shall only refer to these parts and not to any resulting damage to the machinery insured under this Section of the Policy of Insurance;

(iii) electrical cables and instrumentation cables are not excluded in this clause

(iv) for the exceptions mentioned above this exclusion shall not exclude coverage arising as a result of such loss or damage.

(b) Mechanical, electrical and electronic equipment prior to the successful completion of their performance acceptance tests

(c) Transmission and distribution lines outside insured plant Premises

(d) Any property underground or offshore

(e) Property of The Insured, which has been, transferred into the possession of others, under leasing or rental agreements, hire, purchase, credit or other suspensive sale agreements.

B.2.4. Special Exclusions to Section II

This Section does not cover damage to any Property Insured under this Section caused directly or indirectly by or in connection with or arising from or occasioned through :

(a)

i) wearing away or wearing out of any part of any Property Insured caused by or naturally resulting from ordinary use or work such as cavitation, erosion, corrosion, rust or due to any gradual deterioration caused by atmospheric conditions or due to other causes

ii) Boiler scale, incrustation, deterioration, settling, gradual cracking, gradually developing deformation or distortion, scratching of painted or polished surfaces, but this exclusion shall be limited to the items immediately affected and shall not exclude liability for loss or damage not otherwise excluded to other parts of the Property Insured as a consequence thereof;

(b) any faults or defects existing at the time of commencement of this Policy of Insurance of which The Insured or his Representatives were or ought reasonably to have been aware, irrespective of whether such faults or defects were known to The Insurer or not;

(c) go-slow, total or partial cessation of work, The Insurer shall not be liable for

(d) loss or damage caused by intentional overloading or experiments involving the imposition of abnormal conditions, except for conditions permitted by the manufacturers or by judgement of a competent engineer or where such conditions arise during normal periodic testing, including pre-commissioning start-up and commissions of Construction and / or erection Projects insured under this section.

(e) costs of maintenance, upgrade or improvement, normal upkeep

(f) loss of or damage to hired equipment for which the lessor is responsible either by law or ordinance or under any contract or agreement;

(g) loss or damage for which the manufacturer or supplier of the property is responsible

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either by law or ordinance or under any contract or agreement.

(h) any increase in the cost of replacement or repair due to enforcement of any ordinance or law;

(i) loss of use of any machinery, delay or loss of markets or Consequential Loss of any nature whatsoever or any costs to reduce it unless covered under Section III of the Policy of Insurance;

(j) loss or damage for which cover is afforded under Section I of this Policy of Insurance.

This exclusion shall not apply to loss or damage caused in the course of reinstating or replacing an otherwise insured damage.

B.2.5. Testing and Commissioning Clause

1. It is hereby noted and agreed that this insurance does not cover destruction of or damage to property in course of construction or erection, dismantling, revamp or undergoing testing or commissioning including mechanical performance testing and any business interruption resulting therefrom.

2. Acceptance of the property hereon is subject to satisfactory completion of the following:

i) Completion of erection of Generating Units

ii) Testing and commissioning

iii) Performance Testing conforming to 100% Contract Design Criteria which shall mean successful running of the generating Station or unit thereof at Maximum Continuous Rating or Installed Capacity or Name Plate rating for a continuous period of **12 hours duration**. Provided that:

a) The short interruptions, for a cumulative duration of 4 hours, shall be permissible, with corresponding increase in the duration of the test. Cumulative interruptions of more than 4 hours shall call for repeat of trial operation or trial run.

b) The partial loading may be allowed with the condition that average load during the duration of the trial run shall not be less than Maximum continuous rating or installed capacity or Name Plate rating excluding period of interruption and partial loading but including the corresponding extended period.

iv) Official acceptance by the Insured following formal hand over without reservation or waiver of guarantee conditions. Any deficiencies identified during the testing, commissioning and start-up that may affect the mechanical integrity, process safety or reliability of the plant, having been declared to Insurers prior to attachment.

In the event that compliance with (a) and (b) above will be deferred upon mechanical completion and testing The Insured agrees to advise The Insurers in writing of such alternative procedures which will be adopted prior to the attachment hereunder of such new property.

It is further noted and agreed that the above provisions do not apply to normal routine maintenance activities, scheduled turnaround and/or minor works.

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B.2.6. Special Conditions to Section II for Loss settlement

The basis of loss settlement under Section II of this Policy of Insurance shall be:

B.2.6.1. Partial Loss

For damage which can be repaired, the cost necessarily incurred to restore the damaged item to its former state of serviceability plus the cost of dismantling and re-erection incurred for the purpose of effecting the repairs as well as ordinary freight to and from a repair shop, customs duties and dues, if any, to the extent that such expenses have been included in the Sum Insured. If the repairs are carried out at a workshop owned by The Insured, The Insurer shall pay the cost of materials and wages incurred for the purpose of the repairs plus a reasonable percentage to cover overhead charges. No deduction shall be made for depreciation in respect of parts replaced.

B.2.6.2. Total Loss

If the cost of repairs equals or exceeds the actual value of the damaged Property Insured immediately before the occurrence of loss or damage, that Property Insured shall be regarded as a constructive total loss.

In the event of a total loss The Insurer shall pay the Actual Cash Value of the Property Insured immediately before the occurrence, including charges for ordinary freight, cost of erection and customs duties, if any, provided such expenses have been included in the Sum Insured.

In no case shall The Insurer be liable for unrepaired damage in addition to a subsequent Total Loss sustained during the period covered by this insurance. The Insured shall not be prevented from recovering a Constructive Total Loss hereunder by reason of any provision(s) in permit, license, Government regulation, or similar circumstances beyond the control of The Insured, which may prevent The Insured from abandoning the subject matter(s) of this insurance to The Insurer. In accordance with the foregoing, The Insurer agrees to waive notice of abandonment but notwithstanding anything to the contrary contained herein The Insurer shall be placed in the same position as if notice of abandonment had been given by The Insured and declined in the customary manner by The Insurer.

B.2.6.3. Dismantle costs

The Insurer shall also pay any reasonable costs to dismantle damaged equipment.

B.2.6.4. Cost of alterations, additions, improvements, maintenance, revisions or overhauls

The cost of any alterations, additions, improvements, maintenance, revisions or overhauls shall not be recoverable under this Policy.

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B.3. SECTION III - BUSINESS INTERRUPTION :

GROSS PROFIT OR SPECIFIED STANDING CHARGES AND/OR INCREASED COST OF WORKING

B.3.1. Definitions

Annual turnover	means the turnover which, had the interruption of or interference with the business insured not occurred, would have been achieved during the twelve months preceding either the date when the business insured is no longer affected or when the indemnity period ends, whichever is the earlier.
Business Insured	means the commercial operation of the Property Insured specified in The Schedule to this section.
Debt service charges	means the amount of the annual payment(s) of interest and if specified the principal on borrowings due by The Insured.
Gross Profit	means the amount by which the value of the turnover and the value of the closing stock and work in progress exceed the value of the opening stock and work in progress and the amount of the specified working expenses. (Uninsured Working Expenses). The value of the opening and closing stocks and work in progress shall be calculated in accordance with The Insured's normal accounting methods, due provisions being made for depreciation.
Increased Cost of Working	means the additional expenditure necessarily and reasonably incurred for the sole purpose of avoiding or diminishing the loss of interest insured, which, without such expenditure, would have taken place.
Interest Insured	means either the Gross Profit including any Increased Cost of Working or the specified standing charges including any Increased Cost of Working.
Monetary deductible	means the amount to be deducted from any payment otherwise to be made by The Insurer.
Maximum indemnity period	means the maximum period(s) stated in The Schedule in respect of which cover is afforded for the Interest Insured by this operational business interruption section, beginning subsequent to the occurrence of the Damage and ending not later than the period as specified in The Schedule during which the results of the Business shall be affected in consequence of the damage.
Rate of Gross Profit	means the percentage of Gross Profit which, had the interruption of or interference with the Business Insured not occurred, would have been earned on the Annual turnover .
Specified standing charges	means any fixed costs specified in The Schedule which continue to be payable in full during the indemnity period
Specified working Charges	means any costs incurred for the acquisition of goods, raw materials, chemicals and portion of utilities consumption or auxiliaries as well as for supplies unless required for the upkeep of operations and any costs for packaging, carriage, freight, intermediate storage, taxes, licence fees and royalties, insofar as such costs are dependent on turnover.
Turnover	means the amount of money (less discounts allowed) paid or payable to The Insured for goods, products or services sold, delivered or rendered in the

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	course of the Business Insured.

B.3.2. Insuring Clause

The Insurer shall indemnify The Insured subject to the terms, definitions, warranties, exclusions, limits provisions and conditions of this Section and of the Policy of Insurance as a whole for a loss of the Interest Insured unless specifically excluded if at any time during the Period of Insurance the Property Insured under any of the operational material damage Sections of this Policy of Insurance suffers loss or damage indemnifiable under the operational material damage Sections or which would have been indemnifiable under the operational material damage Sections but for the application of a deductible, thereby causing an interruption of or interference with the Business Insured in the proportion of said interruption or interference for the part of the Property concerned

B.3.3. Indemnification

The indemnity for the loss of Interest Insured shall be in respect of:

(a) Gross Profit, the loss actually sustained during the indemnity period resulting from a reduction in turnover including any Increased Cost of Working

or

(b) Specified standing charges, the amount actually not earned during the indemnity period resulting from a reduction in turnover including any Increased Cost of Working.

The indemnity shall not exceed the Sum Insured for the maximum indemnity period.

B.3.4. Sum Insured

The Sum Insured shall be

-the annual Gross Profit specified in The Schedule

or

-the annual Specified standing charges

Should the indemnity period exceed twelve months, the Gross Profit or the specified standing charges shall be the pro rata amount for that period.

B.3.5. Period of Insurance

The Period of Insurance shall be the period specified in The Schedule.

Should at any time after the commencement of this Policy of Insurance

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(a) the business be wound up or carried on by a liquidator or receiver or administrator or be permanently discontinued,

(b) The Insured's interest cease otherwise than by death, then the cover under this Section shall cease on the respective date unless specifically agreed by The Insurer in writing.

B.3.6. Indemnity period

The indemnity period shall be the period during which the Interest Insured is affected by an interruption of or interference with the Business Insured beginning on the date of the occurrence of loss or damage and not exceeding the maximum indemnity period specified in The Schedule.

B.3.7. Deposit and Return/adjustment of Premium

A deposit Premium shall be paid at the inception of this Policy of Insurance and shall be calculated by multiplying the Sum Insured by the Premium Rate.

If the insured declares at the latest twelve months after the expiry of any policy period that the, Actual Gross profit of NHPC Power Stations during the Policy Period based on Audited Accounts for the financial year(s) covered by the Policy, was less than the sum insured thereon, a pro rata return of premium not exceeding 50% of the premium paid for the policy period on excess sum insured shall be made by the Insurer and in case the actual Gross profit is more than sum insured, extra premium shall be paid by the Insured for the short sum insured. Gross Profit for the policy period suitably adjusted to Indemnity period shall be calculated as per CERC norms based on the actual PAF and Generation etc. for that period of particular financial Year on annualized basis

Any loss, destruction or damage occurred giving rise to a claim under this Policy, return of premium shall be made in respect only of so much of said difference as is not due to such loss, destruction or damage.

Insured can increase the sum insured under Business Interruption (BI-FLOP) during currency of the policy for each power station at its discretion by paying required additional premium computed for all power stations covered under the policy on annual basis.

B.3.8. Time excess and monetary Deductible

In any one occurrence of loss or damage the insurer shall not be liable for the amount obtained by multiplying Average daily Gross Profit of the Power Station having sustained an indemnifiable loss by the number of days specified in The Schedule as the time excess plus any additional monetary Deductible agreed or for the amount of any monetary Deductible specified in The Schedule, whichever is higher.

B.3.9. Additional Exclusions for Business Interruption

In addition to the exclusions under General Conditions of this Policy of Insurance this Section III shall not cover any loss resulting from interruption of or interference with the Business directly or indirectly attributable to any of the following causes:

(a) loss of Interest Insured due to an interruption of or interference with the Business Insured resulting from:

(b) loss or damage covered under the operational material damage Section by way of

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endorsement, unless expressly specified as covered in The Schedule;

(c) any restrictions imposed by public authority, including restrictions imposed on reconstruction or operation;

(d) Consequential Loss due to causes such as suspension, lapse or cancellation of a lease, licence or order, etc., which occurs after the date when the items lost, destroyed or damaged are in operating condition again and the Business Insured could have been resumed if said lease, licence or order, etc. had not lapsed or had not been suspended or cancelled

(e) loss or damage due to abnormal conditions directly or indirectly resulting from experimental testing, testing during the first 12 hours continuous operation of performance/acceptance tests or intentional overloading beyond approved safety limits;

(f) shortage, destruction, deterioration of or damage to raw materials, semi-finished or finished products or other materials required for proper operation, even if the consequence of material damage to an item indicated in the list of Property Insured is involved

(g) erasure, loss, distortion or corruption of information on computer systems or other records or software programs unless resulting from an occurrence of loss or damage indemnifiable under the operational material damage section.

(h) loss or damage for which the manufacturer or supplier of the property is responsible either by law or under contract.

(i) The Insured not having at his disposal in good time sufficient capital for repairing or replacing destroyed or damaged machinery;

(j) The Insurer shall not be liable for the amount of any fines or damages for breach of contract, for late or non-completion of orders, or for penalties of whatever nature.

B.3.10. Special Conditions pertaining to Claims notification and The Insured's special obligations following an occurrence of loss or damage

(a) The Insured shall be obliged to keep for the Period of Insurance complete records of the Business Insured, including without limitation - inventories, production and balance sheets for the three preceding years. All records shall be held in safekeeping and, as a precaution against their being simultaneously destroyed, The Insured shall keep separate sets of such records.

(b) In the event of any occurrence of loss or damage which might cause an interruption of or interference with the Business Insured

i. The Insured shall immediately notify The Insurer and send it written confirmation thereof within forty-eight hours of the occurrence;

ii. The Insurer and The Insurer's Agents shall have unlimited access to the Premises to establish the possible cause and extent of the loss or damage, its effect on the Interest Insured, to examine the possibilities for minimizing the interruption of or interference with the Business Insured, and if necessary to make reasonable recommendations for the avoidance or minimization of such

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interruption or interference;

iii. The Insurer and The Insurer's Agents shall have the right to enter any building where the loss has happened and may take possession of or require that any of the damaged Property Insured be rendered to them and may keep possession of and deal

with such damaged Property Insured for all reasonable purposes and in any reasonable manner. This condition shall be evidence of the leave and licence of The Insured to The Insurer so to do.

(c) If The Insured or anyone acting on his behalf hinders or obstructs The Insurer in any way or does not comply with any recommendations The Insurer may make pursuant to clause B.3.10 (b) above, all benefits under this Section shall be forfeited.

(d) In the event of a claim being made under this section, The Insured shall at his own expense deliver to The Insurer not later than thirty days after the interruption of or interference with the Business Insured or within such further periods as The Insurer may allow in writing a written statement setting forth particulars of the claim.

(e) The Insured shall at his own expense produce and furnish to The Insurer such books of account and other business books or other evidence as may reasonably be required by The Insurer for the purpose of investigating or verifying the claim together with, if required, a statutory declaration of the truth of the claim and of any matters connected therewith.

B.3.11. Conditions for Loss settlement under Section III

In the event of an interruption of or interference with the Business Insured the basis of loss settlement under this Section shall be as follows:

B.3.11.1. Loss of Gross Profit

In respect of loss of Gross Profit, The Insurer shall pay the amount obtained by multiplying the Rate of Gross Profit with the amount by which the actual turnover during the indemnity period falls short of the turnover, which would have been achieved, had the loss or damage not occurred.

B.3.11.2. Specified standing charges

In respect of specified standing charges, The Insurer shall pay the amount obtained by multiplying the percentage by which the actual turnover during the indemnity period falls short of the turnover which would have been achieved had the interruption of or interference with the Business Insured not occurred by the amount of specified standing charges incurred during the interruption or interference.

If the Sum Insured hereunder is less than the amount obtained by multiplying the Rate of Gross Profit by the Annual turnover or, if the indemnity period exceeds twelve months, the pro rata turnover for that period, the amount payable shall be reduced proportionately.

B.3.11.3. Increased Cost of Working

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In respect of Increased Cost of Working, The Insurer shall pay the additional expenditure necessarily and reasonably incurred for the sole purpose of avoiding or diminishing the reduction in turnover which, without such expenditure, would have occurred during the indemnity period.

The indemnity shall not exceed the amount of loss of Interest Insured thereby avoided

B.3.11.4. Calculation of Rate of Gross Profit and Annual turnover

In calculating the Rate of Gross Profit and Annual turnover, the following aspects shall be taken into consideration:

(a) the trend of the Business Insured;

(b) the results of the Business Insured during the financial year preceding the date of the loss or damage or, in the event of the loss or damage occurring during the first year of commercial operation, the turnover during the following financial year;

(c) any circumstances affecting the Business Insured either before or after loss or damage or which would have affected the Business Insured had the loss or damage not occurred;

(d) any benefits from deferred sales or from increased production and/or profits as a consequence of an interruption of or interference with the Business Insured which The Insured may receive during a period of six months immediately following the re-commissioning of insured plant and/or machinery after a loss or damage;

(e) allowance for the time spent on any overhauls, inspections or modifications carried out during the period the Business Insured was affected by any interruption or interference;

(f) any money paid or payable in respect of goods which are sold or services which are rendered elsewhere than at the Premises for the benefit of the Business Insured either by The Insured or by another party acting on his behalf;

(g) any amount saved during the indemnity period in respect of any charges and expenses of the business payable out of the Gross Profit that may cease or be reduced in consequence of loss or damage.

The final figures shall represent as closely as may be deemed reasonable the results, which the Business Insured would have achieved, had the loss or damage not occurred

B.3.11.5. Payment of Indemnity

B.3.11.5.1. Subject to clause B.3.11.5.3 below The Insurer shall pay The Insured any amount due under this Section one month after final determination of the amount due.

B.3.11.5.2. The Insured may, one month after The Insurer has been duly notified of the loss of Interest Insured and has acknowledged its liability, claim as advance payment(s) the minimum amount(s) The Insurer agrees are payable.

B.3.11.5.3. The Insurer shall be entitled to postpone payment beyond the period set out in B.3.11.5.1 above if

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(a) there are doubts as to The Insured's right to receive payment, in which case payment shall not become due until such time as the necessary proof is furnished by The Insured or The Insurer accepts liability;

(b) as a result of any loss or damage or any interference with or interruption of the Business Insured, police or criminal investigations have been initiated against The Insured, in which case payment will not become due until the completion of such investigations, provided always that if The Insured is convicted of any offence in respect of any claim for indemnity under this Policy of Insurance, the insurance cover under this Section shall be void.

B.3.11.5.4. The Insurer shall not be liable to pay interest on indemnity withheld other than interest for default.

B.3.11.6 Underinsurance

No under-insurance will be applicable for Section-III (Business Interruption) i.e., no under-insurance penalty shall be applied in case of Business Interruption claim. However, the insurance Co. will indemnify the loss for Business Interruption based on the sum-insured and Insured shall be required to pay additional premium based on the actual Gross Profit as per methodology given in clause 3 of Condition of policy within 12 months from the end of Policy period.

B.3.12. Provisions to Section III

B.3.12.1 Current Cost Accounting Adjustment

For the purpose of the definitions in B.3.1, any adjustment implemented in current cost accounting shall be disregarded.

B.3.13. Special Conditions pertaining to Section III

B.3.13.1. Alternative Trading Clause:

If during the Indemnity Period goods shall be sold or services shall be rendered elsewhere than at the Premises for the benefit of the Business either by The Insured or by others on his behalf the money paid or payable in respect of such sales or services shall be brought into account in arriving at the output during the Indemnity Period.

B.3.13.2. Uninsured Standing Charges Clause

If any standing charges of the Business be not insured by this Policy of Insurance (having been deducted in arriving at the Gross Profit as defined herein) then in computing the amount recoverable hereunder as Increase in Cost of Working, that proportion only of any additional expenditure shall be brought into account which the Gross Profit bears to the sum of the Gross Profit and the uninsured standing charges.

Where the Specified working Charges (Uninsured Working Expenses) are recognized variable charges, the Uninsured Standing Charges Clause and the reference hereto should be deleted.

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B.3.13.3. Professional Accountants Clause:

Any particulars or details contained in The Insured's books of account or other business books or documents which may be required by The Insurer for the purpose of investigating or verifying any claim hereunder may be produced by professional accountants if at the time they are regularly acting as such for The Insured and their report shall be prima facie evidence of the particulars and details to which such report relates.

The Insurer will pay to The Insured the reasonable charges payable by The Insured to their professional accountants for producing such particulars or details or any other proofs, information or evidence as may be required by the Insurer and reporting that such particulars or details are in accordance with The Insured's books of account or other business books or documents provided that the sum of the amount payable under this clause shall not exceed the limit stated in The Schedule and the amount otherwise payable under the Policy of Insurance shall in no case exceed the liability of The Insurer as stated.

B.3.13.4. Aggravation Clause

It is noted and agreed that the operation of the excluded perils shall not prejudice the right of The Insured to recover under this Policy of Insurance any further loss caused by aggravation of an originally covered loss within the period of Indemnity.

B.3.14. Additional Memoranda for Business Interruption

B.3.14.1. Overhauls

In calculating the loss, due allowance shall be made for the time spent on any overhauls, inspections or modifications carried out during any period of interruption.

B.3.14.2. Departmental Clause

If the Business be conducted in Departments, the independent trading results of which are ascertainable the indemnity provisions of clauses B.3.11.1 (Loss of Gross Profit) & B.3.11.3 (increased cost of working) of Gross Profit shall apply separately to each Department affected by the incident.

B.3.15. Additional Extensions to Section III

B.3.15.1. Alternative Basis Clause

It is agreed and declared that, whenever found necessary, the term 'Output' may be substituted for the term 'Turnover' and for the purpose of this policy 'Output' shall mean the sale value of goods manufactured by the 'Insured' in the course of the business at the premises,

Provided that :

(a) Only one such meaning shall be operative in connection with any one occurrence

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involving damage (as within defined).

(b) If the meaning set out above be used, memo No.1 shall be altered to read as follows:

Memo 1 : If during the INDEMNITY PERIOD goods shall be manufactured other than at the premises for the benefit of the business either by the Insured or by others on the Insured's behalf, the sale value of the goods so manufactured shall be brought into account in arriving at the OUTPUT during the INDEMNITY PERIOD.

B.3.15.2. New Business Clause

For the purpose of any claim arising from damage occurring before the completion of the first year's trading of the business at the premises the terms "Rate of Gross Profit", "Annual Output/Turnover" and "Standard Output/Turnover" shall bear the following meaning and not as within stated:-

RATE OF GROSS PROFIT – The rate of Gross Profit earned on the Output/Turnover during the period between the date of the commencement of the business and the date of the damage.	To which such adjustments shall be made as may be necessary to provide for the trend of the business and for variations in or special circumstances affecting the business either before or after the damage or which would have affected the business had the damage not occurred so that the figures thus adjusted shall represent as nearly as may be reasonably practicable, the results which, but for the damage, would have been obtained during the relative period after the damage.
ANNUAL OUTPUT/TURNOVER – The proportional equivalent for a period of twelve months or the Output/Turnover realised during the period between the commencement of the business and the date of the damage.	
STANDARD OUTPUT/TURNOVER – The proportional equivalent for a period equal to the Indemnity Period of the Output/Turnover realised during the period between the commencement of the business and the date of the damage.	

B.3.15.3 Additional Increased Cost of Working:

It is hereby agreed and declared that notwithstanding anything contained herein to the contrary, this policy extends to cover costs and expenses necessarily and reasonably incurred during the indemnity period in consequence of the 'Damage' and not otherwise payable under Loss of Gross Profit (increase in Cost of Working) for the purposes of maintain the business, it being understood that if any such costs under Loss of Gross Profit provisions (Reduction in turnover and Increase in cost of working) are of a capital asset nature then account shall be taken of the residual value of such capital items so involved existing at the end of the maximum indemnity Period. - **Limits: Rs.25 Crore.**

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B.3.15.4 Prevention of Access

This section covers the Insured's loss as a consequence of physical destruction or damage as herein defined to any property solely due to accidental causes within a radius of 5 Kilometers from the insured premises (inland only and excluding port blockage and / or prohibition by any local / public authority) which prevents or hinders the use of or access to the premises

The total liability under this section is limited to maximum of 30 days over and above the policy BI deductible.

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Standalone Terrorism Insurance Policy –For all Hydro Power Stations of NHPC

POLICY SCHEDULE:

1.	Name of the Insured		NHPC Limited, Faridabad. Haryana GST No 06AAACN0149C1Z3
2.	Policy No.		85000011240900000001
3.	IGST Invoice No		85000024P0000377 Dated. 08.04.2024
4.	NHPC Premium Receipt details including IGST @ 18% (Premium Rate -0.0173 per mille)		Premium Rs. **1,26,62,636** GST @ 18% Rs. **22,79,274** **Total Premium** **Rs. 1,49,41,910/-**
5.	Sum Insured		Terrorism (MD + FLOP) – Rs 73194.43 crs
6.	Deductible		Flat Deductible of Rs 2 crore for material damage & 7 days of Gross profit of affected Power Station for Business
7.	Risk Coverage		Standalone Terrorism Policy
8.	Period of Insurance		12 Months from 01.04.2024 to 31.03.2025
9.	Limit of Liability		Rs 2200 Crs each occurrence and in the aggregate including War Sub limit of Rs.200 Cr. & Limit of Liability for losses during Intra Project transits is limited to Rs 50 Crs. any one occurrence and in the aggregate.

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10.	Address of Issuing Office		The New India Assurance Company Limited (A Government of India Undertaking) Large Corporate Broker Office (850000), SCO. 91-93 Sector 34 A Chandigarh **Chandigarh -160022 (U.T.)** **GST NO 04AAACN4165C1ZZ** Phone No: 01722601036 / 2604450 / 2609107 Fax No : 01722609107 e-mail : " jaimal.singh@newindia.co.in" GST No. : 04AAACN4165C1ZZ
11	Co-insurance %		New India Assurance Co. Ltd.-60% Oriental Insurance Co. Ltd.- 25% National Insurance Co. Ltd.- 15%
12.	Financier		Self

POLITICAL VIOLENCE INSURANCE

PROPERTY DAMAGE WORDING (Terrorism)

1. BASIS OF INSURANCE

All information provided to Underwriters by the Insured and/or its agent(s) in connection with this insurance, including but not limited to the Proposal Form specified in the Schedule, forms the basis of and is incorporated into this insurance.

2. INSURING CLAUSE

In consideration of the premium paid and subject to the exclusions, limits and conditions contained herein, this Policy indemnifies the Insured for its ascertained Net Loss for any one Occurrence up to but not exceeding the Policy Limit against:

2.1 Physical loss or physical damage to the Buildings and Contents which belong to the Insured or for which the Insured is legally responsible, directly caused by one or more of the following perils occurring during the Policy Period and in respect of which the Insured has purchased cover as specified in the Schedule 1:

1. Act of Terrorism;

2. Sabotage;

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3. War and/or Civil War.

Such perils as are specified in the Schedule 1 and in respect of which cover has been purchased by the Insured shall be the "Covered Causes of Loss".

2.2 Expenses incurred by the Insured in the removal of debris directly caused by any one or more of the Covered Causes of Loss. The cost of removal of such debris shall not be considered in determination of the valuation of the property insured.

2.3 The Underwriters hereon shall not be liable for more than the Policy Limit stated in the Schedule in respect of any one Occurrence and in the aggregate. For the avoidance of doubt, the limit of indemnity under Clauses 2.1 and 2.2 shall be in the aggregate and shall not exceed the Policy Limit.

3. DEFINITIONS

"Act of Terrorism" shall mean an unlawful act, including the use of force or violence, of any person or group(s) of persons, whether acting alone or on behalf of or in connection with any organisation(s), committed for political, religious or ideological purposes including the intention to influence any government and/or to put the public in fear for such purposes.

"Actual Cash Value" means the cost to repair or replace the Buildings or Contents with a proper deduction for obsolescence, wear and tear.

"Buildings" shall mean any roofed and walled structure, machinery and equipment, signs, glass, lifts, fixed fuel tanks, driveways, footpaths, walls, gates, satellite dishes and their fittings and masts, provided always that the Insured owns or is legally responsible for such Buildings and provided that the Buildings are situated at an Insured Location. Where specifically requested by the Insured and agreed to by Underwriters and declared to Underwriters in the Schedule to the Policy, "Buildings" shall also include underground mines, tunnels, wells, caverns, dams, water shafts, power tunnels, dikes, levees, gates, flumes and any property contained therein.

"Civil War" shall mean an internecine war, or a war carried on between or among opposing citizens of the same country or nation.

"Contents" shall mean fixtures and fittings, interior decorations, office furniture and stock (including finished goods manufactured by the Insured or held for sale), provided always that the Insured owns or is legally responsible for such Contents and provided that such Contents are situated at an Insured Location.

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"Declared Values" shall mean the amounts stated in the Schedule to the Policy.

"Deductible" shall mean the deductible(s) stated in the Schedule in respect of any one Occurrence. Each Occurrence shall be adjusted separately and from the amount of each adjusted loss, the Deductible shall be deducted.

"Electronic Data" shall mean facts, concepts and information converted to a form useable for communication, interpretation or processing by electronic and electromechanical data processing or electronically controlled equipment and includes programs, software and other coded instructions for the processing and manipulation of data or the direction and manipulation of such equipment.

"Insured" shall mean the entity or entities stated in the Schedule.

"Insured Country" shall mean the country in which the Insured's principal place of business is situated.

"Insured Location" shall mean the locations as described in the Schedule to the Policy.
"Net Loss" shall, in respect of Buildings, mean the reasonable cost of repairing, replacing or reinstating (whichever is the least) on the same site, or nearest available site (whichever incurs the least cost) to a condition substantially the same as but not better than the condition of the Buildings immediately prior to the loss, subject to the repairing, replacing or reinstating being carried out and subject to the following provisions:

1. The repairs, replacement or reinstatement (all hereinafter referred to as "replacement") must be executed with due diligence and dispatch;

2. If the Buildings are not repaired, replaced or reinstated within a reasonable period of time the Underwriters shall only pay the Actual Cash Value;

3. If replacement with material of like kind and quality is restricted or prohibited by any by-laws, ordinance or law, Underwriters' total liability for any increased cost of replacement due thereto shall be limited to the Policy Sub-Limit stated in the Schedule for any one Occurrence which liability shall, for the avoidance of doubt, form part of and shall not be in addition to the Policy Limit.

4. In respect of Contents, "Net Loss" shall mean:

   (i) on finished goods sold and awaiting collection, the regular selling price, less all discounts and charges to which such goods would have been subject to had no loss occurred;

   (ii) on all other stock, the value of raw materials and labour expended;

   (iii) for property of others, the amount for which the Insured is legally liable but in no event to exceed the Actual Cash Value;

   (iv) for film, tape, disc, drum, cell and other magnetic recording or storage media for electronic data processing, an amount not exceeding the cost of such media in an unexposed or blank form plus the costs of copying electronic data from back up or

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from originals of a previous generation. These costs will not include research and engineering nor any costs of recreating, gathering or assembling such electronic data. If the media is not repaired or replaced the basis of valuation shall be the cost of the blank media. This insurance does not insure any amount pertaining to the value of such electronic data to the insured or any other party.

(v) on documents other than (iv) above an amount not exceeding the cost of blank material plus the cost of labour incurred by the insured for transcribing or copying such records. This insurance does not insure any amount pertaining to the value of such documents to the Insured or any other party.

(vi) on all other property, the Actual Cash Value.

5. In respect of the removal of debris pursuant to Clause 2.2 above, "Net Loss" shall mean the necessary and reasonable expenses incurred by the Insured with Underwriters' prior written consent in the removal of said debris.

All amounts shall be calculated at the date of loss and in no event shall Underwriters be liable for more than the Policy Limit.

"Occurrence" shall mean any one loss and/or series of losses arising out of and directly occasioned by one act or series of acts for the same purpose or cause. The duration and extent of any one Occurrence shall be limited to all losses sustained by the Insured in respect of Buildings and Contents insured herein during any period of 72 consecutive hours arising out of the same purpose or cause. However no such period of 72 consecutive hours may extend beyond the expiration of this Policy unless the Insured shall first sustain direct physical damage prior to expiration and within said period of 72 consecutive hours nor shall any period of 72 consecutive hours commence prior to the attachment of this Policy.

"Operations" shall mean the Insured's business operations at one or more of the Insured Locations.

"Policy Period" shall mean the period stated in the Schedule.

"Policy Limit" shall mean the limit stated in the Schedule in respect of any one Occurrence and in the aggregate for all loss and damage insured hereunder, including for the avoidance of doubt, any amount(s) paid in respect of the Policy Sub-Limit.

"Policy Sub-Limit" shall mean the Net Loss Clause 3 Policy sub-limit stated in the Schedule for any one Occurrence and in the aggregate for all loss and damage under Clause 3 of the definition of "Net Loss", which sub-limit shall, for the avoidance of doubt, form part of and shall not be in addition to the Policy Limit.

"Sabotage" shall mean wilful physical damage or destruction perpetrated for political reasons by known or unknown person(s).

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"War" shall mean a contest by force between two or more sovereign nations, carried on for any purpose, armed conflict of sovereign powers and/or declared or undeclared and open hostilities between sovereign nations.

"Underwriters" shall mean the underwriters and insurers subscribing to this Policy.

4. EXCLUSIONS

This Policy **DOES NOT INDEMNIFY AGAINST:**

1. Loss or damage arising directly or indirectly from nuclear detonation, nuclear reaction, nuclear radiation or radioactive contamination, however such nuclear detonation, nuclear reaction, nuclear radiation or nuclear contamination may have been caused nor from any loss or damage directly or indirectly caused by or contributed to from any nuclear waste or the radioactive, toxic, explosive or other hazardous properties of any explosive nuclear assembly or nuclear component thereof.

2. Loss or damage directly or indirectly caused by seizure, confiscation, nationalisation, requisition, expropriation, detention, legal or illegal occupation of any property insured hereunder, embargo, condemnation, nor loss or damage to the Buildings and/or Contents by law, order, decree or regulation of any governing authority, nor for loss or damage arising from acts of contraband or illegal transportation or illegal trade.

3. Any loss arising from War (whether before or after the outbreak of hostilities) between any two or more of the following: China, France, the Russian Federation, the United Kingdom and the United States of America.

4. Delay, loss of market, loss of income, loss of use, denial of access, cancellation of business, depreciation, reduction in functionality, increased cost of working (except as may be insured specifically under any Business Interruption Extension to this Policy);

5. Consequential loss or damage howsoever arising (except as may be insured specifically under any Business Interruption Extension to this Policy);

6. Third party liability howsoever arising;

7. Loss or damage directly or indirectly arising from or in consequence of the discharge of pollutants or contaminants, which pollutants or contaminants shall include but not be limited to any solid, liquid, gaseous or thermal irritant, contaminant of toxic or hazardous substance or any substance the presence, existence or release or of which endangers or threatens to endanger the health, safety or welfare of persons or the environment.

8. Loss or damage directly or indirectly caused by chemical or biological release or exposure of any kind, nor any loss or damage directly or indirectly caused by any chemical, biological, bio-chemical or electromagnetic weapon.

9. Loss or damage directly or indirectly caused by electronic means including computer hacking or the introduction of any form of computer virus (save where a mobile phone is

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used as a remote trigger device in order to cause physical loss or physical damage insured hereunder).

10. Loss, damage, destruction, distortion, erasure, corruption or alteration of Electronic Data.

11. Loss or damage or increased cost directly or indirectly occasioned by any public or civil authority's enforcement of any ordinance, law, order decree or regulation concerning the reconstruction, repair or demolition of any property insured hereunder except as may be insured specifically by this Policy in accordance with the provisions of Clause 3 of the definition of "Net Loss".

12. Loss or damage directly or indirectly caused by cessation, fluctuation, variation in, or insufficiency of, water, gas or electricity supplies and/or telecommunications or any other type of service or utilities.

13. Loss or damage or increased cost directly or indirectly the result of threat or hoax.

14. Loss or damage directly or indirectly caused by burglary, house-breaking, theft or larceny, looting, pillaging, mysterious or unexplained disappearance of property insured hereunder or directly or indirectly caused by any person taking part in any such activity.

15. Loss or damage directly or indirectly caused by the suspension, lapse or cancellation of any lease, licence, contract or order (including non-completion of any order) .

16. Any infidelity, fraudulent, dishonest or criminal act by any director, officer or trustee of the Insured whether acting alone or in collusion with others.

17. Any loss due to fines or damages for breach of contract or penalties of whatever nature.

18. Loss or damage caused by, connected to, relating to or howsoever arising from exposure to or the existence of asbestos or asbestos containing materials or products (including for the avoidance of doubt the cost of removal of asbestos or materials or products containing asbestos).

19. Loss or damage caused by insects or vermin.

20. Any debt, insolvency or commercial failure, whether to provide bond or security or otherwise, or any other financial cause of any party or person whatsoever.

5. PROPERTY EXCLUDED

This Policy **DOES NOT PROVIDE INDEMNITY IN RELATION TO:**

1. Land or land values.

2. Transmission, feeder lines or distribution lines and their supporting structures unless located on premises owned by the Insured and on which the Buildings and/or Contents are located.

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3. Any Buildings or Contents contained therein while such Buildings are vacant or unoccupied or inoperative for thirty (30) days or more.

4. Aircraft or other aerial devices.

5. Watercraft.

6. Any land conveyance, including vehicles, locomotives or rolling stock, unless such land conveyance is expressly declared to and agreed by Underwriters hereunder.

7. Animals, plants and living things of all types including loss as a result of physical, mental or bodily injury to any person.

8. Property in transit **(except for the sub-limit of INR 50 Crore -AOA/AOY, towards intra-project property in Transit as specifically covered under the Risk details).**

9. Accounts, bills, currency, money, deeds, notes, securities, evidences of debt or title, letters of credit, stamps, tickets, bullion, gold, silver and other precious metals, diamonds, precious and semi-precious stones, jewellery or furs.

10. Offshore property.

11. Underground mines, tunnels, wells or caverns and any property contained therein save as may be insured specifically hereunder and declared to Underwriters in the Annexure III B/Schedule to the Policy.

12. Dams, water shafts, power tunnels, dikes, levees, gates and flumes save as may be insured specifically hereunder and declared to Underwriters in the Annexure III B/Schedule to the Policy.

6. CONDITIONS

6.1 Other Insurance

This Policy does not indemnify any loss or damage which at the time of the occurrence of such loss is insured or would, but for the existence of this Policy be insured by any other policy or policies of insurance except in respect of any excess beyond the amount which would have been payable under such other policy or policies had this Policy not been effected.

6.2 Territorial Limits

This Policy insures Buildings and Contents owned by the Insured or for which the Insured is legally responsible and situated at the Insured Locations specified in the Annexure III B/Schedule to the Policy.

6.3 Due Diligence

It is a condition precedent to Underwriters' liability that the Insured shall at all times and at its own expense use due diligence, and do and concur in doing and permit to be done, all things reasonably practicable (including but not limited to precautions to protect or remove the

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Buildings and Contents insured herein) to avoid or diminish any loss or damage under this Policy and including action against other parties to enforce any rights and remedies or to obtain relief or indemnity. It is also a condition precedent to Underwriters' liability that the Insured shall do all things necessary to ensure and require that its agents, sub and co-contractors do all things reasonably practicable to avoid or diminish any loss or damage under this Policy.

6.4 Protections Maintenance

The Insured shall ensure that effective protections exist for the safety of the Buildings and Contents and that such protections shall be maintained in good order throughout the currency of this Policy and shall be in use at all appropriate times. Such protection shall not be withdrawn or varied without Underwriters' prior written consent.

6.5 Declared Values Penalty

If at the time that any Buildings or Contents are lost or damaged, the total value of all such insured property at the Insured Location at which said loss or damage occurred is greater than the Declared

Value for that Insured Location by more than 10%, then the Insured shall be entitled to recover no more hereunder than such proportion of the loss or damage as the Declared Value bears to the total value of all insured property at that Insured Location. For the avoidance of doubt, Underwriters' maximum liability in respect of any one Insured Location shall not exceed the Declared Value for such Insured Location.

6.6 Notification of Loss or Damage

It is a condition precedent to Underwriters' liability that in the event of loss or damage or circumstances arising that may give rise to a claim under this insurance notice is to be given to Underwriters as soon as reasonably possible but no later than 14 days after the occurrence of said loss or damage.

6.7 Co-operation

It is a condition precedent to Underwriter's liability that the Insured must provide Underwriters with such relevant information and evidence as Underwriters may reasonably require and co-operate fully in the investigation and/or adjustment of any claim. If required by Underwriters, the Insured agrees to submit to examination under oath by any person designated by Underwriters.

6.8 Proof of Loss

The Insured shall render a signed and sworn proof of loss within 60 days after the occurrence of such loss (unless such period shall be extended with the written agreement of Underwriters) stating the time, place and cause of loss, the interest of the Insured and all others in the Buildings and Contents, the Declared Values and the amount of loss or damage thereto. If Underwriters have not received such proof of loss within 1 year of the expiry of this Policy, they shall be discharged from all liability in relation to such loss.

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7. MULTIPLE INSUREDS

7.1 Each of the Insureds individually warrants that the information which has been provided to Underwriters in relation to placement, renewal, amendment of or extension to this Policy by or on behalf of itself or any of the other Insureds, is materially accurate and complete so far as it concerns the risks in which that Insured (by itself or with others) has an interest that is insured hereunder.

7.2 Breach of any warranty hereunder by any one of the Insureds shall be deemed to be in breach of warranty by all of the Insureds as if the same had been committed by each and every one of the said Insureds, subject only to Underwriters' express written waiver of the same.

7.3 The total liability of the Underwriters in the aggregate for any loss or losses sustained by any or all of the Insureds, or at any or all of the Insured Locations, shall not exceed the amount for which Underwriters would be liable had such loss or losses been sustained by any one Insured, or at any one Insured Location, alone. For the avoidance of doubt, the Policy Limit applies to the aggregate of all claims by all Insureds and in respect of all Insured Locations hereunder, and Underwriters shall have no liability in excess of the Policy Limit whether insured losses are sustained by all of the Insureds or any one or more of them or whether insured losses are sustained at any one or more of the Insured Locations.

7.4 The application of any Exclusion against any Insured shall be deemed to exclude loss for all Insureds hereunder, subject only to Underwriters' express written waiver of the same.

8. SUBROGATION

If Underwriters become liable for any payment under this Policy in respect of loss or damage, they shall become subrogated, to the extent of such payment, to all the rights and remedies of the Insured against any party in respect of such loss or damage and shall be entitled at their own expense to sue in the name of the Insured to recover for Underwriters' benefit the amount of any payment made under this insurance, in addition to Underwriters' own costs and expenses. The Insured shall give to Underwriters all such assistance in its power as Underwriters may require to secure said rights and remedies (including attending hearings and trials, securing and giving evidence, obtaining the attendance of witnesses, assisting in effecting settlements and in conducting litigation, arbitration or other proceedings) and, at Underwriters' request, shall enter into such agreements and execute or sign such documents as may be necessary to enable Underwriters to bring suit in the name of the Insured.

9. RECOVERIES

All salvage, recoveries and payments recovered or received by the Insured from any source subsequent to a loss settlement under this Policy, after reimbursement of Underwriters' expenses of recovery if any, shall inure to the benefit of Underwriters until they shall have been reimbursed to the extent of any loss settlement. Any further salvage, recoveries and payments shall accrue to the benefit of the Insured.

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10. ABANDONMENT

Unless Underwriters elect to take the Buildings and Contents as salvage, said property will at all times remain the property of the Insured who may not abandon it to Underwriters.

11. FALSE OR FRAUDULENT CLAIMS

If the Insured shall make any claim knowing the same to be false or fraudulent, as regards amount or otherwise, this Policy shall become void and all claims hereunder shall be forfeited.

12. INSPECTION AND AUDIT

12.1 Underwriters shall be permitted but not obligated to inspect the Buildings and Contents at any time. Neither Underwriters' right to make inspections nor the making thereof nor any report thereon shall constitute an undertaking, on behalf of or for the benefit of the Insured or others, to determine or warrant that such property is safe. No other party shall be entitled to rely on Underwriters' inspection without their prior written consent.

12.2 Underwriters shall be entitled to examine and audit the Insured's books and records at any time during the Policy period and any extensions thereof and within 2 years after the final termination of this Policy, as far as they relate to the subject matter of this insurance.

13. ASSIGNMENT

No assignment or change of interest in this insurance or any amount payable under it shall be binding on or recognised by Underwriters, except with their prior written consent.

14. RIGHTS OF THIRD PARTIES

This Policy is effected solely between the Insured and Underwriters. This Policy shall not and is not intended to confer any benefits on any third parties, including but not limited to shareholders, and no third party may enforce any term of this Policy. The Contract (Rights of Third Parties) Act 1999 is excluded expressly from this insurance.

15. PREMIUM PAYMENT

The Insured undertakes that the premium shall be paid in full to Underwriters by the Insured within 45 days of the date of inception of this Policy (or, in respect of instalments, when due). If the premium due under this Policy has not been paid to Underwriters by 4.00 pm Greenwich meantime on the 45th day after the date of inception of this Policy (and, in respect of instalments, by the date they are due), Underwriters shall have the right to cancel the Policy by notifying the Insured at the address shown in the Schedule. In such circumstances, cancellation shall be effective at 4.00 pm Greenwich meantime on the 15th day after the date of notice of cancellation by Underwriters and the Policy shall be terminated automatically without further reference or confirmation to the Insured. In the event of cancellation, premium is due to Underwriters on a pro rata basis for the period that Underwriters are on risk but the full Policy premium shall be payable to Underwriters in the event of loss, damage, circumstance or occurrence likely to give rise to claim under this Policy. If the premium due is paid to

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Underwriters before the notice period expires, such cancellation shall be automatically revoked.

16. CANCELLATION

16.1 This Policy may be cancelled by the Insured by written notice to Underwriters stating when, not less than 30 days thereafter, the cancellation shall be effective.

16.2 Save where Clause 15 above applies, this Policy may be cancelled by Underwriters by written notice to the Insured at the address shown in the Schedule stating when, not less than thirty (30) days thereafter such cancellation shall be effective.

16.3 The mailing of notice shall be sufficient proof of notice. The effective date and hour of cancellation in the notice shall become the end of the Policy period. Delivery (where permitted by law) of such written notice either by the Insured or by Underwriters shall be equivalent to mailing.

16.4 If the Insured cancels this Policy, 25% of the premium charged shall be deemed fully earned upon inception of the Policy and the remaining earned premium shall be computed in accordance with the customary short rate table and procedure. If Underwriters cancel this Policy the premium shall be computed pro rata.

16.5 The premium shall be deemed fully earned if any loss, damage, circumstance or Occurrence has been notified under this Policy.

16.6 Premium adjustment may be made either at the time of cancellation or as soon as practicable thereafter but payment or tender of unearned premium is not a condition of cancellation.

17. WARRANTY AS TO USES

The Insured warrants that the building uses declared to Underwriters at inception and detailed in the Schedule to the Policy are correct and that such uses shall not change during the Policy Period without Underwriters' prior written consent.

18. CHANGES/AMENDMENTS

Any addenda, amendments or endorsements to this Policy shall only be valid if agreed by Underwriters in writing.

19. GOVERNING LAW AND DISPUTE RESOLUTION

This Insurance shall be governed by and construed in accordance with the law of Republic of India. Each party agrees to sublimit to the exclusive jurisdiction of any competent court within Republic of India.

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20. SEVERAL LIABILITY

Underwriters' obligations under this Policy are several and not joint and are limited solely to their individual subscriptions. Underwriters are not responsible for the subscription of any co-subscribing Underwriter who for any reason does not satisfy all or part of its obligations.

21. CLAIM SETTLEMENT

Settlement of any valid claim under this Policy shall be payable, subject to the application of the Deductible, within 60 days after the conclusion of Underwriters' investigation(s) necessary for the assessment of the extent of their liability.

22. SETTLEMENT OF DISPUTES

The Settlement of Disputes shall be dealt as per Clause No. 21 of 'Condition of Policy' (Section-IV).

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BUSINESS INTERRUPTION EXTENSION (BUSINESS INCOME)

1. INSURING CLAUSE

1.1 **Loss of Income:** In consideration of the additional premium paid, this Policy is extended to cover the actual loss of Income sustained by the Insured resulting directly from Business Interruption.

1.2 Due consideration shall be given to the continuation of such reasonable charges and expenses, including payroll expenses, to the extent necessary to resume the Operations with the same operational capability as existed immediately before the physical loss or damage occurred to Buildings and/or Contents.

1.3 **Expenses to reduce loss:** Underwriters shall also pay to the Insured the additional necessary and reasonable costs and expenses incurred by the Insured in order to minimise its losses under this Extension and continue its business, less any savings which result from the reduced costs and expenses during the period of business interruption. Underwriters' liability for such costs and expenses shall not exceed the amount by which loss otherwise payable under this Extension is thereby reduced. For the avoidance of doubt, any sums paid by Underwriters in respect of such costs and expenses shall form part of and shall not be in addition to the Business Interruption Limit (if applicable) or Policy Limit (if applicable).

1.4 Indemnity under this Extension shall commence from the date on which the physical loss or physical damage occurs to Buildings and/or Contents and continue for the entire period of interruption of business but not beyond the lesser of:

a. the time required, with the exercise of due diligence and dispatch, to repair, rebuild or reinstate such part of the Buildings and/or Contents as has been destroyed or damaged commencing with the date of such direct physical loss or damage; or

b. TWELVE (12) calendar months.

2. DEFINITIONS

"Business Interruption" shall mean the necessary and unavoidable interruption of or interference with the Insured's Operations provided always that:

1. a business interruption value is declared in the Annexure III B/Schedule to the Policy for the relevant Insured Location(s); and

2. such business interruption occurs at an Insured Location; and

3. such business interruption occurs as a direct consequence of one or more of the Covered Causes of Loss as are specified in the Schedule and in respect of which cover has been purchased by the Insured.

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"Business Interruption Policy Limit" shall mean the business interruption policy limit stated in the Schedule.

"Income" shall mean the net income (net profit or loss before income taxes) that would have been earned or incurred.

"Finished Stock" shall mean stock manufactured by the Insured which in the ordinary course of the Insured's business is ready for packing, shipment and sale.

"Merchandise" shall mean goods kept for sale by the Insured which are not the product of manufacturing operations conducted by the Insured.

"Raw Stock" shall mean material in the state in which the Insured receives it for conversion into Finished Stock.

"Stock in Process" shall mean Raw Stock which has undergone any ageing, seasoning, mechanical or other process of manufacture at the Insured's premises but which has not become Finished Stock.

3. CONDITIONS

3.1 Direct Damage

No claim shall be payable under this Extension unless and until a claim has been paid or liability admitted by Underwriters, in respect of one or more of the Covered Causes of Loss (as specified in the Schedule and in respect of which cover has been purchased by the Insured) and which Covered Cause(s) of Loss give rise to Business Interruption. This condition shall not apply where no claim payment has been made or liability admitted solely owing to the operation of a Deductible which excludes liability for losses below a specified amount.

3.2 Basis of Settlement

1. The amount of Income loss shall be determined based on:

(a) the net income of the Operations before the direct physical loss or damage to Buildings and Contents occurred;

(b) the likely net income of the Operations if no physical loss or damage had occurred, but not including any net income that would likely have been earned as a result of an increase in the value of business due to favourable business conditions caused by the impact of the Covered Causes of Loss on customers or on other business;

(c) the operating expenses, including payroll expenses, necessary to resume Operations with the same operational capabilities that existed immediately before the direct physical loss or damage; and

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(d) other relevant sources of information including: the Insured's financial records and accounting procedures; bills, invoices and other vouchers; and deed, liens or contracts.

2. Resumption of Operations

If the Insured could reduce the loss under this Extension resulting from Business Interruption:

(a) by complete or partial resumption of Operations, and/or

(b) by making use of Merchandise, Raw Stock, Stock in Process or Finished Stock, or any other property at the Insured Locations or elsewhere, and/or

(c) by using or increasing Operations elsewhere,

then such possible reduction(s) shall be taken into account in arriving at the amount of loss under this Extension.

If the Insured does not resume Operations, or does not resume Operations as quickly as possible, Underwriters' liability shall be limited to the length of time it would have taken for the Insured to resume Operations as quickly as possible.

3. Appraisal

If Underwriters and the Insured disagree on the amount of Income and/or operating expense or the amount of loss, either may make written demand for an appraisal of the loss. In this event, each party will select a competent and impartial appraiser.

The two appraisers will select an umpire. If they cannot agree, either may request that selection be made by the LCIA. The appraisers will state separately the amount of Income and operating expense of the amount or loss. If they fail to agree, they will submit their differences to the umpire. A decision agreed to by any two will be binding. Each party will:

(a) pay its chosen appraiser; and

(b) bear the other expenses of the appraisal and umpire equally.

If there is an appraisal, Underwriters shall still retain the right to deny the claim.

3.3 Proof of Loss

The Insured shall give immediate written notice to Underwriters of any loss or damage under this Extension and shall protect the property from further damage that might result. Within 60 days following the date of physical loss or damage, the Insured shall render to Underwriters a proof of loss, signed and sworn by the Insured, stating the knowledge and belief of the Insured as to the following:

1. the time and origin of the property loss or damage causing the interruption of business;

2. the interest of the Insured and of all others in the business;

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3. all other contracts of insurance, whether valid or not, covering in any manner the loss insured against by this policy;

4. any changes in the title, nature, location, encumbrance, possession of said business since the issuing of the Policy; and

5. by whom and for what purpose any building at which loss or damage has occurred and the several parts thereof were occupied at the time of loss of damage,

and shall furnish a copy of all the description and schedules in all policies, and the actual amount of business interruption value and loss claimed, accompanied by detailed exhibits of all values, costs and estimates upon which such amounts are based. The Insured shall exhibit to any person designated by Underwriters all that remains of any property insured under this Extension, shall submit to examination under oath by any person named by Underwriters, shall produce for examination all books of account, bills, invoices and other vouchers, or certified copies thereof if originals be lost, at such reasonable time and place as may be designated by Underwriters or its representatives and shall permit extracts and copies thereof to be made.

4. EXCLUSIONS

This Extension **DOES NOT INDEMNIFY AGAINST**:

4.1 Increase in loss or damage resulting directly or indirectly from interference at the Insured Locations, by strikers or other persons, with rebuilding, repairing or reinstating the property or with the resumption or continuation of Operations.

4.2 Increase in loss or damage caused directly or indirectly by suspension, lapse or cancellation or any lease, licence, contract, or order, unless such results directly from Business Interruption and then Underwriters shall be liable only for such loss as affects the Insured's Gross Earnings during and limited to the Policy Period.

4.3 Increase in loss or damage caused directly or indirectly by the enforcement of any ordinance or law regulating the use, reconstruction, repair or demolition of any property insured hereunder.

4.4 Loss of market or any other consequential loss or damage except as specifically insured herein.

4.5 Loss or damage as a result of physical or mental or bodily injury to any person.

4.6 Any loss or damage during any period in which goods would not have been produced, or Operations or services would not have been maintained, for any reason other than physical loss or physical damage of the type insured against to which this coverage applies.

4.7 Any loss or damage due to fines or damages for breach of contract or penalties of whatever nature.

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4.8 Any loss or damage with respect to any additional time required for making change(s) to the buildings, structures, or equipment for any reason, nor any additional time required for re-staffing or retraining employees.

5. LIMITATIONS

5.1 In respect of loss or damage suffered under this Extension, Underwriters' maximum liability shall never be more than the Business Interruption Policy Limit (if applicable), or Policy Limit (if applicable) where this Policy Limit is a combined amount for losses arising from both physical loss or physical damage and Business Interruption, for any one Occurrence.

5.2 For the avoidance of doubt, where a Business Interruption Policy Limit applies to losses suffered under this Extension, it shall apply to the aggregate of all claims by all Insureds and in respect of all Insured Locations hereunder, and Underwriters shall have no liability in excess of the Business Interruption Policy Limit whether insured losses are sustained by all of the Insureds or any one or more of them or whether insured losses are sustained at any one or more of the Insured Locations. Where the parties to this insurance have agreed that the Policy Limit shall be a combined amount for losses arising from both physical loss or physical damage and Business Interruption, Clause 7.3 shall apply in respect of Underwriters' maximum liability for losses suffered under this Extension.

5.3 With respect to loss under this Extension resulting from damage to or destruction of film, tape, disc, drum, cell and other magnetic recording or storage media for electronic data processing, the length of time for which Underwriters shall be liable hereunder shall not exceed:

1. Thirty (30) consecutive calendar days or the time required with exercised due diligence and dispatch to reproduce the data thereon from duplicates or from originals of the previous generation, whichever is less; or

2. the length of time that would be required to rebuild, repair or reinstate such property but not exceeding Twelve (12) calendar months, whichever greater length of time.

SUBJECT OTHERWISE TO ALL THE TERMS, CONDITIONS, LIMITATIONS AND EXCLUSIONS OF THE POLICY TO WHICH THIS EXTENSION IS ATTACHED.

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Commercial Liability Insurance

General Liability

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Third Party Liability Insurance Policy Schedule –For 21 Power Stations of NHPC

1.	Name of the Insured	**NHPC Limited, NHPC Complex, Sector 33, Faridabad GST No 06AAACN0149C1Z3**
2.	Policy No.	**85000036240600000001**
3.	GST Invoice No	**85000024P0000383 dt. 08.04.2024**
4.	NHPC Premium Details including IGST @ 18%	Premium Rs 33,00,000 IGST @ 18% Rs 5,94,000 **Total Premium Rs 38,94,000/-**
5.	**Sum Insured**	i) Rs 37.5 crs (for all 21 Power Stations) Third Party Liability cover Property damage. ii) Rs 12.50 crs (for all 21 Power Stations) Third Party Liability cover Bodily Injury/ Loss of life AOA:AOY 10 crs and AOY 50 crores
6.	**Deductibles**	i) Rs 5 lacs for each & every occurrence for Property Damage ii) NIL for Bodily injury/loss of life
7.	***Risk Coverage***	Third Party Liability Insurance Policy (21 Nos. Hydro Power Stations)
8.	Period of Insurance	12 Months from 01-04-2024 to 31-03-2025
9.	Limit of Liability	i) Property Damage shall be Rs.37.5 Crore (AOA 7.50 cr/AOY 37.50 crs).1:5 ii) In case of death and Permanent disability or bodily injury - Limit for liability shall be worked out and payable as per the extant Law with maximum liability limit of Rs.12.5 Crore- AOA 2.50 cr/AOY=12.50 cr= 1:5.
10.	Address of Issuing Office	The New India Assurance Company Limited LCBO (850000) SCO. 91-93 Sector 34 A Chandigarh Chandigarh -160022 (U.T.) Phone No: 01722601036 / 2604450 / 2609107 Fax No : 01722609107 e-mail : " jaimal.singh@newindia.co.in" GST No. : 04AAACN4165C1ZZ
11	**Co-insurance %**	i) New India Assurance Ltd. - 60% ii) Oriental Insurance Co. Ltd. - 25% iii) National Insurance Co. Ltd. -15%
12.	Financier	Self

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General Liability

Insurance Contract

Please read the entire policy carefully. The terms and conditions of this insurance include the various sections of this insurance contract: Coverages; Investigation, Defence And Settlements; Supplementary Payments; Coverage Territory; Who Is An Insured; Limits Of Insurance; Exclusions; Conditions; and Definitions, as well as the Declarations, and any Endorsements and Schedules made a part of this insurance.

Throughout this insurance contract the words "you" and "your" refer to the Named **Insured** shown in the Declarations and other persons or organizations qualifying as a named **insured** under this insurance contract. The words "we," "us" and "our" refer to the company providing this insurance.

In addition to the named **insured**, other persons or organizations may qualify as **insureds**. Those persons or organizations and the conditions under which they qualify are identified in the Who Is An Insured section of this insurance contract.

Words and phrases that appear in **bold** print have special meanings and are defined in the Definitions section of this insurance contract.

Coverages

Bodily Injury And Property Damage Liability Coverage

A. Subject to all of the terms and conditions of this insurance, we will pay damages that the **insured** becomes legally obligated to pay by reason of liability imposed by law for **bodily injury** or **property damage** caused by an **occurrence** to which this coverage applies.

B. This coverage applies only to such **bodily injury** or **property damage** that occurs during the policy period.

Damages for **bodily injury** include damages claimed by a person or organization for care, loss of services or death resulting at any time from the **bodily injury**.

We may at any time, at our discretion, pay the applicable Limit Of Insurance that remains available.

The most we will pay hereunder is fixed as set forth in the Limits Of Insurance section of this insurance contract.

Our obligations hereunder end when we have used up the applicable Limits Of Insurance.

Other than as provided under the Investigation, Defence And Settlements and Supplementary Payments sections of this insurance contract, we have no other obligation or liability to pay sums or perform acts or services under this coverage.

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Commercial General Liability

Investigation, Defence And Settlements

A. Subject to all of the terms and conditions of this insurance, we, at our discretion, will have the right, but no obligation, to defend the **insured**. We may, at our discretion, require you to defend the **insured**. If we require you to defend the **insured**, then you must select and retain the lawyer to represent the **insured**:

- from a list of lawyers supplied to you by us; or
- with our prior written consent.

We are entitled to exercise all of the **insured**'s rights in the choice of arbitrators and in the conduct of any arbitration proceeding, except when the proceeding is between us and the **insured**.

B. If a **suit** is brought, we will pay reasonable legal fees and necessary litigation expenses, that are **claim adjustment expenses**, to defend the **insured**.

C. We may, at our discretion, investigate any circumstance and make any settlement, regardless of whether any claim has been made or **suit** has been brought.

The most we will pay hereunder is fixed as set forth in the Limits Of Insurance section of this insurance contract.

Our obligations hereunder end when we have used up the applicable Limits Of Insurance.

Supplementary Payments

Subject to all of the terms and conditions of this insurance, we will pay, with respect to a claim or **suit** to which this insurance applies:

A. **Claim adjustment expenses**.

B. reasonable expenses (other than **claim adjustment expenses**) incurred by the **insured** at our request to assist us in the investigation or defence of such claim or **suit**, including actual loss of earnings up to Indian Rupees 5000 a day because of time off from work.

C. interest on the full amount of a judgment that accrues after entry of the judgment and before we have paid, offered to pay or deposited in court the part of the judgment that is within the applicable Limit Of Insurance.

Supplementary Payments does not include any fine or other penalty.

The most we will pay hereunder is fixed as set forth in the Limits Of Insurance section of this insurance contract.

Our obligations hereunder end when we have used up the applicable Limits Of Insurance.

Coverage Territory

Coverage Territory

Subject to all of the terms and conditions of this insurance, this insurance:

- applies only to injury or damage that takes place in **India**.
- does not apply to any damages, loss, cost or expense in connection with any **suit** brought outside **India**.

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Commercial General Liability

Who Is An Insured

Sole Proprietorships

If you are an individual, then you and your spouse are **insureds**; but you and your spouse are **insureds** only with respect to the conduct of a business of which you are the sole owner.

If you die:

- persons or organisations having proper temporary custody of your property are **insureds**; but they are **insureds** only with respect to the maintenance or use of such property and only for acts until your legal representative has been appointed; and
- your legal representatives are **insureds**; but they are **insureds** only with respect to their duties as your legal representatives. Such legal representatives will assume your rights and duties under this insurance.

Partnerships, Joint Ventures Or Unincorporated Organisations

If you are a partnership established in accordance with the laws prevailing in India, a joint venture established in accordance with the laws prevailing in India or an unincorporated organisation, including but not limited to an association of persons or a private trust functioning in accordance with the laws prevailing in India, then you are an **insured**. Your partners and their spouses in the case of a partnership; joint venture partners partners and their spouses in the case of a joint venture; principal office bearers and their spouses in the case of an unincorporated organisation are **insureds**; but they are **insureds** only with respect to the conduct of your business.

Other Organisations

If you are an organisation other than a partnership, joint venture or unincorporated organisation, then you are an **insured**. Your directors and **officers** are **insureds**; but they are **insureds** only with respect to their duties as your directors or **officers**. Your stockholders and their spouses are **insureds**; but they are **insureds** only with respect to their liability as your stockholders.

Employees

Your employees are **insureds**; but they are **insureds** only for acts within the scope of their employment by you or while performing duties related to the conduct of your business.

However, no employee is an **insured** for:

A. any injury:

1. to you, to any of your directors, members, **officers** or partners (whether or not an employee) or to any co-employee while such injured person is either:
   - in the course of his or her employment; or
   - while performing duties related to the conduct of your business;
2. to the brother, child, parent, sister or spouse of such injured person as a consequence of any injury described in subparagraph A.1. above; or
3. for which there is any obligation to share damages with or repay someone else who must pay damages because of any injury described in subparagraphs A.1. or A.2. above.

B. **property damage** to any property owned, occupied or used by you or by any of your directors, members, **officers** or partners (whether or not an employee) or by any of your employees.

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Who Is An Insured (continued)

Subsidiary Or Newly Acquired Or Formed Organisations

If there is no other insurance available, the following organisations will qualify as named **insureds**:

A. an India incorporated or registered subsidiary organisation of the first named insured shown in the Declarations of which, at the beginning of the policy period and at the time of loss, such first named insured controls, either directly or indirectly, more than 50 percent of the interests entitled to vote generally in the election of the governing body of such organisation; or

B. an India incorporated or registered subsidiary organisation of the first named insured shown in the Declarations that such first named insured acquires or forms during the policy period, if at the time of loss such first named insured controls, either directly or indirectly, more than 50 percent of the interests entitled to vote generally in the election of the governing body of such organisation. However, unless we agree to extend coverage for an additional period (in accordance with the provisions of paragraph C. under Limitations On Who Is An Insured), coverage under this provision is afforded only for injury or damage that did not occur later than:

- 30 days after such acquisition or formation is executed; or
- the end of the policy period;

whichever comes first.

Limitations On Who Is An Insured

A. Except to the extent provided under the Subsidiary Or Newly Acquired Or Formed Organisations provision above, no person or organisation is an **insured** with respect to the conduct of any person or organisation that is not shown as a named **insured** in the Declarations.

B. No person or organisation is an **insured** with respect to the:

1. ownership, maintenance or use of any assets; or
2. conduct of any person or organisation whose assets, business or organisation;

you acquire, either directly or indirectly, for any injury or damage that occurred, in whole or in part, before such acquisition is executed.

C. No person or organisation is an **insured** with respect to the:

1. ownership, maintenance or use of any assets you acquire;
2. conduct of any person or organisation whose assets, business or organisation you acquire; or
3. conduct of any organisation you form;

during the policy period, either directly or indirectly, for any injury or damage that occurs later than:

- 30 days after such acquisition or formation is executed; or
- the end of the policy period;

whichever comes first, unless:

- you give us written notice describing the acquisition or formation for which you are requesting an extension of coverage for an additional period;
- we agree to issue an endorsement to extend coverage for an additional period (up to the end of the policy period) in connection with the acquisition or formation, in accordance with the terms, conditions and additional premiums determined by us; and
- you accept such terms and conditions and pay such premiums promptly when due.

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Who Is An Insured (continued)

Limitations On Who Is An Insured (continued)

D. No person or organisation is an **insured** with respect to the conduct of any organisation:

1. that is incorporated or registered outside **India**; or
2. if, at the time of loss, the securities of such organisation are, in whole or in part, listed or quoted on any investment or stock exchange outside **India**.

Limits Of Insurance

The Limits Of Insurance shown in the Declarations and the rules below fix the most we will pay, regardless of the number of:

- **insureds**;
- claims made or **suits** brought; or
- persons or organisations making claims or bringing **suits**.

The Limits Of Insurance apply separately to each consecutive annual period and to any remaining period of less than 12 months, starting with the beginning of the policy period shown in the Declarations, unless the policy period is extended after issuance for an additional period of less than 12 months. In that case, the additional period will be deemed part of the last preceding period for purposes of determining the Limits Of Insurance.

General Aggregate Limit

Subject to the Each Occurrence Limit, the General Aggregate Limit is the most we will pay for the sum of damages for **bodily injury** and **property damage**, except damages included in the **products-completed operations hazard**.

Products-Completed Operations Aggregate Limit

Subject to the Each Occurrence Limit, the Products-Completed Operations Aggregate Limit is the most we will pay for the sum of damages for **bodily injury** and **property damage** included in the **products-completed operations hazard**.

Each Occurrence Limit

The Each Occurrence Limit is the most we will pay for the sum of damages for **bodily injury** and **property damage** arising out of any one **occurrence**.

Any such sums we pay will reduce the amount of the applicable aggregate limit available for any other payment.

If the applicable aggregate limit has been reduced to an amount that is less than the Each Occurrence Limit, the remaining amount of such aggregate limit is the most that will be available for any other payment.

Payments That Reduce The Limits Of Insurance

Any damages we pay will reduce the Limits Of Insurance.

Payments we make under the Investigation, Defence And Settlements and Supplementary Payments sections of this insurance contract will not reduce the Limits Of Insurance.

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Commercial General Liability

Exclusions

The use of the words damages, loss, cost or expense in any exclusion does not expand any coverage(s) under this insurance contract.

Aircraft, Motor Vehicles Or Watercraft

This insurance does not apply to **bodily injury** or **property damage** arising out of the ownership, maintenance, use (use includes operation and **loading or unloading**) or entrustment to others of any:

- aircraft;
- **motor vehicle**; or
- watercraft;

owned or operated by or loaned or rented to any **insured**.

This exclusion does not apply to:

- a watercraft while ashore on premises owned by or rented to you; or
- the parking of a **motor vehicle** on premises owned by or rented to you, provided the **motor vehicle** is not owned by or loaned or rented to you or the **insured**.

Aircraft Products

This insurance does not apply to any damages, loss, cost or expense arising out of any aircraft product or any missile or spacecraft, including any:

- article, equipment, material, part or spare part installed or otherwise incorporated in, on or under any aircraft, missile or spacecraft, or furnished or used in connection therewith;
- air or space communication, guidance or navigation system;
- ground control, handling or support equipment or tools furnished or used in connection therewith;
- equipment or tools furnished or used in connection with manufacturing, repairing or servicing any of the foregoing;
- blueprints, designs, drawings, information, instructions, manuals, maps, opinions, reports, representations, software, specifications, surveys, training aids, warnings or warranties or engineering or other data furnished or used in connection with any of the foregoing; or
- engineering or other advice, instruction, labor or service relating to any of the foregoing.

Asbestos

A. This insurance does not apply to any damages, loss, cost or expense arising out of the actual, alleged or threatened contaminative, pathogenic, toxic or other hazardous properties of **asbestos**.

B. This insurance does not apply to any damages, loss, cost or expense arising out of any:

1. demand, order, request or regulatory or statutory requirement that any **insured** or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of **asbestos**; or

2. claim or proceeding by or on behalf of a governmental authority or others for damages because of testing for, monitoring, cleaning up, removing, containing, treating, detoxifying or neutralizing, or in any way responding to, or assessing the effects of **asbestos**.

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Commercial General Liability

Exclusions
(Continued)

Biological Agents	A. This insurance does not apply to any damages, loss, cost or expense arising out of the actual, alleged or threatened contaminative, pathogenic, toxic or other hazardous properties of **biological agents**. B. This insurance does not apply to any damages, loss, cost or expense arising out of any: 1. demand, order, request or regulatory or statutory requirement that any **insured** or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of **biological agents**; or 2. claim or proceeding by or on behalf of a governmental authority or others for damages because of testing for, monitoring, cleaning up, removing, containing, treating, detoxifying or neutralizing, or in any way responding to, or assessing the effects of **biological agents**.
Contracts	This insurance does not apply to **bodily injury** or **property damage** for which the **insured** is obligated to pay damages by reason of assumption of liability in a contract or agreement. This exclusion does not apply to the liability for damages that such **insured** would have in the absence of such contract or agreement.
Damage To Alienated Premises	This insurance does not apply to **property damage** to any premises you sell, give away or abandon, if the **property damage** arises out of any part of those premises.
Damage To Owned Property	This insurance does not apply to **property damage** to any property owned by you.
Damage To Various Property Of Others (Care, Control Or Custody)	This insurance does not apply to **property damage** to any: • personal property loaned or rented to you; • property held by you or on your behalf for sale or entrusted to you for safekeeping or storage; • property on your premises for purposes of performing operations on such property by you or on your behalf; • tools or equipment used by you or on your behalf in performing operations; or • property in your care, control or custody that will be erected, installed or used in construction operations by you or on your behalf.
Damage To Your Product	This insurance does not apply to **property damage** to **your product** arising out of it or any part of it.

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Commercial General Liability

Exclusions
(Continued)

Employer's Liability

A. This insurance does not apply to **bodily injury** to an employee of the **insured** arising out of and in the course of:

1. employment by the **insured**; or
2. performing duties related to the conduct of the **insured**'s business.

B. This insurance does not apply to **bodily injury** to the brother, child, parent, sister or spouse of such employee as a consequence of any injury described in paragraph A. above.

Paragraphs A. and B. above apply:

- whether the **insured** may be liable as an employer or in any other capacity; and
- to any obligation to share damages with or repay someone else who must pay damages because of any injury described in paragraphs A.. or B. above.

Employment-Related Practices

A. This insurance does not apply to any damages, loss, cost or expense sustained at any time by any person, whether or not sustained in the course of employment by any **insured**, arising out of any employment-related act, omission, policy, practice or representation directed at such person, occurring in whole or in part at any time, including any:

1. arrest, detention or imprisonment;
2. breach of any express or implied covenant;
3. coercion, criticism, humiliation, prosecution or retaliation;
4. defamation or disparagement;
5. demotion, discipline, evaluation or reassignment;
6. discrimination, harassment or segregation;
7. a. eviction; or
   b. invasion or other violation of any right of occupancy;
8. failure or refusal to advance, compensate, employ, promote or make statutory payments or other contributions;
9. invasion or other violation of any right of privacy or publicity;
10. termination of employment or change in terms or conditions of service; or
11. other employment-related act, omission, policy, practice, representation or relationship in connection with any **insured** at any time.

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Commercial General Liability

Exclusions (Continued)

Employment-Related Practices (continued)

B. This insurance does not apply to any damages, loss, cost or expense sustained at any time by the brother, child, parent, sister or spouse of such person at whom any employment-related act, omission, policy, practice or representation is directed, as described in paragraph A. above, as a consequence thereof.

Paragraphs A. and B. apply:

- whether the **insured** may be liable as an employer or in any other capacity; and
- to any obligation to share damages with or repay someone else who must pay damages because of any of the foregoing.

Enhancement, Maintenance Or Prevention Expenses

This insurance does not apply to any loss, cost or expense incurred by you or others for any:

A. enhancement or maintenance of any property; or

B. prevention of any injury or damage to any:

1. person or organisation; or
2. property you own, rent or occupy.

Expected Or Intended Bodily Injury Or Property Damage

This insurance does not apply to **bodily injury** or **property damage** arising out of an act that:

- is intended by the **insured**; or
- that would be expected from the standpoint of a reasonable person in the circumstances of the **insured**;

to cause **bodily injury** or **property damage**, even if the actual **bodily injury** or **property damage** is of a different degree or type than intended or expected.

This exclusion does not apply to **bodily injury** or **property damage** resulting from the use of reasonable force to protect persons or tangible property.

Intellectual Property Laws Or Rights

This insurance does not apply to any actual or alleged **bodily injury** or **property damage** arising out of, giving rise to or in any way related to any actual or alleged:

- assertion; or
- infringement or violation;

by any person or organisation (including any **insured**) of any **intellectual property law or right**, regardless of whether this insurance would otherwise apply to all or part of any such actual or alleged injury or damage in the absence of any such actual or alleged assertion, infringement or violation.

Mobile Equipment Transportation

This insurance does not apply to **bodily injury** or **property damage** arising out of the transportation of **mobile equipment** by a **motor vehicle** owned or operated by or loaned or rented to any **insured**.

Multiplied Or Punitive Damages, Or Penalties

This insurance does not apply to any:

- exemplary or punitive damages;
- fine or other penalty; or
- multiple portion of any multiplied damages award.

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Commercial General Liability

Exclusions
(Continued)

Nuclear Energy

This insurance does not apply to any damages, loss, cost or expense arising out of any:

- ionising radiation or contamination by radioactivity from any nuclear fuel or from any nuclear waste from the combustion of nuclear fuel; or
- radioactive, toxic, explosive or other hazardous properties of any explosive nuclear assembly or nuclear component thereof.

Pollution

A. This insurance does not apply to any damages, loss, cost or expense arising out of the actual, alleged or threatened discharge, dispersal, seepage, migration, release or escape of **pollutants**.

B. This insurance does not apply to any damages, loss, cost or expense arising out of any:

1. demand, order, request or regulatory or statutory requirement that any **insured** or others test for, monitor, clean up, remove, contain, treat, detoxify or neutralize, or in any way respond to, or assess the effects of **pollutants**; or
2. claim or proceeding by or on behalf of a governmental authority or others for damages because of testing for, monitoring, cleaning up, removing, containing, treating, detoxifying or neutralizing, or in any way responding to, or assessing the effects of **pollutants**.

Paragraphs A. and B. above apply regardless of whether or not the pollution was accidental, expected, gradual, intended, preventable or sudden.

Professional Liability

This insurance does not apply to any damages, loss, cost or expense arising out of the rendering of or failing to render professional service or advice, whether or not that service or advice is ordinary to the **insured**'s profession, regardless of whether a claim or **suit** is brought by a client or any other person or organisation.

Progressions Of Known Bodily Injury Or Property Damage

This insurance does not apply to **bodily injury** or **property damage** that is a change, continuation or resumption of any injury or damage **deemed known**, before the beginning of the policy period, to have occurred.

Recall Of Products

This insurance does not apply to any damages claimed for any loss, cost or expense incurred by you or others for the loss of use, withdrawal, recall, inspection, repair, replacement, adjustment, removal or disposal of **your product** or any property of which such product forms a part, if such product or property is withdrawn or recalled from the market or from use by any person or organisation because of a known or suspected defect, deficiency, inadequacy or dangerous condition in it.

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Commercial General Liability

Exclusions
(Continued)

Terrorism

This insurance does not apply to any damages, loss, cost or expense arising out of any act of terrorism.

For the purpose of this insurance, an act of terrorism means an act, including but not limited to, the use of force or violence and/or the threat thereof, of any person or group(s) of persons, whether acting alone or on behalf of or in connection with any organisation(s) or government(s), committed for political, religious, ideological or similar purposes including the intention to influence any government and/or to put the public, or any section of the public, in fear.

This insurance also excludes any damages, loss, cost or expense arising out of any action in controlling, preventing, suppressing or in any way relating to any act of terrorism.

If we allege that, by reason of this exclusion, any damages, loss, cost or expense is not covered by this insurance, then the burden of proving the contrary shall be upon you.

In the event any portion of this exclusion is found to be invalid or unenforceable, the remainder shall continue to apply.

Tobacco

This insurance does not apply to:

- any damages, loss, cost or expense arising out of the actual or alleged emergence, contraction, aggravation or exacerbation of any form of cancer, carcinoma, cancerous or precancerous condition, arteriosclerosis, heart disease or any other injury, sickness, disease or condition of the human body as a result of the consumption or use of or exposure to the consumption or use of any **tobacco product**.
- the investigation or defense of any claim made, **suit** brought or proceeding instituted against any **insured**; any cost, fine or penalty; or any other expenses for loss related to any of the above.

Unapproved Goods Or Products

This insurance does not apply to any damages, loss, cost or expense arising out of the actual, alleged or threatened hazardous properties of goods or products:

A. declared unsafe by any governmental or regulatory authority on the basis of such hazardous properties, regardless of whether such goods or products were declared unsafe before or after:

   1. the goods or products were disposed of, distributed, handled, manufactured or sold; or

   2. such damages were incurred; or

B. disposed of, distributed, handled, manufactured or sold without approval by the

   applicable governmental or regulatory authority.

Subparagraph A. above does not apply to **your product**, to which this insurance applies, if such product was disposed of, distributed, handled, manufactured and sold before it was declared unsafe, provided it was not declared unsafe before the beginning of the policy period.

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NHPC LIMITED FARIDABAD

Commercial General Liability

Exclusions
(Continued)

War

This insurance does not apply to any damages, loss, cost or expense arising, directly or indirectly, out of:

- war, including undeclared or civil war;
- warlike action by a military force, including any action in hindering or defending against any actual or expected attack, by any government, sovereign or other authority using military personnel or other agents; or
- insurrection, rebellion, revolution or usurped power, including any action by any governmental authority in hindering or defending against any of these;

regardless of whether this insurance would otherwise apply to all or part of any such damages, loss, cost or expense in the absence of any of the foregoing.

Workers' Compensation Or Similar Laws

This insurance does not apply to any obligation of the **insured** under any workers' compensation, disability benefits or unemployment compensation law or any similar law.

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Conditions

Audit Of Books And Records	We may audit your books and records as they relate to this insurance at any time during the term of this insurance and up to 3 years afterwards.
Cancellation	The first named **insured** may cancel this insurance or any of its individual coverages at any time by sending us a written request or by returning the policy and stating when thereafter cancellation is to take effect. We may cancel this insurance or any of its individual coverages at any time by sending to the first named **insured** a notice 60 days (10 days in the event of non-payment of premium) in advance of the cancellation date. Our notice of cancellation will be mailed to the first named **insured**'s last known address, and will indicate the date on which coverage is terminated. If notice of cancellation is mailed, proof of mailing will be sufficient proof of notice. The earned premium will be computed on a pro rata basis. Any unearned premium will be returned as soon as practicable.
Changes	This insurance can only be changed by a written endorsement that becomes part of this insurance. The endorsement must be signed by one of our authorised representatives.
Compliance By Insureds	We have no duty to provide coverage under this insurance unless you and any other involved **insured** have fully complied with all of the terms and conditions of this insurance.
Compliance With Applicable Trade Sanction Laws	This insurance does not apply to the extent that trade or economic sanctions or other laws or regulations prohibit us from providing insurance.
Conformance	In the event any term or condition of this insurance is found to be invalid, illegal or unenforceable, in whole or in part, such term or condition or part thereof shall be deemed not to apply to this insurance. However, the validity, legality and enforceability of all other terms and conditions remains unchanged.
Currency	All premiums, limits, deductibles, retentions, loss and other amounts under this insurance contract are deemed to be expressed and payable in Indian Rupees currency. If judgment is rendered, settlement is denominated or another element of loss is expressed in currency other than Indian Rupees, then the payment under this insurance shall be made in Indian Rupees at the mid rate of exchange published in the Asian Wall Street Journal (or, if it has ceased to be in publication, a similar business publication) on the date that the final judgment is rendered, the amount of the settlement is agreed upon or the other element of loss is due, respectively.

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Conditions
(Continued)

Duties In The Event Of Claim, Suit Or Other Loss Circumstance

A. As a condition precedent to our obligations under this insurance, there must be strict conformance with all of the requirements specified below, regardless of whether or not we are prejudiced by failure of those requirements to be met.

B. You must see to it that we and any other insurers are notified as soon as practicable of any circumstance that may result in a claim, if the claim may involve us or such other insurers. To the extent possible, notice should include:

1. how, when and where the circumstance happened;
2. the names and addresses of any injured persons and witnesses; and
3. the nature and location of any injury or damage arising out of the circumstance.

Notice of a circumstance is not notice of a claim.

C. If a claim is made or **suit** is brought against any **insured**, you must:

1. immediately record the specifics of the claim or **suit** and the date received;
2. notify us and other insurers as soon as practicable; and
3. see to it that we receive written notice of the claim or **suit** as soon as practicable.

D. You and any other involved **insured** must:

1. immediately send us copies of any demands, notices, summonses or legal papers received in connection with the claim or **suit**;
2. authorise us to obtain records and other information;
3. cooperate with us and other insurers in the:
   a. investigation or settlement of the claim; or
   b. defence against the **suit**;
4. allow us all reasonable access to your premises, records and other information; and
5. assist us, upon our request, in the enforcement of any right against any person or organisation that may be liable to the **insured** because of loss to which this insurance may also apply.

E. No **insured** may make any admission in respect of, nor offer to settle, any claim or **suit** without our prior written consent.

F. No **insured** will, except at that **insured**'s own cost, make any payment, assume any obligation or incur any expense without our prior written consent.

G. Notice to us under this insurance shall be given in writing addressed to:

Notice of Claim

Claim Department Manager

At the address of the Company shown in the Declarations

All other Notices

Underwriting Manager

At the address of the Company shown in the Declarations

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Commercial General Liability

Conditions
(Continued)

First Named Insured

The person or organisation first named in the Declarations is primarily responsible for payment of all premiums. The first named **insured** will act on behalf of all other **insureds** for the giving and receiving of notice of cancellation or nonrenewal and the receiving of any return premiums that become payable under this insurance.

Grievances

Any person who has a grievance against us, may himself or through his legal heirs make a complaint in writing to the Insurance Ombudsman in accordance with the procedure contained in The Indian Redressal of Public Grievance Rules, 1998 (Ombudsman Rules). Proviso to Rule 16(2) of the Ombudsman Rules, however, limits compensation that may be awarded by the Ombudsman, to the lower of compensation necessary to cover the loss or damage suffered by you as a direct consequence of the insured peril or Rs. 20 lakhs (Indian Rupees Twenty Lakhs Only) inclusive of ex-gratia and other expenses. A copy of the said Rules shall be made available by us upon prior written request by you.

Inspections And Surveys

We have the right but are not obligated to:

- make inspections and surveys at any time;
- give you reports on the conditions we find; and
- recommend changes.

Any inspections, surveys, reports or recommendations relate only to insurability and the premiums to be charged. We do not make safety inspections. We do not undertake to perform the duty of any person or organisation to provide for the health or safety of workers or the public. We also do not warrant that conditions:

- are safe or healthful; or
- comply with laws, regulations, codes or standards.

This condition applies not only to us, but also to any rating, advisory, rate service or similar organisations which make insurance inspections, surveys, reports or recommendations that are used by us to determine insurability and the premiums to be charged.

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Commercial General Liability

Conditions
(Continued)

Claim Settlement

The insurer shall reimburse the insured for payment towards loss/damage to third party or property of third party to affected person/legal heirs after completing formalities like FIR & submission of proof of death/damage, Internal Committee Report and Payment Proof. Also, an undertaking from claimants shall be obtained stating that they have received agreed amount as full and final settlement of their claims against NHPC and their insurance companies.

In case claimants are not satisfied with mutual compromise and initiate legal action against Insured, Insurance companies shall be exclusively liable to pay amount of award pronounced by the courts, within overall limit of liability set out in the policy in addition to legal costs incurred by NHPC to defend such cases.

Claim for Property Damage shall be settled by Insurance Co. based on Surveyor's Report. Insurance Co. shall not insist for the court order or liability to be imposed by court of law for settlement of the claims.

Legal Action Against Us

No person or organisation has a right under this insurance to:

- join us as a party or otherwise bring us into a **suit** seeking damages from an**insured**;
  or
- sue us on this insurance unless all of the terms and conditions of this insurance have been fully complied with.

A person or organisation may sue us to recover on an **agreed settlement** or on a final judgment against an **insured** obtained after an actual:

- trial in a civil proceeding;
  or
- arbitration or other alternative dispute resolution proceeding;

but we will not be liable for any damages, loss, cost or expense not payable under the terms and conditions of this insurance or in excess of the applicable Limits Of Insurance.

The terms and conditions of this insurance shall be governed by and construed in accordance with the laws of **India**. If any person or organisation sues us on this insurance or as a result of a dispute arising out of, in connection with or relating to this insurance, then such legal proceeding against us must be brought in and determined exclusively in the courts of **India**.

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Conditions
(continued)

Other Insurance

If other valid and collectible insurance is available to the **insured** for loss we would otherwise cover under this insurance, our obligations are limited as follows.

Excess Insurance

This insurance is excess over any other insurance, whether primary, excess, contingent or on any other basis:

- provided to you by any person or organisation working under contract or agreement for you.
- under which you are included as an insured.

We will pay only our share of the amount of loss, if any, that exceeds the sum of the total:

- amount that all other insurance would pay for loss in the absence of this insurance; and
- of all deductible and self-insured amounts under all other insurance.

We will share the remaining loss, if any, with any other insurance that is not described in this Excess Insurance provision and was not negotiated specifically to apply in excess of the Limits Of Insurance shown in the Declarations of this insurance.

Method of Sharing

If all of the other insurance permits contribution by equal shares, we will follow this method also. Under this method each contributes equal amounts until it has paid its applicable limits or none of the loss remains, whichever comes first.

If any of the other insurance or any bond does not permit contribution by equal shares, we will contribute by limits. Under this method, each party's share is based on the ratio of its applicable limits to the total applicable limits of all.

Non Accumulation Of Limits Of Insurance

If this insurance contract is one of several insurance contracts issued by us or other member companies of the Chubb Group of Insurance Companies to you, and/or your subsidiary organisations, any claim or **suit** which could be covered under two or more insurance contracts will be subject to the limits of insurance under the insurance contract with the highest applicable limit of insurance or, if the limits are the same, under the limits of insurance of one insurance contract.

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Commercial General Liability

Conditions
(Continued)

Premium

Premiums shown in the Premium Summary as a deposit premium shall be credited to the amount of the earned premium due at the end of the policy period. At the end of the policy period, or any part of the policy period which ends with the termination of the policy, the earned premium shall be calculated for such period and, upon notice to the named **insured**, shall become due and payable. If the total earned premium is less than the premium previously paid we will return to you the difference, provided that the adjusted premium is not less than the minimum premium indicated in the Premium Summary.

You shall keep records of such information as is necessary for premium calculation and shall send copies of such records to us at the end of the policy period or during the policy period as we may request.

Representations

By accepting this insurance, you agree that:

A. the representations and statements contained in any **application**:

1. are accurate and complete;
2. were made to induce our reliance upon them;
3. were made on behalf of all **insureds**;
4. are material to our decision to provide coverage; and
5. are considered as incorporated in and constituting part of this insurance.

B. we have issued this insurance in reliance upon such representations and statements. In the event any **application** or any part thereof contains misrepresentations or fails to state facts which affect:

1. our acceptance of the risk;
2. the risk assumed by us;
3. the terms or conditions of the insurance we offered; or
4. the premium we charged;

we will not pay any damages, loss, cost or expense in connection therewith.

C. this insurance shall be void:

1. if you have misrepresented or failed to disclose any material fact or circumstance, whether fraudulently or otherwise; or
2. in case of any fraud, attempted fraud or false swearing on your part concerning this insurance or its subject matter whether before or after loss

Separation Of Insureds

Except with respect to the Limits Of Insurance, and any rights or duties specifically assigned in this insurance to the first named **insured**, this insurance applies:

- as if each named **insured** were the only named **insured**; and
- separately to each **insured** against whom claim is made or **suit** is brought.

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Commercial General Liability

Conditions
(Continued)

Titles Of Paragraphs	The titles of the various paragraphs of this policy and endorsements, if any, attached to this policy are inserted solely for convenience or reference and are not to be deemed in any way to limit or affect the provisions to which they relate.
Transfer Of Rights And Duties	Your rights and duties under this insurance may not be transferred without our written consent.
Transfer Of Rights Of Recovery Against Others	The **insured**'s rights to recover all or part of any payment made under this insurance are transferred to us. The **insured** must do nothing after loss to impair them. At our request, the **insured** will bring suit or transfer those rights to us and help us enforce them.

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Commercial General Liability

Definitions	**WHEN USED WITH RESPECT TO INSURANCE UNDER THIS INSURANCE CONTRACT, WORDS AND PHRASES THAT APPEAR IN BOLD PRINT HAVE THE SPECIAL MEANINGS DESCRIBED BELOW:**
Agreed Settlement	**Agreed settlement** means a settlement and release of liability signed by us, the **insured** and the claimant or the claimant's legal representative.
Application	**Application** means any application for coverage and other information submitted to us by you or by any person or organisation on behalf of any **insured** or any other party to this insurance contract in applying for this insurance.
Asbestos	**Asbestos** means asbestos in any form, including its presence or use in any alloy, by-product, compound or other material or waste. Waste includes material to be recycled, reconditioned or reclaimed.
Biological Agents	**Biological agents** means any: A. 1. bacteria; 2. mildew, mold or other fungi; 3. other microorganisms; or 4. mycotoxins, spores or other by-products of any of the foregoing; B. viruses or other pathogens (whether or not a microorganism); or C. colony or group of any of the foregoing.
Bodily Injury	**Bodily injury** means physical: • injury; • sickness; or • disease; sustained by a person, including resulting death, humiliation, mental anguish, mental injury or shock at any time. All such loss shall be deemed to occur at the time of the physical injury, sickness or disease that caused it.

NHPC LIMITED FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (650000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile: 9417184755, 8146300550
E-mail: jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

Definitions
(continued)

WHEN USED WITH RESPECT TO INSURANCE UNDER THIS INSURANCE CONTRACT, WORDS AND PHRASES THAT APPEAR IN BOLD PRINT HAVE THE SPECIAL MEANINGS DESCRIBED BELOW:

Claim Adjustment Expenses

Claim adjustment expenses:

A. means:

1. reasonable legal and paralegal fees and salaries (including those of lawyers and paralegals who are our employees).
2. reasonable expenses relating to a **suit** to which this insurance applies, including the cost of expert witnesses, transcripts, court reporters, research reports and depositions.
3. the cost of:
   a. bail bonds; or
   b. amounts that may be ordered to be deposited to:
      i. appeal judgements; or
      ii. release attachments;

   but only for:
   - amounts that may be ordered to be deposited in connection with a **suit** to which this insurance applies; and
   - amounts that may be ordered to be deposited that fall within the available Limits Of Insurance.

   We do not have to furnish or deposit these amounts that may be required to be deposited by the **insured**.
4. costs taxed against the **insured** in a **suit** to which this insurance applies.
5. the reasonable cost and expense of any investigation that we undertake at our discretion after receiving notice from you or any other person or organisation, regardless of whether such notice constitutes a claim or **suit**.
6. other reasonable expenses that we allocate to a specific claim or **suit**.

B. does not include:

1. a. any legal fees or litigation expenses; or
   b. any other loss, cost or expense;

   in connection with any injunction or other equitable relief.
2. any fine or other penalty.
3. the salaries or expenses of our employees (other than those described in subparagraph A.1. above) or any salaries or expenses of any **insured**'s employees or directors, members, **officers**, partners or workers (whether or not an employee).

NHPC LIMITED FARIDABAD

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Chief Regional Manager
Corporate Business Office (650000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

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Definitions *(continued)*

WHEN USED WITH RESPECT TO INSURANCE UNDER THIS INSURANCE CONTRACT, WORDS AND PHRASES THAT APPEAR IN BOLD PRINT HAVE THE SPECIAL MEANINGS DESCRIBED BELOW:

Deemed Known

Deemed known means known by, or that should have been known from the standpoint of a reasonable person in the circumstances of:

- you; or
- any of your directors, members, **officers** or partners (whether or not an employee). **Officer** will be deemed to include an **officer**'s designee.

Such injury, damage, claim, **suit** or circumstance, as applicable, will be **deemed known** at the earliest time when any such person described above:

A. reports all, or any part, of the injury, damage, claim, **suit** or circumstance to us or any other insurer;

B. receives a claim for damages in connection with the injury, damage or circumstance; or

C. becomes aware:

1. that the injury or damage has occurred or has begun to occur; or
2. of any actual, alleged or threatened injury, damage, claim or **suit** in connection with the circumstance.

India

India means the Republic of India.

Insured

Insured means a person or an organisation qualifying as an **insured** in the Who Is An Insured section of this insurance contract.

Intellectual Property Law Or Right

Intellectual property law or right means any:

- certification mark, copyright, patent or trademark (including collective or service marks);
- right to, or judicial or statutory law recognizing an interest in, any trade secret or confidential or proprietary non-personal information;
- other right to, or judicial or statutory law recognizing an interest in, any expression, idea, likeness, name, slogan, style of doing business, symbol, title, trade dress or other intellectual property; or
- other judicial or statutory law concerning piracy, unfair competition or other similar practices.

Loading Or Unloading

Loading or unloading:

A. means the handling of property:
   1. after it is moved from the place where it is accepted for movement into or onto an aircraft, **motor vehicle** or watercraft;
   2. while it is in or on an aircraft, **motor vehicle** or watercraft; or
   3. while it is being moved from an aircraft, **motor vehicle** or watercraft to the place where it is finally delivered.

B. does not include the movement of property by means of a mechanical device, other than a hand truck, that is not attached to the aircraft, **motor vehicle** or watercraft.

FARIDABAD NHPC LIMITED

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

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Definitions *(continued)*

WHEN USED WITH RESPECT TO INSURANCE UNDER THIS INSURANCE CONTRACT, WORDS AND PHRASES THAT APPEAR IN BOLD PRINT HAVE THE SPECIAL MEANINGS DESCRIBED BELOW:

Mobile Equipment

Mobile equipment means any of the following types of land vehicles, including any attached machinery or equipment:

A. bulldozers, farm machinery, forklifts and other vehicles designed for use principally off public roads;

B. vehicles maintained for use solely on premises owned by or rented to you;

C. vehicles that travel on crawler treads;

D. vehicles, whether self-propelled or not, maintained primarily to provide mobility to permanently mounted:

1. power cranes, shovels, loaders, diggers or drills; or

2. road construction or resurfacing equipment such as graders, scrapers or rollers;

E. vehicles not described in subparagraphs A., B., C. or D. above that are not self-propelled and are maintained primarily to provide mobility to permanently attached equipment of the following types:

1. air compressors, pumps and generators, including spraying, welding, building cleaning, geophysical exploration, lighting and well servicing equipment; or

2. cherry pickers and similar devices used to raise or lower workers; and

F. vehicles not described in subparagraphs A., B., C. or D. above maintained primarily

for purposes other than the transportation of persons or cargo.

Mobile equipment does not include self-propelled vehicles with the following types of permanently attached equipment, and such vehicles will be considered **motor vehicles**:

A. equipment designed primarily for:

1. snow removal;

2. road maintenance, but not construction or resurfacing; or

3. street cleaning;

B. cherry pickers and similar devices mounted on **motor vehicle** chassis and used to raise or lower workers;

C. air compressors, pumps and generators, including spraying, welding, building cleaning, geophysical exploration, lighting and well servicing equipment; and

Mobile equipment also does not include any land vehicle that is subject to the Indian Motor Vehicles Act, 1988 and the rules framed thereunder or any other compulsory or financial responsibility law or other **motor vehicle** insurance law.

Definitions *(continued)*

WHEN USED WITH RESPECT TO INSURANCE UNDER THIS INSURANCE CONTRACT, WORDS AND PHRASES THAT APPEAR IN BOLD PRINT HAVE THE SPECIAL MEANINGS DESCRIBED BELOW:

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile: 94171-89355, 8146800550
E-mail: jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

NHPC LIMITED
FARIDABAD

Commercial General Liability

Motor Vehicle	**Motor vehicle:** A. means: 1. a land motor vehicle, trailer or semi-trailer designed for travel on public roads, including any attached machinery or equipment; or 2. any other land vehicle that is subject to the Indian Motor Vehicles Act, 1988 and the rules framed thereunder or any other compulsory or financial responsibility law or other motor vehicle insurance law. B. does not include **mobile equipment.**
Occurrence	**Occurrence** means an accident, including continuous or repeated exposure to substantially the same general harmful conditions.
Officer	**Officer** means a person holding any of the officer positions created by an organisation's charter, constitution, articles of association, by-laws or any other similar governing document or any similar positions within an organisation.
Pollutants	**Pollutants** means any solid, liquid, gaseous or thermal irritant or contaminant, including smoke, vapor, soot, fumes, acids, alkalis, chemicals and waste. Waste includes materials to be recycled, reconditioned or reclaimed. Pollutants shall also mean a hazardous substance as defined under the Indian Public Liability Insurance Act, 1991 or any statutory amendments made thereto or modification thereof, or any other similar law for the time being in force.

NHPC LIMITED
एन.एच.पी.सी.
FARIDABAD

Jaimal Singh Kattal
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The New India Assurance Co. Ltd.
Tel. No.: 0172-509107, Mobile 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

Definitions
(Continued)

Products-Completed Operations Hazard

Products-completed operations hazard:

A. includes all **bodily injury** and **property damage** taking place away from premises owned or occupied by or loaned or rented to you and arising out of **your product**, except:

1. products that are still in your physical possession; or
2. work or operations that have not yet been completed or abandoned.

Work or operations will be deemed completed when:

- all of the work or operations called for in your contract or agreement have been completed.
- all of the work or operations to be performed at the site have been completed, if your contract or agreement calls for work at more than one site.
- that part of the work or operations completed at a site has been put to its intended use by any person or organisation other than another contractor or subcontractor working on the same project.

Work or operations that may need service, maintenance, correction, repair or replacement, but which is otherwise complete, will be treated as completed.

B. does not include **bodily injury** or **property damage** arising out of:

1. the transportation of property, unless the injury or damage results from a condition in or on a vehicle not owned or operated by or loaned or rented to you and that condition was created by the **loading or unloading** of that vehicle by any **insured**; or
2. the existence of tools, uninstalled equipment or abandoned or unused materials.

Definitions
(continued)

WHEN USED WITH RESPECT TO INSURANCE UNDER THIS INSURANCE CONTRACT, WORDS AND PHRASES THAT APPEAR IN BOLD PRINT HAVE THE SPECIAL MEANINGS DESCRIBED BELOW:

Property Damage

Property damage means physical injury to tangible property, including resulting loss of use of that property. All such loss of use shall be deemed to occur at the time of the physical injury that caused it.

Tangible property does not include not include any software, data or other information that is in electronic form.

Suit

Suit means a civil proceeding in which damages, to which this insurance applies, are sought. **Suit** includes an arbitration or other dispute resolution proceeding in which such damages are sought and to which the **insured** must submit or does submit with our consent.

NHPC LIMITED
एन एच पी सी
NHPC
FARIDABAD

Jaimal Singh Kattal
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Tel. No.: 0172-609107, Mobile: 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

Definitions
(Continued)
Tobacco Product

Tobacco product means:

- raw or cured tobacco;
- cigars;
- cigar wrappers;
- cigar filters;
- pipe tobacco;
- snuff or chewing tobacco;
- smokeless tobacco products;
- cigarettes;
- cigarette paper;
- cigarette filters;
- tobacco smoke or other gaseous or solid residues or by-products of tobacco use or consumption; or
- any chemical, mineral or other product sprayed on, applied to or customarily found within or used in conjunction with any **tobacco product**.

Definitions
(continued)

WHEN USED WITH RESPECT TO INSURANCE UNDER THIS INSURANCE CONTRACT, WORDS AND PHRASES THAT APPEAR IN BOLD PRINT HAVE THE SPECIAL MEANINGS DESCRIBED BELOW:

NHPC LIMITED
एनएचपीसी
N.H.P.C.
FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile 94171-89355 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

Commercial General Liability

Definitions
(Continued)
Your Product

Your product:

A. means any:

1. goods or products (other than real property) manufactured, sold, handled, distributed or disposed of by:

   • y
   ou;

   • others trading under your name;
   or

   • a person or organisation whose assets or business you have acquired;

2. containers (other than vehicles), materials, parts or equipment furnished in connection with such goods or products;

3. work or operations performed by:

   a. you or on your behalf;
   or

   b. a person or organisation whose assets or business you have acquired; and

4. materials, parts or equipment furnished in connection with the work or operations described in subparagraph A. 3. above.

B. includes:

1. representations or warranties made at any time with respect to the durability, fitness, performance, quality or use of **your product**; and

2. the providing of or failure to provide instructions or warnings.

C. does not include vending machines or other property loaned or rented to or located for the use of others but not sold.

JAIMAL SINGH KATTAL
SENIOR DIVISIONAL MANAGER

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (950000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile 9417 69355 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

NHPC LIMITED
एन एच पी सी
FARIDABAD

एन एच पी सी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Govt. of India Enterprise)
CIN: L40101HR1975GOI032564

Ref. No.: NH/CCW/CC-II/CO-274/PR10023/182/SO-201/2023/1751 **Date:** 27.10.23

Speed Post/ E-mail

M/s The New India Assurance Company Limited	**M/s Oriental Insurance Company Limited**	**M/s National Insurance Company Limited**
Large Corporate and Broker Office (850000), SCO-91-93, Sector-34A, Chandigarh-160022	A-25/27 Asif Ali Road, New Delhi-110002	Delhi Regional Office-IV, 803B, Konnectus Tower, Bhavbhuti Marg, Ajmeri Gate, New Delhi-110002
Tel.: 9417189355	Tel.: 9013803437, 011-43172319	Tel.: 8599010640
E-mail: jaimal.singh@newindia.co.in	E-mail: sunmeetsachdeva@orientalinsurance.co.in; ssjaggi@orientalinsurance.co.in	E-mail:l.kumar@nic.co.in; kamal.gupta@nic.co.in

Sub: Mega Risk Policy including Terrorism & Third Party Liability Policy for NHPC Power Stations (For one year w.e.f 30.10.2023 to 29.10.2024)

Ref.:

i) Tender ID No.: GEM/2023/B/3859823 dated 22.08.23
ii) Tender ID No.: GEM/2023/B/4093294 dated 16.10.23
iii) Your bid for the subject tender
iv) Our letter dated 25.10.23 to M/s The New India Assurance Co. Ltd.
v) M/s The New India Assurance Co. Ltd. Reply vide email/letter dated 26.10.23
vi) Our letter dated 26.10.23 to M/s The New India Assurance Co. Ltd.
vii) M/s The New India Assurance Co. Ltd. Reply vide email/letter dated 26.10.23
viii) Our letter dated 26.10.23 to M/s Oriental Insurance Co. Ltd.
ix) Our letter dated 26.10.23 to M/s National Insurance Co. Ltd.
x) M/s Oriental Insurance Co. Ltd. (L-2) vide email/letter dtd. 26.10.23 confirmed on acceptance of rate and terms in line with M/s The New India Assurance Co. Ltd. (L-1)
xi) M/s National Insurance Co. Ltd. (L-3) vide email/ letter dtd. 26.10.23 confirmed on acceptance of rate and terms in line with M/s The New India Assurance Co. Ltd. (L-1)
xii) GeM Sanction order No/ Contract order No. -511687736421207 dt 27.10.23

Sir,

With reference to above cited subject tender, we have accepted your bid submitted vide above references read in conjunction with terms & conditions of bidding document, subsequent amendment and correspondences. For the subject tender along with references as above, it is to mentioned that the letter of award has been placed through GeM Sanction order/Contract order under reference (xii) above to M/s The New India Assurance Company Limited as Lead Insurer along with M/s The Oriental Insurance Company Limited and M/s National Insurance Company Limited as Co-Insurers

NHPC LIMITED एन एच पी सी NHPC FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107 Mobile: 94171-89355 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

(both have agreed to the Rates, Terms and Conditions of M/s The New India Assurance Co. Ltd.), for "Mega Risk including Terrorism & Third Party Liability Policy for NHPC Hydro Power Stations (For one year from 30.10.2023 to 29.10.2024)" for a premium of Rs. 497,82,53,758/- (Rupees Four Hundred Ninety-Seven Crore Eighty-Two Lakh Fifty-Three Thousand Seven Hundred Fifty Eight Only) inclusive of GST @18%.

1.0 Description and Premium:

The Premium rates and amount, inclusive of GST for different covers are as follows:

Cover	Sum Insured (Rs in Crs)	M/s The New India Assurance Company Limited (L-1)	
		Pr. Rate (Per Mille)	Total Premium amount in INR (Inclusive of GST)
A. Mega Risk Policy for All Hydro Power Stations of NHPC			
Mega Cover	66445.15	4.4750	3,50,86,36,146.00
Earthquake	66445.15	0.4250	33,32,22,427.00
MBD	25132.94	2.3000	68,21,07,992.00
Business Interruption (12 months)	7305.55	5.0500	43,53,37,725.00
		Sub Total A	**4,95,93,04,290.00**
B. Terrorism Cover for All Hydro Power Stations of NHPC			
Terrorism cover	**73750.70**	0.0173	1,50,55,468.00
		Sub Total B	**1,50,55,468.00**
C. Third Party Liability for All Hydro Power Stations of NHPC			
Cover	**Sum Insured (Rs in Crs)**	**Premium Amount-Lump-Sum (Rs.)**	**Total Premium (Inclusive of GST) (Rs.)**
Third party liability cover for Property Damage	37.50	24,75,000	29,20,500.00
Third party liability cover for Bodily Injury/Loss of Life	12.50	8,25,000	9,73,500.00
		Sub Total C	**38,94,000.00**
		Grand Total (A+B+C)	**497,82,53,758.00**

2.0 Modified Terms & Conditions is attached as Appendix-A.

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No. 0172-609107, Mobile 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

3.0 LEAD INSURER AND CO-INSURER:

As per provisions of Contract, M/s The New India Assurance Company Limited, Chandigarh (L-1) is the Lead Insurer having 60% share, M/s Oriental Insurance Company Limited, New Delhi

NHPC LIMITED FARIDABAD

(L-2) is the Co-Insurer with 25% share and M/s National Insurance Company Limited, New Delhi (L-3) is the Co-Insurer with 15% share with financial implication as below:

Sl. No.	Bidder Details	Position	% Share	Total Premium (Rs.)
1.	M/s The New India Assurance Company Limited (L-1)	Lead-Insurer	60%	497,82,53,758/-
2.	M/s Oriental Insurance Company Limited (L-2)	Co-Insurer	25%	
3	M/s National Insurance Company Limited (L-3)	Co-Insurer	15%	

4.0 Section-IV (Conditions of Policy) & Section-V (Scope of Coverage) of the tender document is attached for reference.

The above Terms & Conditions may be read in conjunction with the Sanction order/Contract order No. -511687736421207 dated 27.10.23 issued through the GeM Portal & the other conditions mentioned in the tender document for the subject work.

Thanking you,

Yours faithfully,

27/10/2023

General Manager (CC-II),
Contracts (Civil) Division,
2ndFloor,NHPC Office Complex,
Sector-33,Faridabad-121003 (Haryana),
Tele# 0129-2254677
E-mail:contcivil2-co@nhpc.nic.in

NHPC LIMITED
एन एच पी सी
N.H.P.C
FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
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Contract | अनुबंध

Contract No | अनुबंध क्रमांक: GEMC-511687736421207
Contract Generated Date | अनुबंध तिथि: 23-Nov-2023
Bid/RA/PBP No. | बोली/आरए/पीबीपी संख्या: GEM/2023/B/4093294

Organisation Details | संगठन विवरण

Type | प्ररूप :	Central PSU
Ministry | मंत्रालय :	Ministry of Power
Department | विभाग :	Hydro Power
Organisation Name | संगठन का नाम :	NHPC Limited
Office Zone | कार्यालय क्षेत्र:	Contracts Civil NHPC Limited Sector 33 Faridabad

Buyer Details | खरीदार विवरण

Designation | पद :	HEMANT SHARAN
Contact No. | संपर्क नंबर :	0129-2588748-
Email ID | ईमेल आईडी :	buyer56.nl.hr@gembuyer.in
GSTIN | जीएसटीआईएन :	-
Address | पता :	CONTRACTS CIVIL DIVISION, NHPC LIMITED, NHPC OFFICE COMPLEX, SECTOR 33, FARIDABAD, HARYANA, FARIDABAD, HARYANA-121003, India

Financial Approval Detail | वित्तीय स्वीकृति विवरण

IFD Concurrence | आईएफडी सहमति:	No
Designation of Administrative Approval | प्रशासनिक अनुमोदन का पदनाम:	Competent Authority
Designation of Financial Approval | वित्तीय अनुमोदन का पदनाम :	Competent Authority

Paying Authority Details | भुगतान प्राधिकरण विवरण

Role:	BUYER
Payment Mode | भुगतान का तरीका:	Offline
Designation | पद :	HEMANT SHARAN
Email ID | ईमेल आईडी :	buyer56.nl.hr@gembuyer.in
GSTIN | जीएसटीआईएन :	06AAACN0149C1Z3
Address | पता:	CONTRACTS CIVIL DIVISION, NHPC LIMITED, NHPC OFFICE COMPLEX, SECTOR 33, FARIDABAD, HARYANA, Faridabad, HARYANA-121003, India

Consignee Details | परेषिती विवरण

S.No | क्र.सं.	Consignee Name & Address | परेषिती नाम & पता	Service Description | सेवा विवरण
1	Contact | संपर्क : 0129-2588961- Email ID | ईमेल आईडी : con113.nl.hr@gembuyer.in GSTIN | जीएसटीआईएन : - Address | पता : Finance Division, NHPC Limited, NHPC Office Complex, Faridabad, Haryana, FARIDABAD, HARYANA-121003, India	Assets Insurance Service - Mega Risk Policy including Terrorism Third Party Liability Policy for NHPC Power Stations For one year wef 30 Oct 23 to 29 Oct 24; Mega Cover; Optional
		Assets Insurance Service - Mega Risk Policy including Terrorism Third Party Liability Policy for NHPC Power Stations For one year wef 30 Oct 23 to 29 Oct 24; Earthquake; Optional
		Assets Insurance Service - Mega Risk Policy including Terrorism Third Party Liability Policy for NHPC Power Stations For one year wef 30 Oct 23 to 29 Oct 24; MBD; Optional
		Assets Insurance Service - Mega Risk Policy including Terrorism Third Party Liability Policy for NHPC Power Stations For one year wef 30 Oct 23 to 29 Oct 24; Business Interruption for 12 months; Optional
		Assets Insurance Service - Mega Risk Policy including Terrorism Third Party Liability Policy for NHPC Power Stations For one year wef 30 Oct 23 to 29 Oct 24; Terrorism Cover for All Hydro Power Stations of NHPC; Optional
		Assets Insurance Service - Third Party Liability for All Hydro Power Stations of NHPC; Third party liability cover for Property Damage; Optional
		Assets Insurance Service - Third Party Liability for All Hydro Power Stations of NHPC; Third party liability cover for Bodily Injury or Loss of Life; Optional

Service Provider Details | सेवा प्रदाता विवरण

GeM Seller ID | जेम विक्रेता आईडी :	AKYE200001710914
Company Name | कंपनी का नाम :	M/s The New India Assurance Company Limited (60% share) || M/s Oriental Insurance Company Limited (25% share) || M/s National Insurance Company Limited (15% share)
Contact No. | संपर्क नंबर :	9417189355 || 9013803437, 011-43172319 || 8599010640
Email ID | ईमेल आईडी :	jaimal.singh@newindia.co.in || sunmeetsachdeva@orientalinsurance.co.in; ssjaggi@orientalinsurance.co.in || l.kumar@nic.co.in; kamal.gupta@nic.co.in
Address | पता :	Large Corporate and Broker Office (850000), SCO-91-93, Sector-34A, Chandigarh-160022 || A-25/27 Asif Ali Road, New Delhi-110002 || Delhi Regional Office-IV,803B, Konnectus Tower, Bhavbhuti Marg, Ajmeri Gate, New Delhi-110002, Mumbai, MAHARASHTRA-400001, -
MSME verified | एमएसएमई सत्यापित :	No
MSME Registration number | एमएसएमई पंजीकरण संख्या :	-
GSTIN | जीएसटीआईएन:	04AAACN4165C1ZZ || 07AAACT0627R1ZI || 07AAACN9967E1Z5

*GST / Tax invoice to be raised in the name of | जिसके नाम के पक्ष में GST/TAX इनवॉइस पेश किया जाएगा - Consignee

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel No.: 0172-609107, Mobile: 94171-89355, 8146800950
E-mail: jaimal.singh@newindia.co.in

Service Details | सेवा विवरण

Service Start Date (latest by) | सेवा प्रारंभ दिनांक (नवीनतम) : 30-Oct-2023
Service End Date | सेवा समाप्ति तिथि : 01-Nov-2024

Category Name | श्रेणी नाम : Assets Insurance Service

Billing Cycle | बिलिंग चक्र : yearly

Number	Total

NHPC LIMITED FARIDABAD

Description|विवरण		of assets to be insured	Premium (in INR)
Type of Asset Insurance Policy	Mega Risk Policy including Terrorism Third Party Liability Policy for NHPC Power Stations For one year wef 30 Oct 23 to 29 Oct 24	1	3508636146
Risk Inspection (Assessment) Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Bajaj Allianz General Insurance Co. Ltd, ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., National Insurance Co. Ltd., Reliance General Insurance Co. Ltd., SBI General Insurance Co. Ltd., The New India Assurance Co. Ltd., The Oriental Insurance Co. Ltd., United India Insurance Co. Ltd.		
Type of Risk Coverage	Mega Cover		
Re-insurance Arrangement	Optional		
Premium Payment Options	Single Premium		

Total Amount (Formula)\|कुल राशि (सूत्र) :
(Total Premium (in INR))

Total Value without Addons |ऐडऑन के बिना कुल मूल्य (INR)	3508636146
Total Addon Value|कुल एडऑन मूल्य (INR)	0
Total Value Including Addons|ऐडऑन सहित कुल मूल्य (INR)	3508636146

Additional Details\|अतिरिक्त जानकारियां

- Type of Assets : Mega Risk Policy including Terrorism & Third Party Liability Policy for NHPC Power Stations (For one year w.e.f 30.10.2023 to 29.10.2024)
- Total Sum Assured (INR) : 664451500000
- Method used for Valuation of Assets (WDV or RIV) : RIV
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Insurance End Date : 2024-10-28T18:30:00.000Z

Category Name\|श्रेणी नाम : Assets Insurance Service

Billing Cycle\|बिलिंग चक्र : yearly

Description|विवरण		Number of assets to be insured	Total Premium (in INR)
Type of Asset Insurance Policy	Mega Risk Policy including Terrorism Third Party Liability Policy for NHPC Power Stations For one year wef 30 Oct 23 to 29 Oct 24	1	333222427
Risk Inspection (Assessment) Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Bajaj Allianz General Insurance Co. Ltd, ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., National Insurance Co. Ltd., Reliance General Insurance Co. Ltd., SBI General Insurance Co. Ltd., The New India Assurance Co. Ltd., The Oriental Insurance Co. Ltd., United India Insurance Co. Ltd.		
Type of Risk Coverage	Earthquake		
Re-insurance Arrangement	Optional		
Premium Payment Options	Single Premium		

Total Amount (Formula)\|कुल राशि (सूत्र) :
(Total Premium (in INR))

Total Value without Addons |ऐडऑन के बिना कुल मूल्य (INR)	333222427
Total Addon Value|कुल एडऑन मूल्य (INR)	0
Total Value Including Addons|ऐडऑन सहित कुल मूल्य (INR)	333222427

Additional Details\|अतिरिक्त जानकारियां

- Type of Assets : Mega Risk Policy including Terrorism & Third Party Liability Policy for NHPC Power Stations (For one year w.e.f 30.10.2023 to 29.10.2024)
- Total Sum Assured (INR) : 664451500000
- Method used for Valuation of Assets (WDV or RIV) : RIV
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Insurance End Date : 2024-10-28T18:30:00.000Z

NHPC LIMITED
एन एच पी सी
N.H.P.C
FARIDABAD

Jaimal Singh Katta
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Category Name\|श्रेणी नाम : Assets Insurance Service

Billing Cycle\|बिलिंग चक्र : yearly

Description | विवरण		Number of assets to be insured	Total Premium (in INR)
Type of Asset Insurance Policy	Mega Risk Policy including Terrorism Third Party Liability Policy for NHPC Power Stations For one year wef 30 Oct 23 to 29 Oct 24	1	682107992
Risk Inspection (Assessment) Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Bajaj Allianz General Insurance Co. Ltd, ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., National Insurance Co. Ltd., Reliance General Insurance Co. Ltd., SBI General Insurance Co. Ltd., The New India Assurance Co. Ltd., The Oriental Insurance Co. Ltd., United India Insurance Co. Ltd.		
Type of Risk Coverage	MBD		
Re-insurance Arrangement	Optional		
Premium Payment Options	Single Premium		

Total Amount (Formula) \| कुल राशि (सूत्र) :
(Total Premium (in INR))

Total Value without Addons | ऐडऑन के बिना कुल मूल्य (INR)	682107992
Total Addon Value | कुल एडऑन मूल्य (INR)	0
Total Value Including Addons | ऐडऑन सहित कुल मूल्य (INR)	682107992

Additional Details \| अतिरिक्त जानकारियां

- Type of Assets : Mega Risk Policy including Terrorism & Third Party Liability Policy for NHPC Power Stations (For one year w.e.f 30.10.2023 to 29.10.2024)
- Total Sum Assured (INR) : 251329400000
- Method used for Valuation of Assets (WDV or RIV) : RIV
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Insurance End Date : 2024-10-28T18:30:00.000Z

Category Name \| श्रेणी नाम : Assets Insurance Service

Billing Cycle \| बिलिंग चक्र : yearly

Description | विवरण		Number of assets to be insured	Total Premium (in INR)
Type of Asset Insurance Policy	Mega Risk Policy including Terrorism Third Party Liability Policy for NHPC Power Stations For one year wef 30 Oct 23 to 29 Oct 24	1	435337725
Risk Inspection (Assessment) Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Bajaj Allianz General Insurance Co. Ltd, ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., National Insurance Co. Ltd., Reliance General Insurance Co. Ltd., SBI General Insurance Co. Ltd., The New India Assurance Co. Ltd., The Oriental Insurance Co. Ltd., United India Insurance Co. Ltd		
Type of Risk Coverage	Business Interruption for 12 months		
Re-insurance Arrangement	Optional		
Premium Payment Options	Single Premium		

Total Amount (Formula) \| कुल राशि (सूत्र) :
(Total Premium (in INR))

Total Value without Addons | ऐडऑन के बिना कुल मूल्य (INR)	435337725
Total Addon Value | कुल एडऑन मूल्य (INR)	0
Total Value Including Addons | ऐडऑन सहित कुल मूल्य (INR)	435337725

Additional Details \| अतिरिक्त जानकारियां

- Type of Assets : Mega Risk Policy including Terrorism & Third Party Liability Policy for NHPC Power Stations (For one year w.e.f 30.10.2023 to 29.10.2024)
- Total Sum Assured (INR) : 73055500000
- Method used for Valuation of Assets (WDV or RIV) : RIV
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Insurance End Date : 2024-10-28T18:30:00.000Z

NHPC LIMITED एनएचपीसी NHPC FARIDABAD

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Category Name \| श्रेणी नाम : Assets Insurance Service

Billing Cycle|बिलिंग चक्र : yearly			
Description|विवरण		Number of assets to be insured	Total Premium (in INR)
Type of Asset Insurance Policy	Mega Risk Policy including Terrorism Third Party Liability Policy for NHPC Power Stations For one year wef 30 Oct 23 to 29 Oct 24	1	15055467.9
Risk Inspection (Assessment) Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Bajaj Allianz General Insurance Co. Ltd, ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., National Insurance Co. Ltd., Reliance General Insurance Co. Ltd., SBI General Insurance Co. Ltd., The New India Assurance Co. Ltd., The Oriental Insurance Co. Ltd., United India Insurance Co. Ltd.		
Type of Risk Coverage	Terrorism Cover for All Hydro Power Stations of NHPC		
Re-insurance Arrangement	Optional		
Premium Payment Options	Single Premium		

Total Amount (Formula)|कुल राशि (सूत्र) : (Total Premium (in INR))	
Total Value without Addons |ऐडऑन के बिना कुल मूल्य (INR)	15055467.9
Total Addon Value|कुल एडऑन मूल्य (INR)	0
Total Value Including Addons|ऐडऑन सहित कुल मूल्य (INR)	15055467.9

Additional Details\|अतिरिक्त जानकारियां

- Type of Assets : Mega Risk Policy including Terrorism & Third Party Liability Policy for NHPC Power Stations (For one year w.e.f 30.10.2023 to 29.10.2024)
- Total Sum Assured (INR) : 737507000000
- Method used for Valuation of Assets (WDV or RIV) : RIV
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Insurance End Date : 2024-10-28T18:30:00.000Z

Category Name\|श्रेणी नाम : Assets Insurance Service

Billing Cycle|बिलिंग चक्र : yearly			
Description|विवरण		Number of assets to be insured	Total Premium (in INR)
Type of Asset Insurance Policy	Third Party Liability for All Hydro Power Stations of NHPC	1	2920500
Risk Inspection (Assessment) Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Bajaj Allianz General Insurance Co. Ltd, ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., National Insurance Co. Ltd., Reliance General Insurance Co. Ltd., SBI General Insurance Co. Ltd., The New India Assurance Co. Ltd., The Oriental Insurance Co. Ltd., United India Insurance Co. Ltd.		
Type of Risk Coverage	Third party liability cover for Property Damage		
Re-insurance Arrangement	Optional		
Premium Payment Options	Single Premium		

Total Amount (Formula)|कुल राशि (सूत्र) : (Total Premium (in INR))	
Total Value without Addons |ऐडऑन के बिना कुल मूल्य (INR)	2920500
Total Addon Value|कुल एडऑन मूल्य (INR)	0
Total Value Including Addons|ऐडऑन सहित कुल मूल्य (INR)	2920500

Additional Details\|अतिरिक्त जानकारियां

- Type of Assets : Mega Risk Policy including Terrorism & Third Party Liability Policy for NHPC Power Stations (For one year w.e.f 30.10.2023 to 29.10.2024)
- Total Sum Assured (INR) : 375000000
- Method used for Valuation of Assets (WDV or RIV) : RIV
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Insurance End Date : 2024-10-28T18:30:00.000Z

NHPC LIMITED एनएचपीसी FARIDABAD

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Category Name | श्रेणी नाम : Assets Insurance Service

Billing Cycle | बिलिंग चक्र : yearly

Description | विवरण		Number of assets to be insured	Total Premium (in INR)
Type of Asset Insurance Policy	Third Party Liability for All Hydro Power Stations of NHPC	1	973500
Risk Inspection (Assessment) Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Bajaj Allianz General Insurance Co. Ltd, ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., National Insurance Co. Ltd., Reliance General Insurance Co. Ltd., SBI General Insurance Co. Ltd., The New India Assurance Co. Ltd., The Oriental Insurance Co. Ltd., United India Insurance Co. Ltd.		
Type of Risk Coverage	Third party liability cover for Bodily Injury or Loss of Life		
Re-insurance Arrangement	Optional		
Premium Payment Options	Single Premium		

Total Amount (Formula) | कुल राशि (सूत्र) :
(Total Premium (in INR))

Total Value without Addons | ऐडऑन के बिना कुल मूल्य (INR)	973500
Total Addon Value | कुल एडऑन मूल्य (INR)	0
Total Value Including Addons | ऐडऑन सहित कुल मूल्य (INR)	973500

Additional Details | अतिरिक्त जानकारियां

- Type of Assets : Mega Risk Policy including Terrorism & Third Party Liability Policy for NHPC Power Stations (For one year w.e.f 30.10.2023 to 29.10.2024)
- Total Sum Assured (INR) : 125000000
- Method used for Valuation of Assets (WDV or RIV) : RIV
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Insurance End Date : 2024-10-28T18:30:00.000Z

Amount of Contract | अनुबंध की राशि

Total Contract Value Including All Duties and Taxes | सभी शुल्क और करों सहित कुल अनुबंध मूल्य (INR)	4978253757.9

Price Break up offered | मूल्य विभाजन की पेशकश की : Price Break up offered Document link | प्राइज़ ब्रेक अप ऑफ़र किए गए दस्तावेज़ लिंक

SLA Details | एसएलए विवरण

Asset Insurance

SERVICE STC

SPECIAL TERMS AND CONDITIONS FOR

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (550000)
The New India Assurance Co. Ltd.
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1. **Preamble**

- All contracts related to Asset Insurance placed through GeM shall be governed by the following set of Terms and Conditions:

1. General terms and conditions for Goods and Services
   II. Service STC contained in this document
   III. BID / Reverse Auction specific ATC

- The above terms and conditions are in reverse order of precedence i.e. ATC shall supersede Service specific STC which shall supersede GTC, whenever there are any conflicting provisions.
- This document represents the Special Terms and Conditions (STC) and the Service Level Agreement (SLA) governing the contract between the Government/Buyer and Agency/Service Provider. The purpose of this document is to outline the scope of work, stakeholders' obligations and terms and conditions of all services covered as mutually understood by the stakeholders.

2. **Objectives and Goal**

The objective of this document is to ensure that all the special terms and conditions are in place to ensure consistent delivery of services to the Buyer by the service provider. The goal of this document is to:

- Provide clear reference to service ownership, accountability, roles and responsibilities of both parties
- Present a clear, concise and measurable description of services offered to the Buyer
- Establish terms and conditions for all the involved stakeholders, it also includes the actions to be taken in case of failure to comply with conditions specified
- To ensure that both the parties understand the consequences in case of termination of services due to any of the stated reasons

This document will act as a reference document that both the parties have understood the above-mentioned terms and conditions and have agreed to comply by the same.

3. **Stakeholders**

The main stakeholders associated with this agreement are:

- **Buyer:** The Buyer/ Client is responsible to provide clear instructions, approvals and timely payments for the services availed as per the contractual terms
- **Service Provider:** The service provider is responsible to provide all the required services in timely manner and to the satisfaction of Buyer or its authorized representative.

NHPC LIMITED FARIDABAD

The service provider may also include seller, supplier/bidder/contractor, any authorized agents, permitted assignees, successors, and nominees as per the context and as described in the document.

The responsibilities and obligations of the stakeholders have been outlined in this document. The document also encompasses payment terms and Deductions in case of non-adherence to the defined terms and conditions.

4. **Service Scope**

The Service Provider to provide insurance of Buyer's Assets.

5. **Standard Terms and Conditions for Insurance**

- The terms and conditions of insurance cover and the policies, warranties and clauses need to be strictly in line with the provisions and notifications issued by IRDA from time to time.
- The Service Provider must agree with all the Terms and Conditions specified in the bid document by the Buyer. The policy issued by the Insurer must be compliant with the T&C of the bid document.
- Fair disclosure of material features relating to the risks should be disclosed by the Buyers to the insurers to enable them understand the risks and quote appropriate terms.
- The Buyer reserves the right to reject the tender / bid if the proposal of the bidder mentions exceptions, conditions or special conditions that are not aligned with the Terms and Conditions as specified by the Buyer in the Bid document.
- During pre-qualification and evaluation of the bid, the Buyer may, at its discretion, ask bidders for clarifications on their proposal. The respondents are required to respond within the time frame prescribed by the Buyer.
- Insurer should clearly indicate the list of 'Exclusions and Assumptions' in the proposal they submit to Buyer.
- Once an insurance has been awarded (policy has been purchased) for a given period, the insurance company shall have no right to unilaterally terminate the operation of the policy during this period.
- In case there is an addition during the contract (policy) period, the coverage would be extended without any reservation. The Buyer will intimate all such new additions to the Insurer periodically. Additional premium, if any, due to such inclusion may be advised to Buyer periodically. Similarly, for separations the Buyer will inform the Insurer and the premium to be paid by Buyer would be pro-rated/ recalculated.
- In case of foreclosure of the policy/contract, the premium on pro rata basis should be refunded
- No insurer shall assume any risk in India in respect of any insurance business unless and until the due insurance premium is paid in advance before the commencement of Risk date/time.
- Insurance companies may offer Add-on covers as per IRDA guidelines in-addition-to the coverage sought in this Tender. No weightage will be given to such Free Add-on covers during bid evaluation. However, any such Add-Ons indicated in proposal by Bidder must mandatorily be offered to all the insured.
- The bidders (Service Providers) must not divulge personal information of the insured to any external party, without the consent of the Buyer
- In case of any grievances, Buyer may file complaints either with the concerned Insurance Company or with Insurance Regulatory and Development Authority (IRDA).
- The details of the Insurance Ombudsman for all jurisdictions must be clearly indicated by the Service Provider, where necessary.
- Before the end of contract, the Insurer must give a detailed report with the statistics of the insurance claimed during the period
- The Buyer may at its sole discretion and at any time during the evaluation of proposal, disqualify any bidders, if the bidder makes any misleading or false representations in the forms, statements and attachments submitted in proof of the eligibility requirements or if the bidder fails to provide related clarifications sought by Buyer within the stipulated timelines.
- Service Provider must keep confidential any information received from or about Buyer because of or in connection with the submission of the bid response. The Buyer will also not disclose the information provided by Bidder in a response other than to its affiliates or to its professional advisors, unless required otherwise by any provisions of law.
- Whilst all reasonable care has been taken by Buyer when providing information in this bid document, the figures, documents and details are presented in good faith. Bidders indemnify Buyer from any claims, liabilities or costs that may arise due to this. Bidders may seek additional information where deemed necessary but the decision to provide any additional details will be the sole discretion of the Buyer.
- More than one bid from the same bidder shall disqualify the bidder from participation in the bid.

6. **Standard Terms and Conditions for Asset Insurance**
    - The Buyer must inform the Insurer in the event of movement (change in location) of any of the insured assets
    - The Insurance Company shall appoint a surveyor immediately on receipt of claim(s) intimation from Buyer and shall coordinate for immediate settlement of claim
    - If an item is added or the scope of coverage (sum insured) is increased during the policy period, the proportionate premium for the unexpired period of insurance will be paid to the Insurer.
    - If an item is removed from the coverage or its coverage (sum insured) is decreased during the policy period, the proportionate premium for the unexpired period of insurance will be refunded by the Insurer to the Insured.
    - If any ongoing modernization activity of Buyer results in capacity addition during the period of insurance, pro-rata premium will be paid for the unexpired period of insurance for the additional value of the augmented capacity.
    - Insurance Company to furnish a declaration stating compliance with all guidelines of Tariff Advisory Committee of IRDA. The Buyer (Insured) will not be responsible in case of any non-compliance by the Insurer with the guidelines of the regulator.
    - The insurance Service Provider shall submit to the Buyer a statement of "Claims Pending for Settlement with reasons" and "Claims Settled in the previous month" in the first week of every month. The details must be provided in the format specified by the Buyer.
    - In case the Contract is terminated for any reason, the Insurance Service Provider shall be under obligation to refund pro-rata premium for the un-expired period apart from settling all pending claims

7. **Service Formula**

The following formula will be used to calculate the value of this contract.

Total Contract Value = Total Premium quoted by service provider.

8. **Payment Schedule**

- The Payment Procedure shall be as specified in the General Terms and Conditions of GeM.
- Payment schedule to be as per payment terms specified in bid document.

Jaimal Singh Kattal
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9. **SLAs and Deductions**

S.No.	SLA	Deduction
1.	Settlement of all claims by Service Provider within 30 days from the date of submission of complete documents by the Buyer.	Interest at the rate of 20% p.a. on the delayed claim amount

NHPC LIMITED
एन एच पी सी
N.H.P.C
FARIDABAD

Additional Required Data/Document(s) : Buyer | अतिरिक्त आवश्यक डेटा/दस्तावेज़: खरीदार

1. **The Insurance Company or their Service Provider must have been in the Insurance business in India for at least XX years :** The bid is invited from the following Bidders:

   i. M/s Bajaj Allianz General Insurance Co. Ltd.
   ii. M/s ICICI Lombard General Insurance Co. Ltd.
   iii. M/s IFFCO TOKIO General Insurance Co. Ltd.
   iv. M/s National Insurance Co. Ltd.
   v. M/s Reliance General Insurance Co. Ltd.
   vi. M/s SBI General Insurance Co. Ltd.
   vii. M/s The New India Assurance Co. Ltd.
   viii. M/s Oriental Insurance Co. Ltd.
   ix. M/s United India Insurance Co. Ltd.
2. **Details for Assets to be insured :** click here
3. **Scope Inclusions/Exclusions :** click here

Additional Data/Document(s) : Seller | अतिरिक्त डेटा/दस्तावेज़ : विक्रेता

1. **Certificate (Requested in ATC) :** click here

Price Bifurcation Excel File details | मूल्य द्विभाजन एक्सेल फ़ाइल विवरण: Schedule of Quantity & Price (BOQ)- SCHEDULE-I

ePBG Detail | ईपीबीजी विवरण

Advisory Bank | सलाहकार बैंक :	**NA**
ePBG Percentage(%) | ईपीबीजी प्रतिशत (%) :	**NA**

Terms and Conditions | नियम और शर्तें

1. General Terms and Conditions-

1.1 This contract is governed by the General Terms and Conditions, **conditions stipulated to this Product/Service as provided in the Marketplace.**

1.2 This Contract between the Seller and the Buyer, is for the supply of the Goods and/ or Services, detailed in the schedule above, in accordance with the General Terms and Conditions (GTC) unless otherwise superseded by Goods / Services specific Special Terms and Conditions (STC) and/ or BID/Reverse Auction Additional Terms and Conditions (ATC), as applicable

2. Buyer Added Bid Specific Terms and Conditions-

2.1 ***Buyer Added Bid Specific Scope Of Work(SOW):***
Text Clause(s)

As per Tender Document, Bid is invited from the following bidders:

i. **M/s Bajaj Allianz General Insurance Co. Ltd.**
ii. **M/s ICICI Lombard General Insurance Co. Ltd.**
iii. **M/s IFFCO TOKIO General Insurance Co. Ltd.**
iv. **M/s National Insurance Co. Ltd.**
v. **M/s Reliance General Insurance Co. Ltd.**
vi. **M/s SBI General Insurance Co. Ltd.**
vii. **M/s The New India Assurance Co. Ltd.**
viii. **M/s Oriental Insurance Co. Ltd.**
ix. **M/s United India Insurance Co. Ltd.**

Jaimal Singh Kattal
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Corporate Business Office (850000)
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2.2 ***Buyer Added Bid Specific Scope Of Work(SOW):***
File Attachment Click here to view the file .

Note: This is system generated file. No signature is required.

नोट: यह सिस्टम जनरेटेड फाइल है। कोई हस्ताक्षर की आवश्यकता नहीं है।

NHPC LIMITED एनएचपीसी लिमिटेड FARIDABAD

original

NHPC LIMITED
(A GOVT. OF INDIA ENTERPRISE)

CIN: L40101HR1975GOI032564

CONTRACT AGREEMENT

For

"Mega Risk Policy including Terrorism & Third Party Liability Policy for NHPC Power Stations (For one year w.e.f. 30.10.2023 to 29.10.2024)"

WITH

i) M/s The New India Assurance Company Limited (Lead Insurer)
ii) M/s The Oriental Insurance Company Limited (Co-Insurer)
iii) M/s National Insurance Company Limited (Co-Insurer)

Tender Reference No.: NH/CCW/CC-II/CO-274/PR10023/182

November- 2023

REGD. OFFICE: NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD, HARYANA-121003, (INDIA)

NHPC LIMITED FARIDABAD

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NHPC LIMITED FARIDABAD

The Oriental Insurance Co. Ltd. CBRO NHPC Centre 3rd Floor, Chanal Phase-I Pocket-A New Delhi-20

Jamal Singh Kattal
Chief Regional Manager
Corporate Business Office (CBO)
The New India Assurance Co. Ltd.
Tel No. 0172-609107, Mobile 9417189755, 8146800660
E-mail: jamal.singh@newindia.co.in, jamal.singh@gmail.com

हरियाणा HARYANA

Y 516553

CONTRACT AGREEMENT

1. This agreement is made on 16th day of **November 2023** between the **NHPC Ltd.**, a Company registered and existing under the Laws of India and having its registered Office at **NHPC Office Complex, Sector-33, Faridabad (Haryana)** (hereinafter referred to as the **"Employer/ Client"** which expression shall unless repugnant to the context or meaning thereof include its successors and assigns) of the one part and **Consortium of M/s The New India Assurance Company Limited, Large Corporate and Broker Office (850000), SCO-91-93, Sector-34A, Chandigarh-160022** (herein after called **"Lead Insurer"** which expression shall unless repugnant to the context or meaning thereof, include its successors and permitted assigns), **M/s Oriental Insurance Company Limited, A-25/27 Asif Ali Road, New Delhi-110002** (herein after called **"Co-Insurers"** which expression shall unless repugnant to the context or meaning thereof, include its successors and permitted assigns), **M/s National Insurance Company Limited , Delhi Regional Office-IV, 803B, Konnectus Tower, Bhavbhuti Marg, Ajmeri Gate, New Delhi-110002** (herein after called **"Co-Insurers"** which expression shall unless repugnant to the context or meaning thereof, include its successors and permitted assigns) of the other part.

NHPC LIMITED FARIDABAD

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Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.

2. WHEREAS the Client is desirous that certain insurances should be provided by the Insurer, viz: **"Mega Risk Policy including Terrorism & Third Party Liability Policy for NHPC Power Stations (For one year w.e.f. 30.10.2023 to 29.10.2024)"** and has accepted the Bid of the Consortium of Lead Insurer and Co-Insurers for the NHPC Power Stations for one year from **30.10.2023** to **29.10.2024** at the cost of **Rs.497,82,53,758/- including GST As applicable.**

3. The contract has been awarded to consortium of 03 (three) insurance companies having following shares:

Sl. No.	Insurer	Share
01.	M/s The New India Assurance Company Limited, Lead Insurer	60%
02.	M/s Oriental Insurance Company Limited, Co-Insurer	25 %
03.	M/s National Insurance Company Limited, Co-Insurer	15%

4. **NOW THIS AGREEMENT WITNESSETH** as follows:

i) In this Agreement, words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract hereinafter referred to.

ii) The following documents shall be deemed to form and be read and construed as part of this Agreement, viz:

a) LOA, GeM Sanction order No./Contract order No. -511687736421207 dt 27.10.23,

b) Conditions of Policy,

c) Scope of Coverage including Annexures,

d) Price Bid of M/s The New India Assurance Co. Ltd.

e) M/s The New India Assurance Co. Ltd. Email's/letter's dated 26.10.23,

f) M/s Oriental Insurance Co. Ltd. (L-2) vide email/letter dtd. 26.10.23 confirmed on acceptance of rate and terms in line with M/s The New India Assurance Co. Ltd. (L-1),

g) M/s National Insurance Co. Ltd. (L-3) vide email/ letter dtd. 26.10.23 confirmed on acceptance of rate and terms in line with M/s The New India Assurance Co. Ltd. (L-1),

NHPC LIMITED FARIDABAD

The Oriental Insurance Co. Ltd. CBRO NBCC Centre 3rd Floor, Okhla Phase-1 Pocket-A New Delhi-20

Jaimal Singh Kattal
Chief Regional Manager
The New India Assurance Co. Ltd.

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h) License issued by IRDAI and Proof of Annual Fee for the F.Y. 2023-24,

i) PAN and GST No.,

j) Tender Acceptance Letter ,

k) ECS – Form,

l) Declaration of Ineligibility,

m) Bid Proforma,

n) Undertaking by bidder towards Anti-Profiteering Clause of GST Act/ Rules,

o) Declaration regarding insolvency under the Insolvency and Bankruptcy code 2016,

p) Declaration regarding Class-I local supplier under Public Procurement (Preference to Make in India),

q) Power of Attorney,

r) Bid Proposal Sheets,

s) Technical & Commercial Bid Form,

t) Re-Insurance Arrangement Details,

u) Bidder declaration,

v) Undertaking for Non-Cartelization

w) Integrity Pact.

5. In consideration of the payments to be made by the Employer to the Insurer as hereinafter mentioned, the Insurer hereby covenants with the Client to provide insurances in all respect in accordance with the provisions of the Contract.

6. The Employer hereby covenants to pay the Insurer in consideration of the insurances, the Contract Price or such other sum as may become payable under the provisions of the Contract at the time and in the manner prescribed by the Contract.

The Oriental Insurance Co. Ltd. CBRO 3rd Floor Phase-I Pocket A New Delhi-20

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (650000)
The New India Assurance Co. Ltd.
Tel No. 0172-609107, Mobile : 94171-80355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimpl.sh@gamil.com

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NHPC LIMITED FARIDABAD

340100

In Witness whereof the parties hereto have caused this Agreement to be executed the day and year first before written.

For and on behalf of the Insurer

(M/s The New India Assurance Company Limited)
(Lead Insurer)

Signature----------

(Designation)----------

Place: ----------

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (M50000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-809107, Mobile : 94171-89355, 8146800550

(M/s The Oriental Insurance Company Limited)
(1st Co-Insurer)

Signature----------

(Designation)----------

Place: ----------

CBRO
3rd Floor, Phase-1
New Delhi-20

(M/s National Insurance Company Limited)
(2nd Co-Insurer)

Signature----------

(Designation)----------

Place: ----------

Witnessed by:

1.----------

2.----------

For and on behalf of NHPC Ltd.

Signature----------

(Designation)----------

Place: ----------

Witnessed by:

1.----------

2.----------

NHPC LIMITED
FARIDABAD

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Govt. of India Enterprise)

CIN: L40101HR1975GOI032564

Ref. No.: NH/CCW/CC-II/CO-274/PR10023/182/SO-201/2023/1751 **Date:** 27.10.23

Speed Post/ E-mail

M/s The New India Assurance Company Limited Large Corporate and Broker Office (850000), SCO-91-93, Sector-34A, Chandigarh-160022 Tel.: 9417189355 E-mail: jaimal.singh@newindia.co.in	**M/s Oriental Insurance Company Limited** A-25/27 Asif Ali Road, New Delhi-110002 Tel.: 9013803437, 011-43172319 E-mail: sunmeetsachdeva@orientalinsurance.co.in; ssjaggi@orientalinsurance.co.in	**M/s National Insurance Company Limited** Delhi Regional Office-IV, 803B, Konnectus Tower, Bhavbhuti Marg, Ajmeri Gate, New Delhi-110002 Tel.: 8599010640 E-mail:l.kumar@nic.co.in; kamal.gupta@nic.co.in

Sub: Mega Risk Policy including Terrorism & Third Party Liability Policy for NHPC Power Stations (For one year w.e.f 30.10.2023 to 29.10.2024)

Ref.:

i) Tender ID No.: GEM/2023/B/3859823 dated 22.08.23
ii) Tender ID No.: GEM/2023/B/4093294 dated 16.10.23
iii) Your bid for the subject tender
iv) Our letter dated 25.10.23 to M/s The New India Assurance Co. Ltd.
v) M/s The New India Assurance Co. Ltd. Reply vide email/letter dated 26.10.23
vi) Our letter dated 26.10.23 to M/s The New India Assurance Co. Ltd.
vii) M/s The New India Assurance Co. Ltd. Reply vide email/letter dated 26.10.23
viii) Our letter dated 26.10.23 to M/s Oriental Insurance Co. Ltd.
ix) Our letter dated 26.10.23 to M/s National Insurance Co. Ltd.
x) M/s Oriental Insurance Co. Ltd. (L-2) vide email/letter dtd. 26.10.23 confirmed on acceptance of rate and terms in line with M/s The New India Assurance Co. Ltd. (L-1)
xi) M/s National Insurance Co. Ltd. (L-3) vide email/ letter dtd. 26.10.23 confirmed on acceptance of rate and terms in line with M/s The New India Assurance Co. Ltd. (L-1)
xii) GeM Sanction order No/ Contract order No. -511687736421207 dt 27.10.23

Sir,

With reference to above cited subject tender, we have accepted your bid submitted vide above references read in conjunction with terms & conditions of bidding document, subsequent amendment and correspondences. For the subject tender along with references as above, it is to mentioned that the letter of award has been placed through GeM Sanction order/Contract order under reference (xii) above to M/s The New India Assurance Company Limited as Lead Insurer along with M/s The Oriental Insurance Company Limited and M/s National Insurance Company Limited as Co-Insurers

(both have agreed to the Rates, Terms and Conditions of M/s The New India Assurance Co. Ltd.), for "Mega Risk including Terrorism & Third Party Liability Policy for NHPC Hydro Power Stations (For one year from 30.10.2023 to 29.10.2024)" for a premium of Rs. 497,82,53,758/- (Rupees Four Hundred Ninety-Seven Crore Eighty-Two Lakh Fifty-Three Thousand Seven Hundred Fifty Eight Only) inclusive of GST @18%.

1.0 Description and Premium:

The Premium rates and amount, inclusive of GST for different covers are as follows:

Cover	Sum Insured (Rs in Crs)	M/s The New India Assurance Company Limited (L-1)	
		Pr. Rate (Per Mille)	Total Premium amount in INR (Inclusive of GST)
A. Mega Risk Policy for All Hydro Power Stations of NHPC			
Mega Cover	66445.15	4.4750	3,50,86,36,146.00
Earthquake	66445.15	0.4250	33,32,22,427.00
MBD	25132.94	2.3000	68,21,07,992.00
Business Interruption (12 months)	7305.55	5.0500	43,53,37,725.00
		Sub Total A	**4,95,93,04,290.00**
B. Terrorism Cover for All Hydro Power Stations of NHPC			
Terrorism cover	**73750.70**	0.0173	1,50,55,468.00
		Sub Total B	**1,50,55,468.00**
C. Third Party Liability for All Hydro Power Stations of NHPC			
Cover	**Sum Insured (Rs in Crs)**	**Premium Amount-Lump-Sum (Rs.)**	**Total Premium (Inclusive of GST) (Rs.)**
Third party liability cover for Property Damage	37.50	24,75,000	29,20,500.00
Third party liability cover for Bodily Injury/Loss of Life	12.50	8,25,000	9,73,500.00
		Sub Total C	**38,94,000.00**
		Grand Total (A+B+C)	**497,82,53,758.00**

2.0 Modified Terms & Conditions is attached as Appendix-A.

3.0 LEAD INSURER AND CO-INSURER:

As per provisions of Contract, M/s The New India Assurance Company Limited, Chandigarh (L-1) is the Lead Insurer having 60% share, M/s Oriental Insurance Company Limited, New Delhi

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(L-2) is the Co-Insurer with 25% share and M/s National Insurance Company Limited, New Delhi (L-3) is the Co-Insurer with 15% share with financial implication as below:

Sl. No.	Bidder Details	Position	% Share	Total Premium (Rs.)
1.	M/s The New India Assurance Company Limited (L-1)	Lead-Insurer	60%	497,82,53,758/-
2.	M/s Oriental Insurance Company Limited (L-2)	Co-Insurer	25%	
3	M/s National Insurance Company Limited (L-3)	Co-Insurer	15%	

4.0 Section-IV (Conditions of Policy) & Section-V (Scope of Coverage) of the tender document is attached for reference.

The above Terms & Conditions may be read in conjunction with the Sanction order/Contract order No. -511687736421207 dated 27.10.23 issued through the GeM Portal & the other conditions mentioned in the tender document for the subject work.

Thanking you,

Yours faithfully,

27/10/2023

General Manager (CC-II),
Contracts (Civil) Division,
2ndFloor,NHPC Office Complex,
Sector-33,Faridabad-121003 (Haryana),
Tele# 0129-2254677
E-mail:contcivil2-co@nhpc.nic.in

NHPC LIMITED FARIDABAD

एन.एच.पी.सी. N.H.P.C

The Oriental Insurance Co. Ltd. CBRO NBCC Centre 3rd Floor, Okhla Phase-1 Pocket-A New Delhi-20

Jaimal Singh Kattal
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Tel No : 0172-609107, Mobile : 9417189355, 8146800550
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Appendix-A

S. N.	Tender Condition	Modified Terms & conditions
1	**No. 1.1.5.2 of Section-V: Scope of Coverage: Loss Limits** Property Damage (PD) &Business Interruption (BI)- AOG Perils including landslide: INR 1000 crs Any One Occurrence (AOO) & INR 2000 crs in Aggregate (AGG) Property Damage (PD) &Business Interruption (BI) - Other than AOG Perils: Full Sum Insured	1. Loss Limit: Property Damage (PD) & Business Interruption (BI) – All Perils (AOG and Non AOG both): INR 10,000,000,000 Any One Accident (AOA) & INR 20,000,000,000 in Aggregate (AGG)
	2. Cl. No. 24; Aligning The Policy Financial Year Wise (Section-IV: Condition of Policy): NHPC intends to align Mega policy with Financial Year during renewal policy period with cancellation of the existing policy and consequently issuance of fresh policy for one-year w.e.f. 01st April 2024 at same rates & terms as per LOA with adjustment of pro-rata premium for unexpired policy period, provided the incurred claim ratio (claim lodged minus deductibles) does not exceed 60% of the premium in the expiring policy.	2. Agree for roll over of NHPC policy from 1st April 2024 at same terms to align with FY only if Claims Ratio doesn't exceed 25%.
	3. Cl. No. 1.1.4 (vi) of Section-V: Scope of Coverage; Subansiri project may be considered for inclusion in the renewal Mega Policy for part/full coverage's in terms of clause no. 2 of Section-IV; CONDITIONS OF POLICY. i.e. *"Any addition of capacity in the existing Power Station or any addition of new Power Station during the currency period of Policy shall be covered by making additional premium payment on pro-rata basis at same rates, terms and conditions of the original policy. "*	3. Addition / inclusion of Parbati – II & Subansri under Operational Policy at prorate terms as and when Testing & commissioning is completed. However, in the event of testing and commissioning not completed fully then the partial assets are to be covered under the operational policy on named perils basis (without MBD & BI) similar to the coverage available to Parbati – II under expiring policy.
	4. Mentioned Claim history in the tender document.	4. No deterioration of claim experience before inception of the risk. 5. Swing clause. *In the event of Teesta V, TLDP III, TLDP IV is more than Rs 714.74Cr (MD Rs 304.33Crs & BI Rs 410.41 Crs) then additional premium (inclusive of GST) of 50% of the claim in excess*

The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile : 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gmail.com

S. N.	Tender Condition	Modified Terms & conditions
		of Rs 714.74Crs will be charged.If the claim is less than Rs714.74 Crs than premium (inclusive of GST. However, the refund of GST will be as per GST Act) will be refunded @15% of the amount of claim less then Rs714.74 Crs. However maximum amount of refund will be restricted to Rs40 crs (inclusive of GST. However, the refund of GST will be as per GST Act). 6. All other terms and conditions are as per Tender.

एन.एच.पी.सी.
N·H·P·C

NHPC LIMITED
एन.एच.पी.सी.
N·H·P·C
FARIDABAD

The Oriental Insurance Co. Ltd.
CPIO
NBC Centre
3rd Floor Okhla
Phase-1
Pocket-A
New Delhi-20

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-669107, Mobile : 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

30.10.2020 to 29.10.2021					
Damages to Tapovan Complex, Dharchula in Dhauliganga Power Station due to heavy flash flood on 30.08.2021	MD	12.21	0.00	12.21	
Total		**12.21**	**0.00**	**12.21**	
30.10.2021 to 29.10.2022					
NIL					
30.10.2022 to 29.10.2023					
Theft of 185 sqmm single core 11 KV XLPE Copper Cable from Power House Cable/Ventilation Tunnel in Chutak Power Station on 15.11.2022	MD	0.11	0.00	0.11	
Damage of Deflector Servomotor, Nozzle Tip, Seat Ring with Cover & Turbine Housing of Unit#1 of Kishanganga Power Station on 23.11.2022	MD	10.54	0.00	10.54	
Damages at various sites due to Flash Flood at Chamera-III Power Station on 09.07.2023	MD	17.25	0.00	17.25	
Damages at various components/structures and roads of Bairasuil Power Station on 25.07.2023	MD	5.50	0.00	5.50	
Damages at various sites due to Flash Flood at Parbati III Power Station on 10.07.2023	MD	13.18	0.00	13.18	
	BI	39.33	0.00	39.33	Claim amount is reduced to ₹ 39.33 Cr. from ₹ 84.19 Cr.
Damages at various sites due to Flash Flood at Parbati II Power Station on 10.07.2023	MD	10.09	0.00	10.09	
Damage in electrical, hydromechanical, and civil infrastructures at Teesta-V Power Station due to to unprecedented flood on 04.10.2023	MD	267.30	0.00	267.30	New Claim
	BI	410.41	0.00	410.41	New Claim
Damage at various sites of TLDP-III Power Station due to to unprecedented flood on 04.10.2023	MD	31.50	0.00	31.50	New Claim
Damage at various sites of TLDP-IV Power Station due to to unprecedented flood on 04.10.2023	MD	5.53	0.00	5.53	New Claim
Total		**810.74**	**0.00**	**810.74**	
GROSS TOTAL		**1220.96**	**319.26**	**901.70**	

MD-Material Damage & BI-Business Interruption

Note 1: There is no claim under Standalone Terrorism and Third Party Liability Policy so far.

Note 2: Figures which are new or not settled are tentative this stage and subject to finalization of claims.

NHPC LIMITED FARIDABAD

The Oriental Insurance Co. Ltd. CARO NBCC Centre 3rd Floor, Okhla Phase-1 Pocket-A New Delhi-20

Jaimal Singh Kattal
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Annexure-III A

Power Station Wise Break up of sum insured under different coverages of Mega, Terrorism & Third Party Liability Policy (in Rs. Crore) for the period 01.04.2024 to 31.03.2025

Particulars	BAIRA SIUL	LOKTAK	SALAL	TANAKPUR	Chamera-I	URI-I	RANGIT	Chamera-II	DULHASTI	DHAULI GANGA	TEESTA-V	SEWA-II	TLDP-III	URI-II	Chamera-III	TLDP-IV	Parbati-III	Kishanganga	Nimmo Bazgo	CHUTAK	Parbati-II	Total
Fire (Mega Cover)	1809.99	997.10	6793.72	1360.74	5342.04	7595.71	943.65	4579.22	5430.09	2791.11	4893.91	1428.21	1715.65	2409.59	2181.40	1603.23	3680.29	5493.06	946.77	941.89	3625.46	**66562.83**
Earthquake	1809.99	997.10	6793.72	1360.74	5342.04	7595.71	943.65	4579.22	5430.09	2791.11	4893.91	1428.21	1715.65	2409.59	2181.40	1603.23	3680.29	5493.06	946.77	941.89	3625.46	**66562.83**
MBD	724.00	398.84	2717.49	544.29	2136.82	3038.28	377.46	1831.69	2172.04	1116.44	1957.56	571.28	686.26	963.84	872.56	641.29	1472.12	2197.22	378.71	376.76	0.00	**25174.95**
BI/FLOP	161.55	160.57	506.98	236.97	405.31	512.48	115.20	302.33	805.44	290.27	0.00	204.01	302.34	548.38	394.99	296.75	342.26	692.24	197.76	155.77	0.00	**6631.60**
Terrorism(MD+BI)	1971.54	1157.67	7300.70	1597.71	5747.35	8108.19	1058.85	4881.55	6235.53	3081.38	4893.91	1632.22	2017.99	2957.97	2576.39	1899.98	4022.55	6185.30	1144.53	1097.66	3625.46	**73194.43**
Third Party Liability for All Power Stations	50 Crs																					

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NHPC LIMITED FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Sureties Office (650000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile: 94171-89355, 8146800550
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SECTION – IV

CONDITIONS OF POLICY

CONDITIONS OF POLICY

CONDITIONS OF MEGA RISK INCLDUING TERRORISM & THIRD PARTY LIABILITY INSURANCE POLICY FOR HYDRO POWER STATIONS

0. DEFINITIONS

INDEMNITY PERIOD
The period beginning with the date of an Insured Event and ending not later than the Indemnity Period stated in the Risk Details during which the results of the business shall be affected in consequence of the Insured Event.

TURNOVER
The money paid or payable to the Insured for goods sold and delivered and for services rendered in the course of the business at the premises of the Insured.

GROSS PROFIT
The amount by which

a) the sum of the amount of the Turnover and the amounts of the closing stock and closing work in progress shall exceed
b) the sum of the amounts of the opening stock and opening work in progress and the amount of the Specified Working Expenses.

The amount of the opening and closing stocks and work in progress shall be arrived at in accordance with the Insured's normal accountancy methods, due provision being made for depreciation.

SPECIFIED WORKING EXPENSES
a) Purchases and discounts relative thereto.
b) Bad debts.

The words and expressions used in the definition of Specified Working Expenses shall have the meaning usually attached to them in the books and accounts of the Insured.

RATE OF GROSS PROFIT
The Rate of Gross Profit earned on the Turnover during the financial year immediately before the date of an Insured Event **

ANNUAL TURNOVER
The Turnover during the twelve months immediately before the date of an Insured Event **

STANDARD TURNOVER
The Turnover during the period in the twelve months immediately before the date of an Insured Event which corresponds with the Indemnity Period **

NHPC LIMITED एन एच पी सी N.H.P.C. FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
The New India Assurance Co. Ltd.
Large Corporate & Power Office (850000)
S.C.O. 91-9 Sector [illegible] Chandigarh-160022
Ph. [illegible] 169355, 8146800550

** to which such adjustments shall be made as may be necessary to provide for the trend of the business and for variations in or special circumstances affecting the business either before or after the date of the Insured Event or which would have affected the business had the Insured Event not occurred so that the figures thus adjusted shall represent as nearly as may be reasonably practicable the results which but for the Insured Event would have been obtained during the relative period after the Insured Event.

NORMAL
The condition that would have existed had no loss occurred.

1. GENERAL

a) Bidders may interact and discuss with NHPC to assess risk and safety features of NHPC Power Stations appropriately at mutual convenience

b) Bidders if so desire may also visit all or some of the NHPC Power Stations at their own cost prior to submitting their Bid Proposals.

2. SUM-INSURED

a) Sum insured in Mega Risk Policy shall be based on re-instatement value as per the prevailing practice and norms.

b) Total Sum-Insured under Fire, EQ, MBD & Terrorism is the cost of insurable assets of Power Stations of NHPC as per valuation done by the Govt. approved valuer appointed through the Insurance Company for the policy period ending October 2023. The station-wise Sum- Insured is as per **Annexure-III (A)**.

c) Power Station wise sum-Insured under Business Interruption – Fire Loss of Profit (BI-FLOP) is based on projections of performance of each Power station for next 12 months w.e.f. 30.10.2023 as per **Annexure-III (A).** Insured can increase the sum insured under Business Interruption (BI-FLOP) during currency of the policy for each power station at its discretion by paying required additional premium computed for all power stations covered under the policy on annual basis. However, for the purpose of evaluation, the Sum-Insured indicated in bidding documents shall be considered.

d) Any addition of capacity in the existing Power Station or any addition of new Power Station during the currency period of Policy shall be covered by making additional premium payment on pro-rata basis at same rates, terms and conditions of the original policy.

e) Sum-Insured under Section-I & II of Mega Risk Policy for the purpose of Policy execution may be revised at the discretion of Insured during the currency of the policy with pro-rata adjustment of premium.

f) Any increase/ decrease in sum-insured including addition of capacity in the existing Power Station or any addition of new Power Station during the currency period of Mega Risk including Standalone Terrorism Policy, the insurer shall complete the placement of risk within two weeks from the date of intimation by the Insured.

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3. RETURN/ADJUSTMENT OF PREMIUM FOR BI (FLOP) COVER

A deposit Premium shall be paid at the inception of this Policy of Insurance and shall be calculated by multiplying the Sum Insured by the Premium Rate.

If the insured declares at the latest twelve months after the expiry of any policy period that the Actual Gross profit of NHPC Power Stations during the Policy Period based on Audited Accounts for the financial year(s) covered by the Policy, was less than the sum insured thereon, a pro rata return of premium not exceeding 50% of the premium paid for the policy period on excess sum insured shall be made by the Insurer and in case the actual Gross profit is more than sum insured, extra premium shall be paid by the Insured for the short sum insured. Gross Profit for the policy period suitably adjusted to Indemnity period shall be calculated as per CERC norms based on the actual PAF and Generation etc. for that period of particular financial Year on annualized basis.

Any loss, destruction or damage occurred giving rise to a claim under this Policy, return of premium shall be made in respect only of so much of said difference as is not due to such loss, destruction or damage.

4. CLAIMS EXPERIENCE:

NHPC has taken Mega Risk including Terrorism & Third Party Liability Policy for all the hydro Power Stations for the period from 31.07.2011 to 29.10.2023. The claim experience of NHPC for last 5 (five) policy period is as per **Annexure-I.**

5. AWARD OF CONTRACT

a) The contract will be awarded to the successful bidder(s), whose bid has been determined to be substantially responsive as per procedure detailed at (b) below.

b) The contract shall be awarded to a consortium of 03 (Three) Insurance Companies wherein L1 bidder shall be the lead insurer and shall have 60% share, L2 and L3 bidder shall be Co-insurers having 25% and 15% share respectively if they agree to the Rates, terms and conditions of L1 Bidder. If L2 and L3 bidder do not agree for their share of co-insurance then their share will be offered to the other participating bidders in the sequence of their quoted premium at L1 Rates, terms & conditions. In case none of the bidders agree for L1 Rates, terms and conditions for Co-insurance, then 100% business will be awarded to L1 bidder. Further, in case number of bidders agreeing L1 Rates, terms & conditions for co-insurance is less than two (02) than unallocated share will be awarded to L1 bidder.

c) NHPC shall be dealing / interacting directly with Lead insurer for all related matters and lead insurer shall, in turn, interact with the co-insurers. Under any circumstances i.e. in case of any dispute with co-insurers, Lead insurer shall be responsible for settlement of full claim amount to NHPC.

d) Partial/Incomplete/bids submitted not for entire scope of works and or Bids for Co-Insurance share shall out rightly be rejected. NHPC reserves the right to accept or reject any bid, and to annul the bidding process and reject all bids at any time prior to award of Contract, without thereby incurring any liability to the affected Bidder or Bidders or any obligation to inform the affected Bidder or Bidders of the grounds for the Owner's action. NHPC also reserves the right to choose the co-insurers and/or percentage sharing. The successful bidder shall be fully responsible and shall be bound to perform the job allocated to him at rates awarded by NHPC.

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e) NHPC reserves the right to assess bidder's capability and capacity to perform the contract, should the circumstances warrant such assessment in the overall interest of NHPC. The decision of NHPC shall be final in this regard.

f) Price Bids will be evaluated taking into account Total Premium quoted for all Scope of coverage(s) for respective sum-Insured and cost of withdrawal of deviation, if any.

6. RE-INSURANCE

A. Bidder may associate International Reinsurers for the Insurance Program. If associated, the bidder will submit Re-insurance Arrangement details with International Reinsurers in the Format-2 along with the bid showing the share of support for the Insurance Program.

The ratings of the International Reinsurer(s) shall be minimum AM Best A- rated or S&P A- rated or Moody's A3 rated in their individual capacity.

The bidder shall present confirmed Re-Insurance support letter for minimum of 60% (including self-retention) of total risk along with the bid in Format-2A for the share of support declared in Format-2. This is a MANDATORY REQUIREMENT. Noncompliance would lead to disqualification.

National/Indian Re-insurer may also be considered as re- insurer for our one year program

B.

1. If Reinsurer(s) are associated for the Insurance Program; Lead Insurer and Co-insurers (Consortium) will be responsible for following:

i) Lead Insurer will be responsible for placing all Re-Insurance. The ratings of the Reinsurer(s) shall be minimum AM Best A- rated or S&P A- rated or Moody's A3 rated.

ii) Lead Insurer have to place 100% Re-insurance business distribution among the Re-insurers after considering self- retention & co-insurers retention within 7 days from the date of NHPC's acceptance of Insurer's offer and furnish the acceptance letter of each Reinsurer as per attached Format 2A. However, it will be the sole responsibility of the Lead Insurer to settle all the claims arising out of this policy irrespective of completion of reinsurance placement.

2. In case Consortium fails to complete 100% placement of the risk prior to inception, NHPC will take action as per the Banning Policy against the defaulting insurer(s).

3. Lead Insurer shall be required to submit a copy of signed Reinsurance slip detailing the terms and conditions agreed with reinsurer (s) for All Risk, Earthquake, MBD, BI (FLOP) & Terrorism Cover within 15 days from the date of NHPC's acceptance of Insurer's offer Lead Insurer will also submit the details of all the reinsurance participants with their share of participation.

7. PROCEDURE OF PAYMENT

a) 100% Payment of premium shall be released to the Lead Insurer in Indian Rupees through Electronic Fund Transfer System by Corporate Office of NHPC, Faridabad. The Bank Charges shall be on account of Insured.

b) DGM (Finance), Misc. Bills Section –Finance Division, Corporate office, NHPC Ltd., Sector- 33, Faridabad-121003 (Haryana) shall be paying authority of this contract.

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8. BREAK DOWN PERIOD

During any accidental damage/breakdown resulting into a claim, NHPC may undertake any related or unrelated, planned or unplanned maintenance /overhaul activities without affecting the duration of original breakdown re-instatement work. This will not affect NHPC's claim under BI/FLOP section in any manner whatsoever, as long as the same does not affect reinstatement period due to accidental breakdown.

9. EXTENSIONS

Shifting of the equipments from existing location after dismantling and re-erection, re-testing and commissioning at any other location and vice versa within the premises of power Station shall also be covered in this policy.

10. EXCLUSIONS

Exclusions as available in Mega Risk Policy regulations. However, assets like drainage, culvert, pavements, roads, dams, reservoirs, canals, pipe lines, tunnels, bridges, piers etc and all other civil works including township and underground civil works **except land,** property in transit within premises are specifically included in schedule of assets and shall be covered for insurance. Properties in the course of demolition / construction shall also be covered in the scope of coverage.

11. INSURER AND THEIR RESPONSIBILITY

a) Lead Insurer (L-1 bidder) shall consult NHPC to finalize policy wording and associated working arrangement.

b) It may be clearly understood that Lead Insurer shall be solely and legally responsible to NHPC for effective execution of the Policy including co-ordination with NHPC sites, collection of premium, complete placement of re-insurance Program, issue of policy document and prompt claim settlement etc. Lead Insurer shall be solely responsible for settlement of all claims, irrespective of any change in the structure (organizational or financial etc.) of any Co-insurers or Re-insurer (s).

12. OPERATION AND MAINTENANCE OF POLICY

Insurance Policy shall be issued in name of NHPC Ltd., Faridabad on behalf of all 20 hydro Power Stations & Parbati-II HEP and any addition during the continuation of the policy period. Both soft & hard copy of the policy shall be issued to NHPC. Respective Power Stations being the Insured shall be responsible for post award operation of the Insurance Policy i.e., lodging the insurance claims, follow-up, review, monitoring and final settlement as per policy conditions. However, claim intimation shall be sent to Corporate Insurance Cell for monitoring purposes. Insurance Cell, Corporate Office along with O&M and Commercial Division shall coordinate with the power stations for settlement of the Insurance claim under material damage as well as BI (FLOP).

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13. TIME FRAME OF THE POLICY DOCUMENTS

The insurer will promptly raise invoice/demand for insurance premium as per terms and conditions of the policy immediately on receipt of Letter of Award. Similarly, upon request of additional insurance cover by NHPC as per policy conditions, the insurer will raise invoice/demand for insurance premium for additional cover within 1(One) working day from the date of request by NHPC. The insurer will issue the premium receipt and the Cover note for the desired coverage immediately on the receipt of the premium from NHPC. The original policy document along with soft copy of the policy shall be issued within one week from the date of the assumption of the risk.

The policy document shall clearly indicate various rates, sum-insured, extensions, inclusions, exclusions and terms & conditions in line with bidding documents. Any amendment of the policies documents and/or additional insurance covers shall be confirmed by issuing endorsement within 4 (Four) working days of the receipt of the necessary premium/information from NHPC indicating various rates, sum-insured, extensions, inclusions, exclusions and terms & conditions as applicable

14. PANEL OF SURVEYORS

The Lead Insurer shall furnish the list of Surveyors (along with their name, address contact nos. & experience in the field with no of Years' experience) whom they propose to depute in the event of occurrence of claim. Surveyors from the agreed list only shall be deputed in consultation with NHPC in the event of loss. NHPC has the right to review this list, as and when required.

The underwriter shall depute the surveyor without any loss of time immediately on the occurrence of damage without waiting for the detailed report. In the event of delay in deputation of surveyor, NHPC may use its discretion in deputing surveyors from the panel of Surveyors. The claims lodged on the basis of surveyor report engaged by NHPC, shall be settled by the underwriter in full.

15. CHECK LIST

The bidder should submit along with the bid standard checklist of documentation required for early settlement and on-account payment of claims. However the checklist shall be further finalized keeping in view the availability of various aspects/documents.

16. REVIEW MEETINGS

Lead Insurer will develop effective Management Information System (MIS) for facilitating effective implementation of the Policy and early settlement of the claims. Co-coordinator at Power station shall be identified for periodical review meetings for monitoring progress of different activities.

17. RESPONSIBILITY FOR SEMINAR/ WORKSHOP

To educate on Mega Risk Policy, Lead Insurer shall organize Seminars/ Workshops on the Policy, at no extra cost, at NHPC Regional Offices, Power Stations, Corporate office or other agreed locations, as advised by NHPC, to facilitate understanding and effective implementation of Policy

at least once in a year. Insurer shall also arrange intensive training Program at no extra cost, for selected personnel of NHPC.

18. CLAIMS PROCEDURE AND MANAGEMENT

In case of a claim, the insurance company shall immediately depute or authorize NHPC to call a surveyor(s) from the approved panel of Insurer but not later than 48 hours of the receipt of intimation from the insured.

In normal circumstances, the claim has to be settled by the Insurance co. as per the procedure at Clause No. 20 of Section-IV of Conditions of policy.

A joint meeting between surveyors, insurance company and NHPC will be organized on a date suggested by NHPC for discussing the claim matters and the minutes of the said meeting shall be recorded. The insurance company will take a weekly report from the surveyor to ensure the success of the procedure and keep NHPC posted and copy of interim as well as final survey report shall be submitted to NHPC immediately.

In case any dispute arises in respect of the claim amount assessed due to interpretational issue regarding any clause or otherwise, the Insured shall have the right to challenge the same in terms of clause for Settlement of Disputes. However, the Insurer shall be liable to pay undisputed portion of the claim so assessed on acceptance of the same by the Insured under protest.

The survey report shall also be submitted for claims where the insurer's liability does not arise but has been reported by NHPC.

19. UNDER-INSURANCE PROVISION

Under insurance on each item of the Schedule appearing under Section –I & II (Material Damage) of Mega Risk Policy and Standalone Terrorism Policy will be ignored if it does not exceed 20%.

No under-insurance will be applicable for Section-III (Business Interruption) i.e., no under-insurance penalty shall be applied in case of Business Interruption claim. However, the insurance Co. will indemnify the loss for Business Interruption based on the sum-insured and Insured shall be required to pay additional premium based on the actual Gross Profit as per methodology given in clause 3 of Condition of policy within 12 months from the end of Policy period.

20. On- account and Final Payment in respect of claim under policy.

a) On a/c payment of 75% – within 6 weeks of submission of all claim papers and subject to admissibility of claim, for claims upto Rs. 2.00 crs (after deductibles) and within 8 weeks for claims above Rs. 2.00 crs.(after deductibles)
b) Balance Payment – within 30 days of submission of all documents.

Insurance Co. shall pay interest for delay in on- account payment or balance payment. The insurer shall be liable to pay interest at a rate which is 2% above SBI MCLR for one year prevalent at the beginning of the Financial Year in which the claim is submitted by the Insured.

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21. SETTLEMENT OF DISPUTES:

21.1.1 If any dispute arises between the Insured and the Insurer in connection with, or arising out of the Contract or the execution of the Works, whether during the execution of the Works or after their completion and whether before or after the repudiation or after termination of Contract, including any disagreement by either party with any action, inaction, opinion, instruction, determination, certificate or valuation of the Insured an attempt shall be made to resolve the matter in dispute amicably.

21.1.2 No dispute or difference arising between the Insurer and the Insured under or relating to or in connection with the Contract shall be referred to arbitration unless an attempt has first been made to settle the same amicably.

21.1.3 Any dispute, in respect of which the Insured and the Insurer have failed to reach at an amicable settlement pursuant to Clause 21.1.1, shall be finally settled by reference to arbitration as per Clause 21.2. The Arbitration and Conciliation Act, 2015 shall govern the arbitration.

21.2 **Arbitration:**

Subject to Sub-Clause 21.1 of these Conditions, unless settled amicably, any dispute or difference whatsoever arising between the parties and of or relating to the construction, interpretation, application, meaning, scope, operation or effect of this contract or the validity or the breach thereof, shall be finally settled by Arbitration, unless otherwise agreed by both Parties.

Any dispute shall be settled by arbitration as set forth below:

(i) A dispute with an Indian Insurance Company shall be finally settled by arbitration in accordance with the Indian Arbitration & Conciliation Act, 1996, or any statutory amendment thereof. The arbitral tribunal shall consist of 3 arbitrators, one each to be appointed by the Insured and the Insurer. The third Arbitrator shall be chosen by the two Arbitrators so appointed by the Parties and shall act as Presiding Arbitrator. In case of failure of the two arbitrators, appointed by the parties to reach upon a consensus within a period of 30 days from the appointment of the arbitrator appointed subsequently, the Presiding arbitrator shall be appointed by the President of the Institution of Engineers (India). For the purposes of this Sub-Clause, the term "Indian Insurance Company" means an Insurer who is registered in India and is a juristic person created under Indian law.

(ii) Arbitration may be commenced within or after the period of Insurance Policy , provided that the obligations of the Insured and the Insurer shall not be altered by reason of the arbitration being conducted within or after the policy period.

(iii) If one of the parties fail to appoint its arbitrator in pursuance of sub-clause (i) and (ii) above, within 30 days after receipt of the notice of appointment of its arbitrator by the other party, then the President of Institution of Engineers (India), shall appoint the arbitrator.

The decision of the majority of arbitrators shall be final and binding upon both parties. The cost and expenses of Arbitration shall be borne in such a manner as determined by the arbitral tribunal.

The fee payable to arbitrators shall be as per the model fee structure of NHPC/ Insured, the present model fee structure is placed at Appendix A to Tender. The fees include the sitting fee of arbitrators, reading fee, award writing fee and secretarial expenses etc. and nothing is payable other than this by whatsoever name called.

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The cost and expenses of Arbitration proceedings will be borne by each party. However, the expenses incurred by each party in connection with the preparation, presentation etc. of its proceedings shall be borne by each party itself.

The seat/ place of Arbitration shall be Faridabad.

The Arbitral Tribunal shall give a written reasoned Award and the final award by a majority of Arbitrators rendered in writing shall be binding upon the parties.

21.3 **In case of contract with another Central Public Sector Enterprises and Government Department(s)/ Organization(s) (other than those related to taxation matters), the following arbitration clause shall be applicable:-**

In the event of any dispute or difference relating to the interpretation and application of the provisions of commercial contract(s) between Central Public Sector Enterprises (CPSEs)/ Port Trusts inter se and also between CPSEs and Government Department(s)/Organization(s) (other than those related to taxation matters), such dispute or difference shall be taken up by either party or resolution through AMRCD as mentioned in DPE OM No. 4(1)/2013-DPE(GM)FTS-1835 dated 22-05-2018.

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Appendix-A

NHPC Schedule of Arbitration Fee				
Sum in Dispute	**Arbitrator I**	**Arbitrator II**	**Arbitrator III**	**Total Fees**
Upto Rs. 5,00,000/-	Rs. 15,000/-	Rs. 15,000/-	Rs. 15,000/-	Rs. 45,000/-
Above Rs. 5,00,000/- and upto Rs.20,00,000/-	Rs. 15,000 plus 3.5% of 1/3 of claim amount over and above	Rs. 15000 plus 3.5% of 1/3 of claim amount over and above Rs.	Rs. 15000 plus 3.5% of 1/3 of claim amount over and above Rs.	Rs. 45,000 plus 3.5% of claim amount over and above Rs. 5,00,000/-
Above Rs. 20,00,000/- and upto Rs.1,00,00,000/-	Rs. 32,500 plus 3% of 1/3 of claim amount over and above Rs.	Rs. 32,500 plus 3% of 1/3 of claim amount over and above Rs. 20,00,000/-	Rs. 32,500 plus 3% of 1/3 of claim amount over and above Rs. 20,00,000/-	Rs. 97,500 plus 3% of claim amount over and above Rs. 20,00,000/-
Above Rs. 1,00,00,000/- and upto Rs.10,00,00,000/-	Rs. 1,12,500 plus 1% of 1/3 of claim amount over and above Rs.	Rs. 1,12,500 plus 1% of 1/3 of claim amount over and above	Rs. 1,12,500 plus 1% of 1/3 of claim amount over and above Rs.	Rs. 3,37,500 plus 1% of claim amount over and above Rs.1,00,00,000
Above Rs.10,00,00,000/- and upto Rs.20,00,00,000/-	Rs. 4,12,500 plus 0.75% of 1/3 of claim amount over and above	Rs. 4,12,500 plus 0.75% of 1/3 of claim amount over and above	Rs. 4,12,500 plus 0.75% of 1/3 of claim amount over and above	Rs. 12,37,500 plus 0.75% of claim amount over and above Rs.10,00,00,000/-
Above Rs.20,00,00,000/-	Rs. 6,62,500 plus 0.50% of 1/3 of claim amount over and above Rs.20,00,00,000/- with a ceiling of Rs.	Rs. 6,62,500 plus 0.50% of 1/3 of claim amount over and above Rs. 20,00,00,000/- with a ceiling of Rs. 10,00,000/-	Rs. 6,62,500 plus 0.50% of 1/3 of claim amount over and above Rs. 20,00,00,000/- with a ceiling of Rs.	Rs. 19,87,500 plus 0.50% of claim amount over and above Rs. 20,00,00,000/- with a ceiling of Rs. 30,00,000/-

Note:

1. In addition to Fees Travelling Allowance/ Hotel/ DA / Conveyance Expenses entitled equivalent to ED of NHPC will be paid to the arbitrators.
2. In case of Sole arbitrator Fees as mentioned for single arbitrator+25% is payable.
3. The above fees shall be shared equally by both i.e. NHPC & Contractor.

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22. GOVERNING LAWS & JURISDICTION

The Insurance Policy shall be governed and interpreted in accordance with the law for the time being in force in the Republic of India and Jurisdiction of courts for dispute resolution shall be appropriate courts of Faridabad.

23. Nodal Officer/ Incharge

General Manager (Finance), Finance Division, Corporate office, NHPC Ltd., Sector-33, Faridabad-121003 (Haryana) who will represent nodal officer or representative authorised by him on behalf of NHPC i.e., insuring party during the currency of this contract.

The Lead Insurer shall also appoint one officer to act as nodal officer or representative on behalf of Insurance co. who shall be interacting with NHPC on all matters relating to operation of the policy and correspondences (including those of surveyors) relating to claim. Contact details i.e. email ID, phone no. etc. of the nodal office are to be specifically provided under the policy

24. ALIGNING THE POLICY FINANCIAL YEAR WISE

NHPC intends to align Mega policy with Financial Year during renewal policy period with cancellation of the existing policy and consequently issuance of fresh policy for one-year w.e.f. 01st April 2024 at same rates & terms as per LOA with adjustment of pro-rata premium for unexpired policy period, provided the incurred claim ratio (claim lodged minus deductibles) does not exceed 60% of the premium in the expiring policy.

25. Corrupt or Fraudulent Practices

It is expected that the contractor will observe the highest standard of ethics during the procurement and execution of such contracts. In pursuance of this policy:

(a) for the purposes of this provision, the terms set forth below shall mean as under:
   (i) "corrupt practice" means the offering, giving, receiving or soliciting directly or indirectly, of anything of value to influence the action of a public official in the procurement process or in contract execution;
   (ii) "fraudulent practice" means a misrepresentation or omission of facts in order to influence a procurement process or the execution of a contract;
   (iii) "Collusive practice" means a scheme or arrangement between two or more bidders, with or without the knowledge of the Borrower, designed to establish bid prices at artificial, noncompetitive levels;
   (iv) "Coercive practice" means harming or threatening to harm, directly or indirectly, person or their property to influence their participation in a procurement process, or affect the execution of a contract;
   (v) "Integrity Pact" means an agreement called Integrity Pact between the contractor and the Employer shall be signed committing the persons/officials of both the parties, not to exercise any corrupt influence on any aspect of the Tender/Contract.

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(b) A Bid may be rejected by the Employer if it is determined at any stage that the respective Bidder has engaged in corrupt, fraudulent, collusive and coercive practices or defaulted commitments under Integrity Pact as mentioned above in competing for the contract in question.

(c) The Employer may declare a firm ineligible, either indefinitely or for a stated period of time, if it at any time determines that the firm has engaged in corrupt or fraudulent practices, Collusive and Coercive practices or defaulted commitments under Integrity Pact in competing for, or in executing, a contract then the Employer may after giving 14 days notice to the Contractor, terminate the contract and expel him from the site and get the contract executed at the risk and cost of defaulting contractor.

(d) Banning of Business Dealings: It is not in the interest of NHPC to deal with Agencies who commit deception, fraud or other misconduct in the tendering process. The grounds on which Banning of Business Dealings can be initiated are as follows:

i) If the security consideration, including questions of loyalty of the Agency to NHPC so warrants;
ii) If the director/ owner of the Agency, proprietor or partner of the firm, is convicted by a court of law for offences involving moral turpitude in relation to its business dealings with the Government or any other public sector enterprises, during last five years;
iii) If business dealings with the Agency have been banned by the Department of Power, Government of India.
iv) If the Agency has resorted to corrupt, fraudulent practices including misrepresentation of facts;
v) If the Agency uses intimidation / threatening or brings undue outside pressure on NHPC or its official for acceptance / performances of the job under the contract:
vi) If the Agency misuses the premises or facilities of the NHPC, forcefully occupies or damages the NHPC's properties including land, water resources, forests / trees or tampers with documents/records etc. (Note: The examples given above are only illustrative and not exhaustive. The Competent Authority may decide to ban business dealing for any good and sufficient reason).

The procedure for banning of Business Dealings shall be governed as per NHPC's "Policy and Procedure for Banning Business Dealings".

26. Integrity Pact

To improve transparency and fairness in the tendering process the Employer is implementing Integrity Pact.

The Integrity Pact, signed by all the prospective Bidders and the Employer, shall commit the persons/ officials of both the parties, not to exercise any corrupt/ fraudulent/ collusive/ coercive practices in the Tendering process and also during implementation of the Contract. Only those

Bidders who have entered into Integrity Pact with the Employer shall be eligible to participate in the bidding process. Entering into Integrity Pact as per Performa provided into Tender Document is a basic qualifying requirement.

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Integrity pact is to be executed on plain paper at the time of submission of bid. The successful bidder (contractor) shall submit duly executed Integrity Pact on Non-judicial Stamp Paper of appropriate value as per stamp act applicable in the state of Haryana prior to signing of Notification of Award.

27. TAXES AND DUTIES

1.1 Taxes, duties, , GST and other impositions as may be levied under the Applicable Law & regulations including those assessed on the client, the amount of which is applicable as on 28 days prior to last date of submission of bid is deemed to have been included in the Contract Price. However, change in rates of existing tax or levy of New Tax applicable on service of this contract announced after 28 days prior to last date of submission of bid, shall be paid/ adjusted/ reimbursed by the Client in addition to contract price. The Client will reimburse the same to the Insurer on production of satisfactory proof of payment/ other documentary evidence, if any.

Changes in the advance tax rates of GST (on Service) payable to appropriate authorities will not be subject to adjustment.

1.2 The Contract unit rates shall be after taking into account the Input Tax Credit (ITC) and other benefits.

1.3 TDS wherever statutorily required under any Tax Act/ Rule shall be deducted and deposited and necessary certificate will be provided by the Employer.

1.4 Invoices and other documents submitted by Insurer/ bidder for payment under Interim Payment Certificate/ Final Payment Certificate, or any other payment under the contract shall be in accordance with the GST Law.

1.5 The Insurer shall furnish a certificate along with Interim Payment Certificate/ Final Payment Certificate that GST payable by him has been deposited/ will be deposited to the Govt. Treasury.

28. AGREEMENT

The Insurer shall execute a Contract Agreement with NHPC on non-judicial paper of appropriate value as per Stamp Act applicable in the state of Haryana in the format appended within 10 days from the date of issue of Letter of Acceptance.

29. NHPC shall be dealing / interacting directly with Lead insurer for all related matters and lead insurer shall, in turn, interact with the co-insurers. Under any circumstances i.e. in case of any dispute with co-insurers, Lead insurer shall be responsible for settlement of full claim amount to NHPC.

NHPC LIMITED FARIDABAD

Jaimal Singh Kaltal
Chief Regional Manager
The New India Assurance Co. Ltd
Large Corporate & Broker Office (850000)

FORM OF AGREEMENT

(On Non Judicial stamp paper of appropriate value)

CONTRACT AGREEMENT

1. This agreement is made on ..... day of ..... between the NHPC Ltd., a Company registered and existing under the Laws of India and having its registered Office at NHPC Office Complex, Sector-33, Faridabad (Haryana) (hereinafter referred to as the "Employer/ Client" which expression shall unless repugnant to the context or meaning thereof include its successors and assigns) of the one part and Consortium of .....**(Name & Address)**.....(herein after called " Lead Insurer" which expression shall unless repugnant to the context or meaning thereof, include its successors and permitted assigns), ...**(Name & Address)**..... (herein after called "Co-Insurers" which expression shall unless repugnant to the context or meaning thereof, include its successors and permitted assigns) of the other part.

2. WHEREAS the Client is desirous that certain insurances should be provided by the Insurer, viz: "**.....(Name of Work).....**" and has accepted the Bid of the Consortium of Lead Insurer and Co-Insurers for the NHPC Power Stations for one year from .....(Date)..... to .....(Date)..... at the cost of ..... **including GST As applicable**

3. The contract has been awarded to consortium of 03 (three) insurance companies having following shares:

Sl. No.	Insurer	Share
01.	M/s ....., Lead Insurer	60%
02.	M/s ....., Co-Insurer	25 %
03.	M/s ....., Co-Insurer	15%

4. NOW THIS AGREEMENT WITNESSETH as follows:

i) In this Agreement, words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract hereinafter referred to.

ii) The following documents shall be deemed to form and be read and construed as part of this Agreement, viz:

NHPC LIMITED FARIDABAD

Jaimal Singh Kotal Chief Regional Manager

a) Letter of Acceptance;

b) Conditions of Policy,

c) Scope of Coverage including Annexures

d) Tender Acceptance Letter

e) ECS – Form

f) Declaration of Ineligibility

g) Bid Proforma

h) Undertaking by bidder towards Anti-Profiteering Clause of GST Act/ Rules

i) PAN and GST No.

j) Bid Proposal Sheets

k) Integrity Pact.

5. In consideration of the payments to be made by the Employer to the Insurer as hereinafter mentioned, the Insurer hereby covenants with the Client to provide insurances in all respect in accordance with the provisions of the Contract.

6. The Employer hereby covenants to pay the Insurer in consideration of the insurances, the Contract Price or such other sum as may become payable under the provisions of the Contract at the time and in the manner prescribed by the Contract.

In Witness whereof the parties hereto have caused this Agreement to be executed the day and year first before written.

For and on behalf of the Insurer

(M/s .....)
(Lead Insurer)
Signature----------

(Designation)----------

(M/s .....)
(Co-Insurer)
Signature----------
(Designation)----------

(M/s .....)
(Co-Insurer)

For and on behalf of NHPC Ltd.

Signature----------

(Designation)----------

Place:

Witnessed by:

1.----------

NHPC LIMITED FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
The New India Assurance Co. Ltd.
Large Corporate & Broker Office (850000)
SCO 91-93, Sector 17-C, Chandigarh-160022
Ph.: 0172-2703107 Mob. 9417189355, 8146800550

Signature----------
(Designation)----------

2.----------

Place:
Witnessed by:

1.----------

2.----------

End of section-IV

NHPC LIMITED
एनएचपीसी लि.
NHPC
FARIDABAD

Jaimal Singh Rattal
Chief Regional Manager

SECTION – V

SCOPE OF COVERAGE

SCOPE OF COVERAGE

1.0 NHPC is interested in covering all its Hydro Power Stations & Parbati-II HEP under "Mega Risk Insurance Package Policy including Terrorism and Third Party Liability Policy" as per the following provisions.

1.1.1 SCOPE OF INSURANCE COVERS

A) The Insurance Policy shall cover the property insured, if accidentally lost/destroyed or damaged physically along with loss of business revenue by the perils covered under this Policy. The coverage will be on an All Risk basis as per Munich Re wordings, which is attached as per Annexure V (A) & V (B) for Liability, namely:

1) Mega Risk Policy

i) Fire and allied perils like Fire; Lightening; Explosion / implosion, Aircraft damage, Riot, strike, malicious damage (RSMD); Storm, cyclone Typhoon, Tempest Hurricane, Tornado, Flood & inundation (STFI); Impact damage; Subsidence & Landslide including rockslide; Bursting & Overflowing of Water tanks, Apparatus & pipes; Missile testing operations; Leakage from automatic sprinkler instillations; Bush fire; & Burglary/Theft.
ii) Earthquake (Fire and Shock).
iii) Machinery Breakdown (MBD) /Boiler explosion/Electronic equipment.
iv) Business Interruption – Fire Loss of Profit (BI-FLOP).

2) Terrorism (Fire +FLOP) including Electronic Equipment breakdown.

B) Third Party Liability (General Liability) as per Policy wording given in Annexure- V(C) but not limited to above perils.

The Policy coverage and terms & Conditions shall be in line with the Policy Wordings attached only. No deviation from the attached Policy Wordings will be allowed by NHPC. However, if any change in the policy wordings desired by Re-insurer, which do not affect the material content of the policy, the same can be considered by NHPC.

1.1.2 SECTION-WISE SUM-INSURED

The details of Sum-Insured for respective Section/Risk nature are as follows:

A1. Mega Risk Policy for All Hydro Power Stations & Parbati-II HEP

S.No.	Section/ Nature	Sum Insured in Rs.
1.	Mega Cover (Fire)	66445.15 Cr.
2.	Earthquake (including plinth & foundation)	66445.15 Cr.
3.	Machinery Breakdown (MBD)	25132.94 Cr.
4.	Business Interruption (FLOP)	7305.55 Cr. (12 months)

NHPC LIMITED FARIDABAD

B. Terroris Cover for all Hydro Power Stations & Parbati-II HEP of NHPC

1. Terrorism Cover Rs. 73750.70 Crs.

N.B. – The above figures are indicative only and has been compiled upto the date of preparation of Tender. The figures are subject to change.

C. Third Party Liability cover for all Hydro Power Stations & Parbati-II HEP of NHPC

Third Party Liability : AOA (INR 10 Cr.) & AOY (INR 50 Cr.) as under:

1. Third Party Liability for Property Damage: Rs.37.5 Crs. (AOA:AOY=1:5)

2. Third Party Liability for loss of Life/Bodily injury: Rs. 12.5 Crs. (AOA:AOY=1:5)

(Limit for liability in case of death and Permanent disability or bodily injury shall be worked out and payable as per the extant Law with maximum liability limit of Rs.12.5 Crore- AOA:AOY=1:5).

1.1.3 DETAILS COVERAGE:

The Scope of Coverage shall include all NHPC Hydro Power stations & Parbati-II HEP as detailed in **Annexure-II**. This will include all plants, equipments, Buildings, township, Roads, Bridges, Dams, Tunnels & other civil /electrical works etc. The policy wording provided is a draft outlining the covers and contain the standard wordings. The add-on covers required will over-ride any policy wording stating otherwise, for the similar risk. The final policy issued will not have mention of any wording/ clause/exclusion which contradicts the cover required as per the tender and as per the add-on covers."

The Power Station wise/Asset wise break up (under broad head) of the replacement cost are attached as **Annexure-III (A) & III (B)** and power station wise sum insured under BI cover is indicated in **Annexure III (A).** These details are only by way of summary. The policy coverage and terms and conditions shall be in line with Mega Risk Policy and detailed coverage as above.

1.1.4 The following shall also be covered in the Policy:

i. **Additional Insurance Covers under Mega Policy:**

Type of Covers		Sub-Limit(Rs.)
Section I – All Risk of Physical Loss or Damage /Non-Marine Property (excluding machinery Insurance)	Expediting expenses including Airfreight	10 Crs.
	Architects, Surveyors, & Consulting Engineers fees	10 Crs.
	Cost of Demolition and/or Removal of Debris including Foreign Debris/dewatering expenses.	40 Crs.
	Loss minimization / Loss prevention expenses	5 Crs.
Section II- All Risk of	Capital additions / Newly Acquired Property / Interest	250 Crs.

NHPC LIMITED FARIDABAD

Jaimal Singh Kaltal Chief Regional Manager

Physical Loss or Damage /Machinery Insurance	Foam consumption and fire extinguishing expenses	5 Crs.
	Underinsurance	20%
	Escalation Clause	10%
	Omission to Insure Additions, Alterations or Extensions	30 Crs.
	Immediate repair/relief/Minor Repairs	5 Crs.
	Temporary removal	50 Crs.
	Inland Transit	50 Crs.
	Property in the course of construction / erection.	20 Crs.
	Plans, Documents & Computer Records	10 Crs.
	Additional Customs Duty	10 Crs.
	Deliberate damage	5 Crs.
	Property not on Insured Premises/Off Premises	10 Crs.
	Shut down/Start-up Expenses	1 Cr.
	Claim Preparation Cost (Applicable to Section-I, II & III)	1 Cr.
Section –III: All Risk Business Interruption	Professional Accountants Clause	15 Lacs
	Additional increased Cost of Working	25 Crs.
	Prevention of Access	Actual (Within Sum Insured)

ii. Cracking & Collapse in Galleries, Tunnels & Buildings per se both underground and on the surface due to an insured peril is to be included in the coverage of the scope of the policy.

iii. All Equipment/machinery having electronic parts/software systems & computer control system/ external media/increased cost of workings shall be covered in the scope of the policy.

iv. Assets like drainage, culvert, pavements, roads, dams, reservoirs, canals, pipe lines, tunnels, bridges, piers, compound/retaining walls, landscapes, and Gardeners etc. and all other civil works including township and underground civil works except **land,** property in transit within premises are specifically included in schedule of assets. Properties in the course of construction shall also be covered in the scope of coverage.

v. **Power Stations under Renovation and Modernization Stage:**

Loktak Power Station

Loktak Power Station has completed its scheduled life of 35 years and is under Renovation & Modernization. The Renovation & Modernization proposal includes the unit wise renovation of Generating Plant & Machineries which means Loktak Hydro-electric Project will remain in complete shutdown for first six months and thereafter, one unit would go under renovation while other two units shall remain operational. Accordingly, a reasonable amount of Gross Profit has been included in the schedule under BI coverage of Loktak. Further, Insured shall

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Kamal Singh Kalsi Chief Regional Manager The New India Assurance Co. Ltd.

have discretion to make addition(s) in FLOP cover on account of unit wise completion and re-startup of generation of Loktak Hydro-electric Project by paying additional required premium as per awarded rates during currency of Insurance Policy (in terms of clause no. 2 of Section IV-Condition of Policy). Thus, Loktak Hydro-electric Project shall remain covered for all sections {i.e. Fire & Allied Perils, Earthquake, Machinery Breakdown, Business Interruption (FLOP), Terrorism (including FLOP) and Third Party Liability} under Mega Risk Policy for renewal period.

vi. Under Construction Projects of NHPC near completion

a) In the existing Mega Risk Policy, Parbati-II Project has been covered for partial assets with all coverages except operational covers i.e. BI-FLOP and MBD. The Project is in advanced stage of completion and may come into operation during currency of renewal policy. On commissioning, all assets of project may be covered in the renewal Mega Policy with full coverages including MBD & BI in terms of clause no. 2 of Section-IV; CONDITIONS OF POLICY.

b) Subansiri HE Project (2000 MW) comprising of eight (08) units of 250 MW each, is in the advanced stage of completion and couple of the units of the project may come into operation during currency of renewal Mega policy. Subansiri project may be considered for inclusion in the renewal Mega Policy for part/full coverages in terms of clause no. 2 of Section-IV; CONDITIONS OF POLICY.

1.1.5 Deductibles and Loss Limits

1.1.5.1 : Deductibles

- **For MEGA Cover**
  - Single highest Deductible to apply for each and every loss occurring under Section I & II and separately for Section-III :
    a) PD (AOG) – 10% of claim amount subject to minimum of INR 5 Crs. EEL (each and every loss).
    b) PD (Fire) - 7.5% of claim amount subject to minimum of INR 3.5 Crs EEL
    c) PD (All Other Perils) - 7.5% of claim amount subject to minimum of INR 3.5 Crs. EEL.
    d) MBD - 7.5% of claim amount subject to minimum of INR 5.0 Crs. EEL
    e) PDLOP (Other than AOG) - 45 Days.
    f) PDLOP (AOG) - 60 Days
    Note: PD= Property Damage, AOG=Act of God, EEL= Each & Every Loss and PDLOP= Property Damage Loss of Profit.
  - Deductible for Burglary/Theft to be Rs 1 lac for each & every occurrence
  - Deductible for Electronic equipments to be Rs 1 lac for each & every occurrence
  - Deductible for property under course of construction/erection to be Rs 5 lacs for each & every occurrence
  - Deductible under Inland transit to be Rs 1 lacs for each & every occurrence
  - Deductible for add-on covers operating in isolation: 5% of claim amount subject to minimum of Rs.25 lacs

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- **For TERRORISM Cover**
  Flat excess of Rs 2 crore for material damage & for Business interruption (BI) 7 days of Gross profit of the affected Power Station.

- **For THIRD PARTY LIABILITY Cover**

  - Deductible for each & every loss against Property Damage: **Rs 5 lacs**
  - Deductible in case of Bodily injury or loss of life: **NIL**

1.1.5.2 : Loss Limits

Property Damage (PD) & Business Interruption (BI)-AOG Perils including landslide	INR 1000 crs Any One Occurrence (AOO) & INR 2000 crs in Aggregate (AGG)
Property Damage (PD) & Business Interruption (BI) -Other than AOG Perils	**Full Sum Insured**

a) **Note: Above loss limits shall be in excess of Policy Deductibles (PD+BI)**

2.0 POLICY PERIOD

The Policy period shall be for a period of one year w.e.f. 00:00 hrs. of 30.10.2023 to 24.00 hrs. of 29.10.2024.

~~3.0 VALUATION OF ASSETS~~

Deleted

4.0 BUSINESS INTERRUPTION (FIRE LOSS OF PROFIT)

4.1 INDEMNITY PERIOD FOR BI (FLOP): 12 Months

4.2 SUM INSURED FOR BI (FLOP)

The Business Interruption sum-insured would be **Gross Profit** based on tariff applicable, as per CERC, Annual Plant Availability Factor based on the normative plant availability factor (NAPAF) etc. The Gross profit shall mean and include gross revenue for the purpose of loss of profit.

4.3 CHANGES IN SUM-INSURED

NHPC will have the right to increase the sum-insured of any power station during the policy period by paying the required additional premium as agreed with the insurer.

NHPC LIMITED FARIDABAD

5.0 TERRORISM COVERS:

5.1 Material Damage (MD) +Fire Loss of profits (FLOP) shall be as under:-

i) Loss/damage of the property specified in the Tender against physical loss or physical Damage by an act or series of acts of terrorism.
ii) Loss resulting from interruption of business relating to the premises affected by an act or series of acts of Terrorism, caused by direct physical loss or damage by an act or series of acts of terrorism.

5.2 Condition applicable to Terrorist Damage

a) The single limit of Rs. 2,200 crores with a sub limit of Rs.200 Crore War Cover which shall applicable to all the 20 NHPC Hydro Power Stations and Parbati-II HEP and any additions during the currency period of the policy.
b) This policy shall be non-cancelable by the insurer/re-insurer.
c) Intra-project property in transit shall also be covered. Limit of liability for losses during Intra-Project transit shall be Rs.50 Crore for any one occurrence and in the aggregate.

6.0 THIRD PARTY LIABILITY COVER

6.1 Condition applicable for third party claim settlement

The insurer shall reimburse the insured for payment towards loss/damage to third party or property of third party to affected person/legal heirs after completing formalities like FIR & submission of proof of death/damage, Internal Committee Report and Payment Proof. Also, an undertaking from claimants shall be obtained stating that they have received agreed amount as full and final settlement of their claims against NHPC and their insurance companies.

In case claimants are not satisfied with mutual compromise and initiate legal action against Insured, Insurance companies shall be exclusively liable to pay amount of award pronounced by the courts, within overall limit of liability set out in the policy in addition to legal costs incurred by NHPC to defend such cases.

Claim for Property Damage shall be settled by Insurance Co. based on Surveyor's Report. Insurance Co. shall not insist for the court order or liability to be imposed by court of law for settlement of the claims.

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Annexure-I

Claim under Mega Risk and Terrorism & Third Party Liability Policy for the period from 31.07.2017 to till date

(Rs. in Cr.)

Claim Description	Type of Claim	Net Claim after Deductible	Final/ On-account Payment Received	Balance
Mega Policy				
30.10.2017 to 29.10.2018				
Theft of 53 No. Stator Bars from GIS Floor of Parbati –III PS noticed on 27.09.2018.	MD	1.06	0.00	1.06
Damage/loss occurred at various locations/sites of Bairasiul PS due to flash flood on 23.09.2018 & 24.09.2018.	MD	1.23	1.23	0.00
Damage to Roads/Structure/ Equipment at Chamera-III PS due to high flood on 22.09.2018, 23.09.2018 & 24.09.2018.	MD	1.58	0.60	0.98
Damage of Reservoir Rim, Reservoir Road at Dam site of Chamera-II PS due to hearvy Rainfal on 22-24th Sept.2018.	MD	2.84	2.84	0.00
Total		**6.71**	**4.67**	**2.04**
30.10.2018 to 29.10.2019				
Damage to Project Roads at Power House due to heavy Rainfall in Bairasiul PS on 22.02.2019	MD	0.11	0.11	0.00
Theft of Scrap materials from Godown of Bairasiul Power Station on 17.05.2019	MD	0.45	0.00	0.45
Fire Incidence in Generator of Unitr#1 and Unit#2 of Chamera II Power Station on 07.08.2019	MD	22.27	22.27	0.00
Damages suffered at dam site due to Flash Flood in Teesta-V on 17 & 18.06.2019.	MD	2.67	2.67	0.00
Total		**25.50**	**25.05**	**0.45**
30.10.2019 to 29.10.2020				
Damage In Circuit Breaker Of R Phase Of Unit#4 At 220V Gas Isolated Switchgear (GIS) in TLDP-III on 07.12.2019	MD	0.36	0.36	0.00
Damages to Civil structure/building , electrical lines/equipment etc. in Dhauliganga PS due to	MD	2.93	2.93	0.00

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land slide on 28.07.2020				
Damage due to Flood at Dam site of Rangit Power Station on 05.08.2020	MD	3.24	1.75	1.49
Damage due to flash flood/Heavy Rain/Landslide at Dam Site (near Intake gates area) of Teesta-V on 31.07.2020	MD	5.91	1.25	4.66
Damage in System/Equipment due to Fire in Power House of Parbati-II on 29.07.2020	MD	71.30	0	71.30
Damage occurred in HRT due to landslide in Sewa-II PS on 25.09.2020	MD	40.70	40.40	0.30
	BI	241.36	241.36	0
Total		**365.80**	**288.05**	**77.75**
30.10.2020 to 29.10.2021				
Damages to Tapovan Complex, Dharchula in Dhauliganga Power Station due to heavy flash flood on 30.08.2021	MD	12.21	0.00	12.21
Total		**12.21**	**0.00**	**12.21**
30.10.2021 to 29.10.2022				
NIL				
30.10.2022 to 29.10.2023				
Theft of 185 sqmm single core 11 KV XLPE Copper Cable from Power House Cable/Ventilation Tunnel in Chutak Power Station on 15.11.2022	MD	0.11	0.00	0.11
Damage of Deflector Servomotor, Nozzle Tip, Seat Ring with Cover & Turbine Housing of Unit#1 of Kishanganga Power Station on 23.11.2022	MD	10.54	0.00	10.54
Damages at various sites due to Flash Flood at Chamera-III Power Station on 09.07.2023	MD	17.25	0.00	17.25
Damages at various components/structures and roads of Bairasuil Power Station on 25.07.2023	MD	5.50	0.00	5.50
Damages at various sites due to Flash Flood at Parbati-III Power Station on 10.07.2023	MD	13.18	0.00	13.18
Damages at various sites due to Flash Flood at Parbati-II Power Station on 10.07.2023	MD	10.09	0.00	10.09
Total		**56.67**	**0.00**	**56.67**
GROSS TOTAL		**466.89**	**317.77**	**149.12**

MD-Material Damage & B-Business Interruption

Note 1: There is no claim under Standalone Terrorism and Third Party Liability Policy so far.

Note 2: Figures which are not settled are indicative and subject to finalization of claims.

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Annexure-II

NHPC LTD

Location and address of Power Stations of NHPC Ltd.

Sr. No	Name of Power Stations	State	Year of Commissioning	Existing capacity	Address
1	BAIRASIUL	Himachal Pradesh	1981	180 MW	PO- Surangani, Distt- Chamba (HP)-176317
2	LOKTAK	Manipur	1983	105 MW	PO- Loktak, Komkeirap, Manipur-795125
3	SALAL	UT of Jammu & Kashmir	1987	690 MW	PO- Jyotipuram, Via Riasi, Distt-Udhampur, (J&K)-182312
4	TANAKPUR	Uttarakhand	1992	94.2 MW	PO-TPS Campus, Banbasa, Distt-Champawat, (UK)-262310
5	CHAMERA-I	Himachal Pradesh	1994	540 MW	Khairi, Distt-Chamba (HP)-176325
6	URI-I	UT of Jammu & Kashmir	1997	480 MW	Gingle, PO-Mohra, Distt. Baramulla, (J&K)-193122
7	RANGIT	Sikkim	2000	60 MW	Rangit Nagar, South Sikkim-737111
8	CHAMERA-II	Himachal Pradesh	2004	300 MW	Karian, Distt-Chamba (HP)-176310
9	DULHASTI	UT of Jammu & Kashmir	2007	390 MW	Chenab nagar, Sector-II, Kishtwar, Distt-Doda, (J&K)-182206
10	DHAULIGANGA	Uttarakhand	2005	280 MW	PO-Tapowan, Dharchula, Distt-Pithoragarh (UK)- 262545
11	TEESTA-V	Sikkim	2008	510 MW	PO-Singtam, East Sikkim-737134
12	SEWA-II	UT of Jammu & Kashmir	2010	120 MW	Mashka, Distt.-Kathua, J&K-176325.
13	TEESTA LOW DAM-III	West Bengal	2013	132 MW	Rambi Bazar P.O Reang, Distt Darjling, WB-734321
14	URI-II	UT of Jammu & Kashmir	2014	240 MW	Nowpora, Uri, Distt- baramulla, J&K-193123
15	CHAMERA-III	Himachal Pradesh	2012	231 MW	Village- Dharwala, Post Bag-9, Chamba-176311.

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16	TEESTA LOW DAM-IV	West Bengal	2016	160 MW	Kalijhora, Darjeeling, West Bengal
17	PARBATI-III	Himachal Pradesh	2014	520 MW	Vill.- Behali, P.O.- Larji, Distt.- Kullu, H.P.-175122
18	KISHANGANGA	UT of Jammu & Kashmir	2018	330 MW	Karalpora, Distt. Bandipora, J&K-193502
19	NIMMO BAZGO	UT of Ladakh	2013	45 MW	Lower Skara, Leho, Near BSNL Complex, Leh, Ladakh, J&K- 194101.
20	CHUTAK	UT of Ladakh	2013	44 MW	P.O.- Minji, Distt.- kargil (Ladakh), J&K- 194103.
21*	PARBATI-II (All 4 Units plus all associated and civil works handed over to NHPC)	Himachal Pradesh	-	800 MW	P.O.- Nagwain, Distt.- Mandi, H.P.-175121
	TOTAL CAPACITY			**6251.2 MW**	

* Parbati-II Project not fully tested at 100% capacity and hence COD of Project is yet to be declared.

Note: List of Major/Key Spares maintained at Power Stations are as per Appendix-I

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Appendix-I

Major Spares Maintained At NHPC Power Station	
Sl. NO.	**Description of Item**
1	Runner (Francis/Pelton)
2	Runner Blades (Kaplan)
3	Guide Vanes
4	Nozzle (Pelton Turbine)
5	Deflector (Pelton Turbine)
6	Deflector Servo Motor (Pelton Turbine)
7	Nozzle Tip Linear (Pelton Turbine)
8	Niddle Tip (Pelton Turbine)
9	Top Cover Liner Plates (Francis)
10	Bottom Cover Liner Plates (Francis)
11	MIV Service Seal
12	MIV Maintenance Seal
13	MIV Servo Motor
14	Guide Vane Servo Motor
15	Thrust Bearing Pad
16	TGB Pads/Shell
17	UGB Pad
18	LGB Pad
19	Stator Bars
20	Rotor Pole
21	Excitation Transformer
22	Generator Transformer
23	Current Transformer
24	Voltage Transformer
25	Circuit Breaker
26	Isolator
27	Earth Switch
28	Surge Arrestor/LA
29	Spare EHV Cable (XLPE/Oil Filled Cable)
30	Protection Relays
31	Different Type of Sensors
32	Spare of SCADA System
33	Station Service transformers
34	Unit Auxiliary Transformers
35	Different Type of Valves
36	Cooling water Pump/Motor
37	Drainage –Dewatering Pump/Motor
38	Fire Fighting Pump
39	2 V DC Battery
40	Excitation System Spares

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41	Governor System Spares
42	Heat Exchangers
43	Air/Oil Coolers
44	Radial Gates Power Pack Spares
45	Radial gate Seals

Note:

1. Apart from above, power station keeps number of spare items required for different system.

2. Procurement of spares & their use/consumption is continuous process and same is done as per use/requirement.

NHPC LIMITED
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FARIDABAD

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Chief Regional Manager
The New India Assurance Co. Ltd.
Large Corporate & Broking Office (850000)
S.C.O. 91-97 Sector 34-A Chandigarh-160022
Ph.: 0172-2600107 Mob.: 7183355, 8146630550

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Power Station Wise Break up of sum insured under different coverages of Mega, Terrorism & Third Party Liability Policy (in Rs. Crore) for the period 30.10.2023 to 29.10.2024

Annexure-III A

Particulars	BAIRA SIUL	LOKTAK	SALAL	TANAKPUR	Chamera-I	URI-I	RANGIT	Chamera-II	DULHASTI	DHAULIGANGA	TEESTA - V	SEWA-II	TLDP-III	URI-II	Chamera-III	TLDP-IV	Parbati-III	Kishanganga	Nimmo Bazgo	CHUTAK	Parbati-II	Total
Fire (Mega Cover)	1785.73	998.00	6788.43	1354.08	5358.30	7578.79	941.72	4573.30	5420.39	2785.70	4888.03	1427.31	1722.21	2393.69	2182.31	1595.97	3679.63	5476.08	945.14	937.55	3612.79	66445.15
Earthquake	1785.73	998.00	6788.43	1354.08	5358.30	7578.79	941.72	4573.30	5420.39	2785.70	4888.03	1427.31	1722.21	2393.69	2182.31	1595.97	3679.63	5476.08	945.14	937.55	3612.79	66445.15
MBD	714.29	399.20	2715.37	541.63	2143.32	3031.52	376.69	1829.32	2168.16	1114.28	1955.21	570.92	688.88	957.48	872.92	638.39	1471.85	2190.43	378.06	375.02	0.00	25132.94
BI/FLOP	179.08	92.97	537.25	238.16	411.39	542.79	114.17	317.97	820.82	301.73	476.53	204.69	298.68	582.61	404.42	294.07	350.45	761.02	199.79	176.96	0.00	7305.55
Terrorism(MD+BI)	1964.81	1090.97	7325.68	1592.24	5769.69	8121.58	1055.89	4891.27	6241.21	3087.43	5364.56	1632.00	2020.89	2976.30	2586.73	1890.04	4030.08	6237.10	1144.93	1114.51	3612.79	73750.70
Third Party Liability for All Power Stations	50 Crs																					

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NHPC LIMITED FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager

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Annexure III B

Asset wise exam incurred of all the Power Stations for the period 30.10.2023 to 29.10.2024

S.no.	PARTICULARS	BAIRA SIUL	URRTAK	SALAL	TANAKPUR	CHAMERA-I	URI-I	DANGIT	CHAMERA II	DULHASTI	DHAULIGANGA	TEESTA-V	SEWA-II	TLDP-III	URI-II	CHAMERA -III	TLDP-IV	PARBATI-III*	KISHANGANGA	NIMMO BAZGO	CHUTAK	PARBATI-II*	Total Amount (in Rs.)
1	ROADS, BRIDGES CULVERTS, AERODROMES																		21982132				
2	BUILDINGS																						8292736853
3	RAILWAY SIDINGS																						39017257207
4	HYDRAULIC WORKS																						1283331702
5	GENERATING PLANT & MACHINERY																						3646350866479
6	PLANT & MACHINERY SUBSTATION																						1480953851613
7	PLANT & MACHINERY TR.LINES																						2567220384
8	PLANT & MACHINERY OTHERS																						1405871446
9	WATER SUPPLY SYSTEM/ DRAINAGE /MPW FRAGE																						86114324
10	ELECTRICAL INSTALLATIONS																						997781927
11	FURNITURE & FIXTURES																						1504884797
12	COMPUTERS																						525683828
13	COMMUNICATION EQUIPMENTS																						990473854
14	OFFICE EQUIPMENTS																						843866955
15	OTHER ASSETS																						496122187
16	FIXED ASSETS OF MINOR VALUE																						1142516209
17	OBSOLETE SURPLUS ASSETS																						213491063
18	INVENTORY / STOCK																						16785163
	TOTAL																						1540122061
	Total in (Crores)	1705.73	998.86	6788.43	1364.86	8368.36	7870.79	941.72	4975.30	8430.96	3788.76	4686.85	1427.31	1922.31	2301.66	2182.31	1595.97	3679.63	6476.86	968.14	977.96	3612.79	66445.15

*Asset wise exam Incurred for Parbati-II & Parbati-III (in INR cr.)

Particulars	Parbati-III	PARBATI-II
Civil Works	1865.04	1691.76
Electromechanical Works	1014.75	644.27
Hydo Mechanical Works	752.98	1229.00
Transformers & Switch Yard	35.35	
Other Auxiliary works/utilities office		
Inventory/Stock	11.11	7.68
Total	3679.63	3612.79

Jaimal Singh Kaital
Chief Regional Manager
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Sector 17, Faridabad-121002
Ph. 0129-2410158

NHPC LIMITED FARIDABAD

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NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

Date: 25.10.2023

The General Manager (CC-II)
Contracts (Civil) Division, NHPC Ltd.
2nd Floor, NHPC Office Complex,
Sector-33 Faridabad-121003 (Haryana).

Reg.: Mega Risk policy including Terrorism & Third party liability policy for NHPC Power Stations (For one year w.e.f. 30.10.2023 to 29.10.2024)

Sir,

The has reference to your letter no. NH/CCW/CC-II/CO-274/PR10023/182/2023/1745 dated 25.10.2023, asking us for submission of justification for our quoted premium rates/amount & reduction therein and withdrawal of deviations. Please refer to the discussion we had with your team yesterday further to the opening of the tender and during the meeting we have briefed the reason behind placing the terms with certain conditions.

Once again, we brief our reply for the new changes in the terms:

1. Recent major claims unexpectedly reported in Sikkim region has resulted in huge financial losses to the Insurer as well as Reinsurer in the market and it has caused Capacity constraint in the reinsurance market for Hydro Risks because of huge losses.

2. Insurers and reinsurers are exposed to a vast territorial area spread from Srinagar to the entire Himalayan Region, as all power plants proposed to be covered are situated within this high risk's areas with respect to catastrophe.

3. There are many Hydro Power Plants, which are situated upstream & downstream of Teesta River in Sikim, have suffered a major loss in a single event causing huge financial losses to insurance sectors. Hence, the possibility of more than one power plant getting affected by a single catastrophe event is very high. Hence, the reinsurance market has become apprehensive to extend cover for Hydro Risks in India.

4. The losses that markets faced globally because of some of major events in the past 3-4 years in the downstream resulted in hardening of the market

5. As the Risk of the plant is situated in multiple locations like J&K, Himachal Pradesh, Sikkim, West Bengal, Manipur & Uttarakhand, the Reinsurer have offered Loss Aggregate limit of Rs 2000 Crs. It is a huge exposure for the market. Hence, they don't want to expose themselves for the Full Sum Insured. So, they have restricted to the loss limit for the policy for all the perils.

6. Claim ratio for the from 2011-12 to 2022-23 is 128.62%.

7. In the last 5 years 2 major claim of Rs 361 Crs and 715 Crs happened which created hardening of the market and ICR in the last 5 years is 135%.

8. Recently there are lots of incidents of Earthquake tremor in these region.

NHPC LIMITED FARIDABAD

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NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

However, we are taking up with the re-insurer and we will submit the bid shortly for the following:

1. Reduction in Rate / Premium
2. Introduction of Swing Clause
3. Addition / inclusion of Parbati – II & Subansri under Operational Policy at prorate terms as and when Testing & commissioning is completed. However, in the event of testing and commissioning not completed fully then the partial assets are to be covered under the operational policy on named perils basis (without MBD & BI) similar to the coverage available to Parbati – II under expiring policy.

With best regards,

JAIMAL SINGH KATTAL
Digitally signed by JAIMAL SINGH KATTAL
Date: 2023.10.26 14:08:12 +05'30'

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
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NHPC LIMITED
एन एच पी सी
NHPC
FARIDABAD

Annexure-I

Claim under Mega Risk and Terrorism & Third Party Liability Policy for the period from 31.07.2017 to till date

(Rs. in Cr.)

Claim Description	Type of Claim	Net Claim after Deductible	Final/ On-account Payment Received	Balance	
Mega Policy					
30.10.2017 to 29.10.2018					
Theft of 53 No. Stator Bars from GIS Floor of Parbati –III PS noticed on 27.09.2018.	MD	1.06	0.00	1.06	
Damage/loss occurred at various locations/sites of Bairasiul PS due to flash flood on 23.09.2018 & 24.09.2018.	MD	1.23	1.23	0.00	
Damage to Roads/Structure/ Equipment at Chamera-III PS due to high flood on 22.09.2018, 23.09.2018 & 24.09.2018.	MD	1.58	0.60	0.98	
Damage of Reservoir Rim, Reservoir Road at Dam site of Chamera-II PS due to heavy Rainfal on 22-24th Sept.2018.	MD	2.84	2.84	0.00	
Total		**6.71**	**4.67**	**2.04**	
30.10.2018 to 29.10.2019					
Damage to Project Roads at Power House due to heavy Rainfall in Bairasiul PS on 22.02.2019	MD	0.11	0.11	0.00	
Theft of Scrap materials from Godown of Bairasiul Power Station on 17.05.2019	MD	0.45	0.00	0.45	
Fire Incidence in Generator of Unitr#1 and Unit#2 of Chamera II Power Station on 07.08.2019	MD	22.27	22.27	0.00	
Damages suffered at dam site due to Flash Flood in Teesta-V on 17 & 18.06.2019.	MD	2.67	2.67	0.00	
Total		**25.50**	**25.05**	**0.45**	
30.10.2019 to 29.10.2020					
Damage in Circuit Breaker Of R Phase Of Unit#4 At 220V Gas Isolated Switchgear (GIS) in TLDP-III on 07.12.2019	MD	0.36	0.36	0.00	
Damages to Civil structure/building , electrical lines/equipment etc. in Dhauliganga PS due to land slide on 28.07.2020	MD	2.93	2.93	0.00	
Damage due to Flood at Dam site of Rangit Power Station on 05.08.2020	MD	3.24	3.24	0.00	
Damage due to flash flood/Heavy Rain/Landslide at Dam Site (near Intake gates area) of Teesta-V on 31.07.2020	MD	5.91	1.25	4.66	
Damage in System/Equipment due to Fire in Power House of Parbati-II on 29.07.2020	MD	71.30	0	71.30	
Damage occurred in HRT due to landslide in Sewa-II PS on 25.09.2020	MD	40.70	40.40	0.30	
	BI	241.36	241.36	0.00	12 Months from 25.09.2020
Total		**365.80**	**289.54**	**76.26**	

NHPC LIMITED FARIDABAD

The Oriental Insurance Co. Ltd. CBD NBCC Centre 3rd Floor, Okhla Phase-1 Pocket-A New Delhi-20

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30.10.2020 to 29.10.2021					
Damages to Tapovan Complex, Dharchula in Dhauliganga Power Station due to heavy flash flood on 30.08.2021	MD	12.21	0.00	12.21	
Total		**12.21**	**0.00**	**12.21**	
30.10.2021 to 29.10.2022					
NIL					
30.10.2022 to 29.10.2023					
Theft of 185 sqmm single core 11 KV XLPE Copper Cable from Power House Cable/Ventilation Tunnel in Chutak Power Station on 15.11.2022	MD	0.11	0.00	0.11	
Damage of Deflector Servomotor, Nozzle Tip, Seat Ring with Cover & Turbine Housing of Unit#1 of Kishanganga Power Station on 23.11.2022	MD	10.54	0.00	10.54	
Damages at various sites due to Flash Flood at Chamera-III Power Station on 09.07.2023	MD	17.25	0.00	17.25	
Damages at various components/structures and roads of Bairasuil Power Station on 25.07.2023	MD	5.50	0.00	5.50	
Damages at various sites due to Flash Flood at Parbati-III Power Station on 10.07.2023	MD	13.18	0.00	13.18	
	BI	39.33	0.00	39.33	**Claim amount is reduced to ₹ 39.33 Cr. from ₹ 84.19 Cr.**
Damages at various sites due to Flash Flood at Parbati-II Power Station on 10.07.2023	MD	10.09	0.00	10.09	
Damage in electrical, hydromechanical, and civil infrastructures at Teesta-V Power Station due to to unprecedented flood on 04.10.2023	MD	267.30	0.00	267.30	**New Claim**
	BI	410.41	0.00	410.41	**New Claim**
Damage at various sites of TLDP-III Power Station due to to unprecedented flood on 04.10.2023	MD	31.50	0.00	31.50	**New Claim**
Damage at various sites of TLDP-IV Power Station due to to unprecedented flood on 04.10.2023	MD	5.53	0.00	5.53	**New Claim**
Total		**810.74**	**0.00**	**810.74**	
GROSS TOTAL		**1220.96**	**319.26**	**901.70**	

MD-Material Damage & BI-Business Interruption

Note 1: There is no claim under Standalone Terrorism and Third Party Liability Policy so far.

Note 2: Figures which are new or not settled are tentative this stage and subject to finalization of claims.

NHPC LIMITED FARIDABAD

The Oriental Insurance Co. Ltd. CERO NBCC Centre 3rd Floor, Okhla Phase-I Pocket-A New Delhi-20

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NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

Risk Held Letter

Date: 28th October, 2023

Name of the Insured:- NHPC Ltd.

Confirmation for Mega Risk policy including Terrorism and Third party liability

Dear Sir,

We thankfully acknowledge the receipt of premium of Rs.**4,97,82,53,758/-** (including GST) on 28th October, 2023 towards the premium for the Insurance policies as per below coverage:

(A) Mega Risk Policy for All Hydro Power Stations of NHPC

S.No	Cover	Sum Insured in Crores (Rs.)	Net Premium rate (Per mille)	Premium Amount (Rs.)	Tax Amount (Rs.)	Total Premium including Tax (Rs.)
		a	b	c	d	e
1	Mega Cover	66,445.15	4.4750	2,97,34,20,463	53,52,15,683	3,50,86,36,146
2	Earthquake	66,445.15	0.4250	28,23,91,888	5,08,30,540	33,32,22,428
3	MBD	25,132.94	2.3000	57,80,57,620	10,40,50,372	68,21,07,992
4	Business Interruption (12 months)	7,305.55	5.0500	36,89,30,275	6,64,07,450	43,53,37,725
			5.69866	**4,20,28,00,246**	75,65,04,045	4,95,93,04,291

(B) Terrorism Cover for All Hydro Power Stations of NHPC

S.No	Cover	Sum Insured in Crores (Rs.)	Net Premium rate (Per mille)	Premium Amount (Rs.)	Tax Amount (Rs.)	Total Premium including Tax (Rs.)
		a	b	c	d	e
1	Terrorism Cover	73750.7	0.0173	1,27,58,871	22,96,597	1,50,55,468
					Total Premium=	1,50,55,468

NHPC LIMITED FARIDABAD

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NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

(C) Third Party Liability for All Hydro Power Stations of NHPC

S.No	Cover	Sum Insured in Crores (Rs.)	Total Premium Lump-Sum (Rs.)	Total amount of Tax (Rs.)	Total Premium including Tax (Rs.)
		a	b	c	d
1	Third party liability cover for Property Damage	37.5	24,75,000	4,45,500	29,20,500
2	Third party liability cover for Bodily Injury/Loss of Life	12.5	8,25,000	1,48,500	9,73,500
				Total Premium	38,94,000

The above risk is held covered w.e.f. 30th October, 2023. APD receipt is attached herewith.

We will arrange to issue the Policies in respect of the above shortly.

Yours faithfully

Authorised Signatory

NHPC LIMITED
एनएचपीसी
N.H.P.C.
FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
The New India Assurance Co. Ltd.
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एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Govt. of India Enterprise)

NHPC LIMITED,
NHPC OFFICE COMPLEX,
SECTOR – 33,
FARIDABAD - 121003
HARYANA - INDIA
CIN : L40101HR1975GOI032564

NH/FIN/INS./2023-24/ 115 **Date: 06.03.2024**

Shri Jaimal Singh Kattal,
Chief Regional Manager,
M/s New India Assurance Co. Ltd.
LCBO (850000) SCO-91-93, Ist Floor 34 A,
Chandigarh-160022

Sub: Reg. alignment of ongoing Mega Policy and CPM policy (30.10.2023 to 29.10.2024) for Financial Year wise w.e.f. 01.04.2024.

Ref: Mega Policy: LOA No. NH/CCW/CC-II/CO-274/PR10023/182/SO-201/2023/1751 dt. 27.10.2023 & CPM Policy: GEMC-511687749028756 dt.17.10.2023

Mega Policy and CPM Policy for NHPC Hydro Power Stations for the period 30.10.2023 to 29.10.2024 has been awarded at premium cost of ₹ 497.83 Crore and ₹ 0.86 Crore (both including taxes) respectively to M/s New India Assurance Co. Ltd. (NIACL) vide reference Letter of Award/GeM Order.

In terms of policy conditions, ongoing Mega Policy and CPM Policy can be aligned Financial Year wise by way of cancellation of existing policy and obtaining fresh policy w.e.f. 1st April 2024 at same rates & terms with adjustment of pro-rata premium.

The condition in Mega Policy (sl.no.2 of Appendix-A of LOA) reads as under:

"NHPC intends to align Mega policy with Financial Year during renewal policy period with cancellation of the existing policy and consequently issuance of fresh policy for one-year w.e.f. 01st April 2024 at same rates & terms as per LOA with adjustment of pro-rata premium for unexpired policy period, provided the incurred claim ratio (claim lodged minus deductibles) does not exceed 25% of the premium in the expiring policy".

Further, clause no.23 of Section-IV titled "SCOPE OF COVERAGE AND GENERAL TERMS & CONDITIONS" of CPM Policy reads as under:

"NHPC intends to align CPM policy with financial year during renewal policy period with cancellation of the existing policy and consequently issuance of fresh policy for one-year w.e.f. 01st April 2024 at same rates & terms as per LOA with adjustment of pro-rata premium for unexpired policy period, provided the incurred claim ratio (claim lodged minus deductibles) does not exceed 60% of the premium in the expiring policy".

NHPC LIMITED FARIDABAD

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6/3/24

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Govt. of India Enterprise)

NHPC LIMITED,
NHPC OFFICE COMPLEX,
SECTOR - 33,
FARIDABAD - 121003
HARYANA - INDIA
CIN : L40101HR1975GOI032564

Hence, in terms of ibid policy conditions, NHPC intends to align the ongoing Mega Policy and CPM policy with Financial Year w.e.f. 01st April, 2024 at same rates & terms as per LOA with adjustment of pro-rata premium for unexpired policy period. After adjustment of pro-rata premium for unexpired policy period of 212 days (i.e.01.04.2024 to 29.10.2024), net premium for the FY 2024-25 has been worked to ₹ 204.98 Crore and ₹ 35.96 Lakh for Mega Policy and CPM Policy respectively. Detailed calculations of additional premium are enclosed as Annexure-A & B for your kind reference. Claim ratio under both Mega Policy and CPM Policy for policy period 30.10.2023 to 29.10.2024 is within 25% and 60% respectively.

It is requested to provide the confirmation along with Proforma Invoice w.r.t. pro-rata premium for the period 30.10.2024 to 31.03.2025 (153 days) positively by 13.03.2024 so that further necessary action for alignment of Mega Policy and CPM Policy with FY w.e.f.01.04.2024 can be taken by NHPC well before 31st Mar, 2024.

An early response in the matter by 13.03.2024 is solicited please.

Thanking you.

Yours faithfully,

06/3/24
(Ajay Kumar Jain)
GM (Finance)

NHPC LIMITED
एनएचपीसी
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ANNEX-A

PREMIUM-MEGA POLICY FOR THE PERIOD 30.10.2024 TO 31.03.2025 (153 DAYS) FOR ALIGNMENT OF POLICY FY WISE

S.No.	Cover	Premium for FY 2024-25 (12 months)			Pro-rata Premium (already paid) to be adjusted 01.04.2024 to 29.10.2024 (212 Days)						Pro-rata premium payable for the period 30.10.2024 to 31.03.2025 (153 Days)
					Premium paid on Awarded Sum Insured			**Premium on Additional Sum Insured		Total pro-rata premium to be adjusted	
		Updated Sum Insured (In Crore)	Awarded Rates (per mille)	Premium Amount (INR)	Sum Insured (in ₹ Crore)	Premium paid for 30.10.23 to 29.10.24 (In INR)	Pro-rata premium for 01.04.24 to 29.10.24 (already paid) (In INR)	Sum Insured (In ₹ Crore)	Premium for 01.04.24 to 29.10.24 (212 days) (In INR)		
		A	B	C=A*B*10000	D	E	F=E/365 days*212 days	G	H=(G*B*10000)/365 days*212 days	I=F+H	X=C-I
I	Mega Cover										
	Fire	66562.83	4.4750	2978686643	66445.15	2973420463	1727027776	117.68	3058713	1730086489	1248600154
	Earthquake	66562.83	0.4250	282892028	66445.15	282391888	164019398	117.68	290492	164309890	118582138
	MBD	25174.95	2.3000	579023850	25132.94	578057620	335748535	42.01	561208	336309743	242714107
	BI-FLOP	6631.60	5.0500	334895800	7305.55	368930275	214282790	0.00	0	214282790	120613010
II	Terrorism (MD+BI)	73194.43	0.0173	12662636	73750.70	12758871	7410632	117.68	0	7410632	5252004
III	TPL	50.00	6.6000	3300000	50.00	3300000	1916712	0	0	1916712	1383288
	Premium (I+II+III)			4191460957		4218859117	2450405843		3910413	2454316256	1737144701
			GST@18%	754462972		759394641	441073052		703874	441776926	312686046
Premium including GST				4945923929		4978253758	2891478895		4614287	2896093182	2049830747

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Annexure-A

Power Station wise Premium for Mega policy (including Terrorism and Third Party Liability) for the period 01.04.2024 to 31.03.2025 (GL Head-921320)

Sl No.	Power Stations	Loc. Code	SI (in Crores)	Additions (net) durings currency of policy	Fire		Earthquake Cover		MBD Cover		FLOP Cover		Terrorism		TPL	Basic Premium Total	GST@18%	Total Premium
					Revised Sum Insured	Premium	SI (in Crores)	Premium	SI (in Crores)	Premium	SI (in Crores)	Premium	SI (in Crores)	Premium				
	Rate /Mille					*4.4750*		*0.4250*		*2.3000*		*5.0500*		*0.0173*				
1	Bairasiul	101	1785.73	24.26	1809.99	80997053	1809.99	7692457	724.00	16652000	161.55	8158275	1971.54	341076	157142	113998003	20519641	134517644
2	Loktak	102	998	-0.9	997.1	44620225	997.1	4237674	398.84	9173320	160.57	8108785	1157.67	200277	157142	66497423	11969536	78466959
3	Salal	103	6788.43	5.29	6793.72	304018970	6793.72	28873309	2717.49	62502270	506.98	25602490	7300.70	1263021	157142	422417202	76035096	498452298
4	Tanakpur	104	1354.08	6.66	1360.74	60893115	1360.74	5783144	544.29	12518670	236.97	11966985	1597.71	276404	157143	91595461	16487183	108082644
5	CPS-I	105	5358.3	-16.26	5342.04	239056290	5342.04	22703669	2136.82	49146860	405.31	20468155	5747.35	994292	157143	332526409	59854754	392381163
6	Uri-I	106	7578.79	16.92	7595.71	339908023	7595.71	32281767	3038.28	69880440	512.48	25880240	8108.19	1402717	157143	469510330	84511859	554022189
7	Rangit	107	941.72	1.93	943.65	42228338	943.65	4010513	377.46	8681580	115.20	5817600	1058.85	183181	157143	61078355	10994104	72072459
8	CPS-II	108	4573.3	5.92	4579.22	204920095	4579.22	19461685	1831.69	42128870	302.33	15267665	4881.55	844508	157143	282779966	50900394	333680360
9	Dulhasti	109	5420.39	9.7	5430.09	242996528	5430.09	23077883	2172.04	49956920	805.44	40674720	6235.53	1078747	157143	357941941	64429549	422371490
10	Dhauliganga	110	2785.7	5.41	2791.11	124902173	2791.11	11862218	1116.44	25678120	290.27	14658635	3081.38	533079	157143	177791368	32002446	209793814
11	Teesta-V	111	4888.03	5.88	4893.91	219002473	4893.91	20799118	1957.56	45023880	0.00	0	4893.91	846646	157143	285829260	51449267	337278527
12	Sewa-II	113	1427.31	0.9	1428.21	63912398	1428.21	6069893	571.28	13139440	204.01	10302505	1632.22	282374	157143	93863753	16895476	110759229
13	TLDP-III	114	1722.21	-6.56	1715.65	76775338	1715.65	7291513	686.26	15783980	302.34	15268170	2017.99	349112	157143	115625256	20812546	136437802
14	Uri-II	116	2393.69	15.9	2409.59	107829153	2409.59	10240758	963.84	22168320	548.38	27693190	2957.97	511729	157143	168600293	30348053	198948346
15	CPS-III	117	2182.31	-0.91	2181.4	97617650	2181.4	9270950	872.56	20068880	394.99	19946995	2576.39	445715	157143	147507333	26551320	174058653
16	TLDP-IV	118	1595.97	7.26	1603.23	71744543	1603.23	6813728	641.29	14749670	296.75	14985875	1899.98	328697	157143	108779656	19580338	128359994
17	Parbati-III	119	3679.63	0.66	3680.29	164692978	3680.29	15641233	1472.12	33858760	342.26	17284130	4022.55	695901	157143	232330145	41819426	274149571
18	Kishanganga	120	5476.08	16.98	5493.06	245814435	5493.06	23345505	2197.22	50536060	692.24	34958120	6185.30	1070057	157143	355881320	64058638	419939958
19	Nimmo Bazgo	121	945.14	1.63	946.77	42367958	946.77	4023773	378.71	8710330	197.76	9986880	1144.53	198004	157143	65444088	11779936	77224024
20	Chutak	122	937.55	4.34	941.89	42149578	941.89	4003033	376.76	8665480	155.77	7866385	1097.66	189895	157143	63031514	11345673	74377187
21	Parbati-II (All 4 Units plus all associated and civil works handed over to	112	3612.79	12.67	3625.46	162239335	3625.46	15408205	0.00	0	0.00	0	3625.46	627205	157143	178431888	32117740	210549628
	Total		**66445.15**	**117.68**	**66562.83**	**2978686649**	**66562.83**	**282892028**	**25174.95**	**579023850**	**6631.60**	**334895800**	**73194.43**	**12662637**	**3300000**	**4191460964**	**754462975**	**4945923939**

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NHPC LIMITED FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
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ANNEX-B

PREMIUM-CPM POLICY FOR THE PERIOD 30.10.2024 TO 31.03.2025 (153 DAYS) FOR ALIGNMENT OF POLICY FY WISE

		Premium for FY 2024-25 (12 months)			Pro-rata Premium (already paid) to be adjusted 01.04.2024 to 29.10.2024 (212 Days)						Pro-rata premium payable for the period 30.10.2024 to 31.03.2025 (153 Days)
					Premium paid on Awarded Sum Insured			**Premium on Additional Sum Insured			
S.No.	Cover	*Updated Sum Insured (in Crore)	Awarded Rates (per mille)	Premium Amount (INR)	Sum Insured (in ₹ Crore)	Premium paid for 30.10.23 to 29.10.24 (in INR)	Pro-rata premium for 01.04.24 to 29.10.24 (already paid) (in INR)	Sum Insured (in ₹ Crore)	Premium for 01.04.24 to 29.10.24 (212 days) (in INR)	Total pro-rata premium to be adjusted	
		A	B	C=A*B*10000	D	E	F=E/365 days*212 days	G	H=(G*B*10000)/365 days*212 days	I=F+H	X=C-I
I	All Risk	142.82	4.8900	6983898	142.22	6954558	4039360	0.60	17041	4056401	2927497
II	Terrorism	142.82	0.2000	285640	142.22	284440	165209	0.60	697	165906	119734
	Premium (I+II)			7269538		7238998	4204569		17738	4222307	3047231
			GST@18%	1308517		1303020	756822		3193	760015	548502
Premium Including GST				8578055		8542018	4961391		20931	4982322	3595733

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NHPC LIMITED FARIDABAD

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Annexure-A

Power Station wise Premium for Mega policy (including Terrorism and Third Party Liability) for the period 01.04.2024 to 31.03.2025 (GL Head-921320)

Sl No.	Power Stations	Loc. Code	Sl (in Crores)	Additions (net) durings currency of policy	Fire		Earthquake Cover		MBD Cover		FLOP Cover		Terrorism		TPL	Basic Premium Total	GST@18%	Total Premium
					Revised Sum Insured	Premium	Sl (in Crores)	Premium	Sl (in Crores)	Premium	Sl (in Crores)	Premium	Sl (in Crores)	Premium				
	Rate /Mille					*4.4750*		*0.4250*		*2.3000*		*5.0500*		*0.0173*				
1	Bairasiul	101	1785.73	24.26	1809.99	80997053	1809.99	7692457	724.00	16652000	161.55	8158275	1971.54	341076	157142	113998003	20519641	134517644
2	Loktak	102	998	-0.9	997.1	44620225	997.1	4237674	398.84	9173320	160.57	8108785	1157.67	200277	157142	66497423	11969536	78466959
3	Salal	103	6788.43	5.29	6793.72	304018970	6793.72	28873309	2717.49	62502270	506.98	25602490	7300.70	1263021	157142	422417202	76035096	498452298
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5	CPS-I	105	5358.3	-16.26	5342.04	239056290	5342.04	22703669	2136.82	49146860	405.31	20468155	5747.35	994292	157143	332526409	59854754	392381163
6	Uri-I	106	7578.79	16.92	7595.71	339908023	7595.71	32281767	3038.28	69880440	512.48	25880240	8108.19	1402717	157143	469510330	84511859	554022189
7	Rangit	107	941.72	1.93	943.65	42228338	943.65	4010513	377.46	8681580	115.20	5817600	1058.85	183181	157143	61078355	10994104	72072459
8	CPS-II	108	4573.3	5.92	4579.22	204920095	4579.22	19461685	1831.69	42128870	302.33	15267665	4881.55	844508	157143	282779966	50900394	333680360
9	Dulhasti	109	5420.39	9.7	5430.09	242996528	5430.09	23077883	2172.04	49956920	805.44	40674720	6235.53	1078747	157143	357941941	64429549	422371490
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12	Sewa-II	113	1427.31	0.9	1428.21	63912398	1428.21	6069893	571.28	13139440	204.01	10302505	1632.22	282374	157143	93863753	16895476	110759229
13	TLDP-III	114	1722.21	-6.56	1715.65	76775338	1715.65	7291513	686.26	15783980	302.34	15268170	2017.99	349112	157143	115625256	20812546	136437802
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15	CPS-III	117	2182.31	-0.91	2181.4	97617650	2181.4	9270950	872.56	20068880	394.99	19946995	2576.39	445715	157143	147507333	26551320	174058653
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18	Kishanganga	120	5476.08	16.98	5493.06	245814435	5493.06	23345505	2197.22	50536060	692.24	34958120	6185.30	1070057	157143	355881320	64058638	419939958
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20	Chutak	122	937.55	4.34	941.89	42149578	941.89	4003033	376.76	8665480	155.77	7866385	1097.66	189895	157143	63031514	11345673	74377187
21	Parbati-II (All 4 Units plus all associated and civil works handed over to	112	3612.79	12.67	3625.46	162239335	3625.46	15408205	0.00	0	0.00	0	3625.46	627205	157143	178431888	32117740	210549628
	Total		**66445.15**	**117.68**	**66562.83**	**2978686649**	**66562.83**	**282892028**	**25174.95**	**579023850**	**6631.60**	**334895800**	**73194.43**	**12662637**	**3300000**	**4191460964**	**754462975**	**4945923939**

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[167]

NHPC LIMITED FARIDABAD

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NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

SAHIL JAGAN <sahil.jagan@newindia.co.in>

Alignment of ongoing Mega Policy and CPM policy (30.10.2023 to 29.10.2024) for Financial Year wise w.e.f. 01-04-2024

SAHIL JAGAN <sahil.jagan@newindia.co.in> Fri, Mar 22, 2024 at 2:41 PM
To: "Insurance Cell C.O" <insurance-co@nhpc.nic.in>
Cc: JAIMAL SINGH <jaimal.singh@newindia.co.in>

Dear Sir,

We agree for the Alignment of NHPC Mega and SAT policy Incepted on 30.10.2023 to 29.10.2024 with FY 2024-25 and all other terms and conditions are as per the original policy.
Please find attached proforma invoice for Premium for Realignment of NHPC Mega and CPM policy.

Kindly ignore all our earlier e-mails in this regard.

Warm Regards and Best Wishes

Sahil Jagan
Relationship Manager
Corporate & Broker's Office Chandigarh
The New India Assurance Co. Ltd.
Mob. 9877478816

3 attachments

NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

Outlook-uoiu401c.jpg
32K

NHPC CPM Realigment Proforma.pdf
620K

NHPC Mega Realignment proforma.pdf
707K

Jaimal Singh Kattal
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NHPC LIMITED
एनएचपीसी N.H.P.C
FARIDABAD

CHANDIGARH C.B.O.
1st floor, SCO 91-93, Sector 34-A
Chandigarh – 160022
Tel.No.2601036
Fax No.2609107

NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

चंडीगढ़ सी.बी.ओ.
पहली मंजिल, एससीओ 91-93, सेक्टर 34-ए
चंडीगढ़ – 160022
टेल. नंबर - 2601036
फ़ैक्स संख्या - 2609107

PAN: AAACN4165C SAC CODE 997139 GSTIN: 04AAACN4165C1ZZ

Proforma Invoice

22.03.2024

Performa Invoice No- CHD-850000/JSK/2023-24/045

NHPC Limited,
Sector-33, Faridabad,
(Haryana)-121 003

GSTIN: 06AAACN0149C1Z3

Re.: Proforma invoice for Additional premium for Realignment of NHPC Mega Risk policy (30.10.2023 to 29.10.2024) for Financial Year wise w.e.f. 01.04.2024

Ref.: NHPC letter no. NH/FIN/INS./2023-24/115

Summary of Premium calculation for Realignment is given below:

Sr. No.	Cover	Updated Sum Insured (in Crore)	Awarded Rates (per mille)	Premium for FY 2024-25 (12 months)	Pro-rata premium for 01.04.24 to 29.10.24 (already paid) (In INR)	Pro-rata premium payable for the period 30.10.2024 to 31.03.2025 (In INR)
		A	B	C=A*B*10000	D	E=C-D
I	Mega Cover					
	Fire	66562.83	4.475	2978686643	1725359477	1253327166
	Earthquake	66562.83	0.425	282892028	163860957	119031071
	MBD	25174.95	2.3	579023850	335390864	243632986
	BI-FLOP	6631.6	5.05	334895800	213697318	121198482
II	Terrorism (MD+BI)	73194.43	0.0173	12662636	7390384	5272252
III	TPL	50	6.6	3300000	1911475	1388525
	Premium (I+II+III)			4191460957	2447610475	1743850482
	IGST@18%			754462972	440569886	313893087
	Premium Including GST			4945923929	2888180361	2057743569

*Please note that our premium quote is on annual basis however in case of cancellation/realignment the premium is calculated based upon the number of days policy in operation. In the existing policy

NHPC LIMITED FARIDABAD

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CHANDIGARH C.B.O.
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NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

चंडीगढ़ सी.बी.ओ.
पहली मंजिल, एससीओ 91-93, सेक्टर 34-ए
चंडीगढ़ – 160022
टेल. नंबर - 2601036
फ़ैक्स संख्या - 2609107

PAN: AAACN4165C SAC CODE 997139 GSTIN: 04AAACN4165C1ZZ

since it involves leap year hence we have to retain number of days premium accordingly(i.e.154 days out of 366 days). Accordingly, ddetails of Pro-rata Premium adjusted for unexpired policy from 01.04.2024 to 29.10.2024 (212 Days in proportionate to 366 days) is as per Annexure -I

Kindly arrange to release the premium payment of Rs. 2,05,77,43,569 through NEFT/RTGS so that we can pass the endorsement in time.

Our Bank account details are given below:

Name	:	The New India Assurance company limited		
Bank Name	:	HDFC Bank		
Account no.	:	00350350000941	Branch code :	000035
IFSC code	:	HDFC0000035	MICR code :	160240002

Thanking you and assuring you our best services

With best of regards,

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile : 94171-89355, 8146800550
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NHPC LIMITED
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NEW INDIA ASSURANCE
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The New India Assurance Co. Ltd

चंडीगढ़ सी.बी.ओ.
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चंडीगढ़ – 160022
टेल. नंबर - 2601036
फ़ैक्स संख्या - 2609107

PAN: AAACN4165C SAC CODE 997139 GSTIN: 04AAACN4165C1ZZ

Annexure- I

Pro-rata Premium adjusted for unexpired policy from 01.04.2024 to 29.10.2024 (212 Days in proportionate to 366 days) is as per below detail:

Premium paid on Awarded Sum Insured			**Premium on Additional Sum Insured		Total pro-rata premium to be adjusted (In INR)
Sum Insured (In ₹ Crore)	Premium paid for 30.10.23 to 29.10.24 (In INR)	Pro-rata premium for 01.04.24 to 29.10.24 (already paid) (In INR)	Sum Insured (In ₹ Crore)	Premium for 01.04.24 to 29.10.24 (212 days) (In INR)	
A	B	C=B/366 days*212 days	D	E	G=B+E
66445.15	2973420463	1722309121	117.68	3050356	1725359477
66445.15	282391888	163571258	117.68	289699	163860957
25132.94	578057620	334831190	42.01	559674	335390864
7305.55	368930275	213697318	0.00	0	213697318
73750.70	12758871	7390384	117.68	0	7390384
50.00	3300000	1911475	0	0	1911475
Premium	**4218859117**	**2443710746**		**3899729**	**2447610475**
GST	759394641	439867934		701951	440569886
Premium Including Tax	**4978253758**	**2883578680**		**4601680**	**2888180361**

NHPC LIMITED
एन एच पी सी
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Email: jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

We are.....

Large Corporate Broker Office :

Jaimal Singh Kattal Chief Regional Manager	Phone No. 01722601036 / 2604450 / 2609107	Mobile no. 09417189355 08146800550	The New India Assurance Company Limited, LCBO (850000) SCO 91-93, SECTOR 34 A,CHANDIGARH-160022(U.T.)
Mr Sahil Jagan Deputy Manager	01722601036 / 2604450 / 2609107	09877478816	
e-mail: mailto:sahil.jagan@newindia.co.in, jaimal.singh@newindia.co.in Tele: 01722601036 / 2604450 / 2609107			

Head Office: The New India Assurance Building, 87, Mahatama Gandhi Road, Fort, Mumbai - 400 001
Phone numbers: 022 22708100, 022 22708400
Web site: http://newindia.co.in

Toll Free ; 1800 209 1415

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
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NHPC LIMITED
एनएचपीसी
N.H.P.C
FARIDABAD

Prayer.....

May this Policy and interactions ultimately culminate in Security, Blithefullness and a better Future leading to Success of all the respectable NHPC Family & NHPC Ltd.....

Longing for you a very Happy, Prosperous, Risk-Free & Fruitful future approaching ahead.....

With best wishes always.....

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NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

COMPREHENSIVE CPM PACKAGE POLICY INCLUDING TERRORISM- FOR CPM EQUIPMENTS

INSURANCE POLICY

INSURED -

All Hydro Power Stations of NHPC Limited

NHPC Office Complex
Sector – 33, Faridabad – 121003

PERIOD OF INSURANCE - 12 months from 01st April 2024 to 31st Mar 2025

INSURER

The New India Assurance Company Limited
Chandigarh, CBO (850000)
SCO. 91-93 Sector 34 A Chandigarh – 160022

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Comprehensive Package Policy – CPM Equipments for Power Stations of NHPC including Terrorism Cover

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Comprehensive CPM Package Policy – CPM Equipments for Power Stations of NHPC

1.	Name of the Insured	:	NHPC Limited, Faridabad.
2.	Policy No.	:	**85000046241200000001**
3.	GST Invoice No	:	**GST Invoice No. 85000024P0000389** **Dated- 08.04.24**
4.	Premium Details including All Risk - 4.8900 per mille Terrorism-0.2000 per mille	:	**Premium - Rs. 72,69,538** **IGST 18% - Rs. 13,08,517** **Total - Rs. 85,78,055**
5.	Risk Coverage	:	All Risk including as per page no. 4
6.	Period of Insurance	:	12 Months from 01.04.2024 to 31.03.2025
7.	Address of Issuing Office	:	The New India Assurance Company Limited LCBO Chandigarh(850000) SCO. 91-93 Sector 34 A Chandigarh – 160022 Phone No - 0172-2601036 ;0172-2604450 Fax – 0172-2609107 e-mail - jaimal.singh@newindia.co.in
8.	Financier	:	Self
9.	Sum Insured	:	Rs. 142.82 Crs for All Risk Section

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Insurance Coverage's :

Sl.No	Coverage	Sum insured in Crore	Deductibles (Rs.)
1.	All Risk (AR) as per CPM Policy, electrical and mechanical breakdown. Further it may be noted that our construction equipments may move from one plant to another and the complete coverage should take care of these movements as well. The coverage will be in the ratio of 1:4 (AOA: AOY). AOY being the sum insured for the policy.	142.82	1 lac in each claim
	In Built Extensions: 1.Transit from one NHPC station to any other station/workshop (anywhere in India)	10% of sum insured	Nil
	2.Third party liability **Note: Coverage is extended outside the battery limits of NHPC Stations also.**	AOA (1 Crs) & AOY (4Crs)	10,000/- in each claim

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Insurance Coverage's :

Sl. No.	Coverage	Sum Insured (in Crs)
1	All Risk (AR) as per CPM Policy, electrical and Mechanical Breakdown. Further it may be noted that our construction equipment may move from one plant to another and the complete coverage should take care of these movements as well. The coverage will be in the ratio of 1:4 (AOA: AOY). AOY being the sum Insured for the Policy Deductible shall be 1 lac in each claim as per Clause 1.0 A of Section-IV: Scope of Coverage. In Built Extensions: 1.Transit from one NHPC station to any other station/work shop (anywhere in India) Sum Insured : 10% of sum Insured Deductibles: Nil 2.Third party liability AOA (1 cr.) & AOY(4 cr.) Deductibles: Rs. 10,000/- in each claim Note: Coverage is required to be extended outside the battery limits of NHPC stations also.	142.82
2	Terrorism cover for construction equipments (AOA:AOY = 1:4) Deductible shall be 1 lac in each claim as per Clause 1.0 B of Section-IV: Scope of Coverage	142.82

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Comprehensive CPM Package Policy – CPM Equipments for Power Stations of NHPC

S No	Name of Power Station	Sum Insured in crs
1	Bairasiul	9.00
2	Loktak	12.19
3	Salal	27.98
4	Tanakpur	13.74
5	CPS-I	8.36
6	Uri-I	4.70
7	Rangit	5.67
8	CPS-II	7.44
9	Dulhasti	10.70
10	Dhauliganga	4.75
11	Teesta-V	10.78
12	Sewa-II	4.13
13	TLDP-III	7.54
14	Uri-II	1.73
15	CPS-III	3.03
16	TLDP-IV	1.23
17	Parbati-III	1.29
18	Kishanganga	3.10
19	Nimmo Bazgo	3.36
20	Chutak	2.10
	Total Sum Insured	142.82

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POLICY WORDINGS

INSURED: NHPC LIMITED

Whereas the insured named in the schedule has applied to the New India Assurance Company Limited (hereinafter called the Company) for the insurance hereinafter contained and has paid the premium as consideration for such insurance in respect of accidental loss or damage by contingencies as stated below, in the Scope of Cover, occurring during the period of insurance stated in the Schedule (s) or during any subsequent period for which the insured pays and the Company may accept the premium for the renewal of this policy.

NOW THIS POLICY OF INSURANCE WITNESSETH

That subject to the terms, exceptions, exclusions, provisions and conditions contained herein or endorsed hereon, the Company will at its own option by payment or reinstatement or repair indemnify the insured against unforeseen and sudden physical damage by contingencies as stated below, in the Scope of Cover, to any insured property specified in the attached schedule (s), necessitating its immediate repair or replacement. This Policy shall apply to the insured items whether they are at work or rest, or being dismantled for the purpose of cleaning or overhauling or in the course of the aforesaid operations themselves or when being shifted within the premises, station to station/workshop(anywhere in India) or during subsequent re-erections but in any case only after the successful commissioning. The liability of the Company shall not exceed in the aggregate in any one period of insurance the Sum insured set in the insurance covergae as above

SECTION I

SCOPE OF COVER

Loss of or damage to the construction machinery of all types located anywhere in India:

(a) Due to Fire, Lightening, Explosion/implosion, impact by any external means and /or space devices and / or articles dropped there from, Riot, Strike, Malicious damage.

(b) Storm, Tempest, Cyclone, Flood and inundation, impact damages during handling of material. Topping. Subsidence, Land Slide including Rock Slide) and Earthquake (Fire & Shock)

(c) Theft, Burglary

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(d) Any Breakdown to the construction Machinery e.g. Electrical and Mechanical breakdown and/or such failure whilst It is in operation during overhauling and even in standstill condition, except mobile equipment (MV Act).

(e) Inland Transit: This insurance covers the outward movement of CPM equipments against the perils covered under this Policy whilst in transit by road, rail or inland waterway, from one NHPC station to any other station/workshop, within the Geographical limits of India

EXCEPTIONS:

THE COMPANY SHALL NOT BE LIABLE UNDER THIS POLICY IN RESPECT OF:

- The amount of excess is Rs. 1,00,000/- for each and every loss under all risk section and Rs.10,000 for Third Party Liability claims.
- Loss or damage to replaceable parts and attachments such as bits drills knives or other cutting edges, saw blades dyes, moulds, patterns, pulverizing and crushing surfaces, screens and sieves, ropes, belts, chains, elevator and conveyor belts, batteries, tyres, connecting wires and cables, flexible pipes, joining and packing materials regularly replaced unless loss or damage to the equipment/machinery is identifiable in terms of the policy
- Loss of or damage to vehicles designed and licensed for general road use unless these vehicles are exclusively used on construction sites
- Loss or damage to the Hull and Machinery of waterborne vessels or craft; however this exclusion shall not apply to contractor's plant and machinery mounted on water borne vessels or craft for the purpose of use for the contract work;
- Loss or damage as a direct consequence of the continuous influence of operation (e.g. wear and tear, corrosion, rust, deterioration due to lack of use and normal / atmospheric conditions);
- Loss or damage as a direct consequence of Gradual Developing Flaws, defects or cracks unless resulting into breakdown.
- Loss or damage occurring whilst any insured item is undergoing a test of any kind or is being used in any manner or for any purpose other than that for which it was designed;
- Loss of or damage to plant and/or machinery working under ground.

Note- This does not apply to Machineries used in Tunneling works.

- War, Invasion, act of foreign enemy, hostilities or war like operations (whether war be declared or not.) Civil War, Revolution , Insurrection, Mutiny, Civil Commotion, military or usurped power, martial law, conspiracy, confiscation, commandeering a group of malicious person or persons acting on behalf of or in connection with any political organization, requisition or destruction or damage by order of any government demure or de facto or by any public Municipal or Local Authority.

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- Loss or damage directly or indirectly caused by, or arising out of, or aggravated by nuclear reaction or radioactive contamination.
- Loss or damage due to any faults or defects existing at the time of commencement of this policy within knowledge of the insured or his representatives, whether such faults or defects were known to the company or not.
- Loss or damage directly or indirectly caused by or arising out of or aggravated by the willful negligence of the insured or his representative.
- Loss or damage for which the supplier or manufactures is responsible either by law or under contract.
- Consequential loss or liability of any kind or description even if it is due to any insured risk.
- Loss or damage discovered only at the time of taking an Inventory or during routine servicing.
- Loss or damage during transit/erection /commissioning of new equipment purchased after issue of this policy. However any losses arising after successful commissioning of the machine is covered. Insured will provide specific information to the Insurance co. for the inclusions of new equipment.
- Loss or damage due to total or partial immersion in Tidal water.
- Insufficiency or unsuitability of packing or preparation of the subject matter insured.
- Cost incurred /time involved in the movement of machinery and/or personal outside the territorial limits of India other than the cost of delivery or replacements for machinery lost or damaged.
- Capture, seizure, arrest, restraint or detainment and the consequences thereof or any attempt threat.
- Derelict mines bombs or other derelict weapons or war.
- Loss or damage occasioned by or through or in consequence of the burning of property by order of any public Authority or Subterranean fire.
- Any loss or damage occasioned by or through or in consequence indirectly by or of Burning, whether accidental or otherwise of forest, bush and jungles and the clearings of lands by fire.
- Loss or damage where any inmate or member of the insured's household or of his business staff/employee or any other person lawfully in the premises is concerned in the actual theft or damage to any of the insured property or where such loss or damage have been expedited or anyway assisted or brought about by any such person or persons.
- Derangement of the insured property not accompanied by damage otherwise covered by this policy.
- Loss, destruction, or damage directly occasioned by pressure wave caused by aircraft and other aerial devices traveling at sonic or supersonic speed.

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(aa) Loss or damage directly or indirectly caused by the failure or interruption of any gas, water or electricity service or supply.

- Loss or damage as a direct consequence of the continual influence of the operation (e.g. wear & tear, cavitations, erosion, corrosion)or of gradual deterioration due to atmospheric conditions.
- Any cost incurred in connection with the maintenance of the insured items, such exclusion also applying to parts exchanged in the course of such maintenance operations.
- Aesthetic defects such as scratches on painted, polished or enameled surfaces.
- Any cost arising due to false programming, punching, labeling or inserting, inadvertent canceling of information or discarding of data media or loss of information caused by magnetic fields.

In any action/suit or other proceedings where the company allays that by reason of the provisions of exclusions as above any loss, destruction or damage is not covered by this policy, the onus of proving that such loss, destruction or damage is covered shall be upon the insured.

PROVISIONS

BASIS OF INDEMNITY

a) SUM INSURED AND AVERAGE CLAUSE:

It is the requirement of this insurance that sum insured shall be equal to the cost of replacement of the insured property by new property of the same kind and same capacity, which shall mean its replacement cost including fright, taxes and custom duties, if any and erection cost. If the sum insured is less than the amount required to be insured as stated above, the company, in case of a claim will pay only in such proportion as the sum insured bears to the amount required to be insured. Each and every item shall be subject to this condition separately. However under insurance upto 20% shall be ignored/waived off at the time of settlement of claim.

b) In case where damage to an insured item can be repaired the company will pay expenses necessarily incurred to restore the damaged machine to its condition / immediately prior to the accident / loss plus the cost of dismantling and re-erection included for the purposes of affecting the repair as well as ordinary freight and from a repair-shop and customs duties if any.

If the repairs are executed at a workshop owned by the insured, the company will pay the cost of materials and wages incurred for the purpose of repairs plus a reasonable percentage to cover overhead charges. No deduction shall be made for depreciation in respect of parts replaced, except those with limited life, but the value of the machinery insured immediately before the occurrence of the damage, the settlements shall be made on basis provided for in (c) below.

c) In cases where an insured item is totally destroyed the company will pay the actual value of the item immediately before the occurrence of the loss, including costs for ordinary freight, erection and customs duties if any or sum insured whichever is less. Such actual

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value to be calculated by deducting 3.33% depreciation per annum subject to maximum of 50% at the time of settlement of claim. However in case of reinstatement no depreciation will be applicable. The company will also pay any normal charges for the dismantling of the machinery destroyed, but the salvage will be taken into account.

Any extra charges incurred for overtime, night work, work on public holidays, express freight are covered under this insurance only if especially agreed to in writing.

In the event of the maker's drawing patterns and core boxes necessary for the execution of repair not being available, the company shall not be liable for the cost of making any such drawings, patterns and core boxes.

The cost of any alteration, improvements or overhauls shall not be recoverable under this policy.

The cost of any provisional repairs will be borne by the company if such repairs constitute part of the final repairs, and do not increase the repair expenses.

The company will make payments only after being satisfied, by production of the necessary bills and documents, that the repairs have been affected or replacement have taken place, as the case may be.

ACT OF GOD PERILS (AOG PERILS)

It is understood that the following perils will be constructed as Act of god Perils

a) Earthquake (Fire & Shock).

b) Landslide, Rockslide, Subsidence.

c) Flood, Inundation.

d) Storm, tempest, Hurricane, typhoon, Cyclone.

SECTION - II

THIRD PARTY LIABILITY

This policy of insurance Witnessed that subject to end in consideration of the insured having paid to the company the premium mentioned in the said Schedule (s) and subject to the Terms, exclusions, provisions and conditions contained herein or endorsed hereon the company will indemnify the insured in the manner and to the extent hereinafter provided.

The company will indemnify the insured against:

a) legal liability for accidental loss or damage caused to the property of other persons including property held in trust by or under custody of the insured for which he is responsible excluding any such property used in connection with erection thereon.

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legal liability (liability under contract expected) for fatal or non- fatal injury to any persons other than the insured's own employee or workmen or employee of the owner of the works or premises or other firms connected with any other erection work therein or members of the insured's family or of any of the aforesaid, directly consequent upon or solely due to the erection of any property described in the Schedule (s).

Provided that the total liability for the company during the period of insurance under this clause shall not exceed the limit of indemnity set opposite thereto in the Schedule (s).

In respect of a claim for compensation to which the indemnity provided herein applies, the company will, in addition, indemnify the insured against:

(a) All costs and expenses incurred with the written constant of the company.

(b) The exclusions contained in section I of this policy shall also apply to this section.

EXCLUSIONS TO SECTION – II:

The company will not indemnify the insured, under this extension in respect of:

1. The amount of policy excess is Rs. 1,00,000/- of each & every loss under all risk and Rs.10,000/- for Third Party Liability claim.
2. Expenditure incurred in doing or redoing or making good or repairing or replacing anything covered or coverable under section-I of this policy, under this section.
3. Liability consequent upon:
   - 3.1. Bodily injury to or illness of employees/working/members of the families of the insured or of the owner of the works/site/premises/ location or of any other firm/ contractors connected with any other work at the works/site/premises/location.
   - 3.2 Loss of or damage to property belonging to or held in trust by or under custody of the owner of the works/site/premises/location of any other firm/contractors or/an employee/workmen/family members of any of the aforesaid.
   - 3.3 Any accident caused by vehicles licensed for general road use or by water borne vessels or aircraft.
   - 3.4 Any agreement by the insured to pay any sum by way of indemnity or otherwise unless such liability would have attached also in the absence of such agreement.
4. War, Invasion, act of foreign enemy, hostilities or war like operations (whether war be declared or not). Civil War, Rebellion, Revolution, insurrection, Mutiny, Civil Commotion, Military or usurped power, martial law, conspiracy, confiscation, commandeering a group pf malicious person or persons action on behalf of or in connection with of any government de jute or de facto or by any public Municipal or local Authority.
5. Loss or damage directly or indirectly caused by, or arising out of or aggravated by nuclear reaction, nuclear radiation or radioactive contamination.
6. Loss or damage directly or indirectly caused by or arising out of or aggravated by the willful negligence of the insured or his representatives.

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7. Consequential loss or liability of any kind of description.
8. Lesser damage outside the Geographical Limits of India.

CONDITIONS APPLYING SECTION - II

1. No admission, offer, promise, payment of indemnity shall be made or given by or on behalf of the insured without the written consent of the company who shall be entitle, they so desire, to take over and conduct in the name of the insured the defense or settlement of any claim or to prosecute for their own benefit in the name of the insured any claim for indemnity or damage or otherwise and shall have full discretion in the conduct of any proceedings or in the settlement of any claim and the insured shall give all such information and assistances as the company may require,
2. The company may, so far as any accident is concerned, pay to the insured the limit of indemnity for any one accident/subject to limit of any one period, after deducting there from in such case any sum/s already paid as companion in respect thereof or any lesser sum for which the claim or claims arising from such accident can be settled and the company shall thereafter be under no further liability in respect of such accident under this section.

PROVISION APPLICABLE TO ALL SECTIONS:

Memo 1: Mid Term inclusion

Any addition of any equipment during the currency of the policy will be declared by NHPC power stations and any premium will be paid by them on pro-rata basis on the agreed rates to the servicing office of the insurer for the inclusion in the policy.

Memo 2. Transportation of CPM equipments in dismantled condition-

Transportation of Construction equipments in dismantled condition from one NHPC Station to anywhere in India shall be considered in this policy. Any loss during dismantling and re-assembling shall also be considered.

Memo 3. Insurance cover of any Govt. Agency's property.

Any equipments of any Govt. Agency if any held by NHPC shall be covered under this comprehensive policy as "Insurance cover to Goods held in trust".

Memo 4. Responsibility for Seminar/Workshop.

To educate on CPM Policy, M/s. The New India Assurance Co. Limited shall organize Seminars/Workshops on the policy, at no extra cost, at NHPC Regional Offices, Power Stations, Corporate Office or other agreed locations, as advised by NHPC. To facilitate understanding and effective implementation of policy atleast once in a year. Insurer shall

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also arrange intensive training programme at no extra cost, for selected personnel of NHPC.

Memo 5.Review Meetings.

M/s. The New India Assurance Co. Limited will develop effective Management Information System (MIS) for facilitating effective implementation of the policy and early settlement of the claims. Co-coordinator at Power Station shall be identified for periodical review meetings for monitoring progress of different activities.

Memo 6.

Check List as listed below:-

How to claim – Fire

In the event of any loss/damage please intimate us about such loss/damage

- Immediately so that a competent surveyor may be deputed to minimize the loss.
- Give an account of all properties damaged or destroyed with estimated amounts having regard to their values as on the date and place of loss.
- Co-operate with surveyors by providing all the necessary documents for assessment of loss and establishing liability.
- Co-operate with the insurer in all their activities of entering the premises, taking possession of properties, their examining, sorting, removing or selling to your account, without prejudice.
- Inform particulars of all other insurances existing on the property at the time of loss.

Documents required by insurer for processing the claim

Common documents for all claims under a standard fire and special perils Policy:

1.Certified true copy of the policy along with schedule and endorsements/clauses.

2. Claim Form

3. Newspaper Reports on the incident, if any.

4. Photographs

5. Past claims experience.

II. Fire Claims (additional documents)

- Report of the internal Committee constituted for the purpose of investigating the cause of fire.
- Fire Brigade Report
- First Information Report/ Letter of Intimation to the Police station duly endorsed /Policy Panchnama.

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- Forensic Laboratory Report on samples collected at affected site.
- Final Investigation report.

III. Flood Claims (additional documents) ; Meteorological report

IV. Explosion Claims (additional documents);

Factory Inspector's Report or Report of Director of Industrial safety and welfare.

How to claim – Machinery Breakdown Policy

In case of any such incident, which falls under the scope of the policy, the following steps should be followed:

- Please inform the insuring officer by phone, letter or fax.
- Take all necessary steps to minimize the loss.
- Obtain estimate of repair from repairer of your choice.
- Submit this repair estimate and claim form to the surveyor deputed by the Insurance Co.
- After getting clearance from the surveyor, proceed for repairing machine or ordering for replacement as the case may be.
- Submit actual bills of repair/replacement with proof of payment to the surveyor.
- Lodge an FIR with Police Authorities in case of theft or burglary.
- Co-operate with the Surveyors appointed by the company and provide all necessary documents for establishing liability and assessing the loss amount.
- Inform particulars of other insurance covers, if any of the property at the time of loss.
- To follow normal engineering practices for operation, general maintenance/repairs.
- To keep SOE (sequence of events) to ascertain the cause of loss.

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GEOGRAPHICAL LIMITS:

Section I & II : On or about the site and anywhere in India as per schedule.

GENERAL CONDITIONS:

(1) This policy and the attached schedule (s) shall be read together as one contract and any words expressions to which specific meaning have been attached in any part of this policy or of the attached schedule (s) shall bear the same meaning wherever they may appear.

(2) If a claim in any respect is fraudulent or if any false declaration is made or - used in support thereof or if any fraudulent means or devices are used by the insured or any one acting on his behalf to obtain any benefit under this policy, or if a claim is made and rejected and no action or suit is commenced with in three months after such rejection or in case of arbitration taking place as provided therein with in three Months after the arbitrator or arbitrators or umpire have, made their award, all benefits this policy shall be forfeited.

(3) No admission, offer, promise, payment or indemnity shall be made or given by or on behalf of the insured without the written consent of the company who shall be entitled if they so desire to take over and conduct in the name of the insured the defence or settlement of any claim for indemnity or damage or otherwise and shall have full discretion in the conduct of any proceeding or in the settlement of any claim and the insured shall give all such information and assistance as the company may require.

(4) The due observance and fulfillment of the terms, provisions and conditions of an endorsement on this policy in so far as they relate to anything to be done or complied with by the insured and the truth of the statements and answers in the said proposal shall be the condition precedent to any liability of the company to make any payment under the policy.

(5) The insured shall:

a. Take all practicable steps including in the case of machinery lost or stolen or willfully damages and giving of immediate notice to the police to recover any property lost or stolen and in the case of theft or willful damage to discover the guilty person or persons.

b. Produce or give access to any property alleged to be damaged and the insured shall be bound to satisfy the company by such reasonable evidence as the company may require that the loss, destruction or damage in respect of which a claim is made is actually arisen from one of the risks insured.

(6) OBLIGATIONS OF THE INSURED:

a) The insured shall take all reasonable steps to maintain the insured property in efficient working order and to ensure that no item is habitually or intentionally overloaded. The insured shall fully observe the manufactures instructions for operating, inspection and overhaul, as well as government statutory, municipal and all other binding regulations in force concerning the operations and maintenance of the insured plant and machinery.

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b) The company's officials shall at all reasonable times have the right to inspect and examine any property insured hereunder and the insured shall provide the officials of the company with all details and information necessary for the assessment of the risks. The company shall provide the insured with a copy of the inspecting official's report, which shall however be treated as strictly confidential, both by the insured and the company.

c) In the event of any:

(i) Material change in the original risk.

(ii) Alteration, modification or addition to an insured item.

(iii) Departure from prescribed operating conditions, whereby the risk of loss or damage increases.

(iv) Changes in the insured's interest (such as discontinuation or liquidation of the business or being placed in receivership) taking place, the policy shall be void unless its continuance be agreed by endorsement signed by the company.

7) DUTIES FOLLOWING AN ACCIDENT:

In the event of any occurrence which might give rise to a claim under this policy the insured shall:

(a) Immediately notify the company by telephone or telegram as well as in writing, giving an indication as to the nature and extent of loss or damage.

(b) Take all reasonable steps within its power to minimize the extent of the loss or damage or liability.

(c) Preserve the damages or defective parts and make them available for inspection by an official or surveyor of the company.

(d) Furnish all such information and documentary evidence as the company may require.

The company shall not be liable for any loss or damage of which no notice has been received by the company within Fourteen days of its occurrence.

Upon notification of claim being to the company under this condition, the insured may carry out the repair or replacement of any minor damage not exceeding Rs. 5000/-. In all other cases a representative of the company shall have the opportunity of inspecting the loss or damage before any repair or alternations are effected. If a representative of the company does not carry out the inspection with in a period of time which would be considered as adequate under the circumstances the insured is entitled to proceed with the repair or replacement.

The liability of the company under this policy in respect of any item of property sustaining damage, for which indemnity is provided, shall cease, if the said item is not repaired properly without delay.

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8) OTHER INSURANCE

If at the time of any claim arises under this policy there is any other insurance covering the same loss, damage or liability, the Company shall not be liable to pay or contribute more than its retable proportion of such loss , damage or liability.

9) POSITION AFTER CLAIM

a) The Insured shall not be entitled to abandon any property to the company whether taken possession of by the company or not,

b) The premium for the amount of claim paid will be calculated prorata from the date of loss till the expiry of the policy and the same shall be adjusted from the net claim payable.

10) TRANSFER OF INTEREST

The insurance granted by this policy, shall cease to attach to any items described in the Schedule(s) the interest in which shall pass from the insured otherwise than by will or operation of law, unless the consent of the company for the continuance of the insurance shall be obtained and signified by endorsement hereon.

11) TERMINATION OF INSURANCE

This insurance may be terminated at any time at the request of the insured, in which case the company will retain the premium calculated at the customary short period rate for the time the policy has been in force.

This insurance may also at any time be terminated at the option of the company on 7 days notice to that effect being given to the insured , in which case the company shall be liable to repay on demand a rateable proportion of the premium for the un-expired term from the date of the cancellation.

12) RECOURSE

The insured shall at the expense of the company do and concur in doing and permit to be done, all such acts and things, as may be necessary or required by the company in the interest of endorsing any right or remedies or of obtaining relief indemnity from parties (other than those insured under this policy), to which the company shall be or would become entitled or subrogated upon their paying for or making good of any loss or damage under this policy, whether such acts and things shall be or become necessary or required before or after the insured's indemnification by the company.

13) SETTLEMENT OF DISPUTES:

AMICABLE SETTELEMENT:

In case any dispute arises in respect of the claim amount assessed due to interpretational issue regarding any clause or otherwise, the Insured shall have the right to challenge the same in terms of Arbitration Clause. However, the Insurer shall be liable to pay undisputed portion of the claim so assessed on acceptance of the same by the Insured under protest.

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The Settlement of Disputes shall be dealt as per Clause No. 24 of 'SCOPE OF COVERAGE AND TERMS & CONDITIONS' (Section-IV).

INSURING CLAUSE

Subject to the exclusions, limits and conditions hereinafter contained, this Insurance insures property as stated in the Schedule attaching and forming part of this policy (hereinafter referred to as the "Schedule") against physical loss or physical damage occurring during the period of this policy caused by an Act of Terrorism or Sabotage, as herein defined.

For the purpose of this Insurance, an Act of Terrorism means an act or series of acts, including the use of force or violence, of any person or group(s) of persons, whether acting alone or on behalf of or in connection with any organisation(s), committed for political, religious or ideological purposes including the intention to influence any government and/or to put the public in fear for such purposes.

For the purpose of this Insurance, an act of sabotage means a subversive act or series of such acts committed for political, religious or ideological purposes including the intention to influence any government and/or to put the public in fear for such purposes.

Section 2

LOSSES EXCLUDED

This Policy does not insure against:-

1. Loss or damage arising directly or indirectly from nuclear detonation, nuclear reaction, nuclear radiation or radioactive contamination, however such nuclear detonation, nuclear reaction, nuclear radiation or radioactive contamination may have been caused.

2. Loss or damage occasioned directly or indirectly by war, invasion or warlike operations (whether war be declared or not), hostile acts of sovereign or local government entities, civil war, rebellion, revolution, insurrection, martial law, usurpation of power, or civil commotion assuming the proportions of or amounting to an uprising.

3. Loss by seizure or legal or illegal occupation unless physical loss or damage is caused directly by an Act of Terrorism or an Act of Sabotage.

4. Loss or damage caused by confiscation, nationalisation, requisition, detention, embargo, quarantine, or any result of any order of public or government authority which deprives the Insured of the use or value of its property, nor for loss or damage arising from acts of contraband or illegal transportation or illegal trade.

5. Loss or damage directly or indirectly arising from or in consequence of the seepage and or discharge of pollutants or contaminants, which pollutants and contaminants shall include but

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not be limited to any solid, liquid, gaseous or thermal irritant, contaminant or toxic or hazardous substance or any substance the presence, existence or release of which endangers or threatens to endanger the health, safety or welfare of persons or the environment.

6. Loss or damage arising directly or indirectly from or in consequence of chemical or biological emission, release, discharge, dispersal or escape or chemical or biological exposure of any kind.

7. Loss or damage arising directly or indirectly from or in consequence of asbestos emission, release, discharge, dispersal or escape or asbestos exposure of any kind.

8. Any fine or penalty or other assessment which is incurred by the Insured or which is imposed by any court, government agency, public or civil authority or any other person.

9. Loss or damage by electronic means including but not limited to computer hacking or the introduction of any form of computer virus or corrupting or unauthorised instructions or code or the use of any electromagnetic weapon.
   This exclusion shall not operate to exclude losses (which would otherwise be covered under this policy) arising from the use of any computer, computer system or computer software programme or any other electronic system in the launch and/or guidance system and/or firing mechanism of any weapon or missile.

10. Loss or damage caused by vandals or other persons acting maliciously or by way of protest or strikes, labour unrest, riots or civil commotion.

11. Loss or increased cost occasioned by any public or government or local or civil authority's enforcement of any ordinance or law regulating the reconstruction, repair or demolition of any property insured hereunder.

12. Loss or damage caused by measures taken to prevent, suppress or control actual or potential terrorism or sabotage unless agreed by Underwriters in writing prior to such measures being taken.

13. Any consequential loss or damage, loss of use, delay or loss of markets, loss of income, depreciation, reduction in functionality, or increased cost of working.

14. Loss or damage caused by factors including but not limited to cessation, fluctuation or variation in, or insufficiency of, water, gas or electricity supplies and telecommunications or any type of service.

15. Loss or increased cost as a result of threat or hoax.

16. Loss or damage caused by or arising out of burglary, house - breaking, looting, theft or larceny.

17. Loss or damage caused by mysterious disappearance or unexplained loss.

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18. Loss or damage directly or indirectly caused by mould, mildew, fungus, spores or other microorganism of any type, nature or description, including but not limited to any substance whose presence poses an actual or potential threat to human health.

Section 3

PROPERTY EXCLUDED

This policy does not cover physical loss or physical damage to:

1. Land or land values.
2. Power transmission, feeder lines or pipelines not on the Insured's premises.
3. Any building or structure, or property contained therein, while such building or structure is vacant or unoccupied or inoperative for more than thirty days, unless the property is intended to be unoccupied in its normal operations.
4. Aircraft or any other aerial device, or watercraft.
5. Animals, plants and living things of all types.
6. Property in transit not on the Insured's premises.

Section 4

CONDITIONS

1. JOINT INSUREDS

The Underwriters' total liability for any loss or losses sustained by any one or more of the Insureds under this insurance will not exceed the sum insured shown in the schedule. The Underwriters shall have no liability in excess of the sum insured whether such amounts consist of insured losses sustained by all of the Insureds or any one or more of the Insureds.

2. OTHER INSURANCE

This policy shall be excess of any other insurance available to the Insured covering a loss covered hereunder except such other insurance which is written specifically as excess insurance over this policy. When this policy is written specifically in excess of other insurance covering the peril insured hereunder, this policy shall not apply until such time as the amount of the underlying insurance, (whether collectible or not), has been

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exhausted by loss and damage covered by this policy in excess of the deductible with respect to each and every covered loss.

3. SITUATION

This Policy insures property located at the addresses stated in the schedule.

4. SUM INSURED

The Underwriters hereon shall not be liable for more than the sum insured stated in the Schedule in respect of each occurrence and in the policy aggregate.

5. DEDUCTIBLE

Each occurrence shall be adjusted separately and from each such amount the sum stated in the Schedule shall be deducted.

6. OCCURRENCE

The term "Occurrence" shall mean any one loss and/or series of losses arising out of and directly occasioned by one Act or series of Acts of Terrorism or Sabotage for the same purpose or cause. The duration and extent of any one "Occurrence" shall be limited to all losses sustained by the Insured at the property insured herein during any period of 72 consecutive hours arising out of the same purpose or cause. However no such period of 72 consecutive hours may extend beyond the expiration of this policy unless the Insured shall first sustain direct physical damage by an Act of Terrorism or an Act of Sabotage prior to expiration and within said period of 72 consecutive hours nor shall any period of 72 consecutive hours commence prior to the attachment of this Policy.

7. DEBRIS REMOVAL

This Policy also covers, within the sum insured, expenses incurred in the removal from the insured location of debris of property stated in the schedule damaged by an Act of Terrorism or an Act of Sabotage.

The cost of removal of debris shall not be considered in determination of the valuation of the property covered.

8. DUE DILIGENCE

The Insured (or any of the Insured's agents, sub or co-contractors) must use due diligence and do (and concur in doing and permit to be done) everything reasonably practicable, including but not limited to taking precautions to protect or remove the insured property, to avoid or diminish any loss herein insured and to secure compensation for any such loss including action against other parties to enforce any rights and remedies or to obtain relief or indemnity.

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9. PROTECTION MAINTENANCE

It is agreed that any protection provided for the safety of the property insured shall be maintained in good order throughout the currency of this Policy and shall be in use at all relevant times, and that such protection shall not be withdrawn or varied to the detriment of the interests of the Underwriters without their consent.

10. VALUATION

It is understood that, in the event of damage, settlement shall be based upon the cost of repairing, replacing or reinstating (whichever is the least) property on the same site, or nearest available site (whichever incurs the least cost) with material of like kind and quality without deduction for depreciation, subject to the following provisions: -

The repairs, replacement or reinstatement (all hereinafter referred to as "replacement") must be executed with due diligence and dispatch;

Until replacement has been effected the amount of liability under this policy in respect of loss shall be limited to the actual cash value at the time of loss;

If replacement with material of like kind and quality is restricted or prohibited by any by-laws, ordinance or law, any increased cost of replacement due thereto shall not be covered by this Policy.

The Underwriters' liability for loss under this Policy shall not exceed the smallest of the following amounts: -

The amount of the Policy applicable to the destroyed or damaged property,

The replacement cost of the property or any part thereof which was intended for the same occupancy and use, as calculated at the time of the loss,

The amount actually and necessarily expended in replacing said property or any part thereof.

The Underwriters will normally expect the Insured to carry out repair or replacement of the insured property, but if the Insured and the Underwriters agree that it is not practicable or reasonable to do this, the Underwriters will pay the Insured an amount based on the repair or replacement costs, less an allowance for fees and associated costs which are not otherwise incurred. The Underwriters will only pay the Insured up to the Sum Insured shown in the schedule.

11. INCORRECT DECLARATION PENALTY

If the values declared as stated in the Schedule are less than the correct insured values as determined above, then any recovery otherwise due hereunder shall be reduced in the

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same proportion that the values declared bear to the values that should have been declared, and the Insured shall co-insure for the balance.

12. NOTIFICATION OF CLAIMS

The Insured, upon knowledge of any occurrence likely to give rise to a claim hereunder, shall give written advice as soon as reasonably practicable to the Underwriters and or the Broker, named for that purpose in the Schedule, who is to advise Underwriters within 7 days of such knowledge of any occurrence and it is a condition precedent to the liability of Underwriters that such notification is given by the Insured as provided for by this policy.

If the Insured makes a claim under this insurance he must give the underwriters such relevant information and evidence as may reasonably be required and co-operate fully in the investigation or adjustment of any claim. If required by the underwriters, the Insured must submit to examination under oath by any person designated by the underwriters.

13. PROOF OF LOSS

The Insured shall render a signed and sworn proof of loss within sixty (60) days after the occurrence of a loss (unless such period be extended by the written agreement of Underwriters) stating the time, place and cause of loss, the interest of the Insured and all others in the property, the sound value thereof and the amount of loss or damage thereto.

If Underwriters have not received such proof of loss within two years of the expiry date of this policy, they shall be discharged from all liability hereunder.

In any claim and/or action, suit or proceeding to enforce a claim for loss under this policy, the burden of proving that the loss is recoverable under this Policy and that no limitation or exclusion of this policy applies and the quantum of loss shall fall upon the Insured.

14. SUBROGATION

Any release from liability entered into in writing by the Insured prior to loss hereunder shall not affect this policy or the right of the Insured to recover hereunder. The right of subrogation against any of the Insured's subsidiary or affiliated companies or any other companies associated with the Insured through ownership or management is waived;

In the event of any payment under this policy, the Underwriters shall be subrogated to the extent of such payment to all the Insured's right of recovery therefor. The Insured shall execute all papers required, shall cooperate with Underwriters and, upon the Underwriters' request, shall attend hearings and trials and shall assist in effecting settlements, securing and giving evidence, attaining the attendance of witnesses and in the conduct of suits and shall do anything that may be necessary to secure such right. Underwriters will act in concert with all other interests concerned (including the Insured) in the exercise of such rights of recovery. If any amount is recovered as a result of such proceedings, such amount shall be distributed in the following priorities:

(i) Any interest, (including the Insured's), exclusive of any deductible or self insured retention, suffering a loss of the type covered by this policy and in excess of the coverage under this

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policy shall be reimbursed up to the amount of such loss (excluding the amount of the deductible);

(ii) Out of the balance remaining, the Underwriters shall be reimbursed to the extent of payment under this policy;

(iii) The remaining balance, if any, shall inure to the benefit of the Insured, or any insurer providing insurance primary to this policy, with respect to the amount of such primary insurance, deductible, self insured retention, and/or loss of a type not covered by this policy.

The expense of all proceedings necessary to the recovery of any such amount shall be apportioned between the interests concerned, including that of the Insured, in the ratio of their respective recoveries as finally settled. If there should be no recovery and proceedings are instituted solely on the initiative of Underwriters, the expense thereof shall be borne by the Underwriters.

15. SALVAGE AND RECOVERIES

All salvages, recoveries and payments recovered or received subsequent to a loss settlement under this Policy shall be applied as if recovered or received prior to the said settlement and all necessary adjustments shall be made by the parties hereto.

16. FALSE OR FRAUDULENT CLAIMS

If the Insured shall make any claim knowing the same to be false or fraudulent, as regards amount or otherwise, this Policy shall become void and all claims and benefit hereunder shall be forfeited.

17. MISREPRESENTATION

If the Insured has concealed or misrepresented any material fact or circumstance relating to this Insurance, this Insurance shall become void. If the Insured is unsure what constitutes material fact (s) or circumstance (s), they should consult their broker or agent.

18. ABANDONMENT

There shall be no abandonment to the Underwriters of any property.

19. INSPECTION AND AUDIT

The Underwriters or their agents shall be permitted but not obligated to inspect the Insured's property at any time.

Neither the Underwriters' right to make inspections nor the making thereof nor any report thereon shall constitute an undertaking, on behalf of or for the benefit of the Insured or others, to determine or warrant that such property is safe.

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The Underwriters may examine and audit the Insured's books and records at any time up to two years after the final termination of this Policy, as far as they relate to the subject matter of this Insurance.

20. ASSIGNMENT

Assignment or transfer of this Policy shall not be valid except with the prior written consent of Underwriters.

21. RIGHTS OF THIRD PARTIES EXCLUSION

This Policy is effected solely between the Insured and Underwriters.

This Policy shall not confer any benefits on any third parties, including shareholders, and no such third party may enforce any term of this Policy.

This clause shall not affect the rights of the Insured.

22. CANCELLATION

This Policy shall be non-cancellable by Underwriters or Insured except in the event of non-payment of premium where Underwriters may cancel the Policy at their discretion.

In the event of non-payment of premium this policy may be cancelled by or on behalf of the Underwriters by delivery to the Insured or by mailing to the Insured or the Broker by registered, certified, or other first class mail, at the Insured's address as shown in this Policy, written notice stating when, not less than 15 days thereafter, the cancellation shall be effective. The mailing of such notice shall be sufficient proof of notice and this Policy shall terminate at the date and hour specified in such notice.

If the period of limitation relating to the giving of notice is prohibited or made void by any law controlling the construction thereof, such period shall be deemed to be amended so as to be equal to the minimum period of limitation permitted by such law.

23.AMICABLE SETTELEMENT:

In case any dispute arises in respect of the claim amount assessed due to interpretational issue regarding any clause or otherwise, the Insured shall have the right to challenge the same in terms of Arbitration Clause. However, the Insurer shall be liable to pay undisputed portion of the claim so assessed on acceptance of the same by the Insured under protest.

The Settlement of Disputes shall be dealt as per Clause No. 24 of 'SCOPE OF COVERAGE AND TERMS & CONDITIONS' (Section-IV).

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24. SEVERAL LIABILITY

The Underwriters' obligations under this Policy are several and not joint and are limited solely to their individual subscriptions. The Underwriters are not responsible for the subscription of any co-subscribing Underwriter who for any reason does not satisfy all or part of its obligations.

25. LEGAL ACTION AGAINST UNDERWRITERS

No one may bring a legal action against Underwriters unless:

There has been full compliance by the Insured with all of the terms of this policy; and

The action is brought within two (2) years after the expiry or cancellation of this Policy.

26. MATERIAL CHANGES

The Insured shall notify Underwriters of any change of circumstances which would materially affect this insurance.

27. EXPERTS FEES

This insurance includes, within the sum insured, the necessary and reasonable fees of architects, surveyors, consulting engineers and other professional experts which are incurred in reinstating or repairing the insured property following damage insured under this policy.

28. LAW

As specified in the schedule.

29. JURISDICTION

As specified in the schedule.

30. TAXES AND DUTIES

i. Taxes, duties, GST and other impositions as may be levied under the Applicable Law & regulations including those assessed on the client, the amount of which is applicable as on 28 days prior to last date of submission of bid is deemed to have been included in the Contract Price. However, change in rates of existing tax or levy of New Tax applicable on service of this contract announced after 28 days prior to last date of submission of bid, shall be paid/ adjusted/ reimbursed by the Client in addition to contract price. The Client will reimburse the same to the Insurer on production of satisfactory proof of payment/ other documentary evidence, if any.

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Changes in the advance tax rates of GST (on Service) payable to appropriate authorities will not be subject to adjustment.

ii. The Contract unit rates shall be after taking into account the Input Tax Credit (ITC) and other benefits.

iii. TDS wherever statutorily required under any Tax Act/ Rule shall be deducted and deposited and necessary certificate will be provided by the Employer.

iv. Invoices and other documents submitted by Insurer/ bidder for payment under Interim Payment Certificate/ Final Payment Certificate, or any other payment under the contract shall be in accordance with the GST Law.

v. The Insurer shall furnish a certificate along with Interim Payment Certificate/ Final Payment Certificate that GST payable by him has been deposited/ will be deposited to the Govt. Treasury.

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CONDITION PRECEDENT
CLAIMS CONTROL CLAUSE (LM4)

Notwithstanding anything to the contrary contained in this Reinsurance it is a condition precedent to Reinsurers' liability under this Reinsurance that:

a) The Reinsured shall give to the Reinsurer(s) written notice as soon as reasonably practicable of any claim made against the Reinsured in respect of the business reinsured hereby or of its being notified of any circumstances which could give rise to such a claim.

b) The Reinsured shall furnish the Reinsurer(s) with all information known to the Reinsured in respect of claims or possible claims notified in accordance with (a) above and shall thereafter keep the Reinsurer(s) fully informed as regards all developments relating thereto as soon as reasonably practicable.

c) pments relating thereto as soon as reasonably practicable.

d) The Reinsurer(s) shall have the right at any time to appoint adjusters and/or representatives to act on their behalf to control all investigations, adjustments and settlements in connection with any claim notified to the Reinsurer(s) as aforesaid.

e) The Reinsured shall co-operate with the Reinsurer(s) and any other person or persons designated by the Reinsurer(s) in the investigation, adjustment and settlement of such claim.

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PREMIUM PAYMENT TERMS

Notwithstanding any provision to the contrary within this contract or any endorsement hereto, in respect of nonpayment of premium only the following clause will apply. The (Re)insured undertakes that premium will be paid in full to (Re)Insurers within Ninety (90) days of inception of this contract (or, in respect of installment premiums, when due).

If the premium due under this contract has not been so paid to (Re)Insurers by the Ninetieth (90th) day from the inception of this contract (and, in respect of installment premiums, by the date they are due) (Re)Insurers shall have the right to cancel this contract by notifying the (Re)Insured via the broker in writing. In the event of cancellation, premium is due to (Re)Insurers on a pro rata basis for the period that (Re)Insurers are on risk but the full contract premium shall be payable to (Re)Insurers in the event of a loss or occurrence prior to the date of termination which gives rise to a valid claim under this contract.

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It is agreed that (Re)Insurers shall give not less than Fifteen (15) days prior notice of cancellation to the (Re)insured via the broker. If premium due is paid in full to (Re)Insurers before the notice period expires, noti ce of cancellation shall automatically be revoked. If not, the contract shall automatically terminate at the end of the notice period.

Payment terms are deemed to have been met when payment reaches Tyser and Co. If any provision of this clause is found by any court or administrative body of competent jurisdiction to be invalid or unenforceable, such invalidity or unenforceability will not affect the other provisions of this clause which will remain in full force and effect.

LSW3001(9Amended).

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POLITICAL VIOLENCE INSURANCE

PROPERTY DAMAGE WORDING

1. BASIS OF INSURANCE

All information provided to Underwriters by the Insured and/or its agent(s) in connection with this insurance, including but not limited to the Proposal Form specified in Schedule forms the basis of and is incorporated into this insurance.

2. INSURING CLAUSE

In consideration of the premium paid and subject to the exclusions, limits and conditions contained herein, this Policy indemnifies the Insured for its ascertained Net Loss for any one Occurrence up to but not exceeding the Policy Limit against:

2.1 Physical loss or physical damage to the Buildings and Contents which belong to the Insured or for which the Insured is legally responsible, directly caused by one or more of the following perils occurring during the Policy Period and in respect of which the Insured has purchased cover as specified inSchedule:

1. Act of Terrorism;

2. Sabotage;

3. War and/or Civil War.

Such perils as are specified in Scheduleand in respect of which cover has been purchased by the Insured shall be the "Covered Causes of Loss".

2.2 Expenses incurred by the Insured in the removal of debris directly caused by any one or more of the Covered Causes of Loss. The cost of removal of such debris shall not be considered in determination of the valuation of the property insured.

2.3 The Underwriters hereon shall not be liable for more than the Policy Limit stated in Schedule in respect of any one Occurrence and in the aggregate. For the avoidance of doubt, the limit of indemnity under Clauses 2.1 and 2.2 shall be in the aggregate and shall not exceed the Policy Limit.

3. DEFINITIONS

"Act of Terrorism" shall mean an unlawful act, including the use of force or violence, of any person or group(s) of persons, whether acting alone or on behalf of or in connection with any organisation(s), committed for political, religious or ideological purposes including the intention to influence any government and/or to put the public in fear for such purposes.

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"Actual Cash Value" means the cost to repair or replace the Buildings or Contents with a proper deduction for obsolescence, wear and tear.

"Buildings" shall mean any roofed and walled structure, machinery and equipment, signs, glass, lifts, fixed fuel tanks, driveways, footpaths, walls, gates, satellite dishes and their fittings and masts, provided always that the Insured owns or is legally responsible for such Buildings and provided that the Buildings are situated at an Insured Location. Where specifically requested by the Insured and agreed to by Underwriters and declared to Underwriters in Schedule to the Policy, "Buildings" shall also include underground mines, tunnels, wells, caverns, dams, water shafts, power tunnels, dikes, levees, gates, flumes and any property contained therein.

"Civil War" shall mean an internecine war, or a war carried on between or among opposing citizens of the same country or nation.

"Contents" shall mean fixtures and fittings, interior decorations, office furniture and stock (including finished goods manufactured by the Insured or held for sale), provided always that the Insured owns or is legally responsible for such Contents and provided that such Contents are situated at an Insured Location.

"Declared Values" shall mean the amounts stated in Schedule of the Policy.

"Deductible" shall mean the deductible(s) stated in item Schedulein respect of any one Occurrence. Each Occurrence shall be adjusted separately and from the amount of each adjusted loss, the Deductible shall be deducted.

"Electronic Data" shall mean facts, concepts and information converted to a form useable for communication, interpretation or processing by electronic and electromechanical data processing or electronically controlled equipment and includes programs, software and other coded instructions for the processing and manipulation of data or the direction and manipulation of such equipment.

"Insured" shall mean the entity or entities stated in Schedule

"Insured Country" shall mean the country in which the Insured's principal place of business is situated as described in Schedule of the Policy.

"Insured Location" shall mean the locations as described in Schedule of the Policy.

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"Net Loss" shall, in respect of Buildings, mean the reasonable cost of repairing, replacing or reinstating (whichever is the least) on the same site, or nearest available site (whichever incurs the least cost) to a condition substantially the same as but not better than the condition of the Buildings immediately prior to the loss, subject to the repairing, replacing or reinstating being carried out and subject to the following provisions:

1. The repairs, replacement or reinstatement (all hereinafter referred to as "replacement") must be executed with due diligence and dispatch;

2. If the Buildings are not repaired, replaced or reinstated within a reasonable period of time the Underwriters shall only pay the Actual Cash Value;

3. If replacement with material of like kind and quality is restricted or prohibited by any by-laws, ordinance or law, Underwriters' total liability for any increased cost of replacement due thereto shall be limited to the Policy Sub-Limit stated in Schedule for any one Occurrence which liability shall, for the avoidance of doubt, form part of and shall not be in addition to the Policy Limit.

4. In respect of Contents, "Net Loss" shall mean:

(i) on finished goods sold and awaiting collection, the regular selling price, less all discounts and charges to which such goods would have been subject to had no loss occurred;

(ii) on all other stock, the value of raw materials and labour expended;

(iii) for property of others, the amount for which the Insured is legally liable but in no event to exceed the Actual Cash Value;

(iv) for film, tape, disc, drum, cell and other magnetic recording or storage media for electronic data processing, an amount not exceeding the cost of such media in an unexposed or blank form plus the costs of copying electronic data from back up or from originals of a previous generation. These costs will not include research and engineering nor any costs of recreating, gathering or assembling such electronic data. If the media is not repaired or replaced the basis of valuation shall be the cost of the blank media. This insurance does not insure any amount pertaining to the value of such electronic data to the insured or any other party.

(v) on documents other than (iv) above an amount not exceeding the cost of blank material plus the cost of labour incurred by the insured for transcribing or copying such records. This insurance does not insure any amount pertaining to the value of such documents to the Insured or any other party.

(vi) on all other property, the Actual Cash Value.

5. In respect of the removal of debris pursuant to Clause 2.2 above, "Net Loss" shall mean the necessary and reasonable expenses incurred by the Insured with Underwriters' prior written consent in the removal of said debris.

All amounts shall be calculated at the date of loss and in no event shall Underwriters be liable for more than the Policy Limit.

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"Occurrence" shall mean any one loss and/or series of losses arising out of and directly occasioned by one act or series of acts for the same purpose or cause. The duration and extent of any one Occurrence shall be limited to all losses sustained by the Insured in respect of Buildings and Contents insured herein during any period of 72 consecutive hours arising out of the same purpose or cause. However no such period of 72 consecutive hours may extend beyond the expiration of this Policy unless the Insured shall first sustain direct physical damage prior to expiration and within said period of 72 consecutive hours nor shall any period of 72 consecutive hours commence prior to the attachment of this Policy.

"Operations" shall mean the Insured's business operations at one or more of the Insured Locations.

"Policy Period" shall mean the period stated in Schedule

"Policy Limit" shall mean the limit stated in Schedulein respect of any one Occurrence and in the aggregate for all loss and damage insured hereunder, including for the avoidance of doubt, any amount(s) paid in respect of the Policy Sub-Limit.

"Policy Sub-Limit" shall mean the Net Loss Clause 3 Policy sub-limit stated in Schedulefor any one Occurrence and in the aggregate for all loss and damage under Clause 3 of the definition of "Net Loss", which sub-limit shall, for the avoidance of doubt, form part of and shall not be in addition to the Policy Limit.

"Sabotage" shall mean wilful physical damage or destruction perpetrated for political reasons by known or unknown person(s).

"War" shall mean a contest by force between two or more sovereign nations, carried on for any purpose, armed conflict of sovereign powers and/or declared or undeclared and open hostilities between sovereign nations.

"Underwriters" shall mean the underwriters and insurers subscribing to this Policy.

4. EXCLUSIONS

This Policy **DOES NOT INDEMNIFY AGAINST**:

1. Loss or damage arising directly or indirectly from nuclear detonation, nuclear reaction, nuclear radiation or radioactive contamination, however such nuclear detonation, nuclear reaction, nuclear radiation or nuclear contamination may have been caused nor from any loss or damage directly or indirectly caused by or contributed to from any nuclear waste or the radioactive, toxic, explosive or other hazardous properties of any explosive nuclear assembly or nuclear component thereof.

2. Loss or damage directly or indirectly caused by seizure, confiscation, nationalisation, requisition, expropriation, detention, legal or illegal occupation of any property insured hereunder, embargo, condemnation, nor loss or damage to the Buildings and/or Contents by

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law, order, decree or regulation of any governing authority, nor for loss or damage arising from acts of contraband or illegal transportation or illegal trade.

3. Any loss arising from War (whether before or after the outbreak of hostilities) between any two or more of the following: China, France, the Russian Federation, the United Kingdom and the United States of America.

4. Delay, loss of market, loss of income, loss of use, denial of access, cancellation of business, depreciation, reduction in functionality, increased cost of working (except as may be insured specifically under any Business Interruption Extension to this Policy);

5. Consequential loss or damage howsoever arising (except as may be insured specifically under any Business Interruption Extension to this Policy);

6. Third party liability howsoever arising;

7. Loss or damage directly or indirectly arising from or in consequence of the discharge of pollutants or contaminants, which pollutants or contaminants shall include but not be limited to any solid, liquid, gaseous or thermal irritant, contaminant of toxic or hazardous substance or any substance the presence, existence or release or of which endangers or threatens to endanger the health, safety or welfare of persons or the environment.

8. Loss or damage directly or indirectly caused by chemical or biological release or exposure of any kind, nor any loss or damage directly or indirectly caused by any chemical, biological, bio-chemical or electromagnetic weapon.

9. Loss or damage directly or indirectly caused by electronic means including computer hacking or the introduction of any form of computer virus (save where a mobile phone is used as a remote trigger device in order to cause physical loss or physical damage insured hereunder).

10. Loss, damage, destruction, distortion, erasure, corruption or alteration of Electronic Data.

11. Loss or damage or increased cost directly or indirectly occasioned by any public or civil authority's enforcement of any ordinance, law, order decree or regulation concerning the reconstruction, repair or demolition of any property insured hereunder except as may be insured specifically by this Policy in accordance with the provisions of Clause 3 of the definition of "Net Loss".

12. Loss or damage directly or indirectly caused by cessation, fluctuation, variation in, or insufficiency of, water, gas or electricity supplies and/or telecommunications or any other type of service or utilities.

13. Loss or damage or increased cost directly or indirectly the result of threat or hoax.

14. Loss or damage directly or indirectly caused by burglary, house-breaking, theft or larceny, looting, pillaging, mysterious or unexplained disappearance of property insured hereunder or directly or indirectly caused by any person taking part in any such activity.

15. Loss or damage directly or indirectly caused by the suspension, lapse or cancellation of any lease, licence, contract or order (including non-completion of any order) .

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16. Any infidelity, fraudulent, dishonest or criminal act by any director, officer or trustee of the Insured whether acting alone or in collusion with others.

17. Any loss due to fines or damages for breach of contract or penalties of whatever nature.

18. Loss or damage caused by, connected to, relating to or howsoever arising from exposure to or the existence of asbestos or asbestos containing materials or products (including for the avoidance of doubt the cost of removal of asbestos or materials or products containing asbestos).

19. Loss or damage caused by insects or vermin.

20. Any debt, insolvency or commercial failure, whether to provide bond or security or otherwise, or any other financial cause of any party or person whatsoever.

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5. PROPERTY EXCLUDED

This Policy **DOES NOT PROVIDE INDEMNITY IN RELATION TO:**

1. Land or land values.

2. Transmission, feeder lines or distribution lines and their supporting structures unless located on premises owned by the Insured and on which the Buildings and/or Contents are located.

3. Any Buildings or Contents contained therein while such Buildings are vacant or unoccupied or inoperative for thirty (30) days or more.

4. Aircraft or other aerial devices.

5. Watercraft.

6. Any land conveyance, including vehicles, locomotives or rolling stock, unless such land conveyance is expressly declared to and agreed by Underwriters hereunder.

7. Animals, plants and living things of all types including loss as a result of physical, mental or bodily injury to any person.

8. Property in transit **(except for the sub-limit of INR 50 Crore AOA/AOY, towards intra-project property in Transit as specifically covered under the Risk details).**

9. Accounts, bills, currency, money, deeds, notes, securities, evidences of debt or title, letters of credit, stamps, tickets, bullion, gold, silver and other precious metals, diamonds, precious and semi-precious stones, jewellery or furs.

10. Offshore property.

11. Underground mines, tunnels, wells or caverns and any property contained therein save as may be insured specifically hereunder and declared to Underwriters in Schedule

12. Dams, water shafts, power tunnels, dikes, levees, gates and flumes save as may be insured specifically hereunder and declared to Underwriters in Schedule of the Policy.

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6. CONDITIONS

6.1 Other Insurance

This Policy does not indemnify any loss or damage which at the time of the occurrence of such loss is insured or would, but for the existence of this Policy be insured by any other policy or policies of insurance except in respect of any excess beyond the amount which would have been payable under such other policy or policies had this Policy not been effected.

6.2 Territorial Limits

This Policy insures Buildings and Contents owned by the Insured or for which the Insured is legally responsible and situated at the Insured Locations specified in Schedule to the Policy.

6.3 Due Diligence

It is a condition precedent to Underwriters' liability that the Insured shall at all times and at its own expense use due diligence, and do and concur in doing and permit to be done, all things reasonably practicable (including but not limited to precautions to protect or remove the Buildings and Contents insured herein) to avoid or diminish any loss or damage under this Policy and including action against other parties to enforce any rights and remedies or to obtain relief or indemnity. It is also a condition precedent to Underwriters' liability that the Insured shall do all things necessary to ensure and require that its agents, sub and co-contractors do all things reasonably practicable to avoid or diminish any loss or damage under this Policy.

6.4 Protections Maintenance

The Insured shall ensure that effective protections exist for the safety of the Buildings and Contents and that such protections shall be maintained in good order throughout the currency of this Policy and shall be in use at all appropriate times. Such protection shall not be withdrawn or varied without Underwriters' prior written consent.

6.5 Declared Values Penalty

If at the time that any Buildings or Contents are lost or damaged, the total value of all such insured property at the Insured Location at which said loss or damage occurred is greater than the Declared

Value for that Insured Location by more than 10%, then the Insured shall be entitled to recover no more hereunder than such proportion of the loss or damage as the Declared Value bears to the total value of all insured property at that Insured Location. For the avoidance of doubt, Underwriters' maximum liability in respect of any one Insured Location shall not exceed the Declared Value for such Insured Location.

6.6 Notification of Loss or Damage

It is a condition precedent to Underwriters' liability that in the event of loss or damage or circumstances arising that may give rise to a claim under this insurance notice is to be given to

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Underwriters as soon as reasonably possible but no later than 14 days after the occurrence of said loss or damage.

6.7 Co-operation

It is a condition precedent to Underwriter's liability that the Insured must provide Underwriters with such relevant information and evidence as Underwriters may reasonably require and co-operate fully in the investigation and/or adjustment of any claim. If required by Underwriters, the Insured agrees to submit to examination under oath by any person designated by Underwriters.

6.8 Proof of Loss

The Insured shall render a signed and sworn proof of loss within 60 days after the occurrence of such loss (unless such period shall be extended with the written agreement of Underwriters) stating the time, place and cause of loss, the interest of the Insured and all others in the Buildings and Contents, the Declared Values and the amount of loss or damage thereto. If Underwriters have not received such proof of loss within 1 year of the expiry of this Policy, they shall be discharged from all liability in relation to such loss.

7. MULTIPLE INSUREDS

7.1 Each of the Insureds individually warrants that the information which has been provided to Underwriters in relation to placement, renewal, amendment of or extension to this Policy by or on behalf of itself or any of the other Insureds, is materially accurate and complete so far as it concerns the risks in which that Insured (by itself or with others) has an interest that is insured hereunder.

7.2 Breach of any warranty hereunder by any one of the Insureds shall be deemed to be in breach of warranty by all of the Insureds as if the same had been committed by each and every one of the said Insureds, subject only to Underwriters' express written waiver of the same.

7.3 The total liability of the Underwriters in the aggregate for any loss or losses sustained by any or all of the Insureds, or at any or all of the Insured Locations, shall not exceed the amount for which Underwriters would be liable had such loss or losses been sustained by any one Insured, or at any one Insured Location, alone. For the avoidance of doubt, the Policy Limit applies to the aggregate of all claims by all Insureds and in respect of all Insured Locations hereunder, and Underwriters shall have no liability in excess of the Policy Limit whether insured losses are sustained by all of the Insureds or any one or more of them or whether insured losses are sustained at any one or more of the Insured Locations.

7.4 The application of any Exclusion against any Insured shall be deemed to exclude loss for all Insureds hereunder, subject only to Underwriters' express written waiver of the same.

8. SUBROGATION

If Underwriters become liable for any payment under this Policy in respect of loss or damage, they shall become subrogated, to the extent of such payment, to all the rights and remedies of the Insured against any party in respect of such loss or damage and shall be entitled at their own expense to sue in the name of the Insured to recover for Underwriters' benefit the amount of any payment made under this insurance, in addition to Underwriters' own costs and expenses. The

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Insured shall give to Underwriters all such assistance in its power as Underwriters may require to secure said rights and remedies (including attending hearings and trials, securing and giving evidence, obtaining the attendance of witnesses, assisting in effecting settlements and in conducting litigation, arbitration or other proceedings) and, at Underwriters' request, shall enter into such agreements and execute or sign such documents as may be necessary to enable Underwriters to bring suit in the name of the Insured.

9. RECOVERIES

All salvage, recoveries and payments recovered or received by the Insured from any source subsequent to a loss settlement under this Policy, after reimbursement of Underwriters' expenses of recovery if any, shall inure to the benefit of Underwriters until they shall have been reimbursed to the extent of any loss settlement. Any further salvage, recoveries and payments shall accrue to the benefit of the Insured.

10. ABANDONMENT

Unless Underwriters elect to take the Buildings and Contents as salvage, said property will at all times remain the property of the Insured who may not abandon it to Underwriters.

11. FALSE OR FRAUDULENT CLAIMS

If the Insured shall make any claim knowing the same to be false or fraudulent, as regards amount or otherwise, this Policy shall become void and all claims hereunder shall be forfeited.

12. INSPECTION AND AUDIT

12.1 Underwriters shall be permitted but not obligated to inspect the Buildings and Contents at any time. Neither Underwriters' right to make inspections nor the making thereof nor any report thereon shall constitute an undertaking, on behalf of or for the benefit of the Insured or others, to determine or warrant that such property is safe. No other party shall be entitled to rely on Underwriters' inspection without their prior written consent.

12.2 Underwriters shall be entitled to examine and audit the Insured's books and records at any time during the Policy period and any extensions thereof and within 2 years after the final termination of this Policy, as far as they relate to the subject matter of this insurance.

13. ASSIGNMENT

No assignment or change of interest in this insurance or any amount payable under it shall be binding on or recognised by Underwriters, except with their prior written consent.

14. RIGHTS OF THIRD PARTIES

This Policy is effected solely between the Insured and Underwriters. This Policy shall not and is not intended to confer any benefits on any third parties, including but not limited to shareholders, and no third party may enforce any term of this Policy. The Contract (Rights of Third Parties) Act 1999 is excluded expressly from this insurance.

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15. PREMIUM PAYMENT

The Insured undertakes that the premium shall be paid in full to Underwriters by the Insured within 45 days of the date of inception of this Policy (or, in respect of instalments, when due). If the premium due under this Policy has not been paid to Underwriters by 4.00 pm Greenwich meantime on the 45th day after the date of inception of this Policy (and, in respect of instalments, by the date they are due), Underwriters shall have the right to cancel the Policy by notifying the Insured at the address shown in item 1 of Schedule 1. In such circumstances, cancellation shall be effective at 4.00 pm Greenwich meantime on the 15th day after the date of notice of cancellation by Underwriters and the Policy shall be terminated automatically without further reference or confirmation to the Insured. In the event of cancellation, premium is due to Underwriters on a pro rata basis for the period that Underwriters are on risk but the full Policy premium shall be payable to Underwriters in the event of loss, damage, circumstance or occurrence likely to give rise to claim under this Policy. If the premium due is paid to Underwriters before the notice period expires, such cancellation shall be automatically revoked.

16. CANCELLATION

16.1 This Policy may be cancelled by the Insured by written notice to Underwriters stating when, not less than 30 days thereafter, the cancellation shall be effective.

16.2 Save where Clause 15 above applies, this Policy may be cancelled by Underwriters by written notice to the Insured at the address shown in Schedule stating when, not less than thirty (30) days thereafter such cancellation shall be effective.

16.3 The mailing of notice shall be sufficient proof of notice. The effective date and hour of cancellation in the notice shall become the end of the Policy period. Delivery (where permitted by law) of such written notice either by the Insured or by Underwriters shall be equivalent to mailing.

16.4 If the Insured cancels this Policy, 25% of the premium charged shall be deemed fully earned upon inception of the Policy and the remaining earned premium shall be computed in accordance with the customary short rate table and procedure. If Underwriters cancel this Policy the premium shall be computed pro rata.

16.5 The premium shall be deemed fully earned if any loss, damage, circumstance or Occurrence has been notified under this Policy.

16.6 Premium adjustment may be made either at the time of cancellation or as soon as practicable thereafter but payment or tender of unearned premium is not a condition of cancellation.

17. WARRANTY AS TO USES

The Insured warrants that the building uses declared to Underwriters at inception and detailed in Scheduleof the Policy are correct and that such uses shall not change during the Policy Period without Underwriters' prior written consent.

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18. CHANGES/AMENDMENTS

Any addenda, amendments or endorsements to this Policy shall only be valid if agreed by Underwriters in writing.

19. GOVERNING LAW AND DISPUTE RESOLUTION

This Insurance shall be governed by and construed in accordance with the law of Republic of India. Each party agrees to sublimit to the exclusive jurisdiction of any competent court within Republic of India.

20. SEVERAL LIABILITY

Underwriters' obligations under this Policy are several and not joint and are limited solely to their individual subscriptions. Underwriters are not responsible for the subscription of any co-subscribing Underwriter who for any reason does not satisfy all or part of its obligations.

21. CLAIM SETTLEMENT

Settlement of any valid claim under this Policy shall be payable, subject to the application of the Deductible, within 60 days after the conclusion of Underwriters' investigation(s) necessary for the assessment of the extent of their liability.

22. ARBITRATION

In case any dispute arises in respect of the claim amount assessed due to interpretational issue regarding any clause or otherwise, the Insured shall have the right to challenge the same in terms of Arbitration Clause. However, the Insurer shall be liable to pay undisputed portion of the claim so assessed on acceptance of the same by the Insured under protest.

The Settlement of Disputes shall be dealt as per Clause No. 24 of 'SCOPE OF COVERAGE AND TERMS & CONDITIONS' (Section-IV).

NHPC LIMITED
एन एच पी सी
NHPC
FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile 94171-89355 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

Contract | अनुबंध

Contract No | अनुबंध क्रमांक: GEMC-511687749028756

Contract Generated Date | अनुबंध तिथि: 17-Oct-2023

Bid/RA/PBP No. | बोली/आरए/पीबीपी संख्या: GEM/2023/B/3873459

Organisation Details | संगठन विवरण

Type	प्रकार :	Central PSU
Ministry	मंत्रालय :	Ministry of Power
Department	विभाग :	Hydro Power
Organisation Name	संगठन का नाम :	NHPC Limited
Office Zone	कार्यालय क्षेत्र:	Contracts Civil NHPC Limited Sector 33 Faridabad

Buyer Details | खरीदार विवरण

Designation	पद :	HEMANT SHARAN
Contact No.	संपर्क नंबर :	0129-2588748-
Email ID	ईमेल आईडी :	buyer56.nl.hr@gembuyer.in
GSTIN	जीएसटीआईएन :	-
Address	पता :	CONTRACTS CIVIL DIVISION, NHPC LIMITED, NHPC OFFICE COMPLEX, SECTOR 33, FARIDABAD, HARYANA, FARIDABAD, HARYANA-121003, India

Financial Approval Detail | वित्तीय स्वीकृति विवरण

IFD Concurrence	आईएफडी सहमति:	No
Designation of Administrative Approval | प्रशासनिक अनुमोदन का पदनाम:	Competent Authority
Designation of Financial Approval | वित्तीय अनुमोदन का पदनाम :	Competent Authority

Paying Authority Details | भुगतान प्राधिकरण विवरण

Role:	BUYER
Payment Mode | भुगतान का तरीका:	Offline
Designation	पद :	HEMANT SHARAN
Email ID	ईमेल आईडी :	buyer56.nl.hr@gembuyer.in
GSTIN	जीएसटीआईएन :	06AAACN0149C1Z3
Address	पता:	CONTRACTS CIVIL DIVISION, NHPC LIMITED, NHPC OFFICE COMPLEX, SECTOR 33, FARIDABAD, HARYANA, Faridabad, HARYANA-121003, India

Consignee Details | परेषिती विवरण

S.No | क्र.सं.	Consignee Name & Address | परेषिती नाम & पता	Service Description | सेवा विवरण
1	Contact | संपर्क : 0129-2588961- Email ID | ईमेल आईडी : con113.nl.hr@gembuyer.in GSTIN | जीएसटीआईएन : - Address | पता : Finance Division, NHPC Limited, NHPC Office Complex, Faridabad, Haryana, FARIDABAD, HARYANA-121003, India	Assets Insurance Service - Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024; All Risk Cover for All 20 Hydro Power Stations of NHPC as per Format F2: Optional
		Assets Insurance Service - Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024; Terrorism Cover for All 20 Hydro Power Stations of NHPC as per Format F2: Optional
		Assets Insurance Service - Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024; Cost of withdrawal as per schedule I that is I Cost of withdrawal Electronic Submission as per F..

Service Provider Details | सेवा प्रदाता विवरण

GeM Seller ID | जेम विक्रेता आईडी :	AKYE200001710914
Company Name | कंपनी का नाम :	THE NEW INDIA ASSURANCE COMPANY LIMITED
Contact No. | संपर्क नंबर :	09417189355
Email ID | ईमेल आईडी :	jaimal.singh@newindia.co.in
Address | पता :	87,M G ROAD,FORT, Mumbai, MAHARASHTRA-400001, -
MSME verified | एमएसएमई सत्यापित :	No
MSME Registration number | एमएसएमई पंजीकरण संख्या :	-
GSTIN | जीएसटीआईएन:	03AAACN4165C1Z1

*GST / Tax invoice to be raised in the name of | जिसके नाम के पक्ष में GST/TAX इनवॉइस पेश किया जाएगा - Consignee

Service Details | सेवा विवरण

Service Start Date (latest by) | सेवा प्रारंभ दिनांक (नवीनतम) : 30-Oct-2023

Service End Date | सेवा समाप्ति तिथि: 01-Nov-2024

Category Name | श्रेणी नाम : Assets Insurance Service

Billing Cycle | बिलिंग चक्र : yearly

	Description | विवरण	Number of assets to be insured	Total Premium (in INR)
Type of Asset Insurance Policy	Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024		
Risk Inspection (Assessment)			

NHPC LIMITED FARIDABAD

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Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Acko General Insurance Ltd., Agriculture Insurance Company of India Ltd., Bajaj Allianz General Insurance Co. Ltd, Bharti AXA General Insurance Co. Ltd., Cholamandalam MS General Insurance Co. Ltd., Edelweiss General Insurance Co. Ltd., ECGC Ltd., Future Generali India Insurance Co. Ltd., Go Digit General Insurance Ltd., HDFC ERGO General Insurance Co.Ltd., ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., Kotak Mahindra General Insurance Co. Ltd., Liberty General Insurance Ltd., Magma HDI General Insurance Co. Ltd., National General Insurance Co. Ltd., Raheja QBE General Insurance Co. Ltd., Reliance General Insurance Co. Ltd., Royal Sundaram General Insurance Co. Ltd., SBI Oriental Insurance Co. Ltd., United India Insurance Co. Ltd., Universal Sompo General Insurance Co. Ltd.	1	8206379
Type of Risk Coverage	All Risk Cover for All 20 Hydro Power Stations of NHPC as per Format F2		
Re-insurance Arrangement	Optional		
Premium Payment Options	Single Premium		

Total Amount (Formula)| कुल राशि (सूत्र) : (Total Premium (in INR))	
Total Value without Addons | ऐडऑन के बिना कुल मूल्य (INR)	8206379
Total Addon Value | कुल एडऑन मूल्य (INR)	0
Total Value Including Addons | ऐडऑन सहित कुल मूल्य (INR)	8206379
Additional Details | अतिरिक्त जानकारी	

- Type of Assets : Comprehensive Package Policy- CPM Equipment of Power Stations of NHPC for the period from 30.10.2023 to 29.10.2024
- Method used for Valuation of Assets (WDV or RIV) : RIV
- Total Sum Assured (INR) : 1442200000
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Insurance End Date : 2024-10-28T18:30:00.000Z

Category Name \| श्रेणी नाम : Assets Insurance Service

Billing Cycle \| बिलिंग चक्र : yearly

Description | विवरण		Number of assets to be insured	Total Premium (in INR)
Type of Asset Insurance Policy	Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024	1	335639
Risk Inspection (Assessment) Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Acko General Insurance Ltd., Agriculture Insurance Company of India Ltd., Bajaj Allianz General Insurance Co. Ltd, Bharti AXA General Insurance Co. Ltd., Cholamandalam MS General Insurance Co. Ltd., Edelweiss General Insurance Co. Ltd., ECGC Ltd., Future Generali India Insurance Co. Ltd., Go Digit General Insurance Ltd., HDFC ERGO General Insurance Co.Ltd., ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., Kotak Mahindra General Insurance Co. Ltd., Liberty General Insurance Ltd., Magma HDI General Insurance Co. Ltd., National General Insurance Co. Ltd., Raheja QBE General Insurance Co. Ltd., Reliance General Insurance Co. Ltd., Royal Sundaram General Insurance Co. Ltd., SBI Oriental Insurance Co. Ltd., United India Insurance Co. Ltd., Universal Sompo General Insurance Co. Ltd.		
Type of Risk Coverage	Terrorism Cover for All 20 Hydro Power Stations of NHPC as per Format F2		
Re-insurance Arrangement	Optional		
Premium Payment Options	Single Premium		
Total Amount (Formula)| कुल राशि (सूत्र) : (Total Premium (in INR))			

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E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

Total Value without Addons | ऐडऑन के बिना कुल मूल्य (INR)	335639
Total Addon Value | कुल एडऑन मूल्य (INR)	0
Total Value Including Addons | ऐडऑन सहित कुल मूल्य (INR)	335639

Additional Details | अतिरिक्त जानकारियां

- Type of Assets : Comprehensive Package Policy- CPM Equipment of Power Stations of NHPC for the period from 30.10.2023 to 29.10.2024
- Method used for Valuation of Assets (WDV or RIV) : RIV
- Total Sum Assured (INR) : 1442200000
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Insurance End Date : 2024-10-28T18:30:00.000Z

Category Name | श्रेणी नाम : Assets Insurance Service

Billing Cycle | बिलिंग चक्र : yearly

Description | विवरण		Number of assets to be insured	Total Premium (in INR)
Type of Asset Insurance Policy	Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024	1	0.01
Risk Inspection (Assessment) Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Acko General Insurance Ltd., Agriculture Insurance Company of India Ltd., Bajaj Allianz General Insurance Co. Ltd, Bharti AXA General Insurance Co. Ltd., Cholamandalam MS General Insurance Co. Ltd., Edelweiss General Insurance Co. Ltd., ECGC Ltd., Future Generali India Insurance Co. Insurance Co. Ltd., Go Digit General Insurance Ltd., HDFC ERGO General Insurance Co.Ltd., ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., Kotak Mahindra General Insurance Co. Ltd., Liberty General Insurance Ltd., Magma HDI General Insurance Co. Ltd., National General Insurance Co. Ltd., Raheja QBE General Insurance Co. Ltd., Reliance General Insurance Co. Ltd., Royal Sundaram General Insurance Co. Ltd., SBI Oriental Insurance Co. Ltd., Shriram General Insurance Co. Ltd., Tata AIG General Insurance Co. Ltd., The New India Assurance Co. Ltd., The Oriental Insurance Co. Ltd., United India Insurance Co. Ltd., Universal Sompo General Insurance Co. Ltd.		
Type of Risk Coverage	Cost of withdrawal as per schedule I that is I Cost of withdrawal Electronic Submission as per Format F3 ii Cost of withdrawal of deviations or exceptions		
Re-insurance Arrangement	Optional		
Premium Payment Options	Single Premium		

Total Amount (Formula) | कुल राशि (सूत्र) :
(Total Premium (in INR))

Total Value without Addons | ऐडऑन के बिना कुल मूल्य (INR)	0.01
Total Addon Value | कुल एडऑन मूल्य (INR)	0
Total Value Including Addons | ऐडऑन सहित कुल मूल्य (INR)	0.01

Additional Details | अतिरिक्त जानकारियां

- Type of Assets : Comprehensive Package Policy- CPM Equipment of Power Stations of NHPC for the period from 30.10.2023 to 29.10.2024
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Total Sum Assured (INR) : 1442200000
- Insurance End Date : 2024-10-28T18:30:00.000Z
- Method used for Valuation of Assets (WDV or RIV) : RIV

Amount of Contract | अनुबंध की राशि

Total Contract Value Including All Duties and Taxes | सभी शुल्क और करों सहित कुल अनुबंध मूल्य (INR)	8542018.01

Price Break up offered | मूल्य विभाजन की पेशकश की : Price Break up offered Document link | प्राइस ब्रेक अप ऑफर किए गए दस्तावेज लिंक

SLA Details | एसएलए विवरण

NHPC LIMITED एनएचपीसी NHPC FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
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E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

Asset Insurance

SERVICE STC

SPECIAL TERMS AND CONDITIONS FOR

1. Preamble

- All contracts related to Asset Insurance placed through GeM shall be governed by the following set of Terms and Conditions:

I. General terms and conditions for Goods and Services
II. Service STC contained in this document
III. BID / Reverse Auction specific ATC

- The above terms and conditions are in reverse order of precedence i.e. ATC shall supersede Service specific STC which shall supersede GTC, whenever there are any conflicting provisions.
- This document represents the Special Terms and Conditions (STC) and the Service Level Agreement (SLA) governing the contract between the Government/Buyer and Agency/Service Provider. The purpose of this document is to outline the scope of work, stakeholders' obligations and terms and conditions of all services covered as mutually understood by the stakeholders.

2. Objectives and Goal

The objective of this document is to ensure that all the special terms and conditions are in place to ensure consistent delivery of services to the Buyer by the service provider. The goal of this document is to:

- Provide clear reference to service ownership, accountability, roles and responsibilities of both parties
- Present a clear, concise and measurable description of services offered to the Buyer
- Establish terms and conditions for all the involved stakeholders, it also includes the actions to be taken in case of failure to comply with conditions specified
- To ensure that both the parties understand the consequences in case of termination of services due to any of the stated reasons

This document will act as a reference document that both the parties have understood the above-mentioned terms and conditions and have agreed to comply by the same.

3. Stakeholders

The main stakeholders assodated with this agreement are:

- Buyer:The Buyer/ Client is responsible to provide clear instructions, approvals and timely payments for the services availed as per the contractual terms
- Service Provider:The service provider is responsible to provide all the required services in timely manner and to the satisfaction of Buyer or its authorized representative. The service provider may also include seller, supplier/bidder/contractor, any authorized agents, permitted assignees, successors, and nominees as per the context and as described in the document.

The responsibilities and obligations of the stakeholders have been outlined in this document. The document also encompasses payment terms and Deductions in case of non-adherence to the defined terms and conditions.

4. Service Scope

The Service Provider to provide insurance of Buyer's Assets.

5. Standard Terms and Conditions for Insurance

- The terms and conditions of insurance cover and the policies, warranties and clauses need to be strictly in line with the provisions and notifications issued by IRDA from time to time.
- The Service Provider must agree with all the Terms and Conditions specified in the bid document by the Buyer. The policy issued by the Insurer must be compliant with the T&C of the bid document.
- Fair disclosure of material features relating to the risks should be disclosed by the Buyers to the insurers to enable them understand the risks and quote appropriate terms.
- The Buyer reserves the right to reject the tender / bid if the proposal of the bidder mentions exceptions, conditions or special conditions that are not aligned with the Terms and Conditions as specified by the Buyer in the Bid document.
- During pre-qualification and evaluation of the bid, the Buyer may, at its discretion, ask bidders for clarifications on their proposal. The respondents are required to respond within the time frame prescribed by the Buyer.
- Insurer should clearly indicate the list of 'Exclusions and Assumptions' in the proposal they submit to Buyer.
- Once an insurance has been awarded (policy has been purchased) for a given period, the Insurance company shall have no right to unilaterally terminate the operation of the policy during this period.
- In case there is an addition during the contract (policy) period, the coverage would be extended without any reservation. The Buyer will intimate all such new additions to the Insurer periodically. Additional premium, if any, due to such inclusion may be advised to Buyer periodically. Similarly, for separations the Buyer will inform the Insurer and the premium to be paid by Buyer would be pro-rated/ recalculated.
- In case of foreclosure of the policy/contract, the premium on pro rata basis should be refunded
- No insurer shall assume any risk in India in respect of any Insurance business unless and until the due insurance premium is paid in advance before the commencement of Risk date/time.
- Insurance companies may offer Add-on covers as per IRDA guidelines in-addition-to the coverage sought in this Tender. No weightage will be given to such Free Add-on covers during bid evaluation. However, any such Add-Ons indicated in proposal by Bidder must mandatorily be offered to all the insured.
- The bidders (Service Providers) must not divulge personal information of the insured to any external party, without the consent of the Buyer
- In case of any grievances, Buyer may file complaints either with the concerned Insurance Company or with Insurance Regulatory and Development Authority (IRDA).
- The details of the Insurance Ombudsman for all jurisdictions must be clearly indicated by the Service Provider, where necessary.
- Before the end of contract, the Insurer must give a detailed report with the statistics of the insurance claimed during the period
- The Buyer may at its sole discretion and at any time during the evaluation of proposal, disqualify any bidders, if the bidder makes any misleading or false representations in the forms, statements and attachments submitted in proof of the eligibility requirements or if the bidder fails to provide related clarifications sought by Buyer within the stipulated timelines.
- Service Provider must keep confidential any information received from or about Buyer because of or in connection with the submission of the bid response. The Buyer will also not disclose the information provided by Bidder in a response other than to its affiliates or to its professional advisors, unless required otherwise by any provisions of law.
- Whilst all reasonable care has been taken by Buyer when providing information in this bid document, the figures, documents and details are presented in good faith. Bidders indemnify Buyer from any claims, liabilities or costs that may arise due to this. Bidders may seek additional information where deemed necessary but the decision to provide any additional details will be the sole discretion of the Buyer.
- More than one bid from the same bidder shall disqualify the bidder from participation in the bid.

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6. Standard Terms and Conditions for Asset Insurance

- The Buyer must inform the Insurer in the event of movement (change in location) of any of the insured assets
- The insurance Company shall appoint a surveyor immediately on receipt of claim(s) intimation from Buyer and shall coordinate for immediate settlement of claim
- If an item is added or the scope of coverage (sum insured) is increased during the policy period, the proportionate premium for the unexpired period of insurance will be paid to the Insurer.
- If an item is removed from the coverage or its coverage (sum insured) is decreased during the policy period, the proportionate premium for the unexpired period of insurance will be refunded by the Insurer to the Insured.
- If any ongoing modernization activity of Buyer results in capacity addition during the period of insurance, pro-rata premium will be paid for the unexpired period of insurance for the additional value of the augmented capacity.
- Insurance Company to furnish a declaration stating compliance with all guidelines of Tariff Advisory Committee of IRDA. The Buyer (Insured) will not be responsible in case of any non-compliance by the Insurer with the guidelines of the regulator.
- The insurance Service Provider shall submit to the Buyer a statement of "Claims Pending for Settlement with reasons" and "Claims Settled in the previous month" in the first week of every month. The details must be provided in the format specified by the Buyer.
- In case the Contract is terminated for any reason, the Insurance Service Provider shall be under obligation to refund pro-rata premium for the un-expired period apart from settling all pending claims

7. Service Formula

The following formula will be used to calculate the value of this contract.

Total Contract Value = Total Premium quoted by service provider.

8. Payment Schedule

- The Payment Procedure shall be as specified in the General Terms and Conditions of GeM.
- Payment schedule to be as per payment terms specified in bid document.

9. SLAs and Deductions

S.No.	SLA	Deduction
1.	Settlement of all claims by Service Provider within 30 days from the date of submission of complete documents by the Buyer.	Interest at the rate of 20% p.a. on the delayed claim amount

Corrigendum | शुद्धिपत्र

1. Extended Upto | तक बढ़ाया गया : 2023-09-20 15:00:00
2. GeM-Bidding-Corr-5229470-3.pdf click here | यहां क्लिक करें

Additional Required Data/Document(s) : Buyer | अतिरिक्त आवश्यक डेटा/दस्तावेज़: खरीदार

1. The Insurance Company or their Service Provider must have been in the Insurance business in India for at least XX years : As per Tender Document
2. Details for Assets to be insured : click here
3. Scope Inclusions/Exclusions : click here

Additional Data/Document(s) : Seller | अतिरिक्त डेटा/दस्तावेज़ : विक्रेता

1. Certificate (Requested in ATC) : click here
2. Documentary Proof Against Solvency Ration Requested By Buyer : click here
3. Copy Of Irda License And Its Renewals Over The Period May Be Provided : click here
4. Certificate From Authorized Signatory On Company's Letter Head, With Details Summarized As Per Buyer's Requirement : click here
5. Valid Proof Of Last Three Years Claim Settlement Ratio Should Be Attached Authenticated By Irda Or Published By The Insurance Company : click here
6. Certificate From Authorized Signatory On Company's Letter Head, With Details Summarized As Per Buyer's Requirement : click here

Price Bifurcation Excel File details | मूल्य द्विभाजन एक्सेल फ़ाइल विवरण: BOQ (Schedule of Quantity and Price)

ePBG Detail | ईपीबीजी विवरण

Advisory Bank | सलाहकार बैंक :	
ePBG Percentage(%) | ईपीबीजी प्रतिशत (%) :	NA
	NA

Terms and Conditions | नियम और शर्तें

1. General Terms and Conditions-

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile : 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

NHPC LIMITED FARIDABAD

1.1 This contract is governed by the General Terms and Conditions, conditions stipulated to this Product/Service as provided in the Marketplace.

1.2 This Contract between the Seller and the Buyer, is for the supply of the Goods and/ or Services, detailed in the schedule above, in accordance with the General Terms and Conditions (GTC) unless otherwise superseded by Goods / Services specific Special Terms and Conditions (STC) and/ or BID/Reverse Auction Additional Terms and Conditions (ATC), as applicable

2. Buyer Added Bid Specific Terms and Conditions-

2.1 *Buyer Added Bid Specific SLA:*
File Attachment Click here to view the file.

2.2 *Buyer Added Bid Specific SLA:*
Text Clause(s)

As per Tender Document

2.3 *Generic*
Buyer Organization specific Integrity Pact shall have to be complied by all bidders. Bidders shall have to upload scanned copy of signed integrity pact as per Buyer organizations policy along with bid. Click here to view the file

2.4 *Buyer Added Bid Specific Scope Of Work(SOW):*
File Attachment Click here to view the file.

2.5 *Buyer Added Bid Specific Scope Of Work(SOW):*
Text Clause(s)

As per Tender Document and Additional condition as attached in PDF.

2.6 *Buyer Added Bid Specific ATC:*
Buyer uploaded ATC document Click here to view the file.

2.7 *Buyer Added Bid Specific ATC:*
Buyer Added text based ATC clauses

As per Tender Document.

Note: This is system generated file. No signature is required.

नोट: यह सिस्टम जनरेटेड फाइल है। कोई हस्ताक्षर की आवश्यकता नहीं है।

NHPC LIMITED
एनएचपीसी
NHPC
FARIDABAD

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SECTION - IV

SCOPE OF COVERAGE AND TERMS & CONDITIONS

NHPC LIMITED
FARIDABAD

Jaimal
Chief
Th
L
S
Ph 0172-
Manager
Co. Ltd.
(850000)
Chandigarh-160022
/189355, 8146800550

SECTION- IV

SCOPE OF COVERAGE AND GENERAL TERMS & CONDITIONS

The Scope of Coverage along with other features shall be as under:

1.0 COVER

NHPC is interested in covering all construction equipments of its Hydro Power Stations under "Comprehensive Package Policy-CPM" as per the following provisions.

A. ALL Risk Cover for All 20 Hydro Power Stations of NHPC *

Sl. No	Coverage	Sum insured in Rs. Crore	Deductibles
1.	All Risk (AR) as per CPM Policy, electrical and Mechanical Breakdown. Further it may be noted that our construction equipment may move from one plant to another and the complete coverage should take care of these movements as well. The coverage will be in the ratio of 1:4 (AOA: AOY). AOY being sum Insured of all the Power Stations taken together under the Policy and AOA limit is 1/4th of the AOY limit of the policy.	**142.22**	1 lac in each claim
	In Built Extensions: 1.Transit from one NHPC station to any other station/workshop (anywhere in India) 2.Third party liability **Note: Coverage is extended outside the battery limits of NHPC stations also.**	10% of Sum Insured AOA (1 Cr.) & AOY (4 Cr.)	Nil 10,000/- in each claim.

B. Terrorism Cover for All 20 Power Stations of NHPC *

Sl. No	Coverage	Sum insured in Rs. Crore	Deductibles
1.	Terrorism cover for construction equipments (AOA:AOY= 1:4)	**142.22**	1 lac in each claim

*Sum-Insured is the cost of insurable assets of Power Stations of NHPC as per valuation done by the Govt. approved valuer appointed through the Insurance Company for the policy period ending October 2023. Power Station-wise Sum-insured based on such valuation is enclosed at **Annexure-A** of Section-IV. The above figures are indicative only and has been compiled upto the date of preparation of Tender. The figures are subject to change.

2.0 POLICY PERIOD

The Policy period shall be for a period of one year w.e.f. 00:00 hrs of 30.10.2023 to 24:00 hrs of 29.10.2024.

NHPC LIMITED FARIDABAD

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3.0 Award Criteria & Insured's Right to accept any bid and to reject any or all Bids

3.1 Partial/Incomplete/bids submitted not for entire scope of works shall out rightly be rejected. NHPC reserves the right to accept or reject any bid, and to annul the bidding process and reject all bids at any time prior to award of Contract, without thereby incurring any liability to the affected Bidder or Bidders or any obligation to inform the affected Bidder or Bidders of the grounds for the Owner's action. The successful bidder shall be fully responsible and shall be bound to perform the job allocated to him at rates awarded by NHPC.

3.2 The Contract shall be awarded to successful Bidder whose bid has been determined to be substantially responsive and to be the lowest evaluated bid based on total premium and cost of withdrawal, if any, on account of deviation(s) quoted by the bidder.

4.0 Deleted

5.0 MID TERM INCLUSION

Any addition of equipments during the currency of the policy will be declared by the NHPC Power Stations and the premium will be paid by them on pro-rata basis on the agreed rates to the servicing office of the Insurer for the inclusion in the policy.

6.0 UNDER INSURANCE

Under Insurance upto 20% shall be ignored/waived off at the time of settlement of each claim including Terrorism and add-on covers.

7.0 TRANSPORTATION OF CONSTRUCTION EQUIPMENTS IN DISMANTLED CONDITION

Transportation of Construction equipments in dismantled condition shall be considered in this Policy. Any loss during dismantling and re-assembling shall also be considered.

8.0 DEPRECIATION

In case of total loss, the applicable depreciation will be @ 3.33% per annum subject to maximum 50% at the time of settlement of claim. However, in case of re-instatement no depreciation will be applicable.

9.0 INSURANCE COVER OF ANY GOVT. AGENCY'S PROPERTY

Equipments of any Govt. agency if held by NHPC shall be covered under this comprehensive policy as 'Insurance cover to goods held in Trust" provided separate sum insured is declared and additional premium is paid by NHPC for these equipments.

10.0 DEVIATION

Bidder must note that no deviation on account of deductibles is acceptable and their bid is liable to be rejected on this account.

11.0 CLAIM RATIO

NHPC has taken Comprehensive package Policy- CPM for all the hydro Power Stations for the period from 30.10.2022 to 29.10.2023. The claim experience of NHPC for the period from 30.10.2017 to till date is as per **Annexure-B**.

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12.0 PAYMENT OF PREMIUM

Premium shall be released in Indian rupees through Electronic Fund Transfer System to successful bidder on the rates, terms & conditions finalized against this proposal. DGM (Finance), Misc. Bills Section –Finance Division, Corporate office, NHPC Ltd., Sector-33, Faridabad-121003 (Haryana) who will be paying authority of this contract.

Bidder shall furnish the details of Bank Account in a prescribed format along with the Bid in order to facilitate NHPC to release payments electronically through Electronic Fund Transfer System, wherever technically feasible. These payments shall be made electronically only as per details of bank Account indicated in the contract, wherever technically feasible. In case of any changes to the bank account indicated in the Bidding documents, the Bidder shall immediately inform NHPC. The Bidder shall hold NHPC harmless and NHPC shall not be liable for any direct, indirect or consequential loss or damage sustained by the Bidder on account of any error in the information or change in bank details provided to NHPC in the prescribed form without intimation to NHPC duly acknowledged.

13.0 INSURER AND THEIR RESPONSIBILITY

13.1 Insurer i.e., Evaluated L-1 bidder to whom the contract is awarded shall consult NHPC to finalize policy wording and associated working arrangement. Two copies of policy shall be issued by the insurer of package policy to all Power Stations.

13.2 It may however be clearly understood that the Insurer shall be solely and legally responsible to NHPC for effective execution of the Policy including co-ordination with NHPC sites, collection of premium, complete placement of re-insurance Programme, issue of policy document and prompt claim settlement etc.

14.0 PANEL OF SURVEYORS

The Insurer shall furnish the list of Surveyors (along with their name, address contact nos. & experience in the field with no of Years' experience) whom they propose to depute in the event of occurrence of claim. Surveyors from the agreed list only shall be deputed in consultation with NHPC in the event of loss. NHPC has the right to review this list, as and when required.

The underwriter shall depute the surveyor without any loss of time immediately on the occurrence of damage without waiting for the detailed report. In the event of delay in deputation of surveyor, NHPC may use its discretion in deputing surveyors from the panel of Surveyors. The claims lodged on the basis of surveyor report engaged by NHPC, shall be settled by the underwriter in full

15.0 CHECK LIST

The bidder should submit along with the bid standard checklist of documentation required for early settlement and on-account payment of claims. However, the checklist shall be further finalized keeping in view the availability of various aspects/documents.

16.0 REVIEW MEETINGS

Insurer will develop effective Management Information System (MIS) for facilitating effective implementation of the Policy and early settlement of the claims. Co-coordinator at Power station shall be identified for periodical review meetings for monitoring progress of different activities.

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17.0 RESPONSIBILITY FOR SEMINAR/WORKSHOP

To educate on CPM Policy, Insurer shall organize Seminars/ Workshops on the Policy, at no extra cost, at NHPC Regional Offices, Power Stations, Corporate office or other agreed locations, as advised by NHPC, to facilitate understanding and effective implementation of Policy at least once in a year. Insurer shall also arrange intensive training Programme at no extra cost, for selected personnel of NHPC.

18.0 TIME FRAME OF THE POLICY DOCUMENTS

The insurer will issue the premium receipt and the Cover note for the desired coverage immediately on the receipt of the premium from NHPC. The original policy document shall be issued within one week from the date of the assumption of the risk. The policy document shall clearly indicate various rates, sum-insured, extensions, inclusions, exclusions and terms & conditions in line with bidding documents. Any amendment of the policy documents shall be confirmed by issuing endorsement within 4 working days of the receipt of the necessary premium/information from NHPC.

19.0 CLAIMS PROCEDURE AND MANAGEMENT

In case of a claim, the insurance company shall immediately depute or authorize NHPC to call a surveyor(s) from the approved panel of Insurer, but not later than 48 hours of the receipt of intimation from the insured.

In normal circumstances, the claim has to be settled within 30 days from the date of first information, net of time taken by NHPC for responding to surveyor's/insurance company's comments.

A joint meeting between surveyors, insurance company and NHPC will be organized on a date suggested by NHPC for discussing the claim matters and the minutes of the said meeting shall be recorded. The insurance company will take a weekly report from the surveyor to ensure the success of the procedure and keep NHPC posted and copy of interim as well as final survey report shall be submitted to NHPC immediately.
In case any dispute arises in respect of the claim amount assessed due to interpretational issue regarding any clause or otherwise, the Insured shall have the right to challenge the same in terms of Arbitration Clause. However, the Insurer shall be liable to pay undisputed portion of the claim so assessed on acceptance of the same by the Insured under protest.

20.0 OPERATION AND MAINTENANCE OF POLICY

Insurance Policy shall be issued in name of NHPC Ltd Faridabad covering all CPM equipments of NHPC and any addition during the continuation of the policy period. Lodging of claim till finalization/settlement shall be operated and maintained by the respective power station. However, claim intimation shall be sent to Corporate Office for monitoring purposes.

21.0 ON ACCOUNT AND FINAL PAYMNET IN RESPECT OF CLAIM UNDER POLICY

a) On a/c payment of 75% – within 6 weeks of submission of all claim papers and subject to admissibility of claim, for claims up to Rs. 2.00 Crore and within 8 weeks for claims above Rs. 2.00 crs.

b) Balance Payment – within 30 days of submission of all documents.

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Insurance Co. Shall pay interest for delay in on account payment or balance payment. The insurer shall be liable to pay interest at a rate which is 2% above the bank rate prevalent at the beginning of the Financial Year in which the claim is submitted by the insured.

22.0 Nodal Officer/ Incharge:

General Manager (Finance), Finance Division, Corporate office, NHPC Ltd., Sector-33, Faridabad-121003 (Haryana) who will represent nodal officer or representative authorized by him on behalf of NHPC i.e., insuring party during the currency of this contract.

The Insurance co. shall also appoint one officer to act as nodal officer or representative on behalf of Insurance co. who shall be interacting with NHPC on all matters relating to operation of the policy and correspondences (including those of surveyors) relating to claim. Contact details i.e email ID, phone no. etc. of the nodal office are to be specifically provided under the policy.

23.0 ALIGNING THE POLICY FINANCIAL YEAR WISE

NHPC intends to align CPM policy with financial year during renewal policy period with cancellation of the existing policy and consequently issuance of fresh policy for one-year w.e.f. 01st April 2024 at same rates & terms as per LOA with adjustment of pro-rata premium for unexpired policy period, provided the incurred claim ratio (claim lodged minus deductibles) does not exceed 60% of the premium in the expiring policy.

24.0 SETTLEMENT OF DISPUTES:

24.1 AMICABLE SETTELEMENT:

24.1.1 If any dispute arises between the Insured and the Insurer in connection with, or arising out of the Contract or the execution of the Works, whether during the execution of the Works or after their completion and whether before or after the repudiation or after termination of Contract, including any disagreement by either party with any action, inaction, opinion, instruction, determination, certificate or valuation of the Insured an attempt shall be made to resolve the matter in dispute amicably.

24.1.2 No dispute or difference arising between the Insurer and the Insured under or relating to or in connection with the Contract shall be referred to arbitration unless an attempt has first been made to settle the same amicably.

24.1.3 Any dispute, in respect of which the Insured and the Insurer have failed to reach at an amicable settlement pursuant to Clause 24.1.1, shall be finally settled by reference to arbitration as per Clause 24.2. The Arbitration and Conciliation Act, 2015 shall govern the arbitration.

24.2 Arbitration:

Subject to Sub-Clause 24.1 of these Conditions, unless settled amicably, any dispute or difference whatsoever arising between the parties and of or relating to the construction, interpretation, application, meaning, scope, operation or effect of this contract or the validity or the breach thereof, shall be finally settled by Arbitration, unless otherwise agreed by both Parties.

Any dispute shall be settled by arbitration as set forth below:

(i) A dispute with an Indian Insurance Company shall be finally settled by arbitration in accordance with the Indian Arbitration & Conciliation Act, 1996, or any statutory amendment thereof. The arbitral tribunal shall consist of 3 arbitrators, one each to be

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appointed by the Insured and the Insurer. The third Arbitrator shall be chosen by the two Arbitrators so appointed by the Parties and shall act as Presiding Arbitrator. In case of failure of the two arbitrators, appointed by the parties to reach upon a consensus within a period of 30 days from the appointment of the arbitrator appointed subsequently, the Presiding arbitrator shall be appointed by the President of the Institution of Engineers (India). For the purposes of this Sub-Clause, the term "Indian Insurance Company" means an Insurer who is registered in India and is a juristic person created under Indian law.

(ii) Arbitration may be commenced within or after the period of Insurance Policy, provided that the obligations of the Insured and the Insurer shall not be altered by reason of the arbitration being conducted within or after the policy period.

(iii) If one of the parties fail to appoint its arbitrator in pursuance of sub-clause (i) and (ii) above, within 30 days after receipt of the notice of appointment of its arbitrator by the other party, then the President of Institution of Engineers (India), shall appoint the arbitrator.

The decision of the majority of arbitrators shall be final and binding upon both parties. The cost and expenses of Arbitration shall be borne in such a manner as determined by the arbitral tribunal.

The fee payable to arbitrators shall be as per the model fee structure of NHPC/ Insured, the present model fee structure is placed at Appendix A to Tender. The fees include the sitting fee of arbitrators, reading fee, award writing fee and secretarial expenses etc. and nothing is payable other than this by whatsoever name called.

The cost and expenses of Arbitration proceedings will be borne by each party. However, the expenses incurred by each party in connection with the preparation, presentation etc. of its proceedings shall be borne by each party itself.

The seat/ place of Arbitration shall be Faridabad.
The Arbitral Tribunal shall give a written reasoned Award and the final award by a majority of Arbitrators rendered in writing shall be binding upon the parties.

24.3 **In case of contract with another Central Public Sector Enterprises and Government Department(s)/ Organization(s) (other than those related to taxation matters), the following arbitration clause shall be applicable:-**

In case of contract with another Central Public Sector Enterprises and Government Department(s)/ Organization(s) (other than those related to taxation matters), the following arbitration clause shall be applicable:- In the event of any dispute or difference relating to the interpretation and application of the provisions of commercial contract(s) between Central Public Sector Enterprises (CPSEs)/ Port Trusts inter se and also between CPSEs and Government Department(s)/Organization(s) (excluding disputes related to Railways. Income Tax, Customs & Excise Departments), such dispute or difference shall be taken up by either party for its resolution through AMRCD as mentioned in DPE OM No. 05/0003/2019-FTS-10937 dated 14.12.2022 and the decision of AMRCD on the said dispute will be binding on both the parties.

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Appendix-A

NHPC Schedule of Arbitration Fee				
Sum in Dispute	**Arbitrator I**	**Arbitrator II**	**Arbitrator III**	**Total Fees**
Upto Rs. 5,00,000/-	Rs. 15,000/-	Rs. 15,000/-	Rs. 15,000/-	Rs. 45,000/-
Above Rs. 5,00,000/- and upto Rs.20,00,000/-	Rs. 15,000 plus 3.5% of 1/3 of claim amount over and above	Rs. 15000 plus 3.5% of 1/3 of claim amount over and above Rs.	Rs. 15000 plus 3.5% of 1/3 of claim amount over and above Rs.	Rs. 45,000 plus 3.5% of claim amount over and above Rs. 5,00,000/-
Above Rs. 20,00,000/- and upto Rs.1,00,00,000/-	Rs. 32,500 plus 3% of 1/3 of claim amount over and above Rs.	Rs. 32,500 plus 3% of 1/3 of claim amount over and above Rs. 20,00,000/-	Rs. 32,500 plus 3% of 1/3 of claim amount over and above Rs. 20,00,000/-	Rs. 97,500 plus 3% of claim amount over and above Rs. 20,00,000/-
Above Rs. 1,00,00,000/- and upto Rs.10,00,00,000/-	Rs. 1,12,500 plus 1% of 1/3 of claim amount over and above Rs.	Rs. 1,12,500 plus 1% of 1/3 of claim amount over and above	Rs. 1,12,500 plus 1% of 1/3 of claim amount over and above Rs.	Rs. 3,37,500 plus 1% of claim amount over and above Rs.1,00,00,000
Above Rs.10,00,00,000/- and upto Rs.20,00,00,000/-	Rs. 4,12,500 plus 0.75% of 1/3 of claim amount over and above	Rs. 4,12,500 plus 0.75% of 1/3 of claim amount over and above	Rs. 4,12,500 plus 0.75% of 1/3 of claim amount over and above	Rs. 12,37,500 plus 0.75% of claim amount over and above Rs.10,00,00,000/-
Above Rs.20,00,00,000/-	Rs. 6,62,500 plus 0.50% of 1/3 of claim amount over and above Rs.20,00,00,000/- with a ceiling of Rs.	Rs. 6,62,500 plus 0.50% of 1/3 of claim amount over and above Rs. 20,00,00,000/- with a ceiling of Rs. 10,00,000/-	Rs. 6,62,500 plus 0.50% of 1/3 of claim amount over and above Rs. 20,00,00,000/- with a ceiling of Rs.	Rs. 19,87,500 plus 0.50% of claim amount over and above Rs. 20,00,00,000/- with a ceiling of Rs. 30,00,000/-

Note:

1. In addition to Fees Travelling Allowance/ Hotel/ DA / Conveyance Expenses entitled equivalent to ED of NHPC will be paid to the arbitrators.
2. In case of Sole arbitrator Fees as mentioned for single arbitrator+25% is payable.
3. The above fees shall be shared equally by both i.e. NHPC & Contractor.

25.0 GOVERNING LAWS & JURISDICTION

The Insurance Policy shall be governed and interpreted in accordance with the law for the time being in force in the Republic of India and Jurisdiction of courts for dispute resolution shall be appropriate courts of Faridabad

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26.0 CORRUPT& FRAUDULENT PRACTICES

It is expected from the Bidders/ suppliers/ contractors that they will observe the highest standard of ethics during the procurement and execution of such contracts. In pursuance of this policy:

(a) for the purposes of this provision, the terms set forth below shall mean as under:

(i) "corrupt practice" means the offering, giving, receiving or soliciting directly or indirectly, of anything of value to influence the action of a public official in the procurement process or in contract execution;

(ii) "fraudulent practice" means a misrepresentation or omission of facts in order to influence a procurement process or the execution of a contract;

(iii) "Collusive practice" means a scheme or arrangement between two or more bidders, with or without the knowledge of the Borrower, designed to establish bid prices at artificial, noncompetitive levels;

(iv) "Coercive practice" means harming or threatening to harm, directly or indirectly, person or their property to influence their participation in a procurement process, or affect the execution of a contract;

(v) "Integrity Pact" means an agreement called Integrity Pact between the contractor and the Insured shall be signed committing the persons/officials of both the parties, not to exercise any corrupt influence on any aspect of the Tender/Contract.

(b) A Bid may be rejected by the Insured if it is determined at any stage that the respective Bidder has engaged in corrupt, fraudulent, collusive and coercive practices or defaulted commitments under Integrity Pact as mentioned above in competing for the contract in question.

(c) The Insured may declare a firm ineligible, either indefinitely or for a stated period of time, if it at any time determines that the firm has engaged in corrupt or fraudulent practices, Collusive and Coercive practices or defaulted commitments under Integrity Pact in competing for, or in executing, a contract then the Insured may after giving 14 days notice to the Contractor, terminate the contract and expel him from the site and get the contract executed at the risk & cost of the defaulting insurer. The insurer shall not be entitled for any compensation whatsoever under this clause.

27.0 INTEGRITY PACT

To improve transparency and fairness in the tendering process the Insured is implementing Integrity Pact.

The Integrity Pact, signed by all the prospective Bidders and the Insured, shall commit the persons/ officials of both the parties, not to exercise any corrupt /fraudulent/collusive/coercive practices in the Tendering process and also during implementation of the Contract. Only those Bidders who have entered into Integrity Pact with the Insured shall be eligible to participate in the bidding process. Entering into Integrity Pact as per Performa provided into Tender Document is a basic qualifying requirement.

Integrity pact is to be executed on plain paper at the time of submission of bid. The successful bidder (contractor) shall execute Integrity Pact on Non-Judicial Stamp Paper of

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appropriate value as per stamp act applicable in the state of Haryana as a part of Contract Agreement.

28.0 AGREEMENT:

The Insurer shall execute a Contract Agreement with NHPC on non-judicial paper of appropriate value as per Stamp Act applicable in the state of Haryana in the format appended within 10 days from the date of issue of Letter of Acceptance.

29. TAXES AND DUTIES

i. Taxes, duties, GST and other impositions as may be levied under the Applicable Law & regulations including those assessed on the client, the amount of which is applicable as on 28 days prior to last date of submission of bid is deemed to have been included in the Contract Price. However, change in rates of existing tax or levy of New Tax applicable on service of this contract announced after 28 days prior to last date of submission of bid, shall be paid/ adjusted/ reimbursed by the Client in addition to contract price. The Client will reimburse the same to the Insurer on production of satisfactory proof of payment/ other documentary evidence, if any.

Changes in the advance tax rates of GST (on Service) payable to appropriate authorities will not be subject to adjustment.

ii. The Contract unit rates shall be after taking into account the Input Tax Credit (ITC) and other benefits.

iii. TDS wherever statutorily required under any Tax Act/ Rule shall be deducted and deposited and necessary certificate will be provided by the Insured.

iv. Invoices and other documents submitted by Insurer/ bidder for payment under Interim Payment Certificate/ Final Payment Certificate, or any other payment under the contract shall be in accordance with the GST Law.

v. The Insurer shall furnish a certificate along with Interim Payment Certificate/ Final Payment Certificate that GST payable by him has been deposited/ will be deposited to the Govt. Treasury.

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FORM OF AGREEMENT

(On Non Judicial stamp paper of appropriate value)

This agreement is made on _____ day of _____ Two Thousand ------- between the NHPC Ltd., a Company registered and existing under the Laws of India and having its registered Office at NHPC Office Complex, Sector-33, Faridabad (Haryana) (hereinafter referred to as the " Insured / Client" which expression shall unless repugnant to the context or meaning thereof include its successors and assigns) of the one part and M/s _____ (herein after called "the Insurer" which expression shall unless repugnant to the context or meaning thereof, include its successors and permitted assigns) of the other part.

WHEREAS the Client is desirous that certain Works should be executed by the Insurer, viz: -------- ---------- and has accepted the Bid of the Insurer for the execution and completion of such Works and the remedying of any defects therein at the cost of .....**including GST as applicable.)**.

NOW THIS AGREEMENT WITNESSETH as follows:

1. In this Agreement, words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract hereinafter referred to.

2. The following documents shall be deemed to form and be read and construed as part of this Agreement, viz:
   - i) Letter of Acceptance;
   - ii) Forms and Schedules,
   - iii) Conditions of Policy,
   - iv) Scope of Coverage including Annexures
   - v) Bid Proposal Sheets
   - vi) any other documents forming part of the Contract.

3. In consideration of the payments to be made by the Insured to the Insurer as hereinafter mentioned, the Insurer hereby covenants with the Client to execute and complete the Works and remedy the defects therein in conformity in all respect in accordance with the provisions of the Contract.

4. The Insured hereby covenants to pay the Insurer in consideration of the execution and completion of the works and remedying of defects therein the Contract Price or such other sum as may become payable under the provisions of the Contract at the time and in the manner prescribed by the Contract.

In Witness whereof the parties hereto have caused this Agreement to be executed the day and year first before written.

For and on behalf of the Insurer

Signature----------
(Designation)----------
Place:
Witnessed by:
1.----------
2.----------

For and on behalf of NHPC Ltd.

Signature----------
(Designation)----------
Place:
Witnessed by:
1.----------
2.----------

NHPC LIMITED ★ एन.एच.पी.सी. N.H.P.C ★ FARIDABAD

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Annexure-I

Total Value of Construction Equipments of all Power Stations of NHPC during policy period 30.10.2023 to 29.10.2024

(Amount in Rs. Crs.)

Name of Power Station	Baira Siul	Lokta k	Sala l	Tanakp ur	Chamera -I	Uri - I	Rangi t	Chamera-II	Dulhasti	Dhaulig anga	Teesta-V	Sewa-II	TLDP -III	Uri-II	Chamer a-III	TLDP-IV	PARBATI-III	Kisha ngang a	Nimmo Bazgo	Chuta k	Grand Total
Const. Equipme nt	9.27	12.19	28	12.77	8.36	4.53	5.61	7.52	10.75	4.64	10.78	4.12	7.54	1.6	3.03	1.23	1.33	3.49	3.36	2.1	142.22

Note: Soft copy of list of equipment with Replacement value (Power-Stations wise) as indicated above is enclosed separately.

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Annexure-B

Claim of NHPC Power Station under CPM Policy for the period from 30.10.2017 to till date

Claim Description	Net Claim Amount after Deductible (Rs. in Cr.)	Remarks
Policy period 30.10.2017 to 29.10.2018		
Damage of Compressor XA-187 at Chamera-III PS on 25.02.2018	**0.01**	Claim finalized
Policy period 30.10.2018 to 29.10.2019		
	NIL	
Policy period 30.10.2019 to 29.10.2020		
	NIL	
Policy period 30.10.2020 to 29.10.2021		
	NIL	
Policy period 30.10.2021 to 29.10.2022		
Damage of wheel Dozer (966F)-ID 441000001 due to Cloudburst/Flood in Dhauliganga PS on30.08.2021	**0.88**	Under process
Policy period 30.10.2022 to till date		
	NIL	
Grand Total	**0.89**	

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The New India Assurance Co. Ltd

Annexure-I

Total Value of Construction Equipments of all Power Stations of NHPC during policy period 30.10.2023 to 29.10.2024

(Amount in Rs. Crs.)

Name of Power Station	Baira Siul	Lokta k	Sala l	Tanakp ur	Chamera -I	Uri I	Rangi t	Chamera-II	Dulhasti	Dhaulig anga	TeestaV	Sewa-II	TLDP -III	Uri-II	Chamer a-III	TLDP-IV	PARBATI-III	Kisha ngang a	Nimmo Bazgo	Chuta k	Grand Total
Const. Equipme nt	9.27	12.19	28	12.77	8.36	4.53	5.61	7.52	10.75	4.64	10.78	4.12	7.54	1.6	3.03	1.23	1.33	3.49	3.36	2.1	142.22

Note: Soft copy of list of equipment with Replacement value (Power-Stations wise) as indicated above is enclosed separately.

Total Value of Construction Equipments of all Power Stations of NHPC during policy period 01.04.2024 to 31.03.2025 (Amount in Rs. Crs.)

Name of Power Station	Baira Siul	Lokta k	Sala l	Tanakp ur	Chamera -I	Uri I	Rangi t	Chamera-II	Dulhasti	Dhaulig anga	TeestaV	Sewa-II	TLDP -III	Uri-II	Chamer a-III	TLDP-IV	PARBATI-III	Kisha ngang a	Nimmo Bazgo	Chuta k	Grand Total
Const. Equipme nt	9	12.19	27.98	13.74	8.36	4.7	5.67	7.44	10.7	4.75	10.78	4.13	7.54	1.73	3.03	1.23	1.29	3.1	3.36	2.1	142.82

[62]

NHPC LIMITED FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile : 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

642

Original

NHPC LIMITED
(A GOVT. OF INDIA ENTERPRISE)

CIN: L40101HR1975GOI032564

CONTRACT AGREEMENT

For

"Comprehensive Package Policy- CPM Equipment of Power Stations of NHPC for the period from 30.10.2023 to 29.10.2024"

WITH

M/s NEW INDIA ASSURANCE COMPANY LIMITED

Tender Reference No.: NH/CCW/CC-II/CO-265/PR10023/184

November 2023

REGD. OFFICE: NHPC OFFICE COMPLEX, SECTOR-33, FARIDABAD-121003 (HARYANA), INDIA

NHPC LIMITED FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (650000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

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NHPC LIMITED
एन एच पी सी
NHPC
FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel No 0172-609107, Mobile 94171-89355, 8146800550
Email jaimal.singh@[illegible].co.in, jaimal.sk@gmail.com

हरियाणा HARYANA

Y 516551

AGREEMENT

This agreement is made on 16th day of November **Two Thousand Twenty-Three** between the **NHPC Ltd.**, a Company registered and existing under the Laws of India and having its registered Office at **NHPC Office Complex, Sector-33, Faridabad (Haryana)** (hereinafter referred to as the "**Insured / Client**" which expression shall unless repugnant to the context or meaning thereof include its successors and assigns) of the one part and **M/s The New India Assurance Company Limited, Large Corporate and Broker Office (850000), SCO-91-93, Sector-34A, Chandigarh** (herein after called "**the Insurer**" which expression shall unless repugnant to the context or meaning thereof, include its successors and permitted assigns) of the other part.

WHEREAS the Client is desirous that certain Works should be executed by the Insurer, viz: "**Comprehensive Package Policy- CPM Equipment of Power Stations of NHPC for the period from 30.10.2023 to 29.10.2024"** and has accepted the Bid of the Insurer for the execution and completion of such Works and the remedying of any defects therein at the cost of **Rs. 85,42,018/- (Rupees Eighty Five Lakhs Forty Two Thousand Eighteen only)** including GST @18% as applicable.

NOW THIS AGREEMENT WITNESSETH as follows:

1. In this Agreement, words and expressions shall have the same meanings as are respectively assigned to them in the Conditions of Contract hereinafter referred to.

2. The following documents shall be deemed to form and be read and construed as part of this Agreement, viz:

   1) GEM Sanction Order and Contract,
   2) Scope of Coverage and Terms and Conditions,

NHPC LIMITED FARIDABAD

Jaimal Singh
The New India Assurance Co. Ltd.

Stamp No. 12337 Date 14/11/2023

Name

Purpose

K.K. SHARMA Stamp Vender
Teh. Compound, Palwal

NHPC LIMITED
एनएचपीसी NHPC
FARIDABAD

3) IRDAI Registration and Fee Receipt,
4) GST and PAN,
5) Tender Acceptance Letter,
6) ECS Form,
7) Declaration of Ineligibility,
8) Bid Proforma,
9) Declaration regarding insolvency under the Insolvency and Bankruptcy code,
10) Declaration regarding Preference to Make in India,
11) Undertaking by Bidder towards Anti-profiteering clause of GST Act,
12) Bid Proposal Sheets (Format F-2),
13) Bid Proposal Submission Form (Format F-1),
14) Deviations/Exceptions Schedule (Format F-3),
15) Undertaking for Non-Cartelization as per Format F-4
16) Power of Attorney.

3. In consideration of the payments to be made by the Insured to the Insurer as hereinafter mentioned, the Insurer hereby covenants with the Client to execute and complete the Works and remedy the defects therein in conformity in all respect in accordance with the provisions of the Contract.

4. The Insured hereby covenants to pay the Insurer in consideration of the execution and completion of the works and remedying of defects therein the Contract Price or such other sum as may become payable under the provisions of the Contract at the time and in the manner prescribed by the Contract.

In Witness whereof the parties hereto have caused this Agreement to be executed the day and year first before written.

For and on behalf of the Insurer

Signature.....

(Designation) Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (652000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile : 94171-99355, 8146800580
mail: jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

Witnessed by:

1. .....

2. .....

For and on behalf of NHPC Ltd.

Signature.....

(Designation).....

Witnessed by:

1. .....

2. .....

NHPC LIMITED
एनएचपीसी
N.H.P.C
FARIDABAD

Sanction Order

Sanction No: 511687749028756
Sanction Date: 17-Oct-2023

Sanction of the competent authority is hereby conveyed for incurring an expenditure of amount as under towards the cost of Purchase order/Contract placed on the Seller for Supply of Goods/Services as per the contract for making payment to the Seller subject to deduction of TDS as applicable:

Organisation Details

Type:	Central PSU
Ministry:	Ministry of Power
Department:	Hydro Power
Organisation Name:	NHPC Limited
Office Name:	Contracts Civil NHPC Limited Sector 33 Faridabad

Buyer Details

Name:	Hemant Sharan
Designation:	HEMANT SHARAN
Email ID:	buyer56.nl.hr@gembuyer.in
GSTIN:	
Address:	CONTRACTS CIVIL DIVISION, NHPC LIMITED, NHPC OFFICE COMPLEX, SECTOR 33, FARIDABAD, HARYANA FARIDABAD HARYANA - 121003

Financial Approval Detail

Designation of official providing Administration approval:	Competent Authority
IFD Concurrence / Competent Authority (HOD / Head of Office) Approval Required?	NO
Budget availability	YES
Designation of official providing Financial approval:	Competent Authority

Seller Details

Company Name:	THE NEW INDIA ASSURANCE COMPANY LIMITED
Email ID:	jaimal.singh@newindia.co.in
Address:	THE NEW INDIA ASSURANCE COMPANY LIMITED Mumbai MAHARASHTRA - 400001

Service Details

#	Services	Ordered Quantity	Price per Quantity	Contract Period	Billing Cycle	Est. Amount
1	Assets Insurance Service - Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024; All Risk Cover for All 20 Hydro Power Stations of NHPC as per Format F2: Optional	1	8206379.0	Start Date: 30.10.2023 00:00 End Date: 01.11.2024 00:00	yearly	8206379.0
2	Assets Insurance Service - Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024; Terrorism Cover for All 20 Hydro Power Stations of NHPC as per Format F2: Optional	1	335639.0	Start Date: 30.10.2023 00:00 End Date: 01.11.2024 00:00	yearly	335639.0
3	Assets Insurance Service - Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024; Cost of withdrawal as per schedule I that is I Cost of withdrawal Electronic Submission as per F .	1	0.01	Start Date: 30.10.2023 00:00 End Date: 01.11.2024 00:00	yearly	0.01
Total Order Value (in INR)						8542018.01

Consignee Details

S.No	Consignee	Service-Name	Service-Details	Quantity

एन.एच.पी.सी. N.H.P.C

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (Mumbai)
The New India Assurance Co. Ltd.
Tel. No.: 0172-4009107, Mobile : 94171-99355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gmail.com

NHPC LIMITED
एन.एच.पी.सी. N.H.P.C
FARIDABAD

S.No	Consignee	Service-Name	Service-Details	Quantity
1	Praveen Ghansela con113.nl.hr@gembuyer.in Finance Division, NHPC Limited, NHPC Office Complex, Faridabad, Haryana FARIDABAD HARYANA - 121003	Assets Insurance Service - Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024; All Risk Cover for All 20 Hydro Power Stations of NHPC as per Format F2; Optional	Type of Asset Insurance Policy : Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024 Risk Inspection (Assessment) Report of assets to be provided by Buyer No List of Insurer from where insurance to be taken(can indicate multiple service providers) Acko General Insurance Ltd., Agriculture Insurance Company of India Ltd., Bajaj Allianz General Insurance Co. Ltd, Bharti AXA General Insurance Co. Ltd., Cholamandalam MS General Insurance Co. Ltd., Edelweiss General Insurance Co. Ltd., ECGC Ltd., Future Generali India Insurance Co. Ltd., Go Digit General Insurance Ltd., HDFC ERGO General Insurance Co Ltd., ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., Kotak Mahindra General Insurance Co. Ltd., Liberty General Insurance Ltd., Magma HDI General Insurance Co. Ltd., National Insurance Co. Ltd., Raheja QBE General Insurance Co. Ltd., Reliance General Insurance Co. Ltd., Royal Sundaram General Insurance Co. Ltd., SBI General Insurance Co. Ltd., Shriram General Insurance Co. Ltd., Tata AIG General Insurance Co Ltd , The New India Assurance Co Ltd , The Oriental Insurance Co. Ltd., United India Insurance Co. Ltd., Universal Sompo General Insurance Co. Ltd. Type of Risk Coverage : All Risk Cover for All 20 Hydro Power Stations of NHPC as per Format F2 Re-insurance Arrangement : Optional Premium Payment Options : Single Premium	1
		Assets Insurance Service - Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024; Terrorism Cover for All 20 Hydro Power Stations of NHPC as per Format F2; Optional	Type of Asset Insurance Policy : Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024 Risk Inspection (Assessment) Report of assets to be provided by Buyer No List of Insurer from where insurance to be taken(can indicate multiple service providers) Acko General Insurance Ltd., Agriculture Insurance Company of India Ltd., Bajaj Allianz General Insurance Co. Ltd, Bharti AXA General Insurance Co. Ltd., Cholamandalam MS General Insurance Co. Ltd., Edelweiss General Insurance Co. Ltd., ECGC Ltd., Future Generali India Insurance Co. Ltd., Go Digit General Insurance Ltd., HDFC ERGO General Insurance Co.Ltd., ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., Kotak Mahindra General Insurance Co. Ltd., Liberty General Insurance Ltd., Magma HDI General Insurance Co. Ltd., National Insurance Co. Ltd., Raheja QBE General Insurance Co. Ltd., Reliance General Insurance Co. Ltd., Royal Sundaram General Insurance Co. Ltd., SBI General Insurance Co. Ltd., Shriram General Insurance Co. Ltd., Tata AIG General Insurance Co. Ltd., The New India Assurance Co. Ltd., The Oriental Insurance Co. Ltd., United India Insurance Co. Ltd., Universal Sompo General Insurance Co. Ltd. Type of Risk Coverage : Terrorism Cover for All 20 Hydro Power Stations of NHPC as per Format F2 Re-insurance Arrangement : Optional Premium Payment Options : Single Premium	1
		Assets Insurance Service - Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024; Cost of withdrawal as per schedule I that is i Cost of withdrawal Electronic Submission as per F..	Type of Asset Insurance Policy : Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024 Risk Inspection (Assessment) Report of assets to be provided by Buyer No List of Insurer from where insurance to be taken(can indicate multiple service providers) Acko General Insurance Ltd., Agriculture Insurance Company of India Ltd., Bajaj Allianz General Insurance Co. Ltd, Bharti AXA General Insurance Co. Ltd., Cholamandalam MS General Insurance Co Ltd , Edelweiss General Insurance Co. Ltd., ECGC Ltd., Future Generali India Insurance Co. Ltd., Go Digit General Insurance Ltd., HDFC ERGO General Insurance Co Ltd , ICICI LOMBARD General Insurance Co. Ltd., IFFCO TOKIO General Insurance Co. Ltd., Kotak Mahindra General Insurance Co Ltd , Liberty General Insurance Ltd., Magma HDI General Insurance Co. Ltd., National Insurance Co. Ltd., Raheja QBE General Insurance Co. Ltd., Reliance General Insurance Co. Ltd., Royal Sundaram General Insurance Co. Ltd., SBI General Insurance Co. Ltd., Shriram General Insurance Co. Ltd., Tata AIG General Insurance Co. Ltd., The New India Assurance Co. Ltd., The Oriental Insurance Co. Ltd., United India Insurance Co. Ltd , Universal Sompo General Insurance Co. Ltd. Type of Risk Coverage : Cost of withdrawal as per schedule I that is i Cost of withdrawal Electronic Submission as per Format F3 ii Cost of withdrawal of deviations or exceptions Re-insurance Arrangement : Optional Premium Payment Options : Single Premium	1

Terms & Conditions

- 1. This issues under the power delegated to Ministries/Department of the Government of India/organization/state vide Annexure to schedule V of the Delegation of Financial Power Rules, 1978 as amended from time to time or as per applicable delegation of financial power rules as approved and amended time to time by the competent authority of the buyer organization.

Note: This is system generated file. No signature is required. Print out of this document is not valid for payment/ transaction purpose

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (650000)
The New India Assurance Co. Ltd.,
Tel No.: 0172-609107, Mobile : 94171-89355, 9146800550
E-mail: jaimal.singh@newindia.co.in, jaimal.sk@gsmil.com

NHPC LIMITED FARIDABAD

एन एच पी सी N·H·P·C

Contract | अनुबंध

Contract No | अनुबंध क्रमांक: GEMC-511687749028756

Contract Generated Date | अनुबंध तिथि: 17-Oct-2023

Bid/RA/PBP No. | बोली/आरए/पीबीपी संख्या: GEM/2023/B/3873459

Organisation Details | संगठन विवरण

Type	प्रकार :	Central PSU
Ministry	मंत्रालय :	Ministry of Power
Department	विभाग :	Hydro Power
Organisation Name	संगठन का नाम :	NHPC Limited
Office Zone	कार्यालय क्षेत्र:	Contracts Civil NHPC Limited Sector 33 Faridabad

Buyer Details | खरीदार विवरण

Designation	पद :	HEMANT SHARAN
Contact No.	संपर्क नंबर :	0129-2588748-
Email ID	ईमेल आईडी :	buyer56.nl.hr@gembuyer.in
GSTIN	जीएसटीआईएन :	-
Address	पता :	CONTRACTS CIVIL DIVISION, NHPC LIMITED, NHPC OFFICE COMPLEX, SECTOR 33, FARIDABAD, HARYANA, FARIDABAD, HARYANA-121003, India

Financial Approval Detail | वित्तीय स्वीकृति विवरण

IFD Concurrence	आईएफडी सहमति :	No
Designation of Administrative Approval	प्रशासनिक अनुमोदन का पदनाम:	Competent Authority
Designation of Financial Approval	वित्तीय अनुमोदन का पदनाम :	Competent Authority

Paying Authority Details | भुगतान प्राधिकरण विवरण

Role:	BUYER
Payment Mode	भुगतान का तरीका:	Offline
Designation	पद :	HEMANT SHARAN
Email ID	ईमेल आईडी	buyer56.nl.hr@gembuyer.in
GSTIN	जीएसटीआईएन	06AAACN0149C1Z3
Address	पता:	CONTRACTS CIVIL DIVISION, NHPC LIMITED, NHPC OFFICE COMPLEX, SECTOR 33, FARIDABAD, HARYANA, Faridabad, HARYANA-121003, India

Consignee Details | परेषिती विवरण

S.No | क्र.सं.	Consignee Name & Address	परेषिती नाम & पता	Service Description	सेवा विवरण
1	Contact | संपर्क : 0129-2588961- Email ID | ईमेल आईडी : con113.nl.hr@gembuyer.in GSTIN | जीएसटीआईएन : - Address | पता : Finance Division, NHPC Limited, NHPC Office Complex, Faridabad, Haryana, FARIDABAD, HARYANA-121003, India	Assets Insurance Service - Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024; All Risk Cover for All 20 Hydro Power Stations of NHPC as per Format F2; Optional
		Assets Insurance Service - Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024; Terrorism Cover for All 20 Hydro Power Stations of NHPC as per Format F2; Optional
		Assets Insurance Service - Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024; Cost of withdrawal as per schedule I that is I Cost of withdrawal Electronic Submission as per F..

Service Provider Details | सेवा प्रदाता विवरण

GeM Seller ID | जेम विक्रेता आईडी :	AKYE200001710914
Company Name | कंपनी का नाम :	THE NEW INDIA ASSURANCE COMPANY LIMITED
Contact No. | संपर्क नंबर :	09417189355
Email ID | ईमेल आईडी :	jaimal.singh@newindia.co.in
Address | पता :	87,M G ROAD,FORT, Mumbai, MAHARASHTRA-400001, -
MSME verified | एमएसएमई सत्यापित :	No
MSME Registration number | एमएसएमई पंजीकरण संख्या :	-
GSTIN | जीएसटीआईएन:	03AAACN4165C1Z1

*GST / Tax invoice to be raised in the name of | जिसके नाम के पक्ष में GST/TAX इनवॉइस पेश किया जाएगा - Consignee

Service Details | सेवा विवरण

Service Start Date (latest by) | सेवा प्रारंभ दिनांक (नवीनतम) : 30-Oct-2023

Service End Date | सेवा समाप्ति तिथि : 01-Nov-2024

Category Name | श्रेणी नाम : Assets Insurance Service

Billing Cycle | बिलिंग चक्र : yearly

	Description	विवरण	Number of assets to be insured	Total Premium (in INR)
Type of Asset Insurance Policy	Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024		1	1
Risk Inspection (Assessment)				

NHPC LIMITED FARIDABAD

The New India Assurance Co. Ltd.

Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Acko General Insurance Ltd , Agriculture Insurance Company of India Ltd , Bajaj Allianz General Insurance Co. Ltd, Bharti AXA General Insurance Co. Ltd , Cholamandalam MS General Insurance Co. Ltd., Edelweiss General Insurance Co. Ltd , ECGC Ltd , Future Generali India Insurance Co. Ltd , Go Digit General Insurance Ltd , HDFC ERGO General Insurance Co Ltd., ICICI LOMBARD General Insurance Co. Ltd , IFFCO TOKIO General Insurance Co. Ltd., Kotak Mahindra General Insurance Co. Ltd., Liberty General Insurance Ltd., Magma HDI General Insurance Co. Ltd , National Insurance Co. Ltd., Raheja QBE General Insurance Co. Ltd., Reliance General Insurance Co. Ltd., Royal Sundaram General Insurance Co. Ltd., SBI General Insurance Co. Ltd., Shriram General Insurance Co. Ltd., Tata AIG General Insurance Co. Ltd., The New India Assurance Co. Ltd., The Oriental Insurance Co. Ltd , United India Insurance Co. Ltd., Universal Sompo General Insurance Co. Ltd	1	8206379
Type of Risk Coverage	All Risk Cover for All 20 Hydro Power Stations of NHPC as per Format F2		
Re-insurance Arrangement	Optional		
Premium Payment Options	Single Premium		

Total Amount (Formula)|कुल राशि (सूत्र) : (Total Premium (in INR))	
Total Value without Addons |ऐडऑन के बिना कुल मूल्य (INR)	8206379
Total Addon Value|कुल एडऑन मूल्य (INR)	0
Total Value Including Addons|ऐडऑन सहित कुल मूल्य (INR)	8206379

Additional Details\|अतिरिक्त जानकारियां

- Type of Assets : Comprehensive Package Policy- CPM Equipment of Power Stations of NHPC for the period from 30.10.2023 to 29.10.2024
- Method used for Valuation of Assets (WDV or RIV) : RIV
- Total Sum Assured (INR) : 1442200000
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Insurance End Date : 2024-10-28T18:30:00.000Z

Category Name\|श्रेणी नाम : Assets Insurance Service

Billing Cycle\|बिलिंग चक्र : yearly

Description|विवरण		Number of assets to be insured	Total Premium (in INR)
Type of Asset Insurance Policy	Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024	1	335639
Risk Inspection (Assessment) Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Acko General Insurance Ltd., Agriculture Insurance Company of India Ltd , Bajaj Allianz General Insurance Co. Ltd, Bharti AXA General Insurance Co. Ltd., Cholamandalam MS General Insurance Co. Ltd , Edelweiss General Insurance Co. Ltd , ECGC Ltd , Future Generali India Insurance Co. Ltd , Go Digit General Insurance Ltd , HDFC ERGO General Insurance Co Ltd , ICICI LOMBARD General Insurance Co. Ltd , IFFCO TOKIO General Insurance Co. Ltd , Kotak Mahindra General Insurance Co. Ltd., Liberty General Insurance Ltd., Magma HDI General Insurance Co. Ltd , National Insurance Co. Ltd., Raheja QBE General Insurance Co. Ltd., Reliance General Insurance Co. Ltd , Royal Sundaram General Insurance Co. Ltd., SBI General Insurance Co. Ltd., Shriram General Insurance Co. Ltd , Tata AIG General Insurance Co. Ltd , The New India Assurance Co. Ltd , The Oriental Insurance Co. Ltd , United India Insurance Co. Ltd., Universal Sompo General Insurance Co. Ltd		
Type of Risk Coverage	Terrorism Cover for All 20 Hydro Power Stations of NHPC as per Format F2		
Re-insurance Arrangement	Optional		
Premium Payment Options	Single Premium		

Total Amount (Formula)\|कुल राशि (सूत्र) :
(Total Premium (in INR))

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (950000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile : 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

NHPC LIMITED
FARIDABAD

Total Value without Addons | ऐडऑन के बिना कुल मूल्य (INR)	335639
Total Addon Value | कुल एडऑन मूल्य (INR)	0
Total Value Including Addons | ऐडऑन सहित कुल मूल्य (INR)	335639

Additional Details | अतिरिक्त जानकारियां

- Type of Assets : Comprehensive Package Policy- CPM Equipment of Power Stations of NHPC for the period from 30.10.2023 to 29.10.2024
- Method used for Valuation of Assets (WDV or RIV) : RIV
- Total Sum Assured (INR) : 1442200000
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Insurance End Date : 2024-10-28T18:30:00.000Z

Category Name | श्रेणी नाम : Assets Insurance Service

Billing Cycle | बिलिंग चक्र : yearly

Description | विवरण		Number of assets to be insured	Total Premium (in INR)
Type of Asset Insurance Policy	Comprehensive Package Policy CPM Equipment of Power Stations of NHPC for the period from 30 October 2023 to 29 October 2024	1	0.01
Risk Inspection (Assessment) Report of assets to be provided by Buyer	No		
List of Insurer from where insurance to be taken(can indicate multiple service providers)	Acko General Insurance Ltd., Agriculture Insurance Company of India Ltd., Bajaj Allianz General Insurance Co. Ltd, Bharti AXA General Insurance Co. Ltd , Cholamandalam MS General Insurance Co. Ltd., Edelweiss General Insurance Co. Ltd., ECGC Ltd., Future Generali India Insurance Co. Ltd., Go Digit General Insurance Ltd., HDFC ERGO General Insurance Co.Ltd., ICICI LOMBARD General Insurance Co. Ltd , IFFCO TOKIO General Insurance Co. Ltd., Kotak Mahindra General Insurance Co. Ltd., Liberty General Insurance Ltd., Magma HDI General Insurance Co. Ltd , National Insurance Co. Ltd., Raheja QBE General Insurance Co. Ltd., Reliance General Insurance Co. Ltd., Royal Sundaram General Insurance Co. Ltd., SBI General Insurance Co. Ltd., Shriram General Insurance Co. Ltd., Tata AIG General Insurance Co Ltd., The New India Assurance Co Ltd., The Oriental Insurance Co. Ltd., United India Insurance Co. Ltd., Universal Sompo General Insurance Co. Ltd.		
Type of Risk Coverage	Cost of withdrawal as per schedule I that is I Cost of withdrawal Electronic Submission as per Format F3 II Cost of withdrawal of deviations or exceptions		
Re-Insurance Arrangement	Optional		
Premium Payment Options	Single Premium		

Total Amount (Formula) | कुल राशि (सूत्र) :
(Total Premium (in INR))

Total Value without Addons | ऐडऑन के बिना कुल मूल्य (INR)	0.01
Total Addon Value | कुल एडऑन मूल्य (INR)	0
Total Value Including Addons | ऐडऑन सहित कुल मूल्य (INR)	0.01

Additional Details | अतिरिक्त जानकारियां

- Type of Assets : Comprehensive Package Policy- CPM Equipment of Power Stations of NHPC for the period from 30.10.2023 to 29.10.2024
- Insurance Start Date : 2023-10-29T18:30:00.000Z
- Total Sum Assured (INR) : 1442200000
- Insurance End Date : 2024-10-28T18:30:00.000Z
- Method used for Valuation of Assets (WDV or RIV) : RIV

Amount of Contract | अनुबंध की राशि

Total Contract Value Including All Duties and Taxes | सभी शुल्क और करों सहित कुल अनुबंध मूल्य (INR)	8542018.01

Price Break up offered | मूल्य विभाजन की पेशकश की : Price Break up offered Document link | प्राइज ब्रेक अप ऑफर किए गए दस्तावेज लिंक

SLA Details | एसएलए विवरण

NHPC LIMITED FARIDABAD

एन.एच.पी.सी. NHPC

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Jaimal Singh Kalsi
Chief Regional Manager
Corporate Business Office (600000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-269107, Mobile : 94171-38385, 9149000000
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gmail.com

Asset Insurance

SERVICE STC

SPECIAL TERMS AND CONDITIONS FOR

1 Preamble

- All contracts related to Asset Insurance placed through GeM shall be governed by the following set of Terms and Conditions:

I General terms and conditions for Goods and Services
II Service STC contained in this document
III BID / Reverse Auction specific ATC

- The above terms and conditions are in reverse order of precedence i.e. ATC shall supersede Service specific STC which shall supersede GTC, whenever there are any conflicting provisions
- This document represents the Special Terms and Conditions (STC) and the Service Level Agreement (SLA) governing the contract between the Government/Buyer and Agency/Service Provider. The purpose of this document is to outline the scope of work, stakeholders' obligations and terms and conditions of all services covered as mutually understood by the stakeholders.

2. Objectives and Goal

The objective of this document is to ensure that all the special terms and conditions are in place to ensure consistent delivery of services to the Buyer by the service provider. The goal of this document is to:

- Provide clear reference to service ownership, accountability, roles and responsibilities of both parties
- Present a clear, concise and measurable description of services offered to the Buyer
- Establish terms and conditions for all the involved stakeholders, it also includes the actions to be taken in case of failure to comply with conditions specified
- To ensure that both the parties understand the consequences in case of termination of services due to any of the stated reasons

This document will act as a reference document that both the parties have understood the above-mentioned terms and conditions and have agreed to comply by the same.

3 Stakeholders

The main stakeholders associated with this agreement are:

- Buyer:The Buyer/ Client is responsible to provide clear instructions, approvals and timely payments for the services availed as per the contractual terms
- Service Provider:The service provider is responsible to provide all the required services in timely manner and to the satisfaction of Buyer or its authorized representative. The service provider may also include seller, supplier/bidder/contractor, any authorized agents, permitted assignees, successors, and nominees as per the context and as described in the document.

The responsibilities and obligations of the stakeholders have been outlined in this document. The document also encompasses payment terms and Deductions in case of non-adherence to the defined terms and conditions.

4 Service Scope

The Service Provider to provide insurance of Buyer's Assets.

5 Standard Terms and Conditions for Insurance

- The terms and conditions of insurance cover and the policies, warranties and clauses need to be strictly in line with the provisions and notifications issued by IRDA from time to time.
- The Service Provider must agree with all the Terms and Conditions specified in the bid document by the Buyer. The policy issued by the Insurer must be compliant with the T&C of the bid document.
- Fair disclosure of material features relating to the risks should be disclosed by the Buyers to the insurers to enable them understand the risks and quote appropriate terms.
- The Buyer reserves the right to reject the tender / bid if the proposal of the bidder mentions exceptions, conditions or special conditions that are not aligned with the Terms and Conditions as specified by the Buyer in the Bid document.
- During pre-qualification and evaluation of the bid, the Buyer may, at its discretion, ask bidders for clarifications on their proposal. The respondents are required to respond within the time frame prescribed by the Buyer.
- Insurer should clearly indicate the list of 'Exclusions and Assumptions' in the proposal they submit to Buyer.
- Once an insurance has been awarded (policy has been purchased) for a given period, the insurance company shall have no right to unilaterally terminate the operation of the policy during this period.
- In case there is an addition during the contract (policy) period, the coverage would be extended without any reservation. The Buyer will intimate all such new additions to the Insurer periodically. Additional premium, if any, due to such inclusion may be advised to Buyer periodically. Similarly, for separations the Buyer will inform the Insurer and the premium to be paid by Buyer would be pro-rated/ recalculated.
- In case of foreclosure of the policy/contract, the premium on pro rata basis should be refunded
- No insurer shall assume any risk in India in respect of any insurance business unless and until the due insurance premium is paid in advance before the commencement of Risk date/time
- Insurance companies may offer Add-on covers as per IRDA guidelines in addition to the coverage sought in this Tender. No weightage will be given to such Free Add-on covers during bid evaluation. However, any such Add-Ons indicated in proposal by Bidder must mandatorily be offered to all the insured.
- The bidders (Service Providers) must not divulge personal information of the insured to any external party, without the consent of the Buyer
- In case of any grievances, Buyer may file complaints either with the concerned Insurance Company or with Insurance Regulatory and Development Authority (IRDA).
- The details of the Insurance Ombudsman for all jurisdictions must be clearly indicated by the Service Provider, where necessary.
- Before the end of contract, the Insurer must give a detailed report with the statistics of the insurance claimed during the period
- The Buyer may at its sole discretion and at any time during the evaluation of proposal, disqualify any bidders, if the bidder makes any misleading or false representations in the forms, statements and attachments submitted in proof of the eligibility requirements or if the bidder fails to provide related clarifications sought by Buyer within the stipulated timelines.
- Service Provider must keep confidential any information received from or about Buyer because of or in connection with the submission of the bid response. The Buyer will also not disclose the information provided by Bidder in a response other than to its affiliates or to its professional advisors, unless required otherwise by any provisions of law.
- Whilst all reasonable care has been taken by Buyer when providing information in this bid document, the figures, documents and details are presented in good faith. Bidders indemnify Buyer from any claims, liabilities or costs that may arise due to this. Bidders may seek additional information, if deemed necessary but the decision to provide any additional details will be the sole discretion of the Buyer
- More than one bid from the same bidder shall not preclude the bidder from participation in the bid.

Jaimal Singh Kanwar
Chief Manager
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The New India Assurance Co. Ltd.
Tel. No. 0172-2709107, Mobile : 94171-80355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

NHPC LIMITED
N-H-P-C
FARIDABAD

6. Standard Terms and Conditions for Asset Insurance

- The Buyer must inform the Insurer in the event of movement (change in location) of any of the insured assets
- The Insurance Company shall appoint a surveyor immediately on receipt of claim(s) intimation from Buyer and shall coordinate for immediate settlement of claim
- If an item is added or the scope of coverage (sum insured) is increased during the policy period, the proportionate premium for the unexpired period of insurance will be paid to the Insurer.
- If an item is removed from the coverage or its coverage (sum insured) is decreased during the policy period, the proportionate premium for the unexpired period of insurance will be refunded by the Insurer to the Insured
- If any ongoing modernization activity of Buyer results in capacity addition during the period of insurance, pro-rata premium will be paid for the unexpired period of insurance for the additional value of the augmented capacity.
- Insurance Company to furnish a declaration stating compliance with all guidelines of Tariff Advisory Committee of IRDA. The Buyer (Insured) will not be responsible in case of any non-compliance by the Insurer with the guidelines of the regulator.
- The Insurance Service Provider shall submit to the Buyer a statement of "Claims Pending for Settlement with reasons" and "Claims Settled in the previous month" in the first week of every month. The details must be provided in the format specified by the Buyer.
- In case the Contract is terminated for any reason, the Insurance Service Provider shall be under obligation to refund pro-rata premium for the un-expired period apart from settling all pending claims

7. Service Formula

The following formula will be used to calculate the value of this contract.

Total Contract Value = Total Premium quoted by service provider.

8. Payment Schedule

- The Payment Procedure shall be as specified in the General Terms and Conditions of GeM
- Payment schedule to be as per payment terms specified in bid document.

9. SLAs and Deductions

S.No.	SLA	Deduction
1.	Settlement of all claims by Service Provider within 30 days from the date of submission of complete documents by the Buyer.	Interest at the rate of 20% p.a. on the delayed claim amount

Corrigendum | शुद्धिपत्र

1. Extended Upto | तक बढ़ाया गया : 2023-09-20 15:00:00
2. GeM-Bidding-Corr-5229470-3.pdf :click here | यहां क्लिक करें

Additional Required Data/Document(s) : Buyer | अतिरिक्त आवश्यक डेटा/दस्तावेज़: खरीदार

1. The Insurance Company or their Service Provider must have been in the Insurance business in India for at least XX years : As per Tender Document
2. Details for Assets to be insured : click here
3. Scope Inclusions/Exclusions : click here

Additional Data/Document(s) : Seller | अतिरिक्त डेटा/दस्तावेज़ : विक्रेता

1. Certificate (Requested in ATC) : click here
2. Documentary Proof Against Solvency Ration Requested By Buyer : click here
3. Copy Of Irda License And Its Renewals Over The Period May Be Provided : click here
4. Certificate From Authorized Signatory On Company's Letter Head, With Details Summarized As Per Buyer's Requirement : click here
5. Valid Proof Of Last Three Years Claim Settlement Ratio Should Be Attached Authenticated By Irda Or Published By The Insurance Company : click here
6. Certificate From Authorized Signatory On Company's Letter Head, With Details Summarized As Per Buyer's Requirement : click here

Price Bifurcation Excel File details | मूल्य द्विभाजन एक्सेल फ़ाइल विवरण: BOQ (Schedule of Quantity and Price)

ePBG Detail | ईपीबीजी विवरण

Advisory Bank | सलाहकार बैंक :	NA
ePBG Percentage(%) | ईपीबीजी प्रतिशत (%) :	NA

Terms and Conditions | नियम और शर्तें

1. General Terms and Conditions-

NHPC LIMITED FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (600000)
The New India Assurance Co. Ltd.
Tel No : 0172-609107, Mobile 94171-89355, 8146800580
e-mail : jaimal.singh@newindia.co.in, jsmal.sk@gmail.com

1.1 This contract is governed by the General Terms and Conditions, conditions stipulated to this Product/Service as provided in the Marketplace.

1.2 This Contract between the Seller and the Buyer, is for the supply of the Goods and/ or Services, detailed in the schedule above, in accordance with the General Terms and Conditions (GTC) unless otherwise superseded by Goods / Services specific Special Terms and Conditions (STC) and/ or BID/Reverse Auction Additional Terms and Conditions (ATC), as applicable

2. Buyer Added Bid Specific Terms and Conditions-

2.1 *Buyer Added Bid Specific SLA*:
File Attachment Click here to view the file .

2.2 *Buyer Added Bid Specific SLA*:
Text Clause(s)

As per Tender Document

2.3 *Generic*
Buyer Organization specific Integrity Pact shall have to be complied by all bidders. Bidders shall have to upload scanned copy of signed Integrity pact as per Buyer organizations policy along with bid. Click here to view the file

2.4 *Buyer Added Bid Specific Scope Of Work(SOW)*:
File Attachment Click here to view the file .

2.5 *Buyer Added Bid Specific Scope Of Work(SOW)*:
Text Clause(s)

As per Tender Document and Additional condition as attached in PDF.

2.6 *Buyer Added Bid Specific ATC*:
Buyer uploaded ATC document Click here to view the file .

2.7 *Buyer Added Bid Specific ATC*:
Buyer Added text based ATC clauses

As per Tender Document.

Note: This is system generated file. No signature is required.

नोट: यह सिस्टम जनरेटेड फाइल है। कोई हस्ताक्षर की आवश्यकता नहीं है।

Jaimal Singh Kattal
Chief Regional Manager
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एन एच पी सी
N·H·P·C

NHPC LIMITED
एन एच पी सी
N·H·P·C
FARIDABAD

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Govt. of India Enterprise)

NHPC LIMITED,
NHPC OFFICE COMPLEX,
SECTOR – 33,
FARIDABAD – 121003
HARYANA - INDIA
CIN : L40101HR1975GOI032564

NH/FIN/INS./2023-24/ 115 **Date: 06.03.2024**

Shri Jaimal Singh Kattal,
Chief Regional Manager,
M/s New India Assurance Co. Ltd.
LCBO (850000) SCO-91-93, Ist Floor 34 A,
Chandigarh-160022

Sub: Reg. alignment of ongoing Mega Policy and CPM policy (30.10.2023 to 29.10.2024) for Financial Year wise w.e.f. 01.04.2024.

Ref: Mega Policy: LOA No. NH/CCW/CC-II/CO-274/PR10023/182/SO-201/2023/1751 dt. 27.10.2023 & CPM Policy: GEMC-511687749028756 dt.17.10.2023

Mega Policy and CPM Policy for NHPC Hydro Power Stations for the period 30.10.2023 to 29.10.2024 has been awarded at premium cost of ₹ 497.83 Crore and ₹ 0.86 Crore (both including taxes) respectively to M/s New India Assurance Co. Ltd. (NIACL) vide reference Letter of Award/GeM Order.

In terms of policy conditions, ongoing Mega Policy and CPM Policy can be aligned Financial Year wise by way of cancellation of existing policy and obtaining fresh policy w.e.f. 1st April 2024 at same rates & terms with adjustment of pro-rata premium.

The condition in Mega Policy (sl.no.2 of Appendix-A of LOA) reads as under:

"NHPC intends to align Mega policy with Financial Year during renewal policy period with cancellation of the existing policy and consequently issuance of fresh policy for one-year w.e.f. 01st April 2024 at same rates & terms as per LOA with adjustment of pro-rata premium for unexpired policy period, provided the incurred claim ratio (claim lodged minus deductibles) does not exceed 25% of the premium in the expiring policy".

Further, clause no.23 of Section-IV titled "SCOPE OF COVERAGE AND GENERAL TERMS & CONDITIONS" of CPM Policy reads as under:

"NHPC intends to align CPM policy with financial year during renewal policy period with cancellation of the existing policy and consequently issuance of fresh policy for one-year w.e.f. 01st April 2024 at same rates & terms as per LOA with adjustment of pro-rata premium for unexpired policy period, provided the incurred claim ratio (claim lodged minus deductibles) does not exceed 60% of the premium in the expiring policy".

NHPC LIMITED FARIDABAD

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6/3/24

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Govt. of India Enterprise)

NHPC LIMITED,
NHPC OFFICE COMPLEX,
SECTOR – 33,
FARIDABAD – 121003
HARYANA - INDIA
CIN : L40101HR1975GOI032564

Hence, in terms of ibid policy conditions, NHPC intends to align the ongoing Mega Policy and CPM policy with Financial Year w.e.f. 01st April, 2024 at same rates & terms as per LOA with adjustment of pro-rata premium for unexpired policy period. After adjustment of pro-rata premium for unexpired policy period of 212 days (i.e.01.04.2024 to 29.10.2024), net premium for the FY 2024-25 has been worked to ₹ 204.98 Crore and ₹ 35.96 Lakh for Mega Policy and CPM Policy respectively. Detailed calculations of additional premium are enclosed as Annexure-A & B for your kind reference. Claim ratio under both Mega Policy and CPM Policy for policy period 30.10.2023 to 29.10.2024 is within 25% and 60% respectively.

It is requested to provide the confirmation along with Proforma Invoice w.r.t. pro-rata premium for the period 30.10.2024 to 31.03.2025 (153 days) positively by 13.03.2024 so that further necessary action for alignment of Mega Policy and CPM Policy with FY w.e.f.01.04.2024 can be taken by NHPC well before 31st Mar, 2024.

An early response in the matter by 13.03.2024 is solicited please.

Thanking you.

Yours faithfully,

06/3/24
(Ajay Kumar Jain)
GM (Finance)

NHPC LIMITED
एनएचपीसी
N.H.P.C
FARIDABAD

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ANNEX-A

PREMIUM MEGA POLICY FOR THE PERIOD 30.10.2024 TO 31.03.2025 (153 DAYS) FOR ALIGNMENT OF POLICY FY WISE

S.No.	Cover	Premium for FY 2024-25 (12 months)			Pro-rata Premium (already paid) to be adjusted 01.04.2024 to 29.10.2024 (212 Days)						Pro-rata premium payable for the period 30.10.2024 to 31.03.2025 (153 Days)
					Premium paid on Awarded Sum Insured			**Premium on Additional Sum Insured		Total pro-rata premium to be adjusted	
		Updated Sum Insured (in Crore)	Awarded Rates (per mille)	Premium Amount (INR)	Sum Insured (in ₹ Crore)	Premium paid for 30.10.23 to 29.10.24 (in INR)	Pro-rata premium for 01.04.24 to 29.10.24 (already paid) (in INR)	Sum Insured (in ₹ Crore)	Premium for 01.04.24 to 29.10.24 (212 days) (in INR)		
		A	B	C=A*B*10000	D	E	F=E/365 days*212 days	G	H=(G*B*10000)/365 days*212 days	I=F+H	X=C-I
I	Mega Cover										
	Fire	66562.83	4.4750	2978686643	66445.15	2973420463	1727027776	117.68	3058713	1730086489	1248600154
	Earthquake	66562.83	0.4250	282892028	66445.15	282391888	164019398	117.68	290492	164309890	118582138
	MBD	25174.95	2.3000	579023850	25132.94	578057620	335748535	42.01	561208	336309743	242714107
	BI-FLOP	6631.60	5.0500	334895800	7305.55	368930275	214282790	0.00	0	214282790	120613010
II	Terrorism (MD+BI)	73194.43	0.0173	12662636	73750.70	12758871	7410632	117.68	0	7410632	5252004
III	TPL	50.00	6.6000	3300000	50.00	3300000	1916712	0	0	1916712	1383288
	Premium (I+II+II)			4191460957		4218859117	2450405843		3910413	2454316256	1737144701
			GST@18%	754462972		759394641	441073052		703874	441776926	312686046
Premium including GST				4945923929		4978253758	2891478895		4614287	2896093182	2049830747

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NHPC LIMITED FARIDABAD

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Annexure-A

Power Station wise Premium for Mega policy (including Terrorism and Third Party Liability) for the period 01.04.2024 to 31.03.2025 (GL Head-921320)

Sl No.	Power Stations	Loc. Code	SI (in Crores)	Additions (net) durings currency of policy	Fire		Earthquake Cover		MBD Cover		FLOP Cover		Terrorism		TPL	Basic Premium Total	GST@18%	Total Premium
					Revised Sum Insured	Premium	SI (In Crores)	Premium	SI (In Crores)	Premium	SI (In Crores)	Premium	SI (In Crores)	Premium				
	Rate /Mille					*4.4750*		*0.4250*		*2.3000*		*5.0500*		*0.0173*				
1	Bairasiul	101	1785.73	24.26	1809.99	80997053	1809.99	7692457	724.00	16652000	161.55	8158275	1971.54	341076	157142	113998003	20519641	134517644
2	Loktak	102	998	-0.9	997.1	44620225	997.1	4237674	398.84	9173320	160.57	8108785	1157.67	200277	157142	66497423	11969536	78466959
3	Salal	103	6788.43	5.29	6793.72	304018970	6793.72	28873309	2717.49	62502270	506.98	25602490	7300.70	1263021	157142	422417202	76035096	498452298
4	Tanakpur	104	1354.08	6.66	1360.74	60893115	1360.74	5783144	544.29	12518670	236.97	11966985	1597.71	276404	157143	91595461	16487183	108082644
5	CPS-I	105	5358.3	-16.26	5342.04	239056290	5342.04	22703669	2136.82	49146860	405.31	20468155	5747.35	994292	157143	332526409	59854754	392381163
6	Uri-I	106	7578.79	16.92	7595.71	339908023	7595.71	32281767	3038.28	69880440	512.48	25880240	8108.19	1402717	157143	469510330	84511859	554022189
7	Rangit	107	941.72	1.93	943.65	42228338	943.65	4010513	377.46	8681580	115.20	5817600	1058.85	183181	157143	61078355	10994104	72072459
8	CPS-II	108	4573.3	5.92	4579.22	204920095	4579.22	19461685	1831.69	42128870	302.33	15267665	4881.55	844508	157143	282779966	50900394	333680360
9	Dulhasti	109	5420.39	9.7	5430.09	242996528	5430.09	23077883	2172.04	49956920	805.44	40674720	6235.53	1078747	157143	357941941	64429549	422371490
10	Dhauliganga	110	2785.7	5.41	2791.11	124902173	2791.11	11862218	1116.44	25678120	290.27	14658635	3081.38	533079	157143	177791368	32002446	209793814
11	Teesta-V	111	4888.03	5.88	4893.91	219002473	4893.91	20799118	1957.56	45023830	0.00	0	4893.91	846646	157143	285829260	51449267	337278527
12	Sewa-II	113	1427.31	0.9	1428.21	63912398	1428.21	6069893	571.28	13139440	204.01	10302505	1632.22	282374	157143	93863753	16895476	110759229
13	TLDP-III	114	1722.21	-6.56	1715.65	76775338	1715.65	7291513	686.26	15783930	302.34	15268170	2017.99	349112	157143	115625256	20812546	136437802
14	Uri-II	116	2393.69	15.9	2409.59	107829153	2409.59	10240758	963.84	22168320	548.38	27693190	2957.97	511729	157143	168600293	30348053	198948346
15	CPS-III	117	2182.31	-0.91	2181.4	97617650	2181.4	9270950	872.56	20068880	394.99	19946995	2576.39	445715	157143	147507333	26551320	174058653
16	TLDP-IV	118	1595.97	7.26	1603.23	71744543	1603.23	6813728	641.29	14749670	296.75	14985875	1899.98	328697	157143	108779656	19580338	128359994
17	Parbati-III	119	3679.63	0.66	3680.29	164692978	3680.29	15641233	1472.12	33858760	342.26	17284130	4022.55	695901	157143	232330145	41819426	274149571
18	Kishanganga	120	5476.08	16.98	5493.06	245814435	5493.06	23345505	2197.22	50536060	692.24	34958120	6185.30	1070057	157143	355881320	64058638	419939958
19	Nimmo Bazgo	121	945.14	1.63	946.77	42367958	946.77	4023773	378.71	8710330	197.76	9986880	1144.53	198004	157143	65444088	11779936	77224024
20	Chutak	122	937.55	4.34	941.89	42149578	941.89	4003033	376.76	8665480	155.77	7866385	1097.66	189895	157143	63031514	11345673	74377187
21	Parbati-II (All 4 Units plus all associated and civil works handed over to	112	3612.79	12.67	3625.46	162239335	3625.46	15408205	0.00	0	0.00	0	3625.46	627205	157143	178431888	32117740	210549628
	Total		66445.15	117.68	66562.83	2978686649	66562.83	282892028	25174.95	579023850	6631.60	334895800	73194.43	12662637	3300000	9191460964	754462975	4945123939

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NHPC LIMITED FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gmail.com

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ANNEX-B

PREMIUM-CPM POLICY FOR THE PERIOD 30.10.2024 TO 31.03.2025 (153 DAYS) FOR ALIGNMENT OF POLICY FY WISE

		Premium for FY 2024-25 (12 months)			Pro-rata Premium (already paid) to be adjusted 01.04.2024 to 29.10.2024 (212 Days)						Pro-rata premium payable for the period 30.10.2024 to 31.03.2025 (153 Days)
					Premium paid on Awarded Sum Insured			**Premium on Additional Sum Insured			
S.No.	Cover	*Updated Sum Insured (in Crore)	Awarded Rates (per mille)	Premium Amount (INR)	Sum Insured (in ₹ Crore)	Premium paid for 30.10.23 to 29.10.24 (in INR)	Pro-rata premium for 01.04.24 to 29.10.24 (already paid) (in INR)	Sum Insured (in ₹ Crore)	Premium for 01.04.24 to 29.10.24 (212 days) (in INR)	Total pro-rata premium to be adjusted	
		A	B	C=A*B*10000	D	E	F=E/365 days*212 days	G	H=(G*B*10000)/365 days*212 days	I=F+H	X=C-I
I	All Risk	142.82	4.8900	6983898	142.22	6954558	4039360	0.60	17041	4056401	2927497
II	Terrorism	142.82	0.2000	285640	142.22	284440	165209	0.60	697	165906	119734
	Premium (I+II)			7269538		7238998	4204569		17738	4222307	3047231
			GST@18%	1308517		1303020	756822		3193	760015	548502
Premium including GST				8578055		8542018	4961391		20931	4982322	3595733

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NHPC LIMITED FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (580000)
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E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

SAHIL JAGAN <sahil.jagan@newindia.co.in>

Alignment of ongoing Mega Policy and CPM policy (30.10.2023 to 29.10.2024) for Financial Year wise w.e.f. 01-04-2024

SAHIL JAGAN <sahil.jagan@newindia.co.in> Fri, Mar 22, 2024 at 2:41 PM
To: "Insurance Cell C.O" <insurance-co@nhpc.nic.in>
Cc: JAIMAL SINGH <jaimal.singh@newindia.co.in>

Dear Sir,

We agree for the Alignment of NHPC Mega and SAT policy Incepted on 30.10.2023 to 29.10.2024 with FY 2024-25 and all other terms and conditions are as per the original policy.
Please find attached proforma invoice for Premium for Realignment of NHPC Mega and CPM policy.

Kindly ignore all our earlier e-mails in this regard.

Warm Regards and Best Wishes

Sahil Jagan
Relationship Manager
Corporate & Broker's Office Chandigarh
The New India Assurance Co. Ltd.
Mob. 9877478816

3 attachments

Outlook-uolu401c.jpg
32K

NHPC CPM Realigment Proforma.pdf
620K

NHPC Mega Realignment proforma.pdf
707K

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

NHPC LIMITED
एनएचपीसी
FARIDABAD

CHANDIGARH C.B.O.
1st floor, SCO 91-93, Sector 34-A
Chandigarh – 160022
Tel.No.2601036
Fax No.2609107

NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

चंडीगढ़ सी.बी.ओ.
पहली मंजिल, एससीओ 91-93, सेक्टर 34-ए
चंडीगढ़ – 160022
टेल. नंबर - 2601036
फ़ैक्स संख्या - 2609107

PAN: AAACN4165C

SAC CODE 997139

GSTIN: 04AAACN4165C1ZZ

Proforma Invoice

22.03.2024

Performa Invoice No- CHD-850000/JSK/2023-24/046

NHPC Limited,
Sector-33, Faridabad,
(Haryana)-121 003

GSTIN: 06AAACN0149C1Z3

Re.: Proforma Invoice for Additional premium for Realignment of NHPC CPM Risk policy (30.10.2023 to 29.10.2024) for Financial Year wise w.e.f. 01.04.2024

Ref.: NHPC letter no. NH/FIN/INS./2023-24/115

Summary of Premium calculation for Realignment is given below:

Sr. No.	Cover	Updated Sum Insured (in Crore)	Awarded Rates (per mille)	Premium for FY 2024-25 (12 months) (In INR)	Pro-rata premium for 01.04.24 to 29.10.24 (already paid) (in INR)	Pro-rata premium payable for the period 30.10.2024 to 31.03.2025 (In INR)
		A	B	C=A*B*10000	D(Breakup as per Annexure-I)	E=C-D
I	All Risk	142.82	4.89	6983898	4045318	2938580
II	Terrorism	142.82	0.2	285640	165453	120187
	Premium (I+II)			7269538	4210771	3058767
	IGST@18%			1308517	757939	550578
	Premium Including GST			8578055	4968710	3609345

*Please note that our premium quote is on annual basis however in case of cancellation/realignment the premium is calculated based upon the number of days policy in operation. In the existing policy since it involves leap year hence we have to retain number of days premium accordingly(i.e.154 days out of 366 days). Accordingly, ddetails of Pro-rata Premium adjusted for unexpired policy from 01.04.2024 to 29.10.2024 (212 Days in proportionate to 366 days) is as per Annexure -I

NHPC LIMITED
एन एच पी सी
FARIDABAD

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
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jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

CHANDIGARH C.B.O.
1st floor, SCO 91-93, Sector 34-A
Chandigarh – 160022
Tel.No.2601036
Fax No.2609107

NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

चंडीगढ़ सी.बी.ओ.
पहली मंजिल, एससीओ 91-93, सेक्टर 34-ए
चंडीगढ़ – 160022
टेल. नंबर - 2601036
फ़ैक्स संख्या - 2609107

PAN: AAACN4165C

SAC CODE 997139

GSTIN: 04AAACN4165C1ZZ

Kindly arrange to release the premium payment of Rs. 36,09,345 through NEFT/RTGS so that we can pass the endorsement in time.

Our Bank account details are given below:

Name	:	The New India Assurance company limited		
Bank Name	:	HDFC Bank		
Account no.	:	00350350000941	Branch code :	000035
IFSC code	:	HDFC0000035	MICR code :	160240002

Thanking you and assuring you our best services

With best of regards,

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (650000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile : 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

NHPC LIMITED
एनएचपीसी
FARIDABAD

CHANDIGARH C.B.O.
1st floor, SCO 91-93, Sector 34-A
Chandigarh – 160022
Tel.No.2601036
Fax No.2609107

NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

चंडीगढ़ सी.बी.ओ.
पहली मंजिल, एससीओ 91-93, सेक्टर 34-ए
चंडीगढ़ – 160022
टेल. नंबर - 2601036
फ़ैक्स संख्या - 2609107

PAN: AAACN4165C SAC CODE 997139 GSTIN: 04AAACN4165C1ZZ

Annexure- I

Pro-rata Premium adjusted for unexpired policy from 01.04.2024 to 29.10.2024 (212 Days in proportionate to 366 days) is as per below detail:

Premium paid on Awarded Sum Insured			**Premium on Additional Sum Insured		Total pro-rata premium to be adjusted (in INR)
Sum Insured (in ₹ Crore)	Premium paid for 30.10.23 to 29.10.24 (in INR)	Pro-rata premium for 01.04.24 to 29.10.24 (already paid) (in INR)	Sum Insured (in ₹ Crore)	Premium for 01.04.24 to 29.10.24 (212 days) (in INR)	
A	B	C=B/366 days*212 days	D	E	G=B+E
142.22	6954558	4028323	0.60	16995	4045318
142.22	284440	164758	0.60	695	165453
	7238998	4193081		17690	4210771
	1303020	754755		3184	757939
	8542018	4947836		20874	4968710

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel No : 0172-509107, Mobile : 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.si@gamil.com

NHPC LIMITED
एनएचपीसी
N.H.P.C
FARIDABAD

NEW INDIA ASSURANCE
दि न्यू इन्डिया एश्योरन्स कंपनी लिमिटेड
The New India Assurance Co. Ltd

We are.....

Underwriting Office – LCBO Chandigarh (850000)

Jaimal Singh Kattal Chief Regional Manager	Phone No. 0172-2601036 0172-2604450 Fax – 0172-2609107	Mobile no. 09417189355	The New India Assurance Company Limited LCBO Chandigarh (850000) SCO. 91-93 Sector 34 A Chandigarh – 160022
Mr Sahil Jagan Deputy Manager	Phone No. 0172-2601036 0172-2604450	09877478816	
Mr. Kanwaljeet Singh Assistant Manager		09991001817	
e-mail jaimal.singh@newindia.co.in Tele - 0172-2601036; 0172-2604450; Fax – 0172-2609107			

Head Office: 87, Mahatama Gandhi Road, Fort, Mumbai - 400 001
Phone numbers: 022 22708100, 022 22708400
Web site: http://newindia.co.in

Toll Free ; 1800 209 1415

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile : 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

NHPC LIMITED
एन एच पी सी
FARIDABAD

Prayer.....

May this Policy and interactions ultimately culminate in Security, Blithefullness and a better Future leading to Success of all the respectable NHPC Family & NHPC Ltd.....

Longing for you a very Happy, Prosperous, Risk-Free & Fruitful future approaching ahead.....

With best wishes always.....

Jaimal Singh Kattal
Chief Regional Manager

Jaimal Singh Kattal
Chief Regional Manager
Corporate Business Office (850000)
The New India Assurance Co. Ltd.
Tel. No.: 0172-609107, Mobile : 94171-89355, 8146800550
E-mail : jaimal.singh@newindia.co.in, jaimal.sk@gamil.com

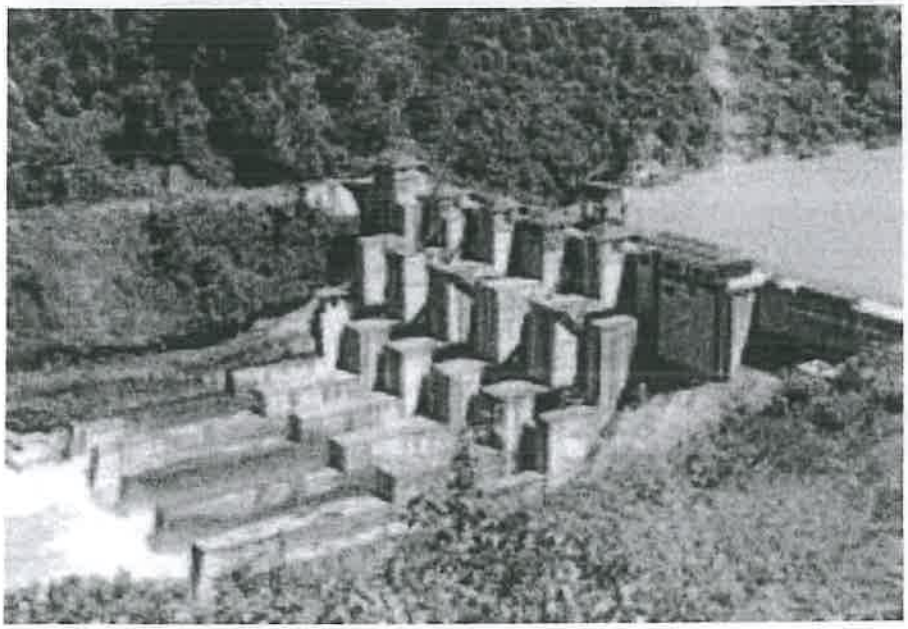
NHPC LIMITED
एन एच पी सी
NHPC
FARIDABAD

NHPC LIMITED

TEESTA-V POWER STATION

BALUTAR, EAST SIKKIM

SIKKIM



AUDITED ACCOUNTS

FOR THE PERIOD ENDED 31ST MARCH 2020

2019-20

NHPC LIMITED
FARIDABAD

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

STANDALONE BALANCE SHEET AS AT 31ST MARCH, 2020

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2020	As at 31st March, 2019
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	12,581,028,414	14,062,903,201
b) Capital Work In Progress	2.2	7,501,420	1,304,534
c) Right Of Use Assets	2.3	169,887,955	-
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	-	179,367,697
f) Financial Assets			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	-	-
iv) Others	3.4	-	-
g) Non Current Tax Assets (Net)	4	-	-
h) Other Non Current Assets	5	1,891,754,649	1,211,477,512
TOTAL NON CURRENT ASSETS		14,650,172,438	15,455,052,944
(2) CURRENT ASSETS			
a) Inventories	6	90,334,887	103,102,145
b) Financial Assets			
i) Trade Receivables	7	-	-
ii) Cash & Cash Equivalents	8	2,981,093	4,075,629
iii) Bank balances other than Cash and Cash Equivalents	9	-	-
iv) Loans	10	-	-
v) Others	11	54,653,258	200,916
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	107,570,278	318,351,530
TOTAL CURRENT ASSETS		255,539,516	425,730,220
(3) Regulatory Deferral Account Debit Balances	14	394,584,888	394,584,888
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		15,300,296,842	16,275,368,052
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	3,377,511,464	3,407,097,304
TOTAL EQUITY		3,377,511,464	3,407,097,304
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	1,853,595	943,339
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	112,659,060	159,834,766
TOTAL NON CURRENT LIABILITIES		114,512,655	160,778,105
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		2,426,420	2,019,612
Total outstanding dues of Creditors other than micro enterprises and small enterprises		129,369,301	101,610,617
iii) Other financial liabilities	20.3	31,734,004	22,789,601
b) Other Current Liabilities	21	54,535,085	56,977,655
c) Provisions	22	453,331,087	852,865,244
d) Current Tax Liabilities (Net)	23	-	-
(4) Regulatory Deferral Account Credit Balances	14.2		
(5) FUND FROM C.O.	15.3	11,136,876,826	11,671,229,914
TOTAL CURRENT LIABILITIES		11,808,272,723	12,707,492,643
TOTAL EQUITY & LIABILITIES		15,300,296,842	16,275,368,052

Accompanying notes to the Standalone Financial Statements 1-34

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

For Lodha & Co
Chartered Accountants
(Firm Regn No.301051E)

(H K Verma)
Partner
M.No. 055104

LODHA & CO. Chartered Accountants KOLKATA

(Sharad Chandra)
Head of Finance

(Sahadev Khatua)
Head of Project

Place: Kolkata
Date: 27/05/2020

महाप्रबंधक (वित्त)
Dy. General Manager (Fin)
तीस्ता–V पावर स्टेशन
Teesta-V Power Station

महाप्रबंधक (प्रभारी
तीस्ता–V पावर स्

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

STANDALONE STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2020

(Amount in ₹)

PARTICULARS	Note No.	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
INCOME			
i) Revenue from Operations	24.1	6,455,512,282	6,265,053,038
ii) Other Income	24.2	27,330,040	85,964,387
TOTAL INCOME		6,482,842,322	6,351,017,425
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	14,773,514	5,164,898
iii) Employee Benefits Expense	26	866,847,094	937,502,910
iv) Finance Costs	27	95,946,014	120,646,984
v) Depreciation and Amortization Expense	28	1,476,179,745	1,470,694,852
vi) Other Expenses	29	620,698,356	546,211,545
TOTAL EXPENSES		3,074,444,723	3,080,221,189
PROFIT BEFORE EXCEPTIONAL ITEMS, RATE REGULATED ACTIVITIES AND TAX		3,408,397,599	3,270,796,236
Exceptional items		-	
PROFIT BEFOAE RATE REGULATED ACTIVITIES AND TAX		3,408,397,599	3,270,796,236
Tax Expenses	30.1		
i) Current Tax		-	-
ii) Deferred Tax		-	
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		3,408,397,599	3,270,796,236
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	-	136,648,386
PROFIT FOR THE YEAR (A)		3,408,397,599	3,407,444,622
OTHER COMPREHENSIVE INCOME (B)	30.2		
(i) Items that will not be reclassified to profit or loss (Net of Tax)			
(a) Remeasurement of the post employment defined benefit obligations		(30,886,135)	(347,318)
Movement in Regulatory Deferral Account Balances in respect of defined benefit obligations		-	-
Sub total (a)		(30,886,135)	(347,318)
(b)Investment in Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		(30,886,135)	(347,318)
(ii) Items that will be reclassified to profit or loss (Net of Tax)			
- Investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		(30,886,135)	(347,318)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		3,377,511,464	3,407,097,304
Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each)	34 (12)		
Before movements in Regulatory Deferral Account Balances			
After movements in Regulatory Deferral Account Balances			
Accompanying notes to the Standalone Financial Statements	1-34		

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

For Lodha & Co
Chartered Accountants
(Firm Regn. No. 301091E)

(H K Verma)
Partner
M.No 055104

LODHA & CO KOLKATA Chartered Accountants

(Sharab Chandra)
Head of Finance

(Sahadev Khatua)
Head of Project

Place: Kolkata
Date: 27/5/2020

NHPC LIMITED FARIDABAD

NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2020

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK								DEPRECIATION					NET BLOCK	
		As at 01-Apr-2019	Reclassification as on 01-Apr-2019 due to IND AS 116	Additions		Deductions		Other Adjustments	As at 31st March, 2020	As at 01-Apr-2019	Reclassification as on 01-Apr-2019 due to IND AS 116	For the Year	Adjustments	As at 31st March, 2020	As at 31st March, 2020	As at 31st March, 2019
				IUT	Others	IUT	Others									
i)	Land – Freehold	398242906							398242906	0				0	398242906	398242906
ii)	Land -Leasehold	0	0						0	0	0			0	0	0
iii)	Roads and Bridges	146421323							146421323	27429744		6857436	0	34287180	112134143	118991579
iv)	Buildings	1389594079			29226		17625		1389605680	235812007		59742353	0	295554360	1094051320	1153782072
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)	14623067031			529114				14623596145	4694241615		1172095618	0	5866337233	8757258912	9928825416
viii)	Generating Plant and machinery	3134384190		0	15376087		14793428	0	3134966849	889484659		240113886	-3436630	1126161915	2008804934	2244899531
ix)	Plant and machinery Sub station	15522548							15522548	4558518		1164796	0	5723314	9799234	10964030
x)	Plant and machinery Transmission lines	147742924							147742924	54474705		13710588	0	68185293	79557631	93268219
xi)	Plant and machinery Others	5958392							5958392	2035638		211385	0	2247023	3721369	3932754
xii)	Construction Equipment	24651219			1274480				25925699	8765700		2434036	0	11199736	14725963	15885519
xiii)	Water Supply System/Drainage and Sewerage	36834319							36834319	5161903		1483380	0	6645283	30189036	31672416
xiv)	Electrical installations	68433						6357335	6425768	27744		78615	363476	469835	5955933	40689
xv)	Vehicles	11208299		0	3212547				14420846	4307164		1141706	0	5448870	8971976	6901135
xvi)	Aircraft/ Boats	435165							435165	338865		0	0	338865	96300	96300
xvii)	Furniture and fixture	11341257			436876				11778133	3395932		864218	0	4260150	7517983	7945325
xviii)	Computers	12201634		127515	2037550				14366699	7219073		2086086	107509	9412648	4954051	4982561
xix)	Communication Equipment	11435341					290458		11144883	2733483		708026	0	3441509	7703374	8701858
xx)	Office Equipments	46619940		6338	13057273			-6357335	53326216	12849048		3490967	-357149	15982867	37343349	33770891
	Total	**20015729000**	**0**	**133853**	**35953153**	**0**	**15101511**	**0**	**20036714495**	**5952825799**	**0**	**1506183076**	**-3322794**	**7455686081**	**12581028414**	**14062903201**
	Previous year	19367908198			584803654		250691	63267839	**20015729000**	4441844720		1511062235	-81156	5952825799	14062903201	14926063478

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 notes, these are stated in Annexure-I to Note 2.1.

NOTE NO. 2.5 Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK								AMORTISATION						NET BLOCK	
		As at 01-Apr-2019	Reclassification as on 01-Apr-2019 due to IND AS 116	Additions		Deductions		Other Adjustments	As at 31st March, 2020	As at 01-Apr-2019	Reclassification as on 01-Apr-2019 due to IND AS 116	For the Year	Adjustments	As at 31st March, 2020	As at 31st March, 2020	As at 31st March, 2019
				IUT	Others	IUT	Others									
i)	Land-Right to Use	216830815	-216830815						0	37554288	-37554288			0	0	179276527
ii)	Computer Software	1312839							1312839	1221669		91170	0	1312839	0	91170
	Total	218143654	-216830815	0	0	0	0	0	1312839	38775957	-37554288	91170	0	1312839	0	179367697
	Previous year	276327270	0					-58183616	218143654	36882439	0	-3190705	5084223	38775957	179367697	239444831

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.

NHPC LIMITED FARIDABAD

NOTE NO. 2.3 Right - of - use Assets as on 31.12.2019

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK								DEPRECIATION					NET BLOCK	
		As at 01-Apr-2019	Reclassification as on 01-Apr-2019 due to IND AS 116	Additions		Deductions		Other Adjustments	As at 31st March, 2020	As at 01-Apr-2019	Reclassification as on 01-Apr-2019 due to IND AS 116	For the Period	Adjustments	As at 31st March, 2020	As at 31st March, 2020	As at 31st March, 2019
				IUT	Others	IUT	Others									
(i)	Land -Leasehold		0						0		0	0	0	0	0	
(ii)	Building Under Lease		0						0		0	0	0	0	0	
(iii)	Construction Equipment								0			0	0	0	0	
(iv)	Vehicles								0			0	0	0	0	
(v)	Land-Right to Use		216830815						216830815		37554288	9388572	0	46942860	169887955	
	Total	0	216830815	0	0	0	0	0	216830815	0	37554288	9388572	0	46942860	169887955	0
	Previous year								0					0	0	0

Note : Additional disclosure of Right of use Assets as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note. For other notes, these are stated in Annexure-I to Note 2.3.

NHPC LIMITED FARIDABAD

Annexure-I to NOTE NO. 2.3 Right - of - use Assets as on 31.3.2020

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK								DEPRECIATION						NET BLOCK	
		As at 01-Apr-2019	Reclassification due to IND AS 116	Additions		Deductions		Other Adjustments	As at 31st March, 2020	As at 01-Apr-2019	Reclassification due to IND AS 116	For the Year	Adjustments	As at 31st March, 2020	As at 31st March, 2020	As at 31st March, 2019
				IUT	Others	IUT	Others									
i)	Land Leasehold (Refer Note 2.3.1)		0	0	0	0	0	0	0		0	0	0	0	0	
ii)	Building Under Lease (Refer 34(16B))		0	0	0	0	0	0	0		0	0	0	0	0	
iii)	Construction Equipment			0	0	0	0	0	0			0	0	0	0	
iv)	Vehicles			0	0	0	0	0	0			0	0	0	0	
v)	Land-Right to Use		281094368	0	0	0	0	0	281094368		101817841	9388572	0	111206413	169887955	
	Total	0	281094368	0	0	0	0	0	281094368	0	101817841	9388572	0	111206413	169887955	0
	Previous year								0					0	0	0

2.3.1 Land - Leasehold includes 2.72 hectare (Previous year 2.72 hectare) taken from Sashastra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/-. Out of this area 1.06 hectare (previous year 1.06 hectare) has been handed over Indo-Tibetan Border Police(ITBP). (Applicable for Subansari Lower Project only)

2.3.2 "Building under Lease" represents building space of 5001 sq. feet in Kidwai Nagar, New Delhi amounting to ₹ ..... (Previoys year ₹ .....) acquired during Financial Year 2018-19. Lease deed in respect of the same is pending execution. For Corporate Office only.

2.3.3 Refer Note No 34(9) for information of non-current assets equitably mortgaged/ hypothecated with banks as security for related borrowings. (For Corporate Office)

2.3.4 Refer Note no. 34(18) of Standalone Financial Statements.

NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2020

Sl. No.	PARTICULARS	GROSS BLOCK											DEPRECIATION								NET BLOCK		
		As at 01-Apr-2019	Classified under Finance Lease as at 01-Apr-2019	After Finance Lease as at 01-Apr-2019	Reclassification due to IND AS 116	Additions		Deductions		Other Adjustments	As at 31st March, 2020	Classified under Finance Lease as at 31st March 2020	After Financial Lease as at 31st March 2020	Linkage		As at 01-Apr-2019	Classified under Finance Lease as at 01-Apr-2019	After Finance Lease as at 01-Apr-2019	Reclassification due to IND AS 116	For the Year	Adjustments	As at 31st March, 2020	Classified under Finance Lease as at 31st March 2020	After Financial Lease as at 31st March 2020	As at 31st March, 2020	After Financial Lease as at 31st March 2020	After Financial Lease as at 31st March, 2019
						IUT	Others	IUT	Others																		
(i)	Land - Freehold	[illegible]		[illegible]							[illegible]																
(ii)	Land - Leasehold	[illegible]		[illegible]							[illegible]			[illegible]	[illegible]	[illegible]											
(iii)	Roads and Bridges	1362361		1362361							1362361		1362361	4231	4801	73301		73301		6671		79972			1282389	1282389	1289662
(iv)	Buildings	1989479		3718741			29229		17675		1729295		1729295	4231	4801	817895		817895		57645		875540			853755	853755	1171584
(v)	Building - Right of use													4231	4801												
(vi)	Railway Sidings													4231	4801												
(vii)	Hydraulic Works/Dams, Water Conductor system, Hydro mechanical gates, tunnels)	3219811941	0	3219811941			529111				3220966872	0	3220966872	4231	4801	1726393644	0	1726393644		147285681	0	1873679325	0	1873679325	1347287547	1494418297	1493425416
(viii)	Generating Plant and machinery	4543553652	0	4543553652			1517698		1496307		4543553652	0	4543553652	4231	4801	1301648342	0	1301648342		118118998	-808010	1418670713	0	1418670713	3124882939	3241905310	3144899831
(ix)	Plant and Machinery (Sub station)	2146833	0	2146833							2146833	0	2146833	4231	4801	1049933	0	1049933		114798	0	1164731	0	1164731	979933	979933	1096900
(x)	Plant and machinery (Transmission lines)	2359262	0	2359262							2359262	0	2359262	4231	4801	1426580	0	1426580		13710	0	1560	0	1560	795576	795576	932681
(xi)	Plant and machinery Pongal	9932	0	9932							9932	0	9932	4231	4801	6686	0	6686		311	0	6997	0	6997	2935	2935	3246
(xii)	Leasehold Equipment	6460	0	6460			1274				6449	0	6449	4231	4801	2779	0	2779		243	0	3022	0	3022	3427	3427	3681
(xiii)	Water Supply System/Drainage and Sewerage	4316	0	4316							4316	0	4316	4231	4801	1148	0	1148		148	0	1297	0	1297	3018	3018	3167
(xiv)	Software (Intangible)	1234	0	1234						623	611	0	611	4231	4801	911	0	911		73	33	951	0	951	611	611	323
(xv)	Vehicles	3580	0	3580			321				3901	0	3901	4231	4801	1955	0	1955		114	0	2069	0	2069	1832	1832	1625
(xvi)	Furniture and fixture	1797	0	1797			44				1841	0	1841	4231	4801	1048	0	1048		96	0	1144	0	1144	697	697	749
(xvii)	Computers	1372	0	1372		0	191				1564	0	1564	4231	4801	1274	0	1274		109	0	1383	0	1383	181	181	98
(xviii)	Communication & Electrical	1684	0	1684					295		1389	0	1389	4231	4801	1233	0	1233		73	0	1306	0	1306	83	83	451
(xix)	Plant Equipments	9340	0	9340		7	1393				10740	0	10740	4231	4801	3183	0	3183		369	-8	3544	0	3544	7196	7196	6157
	Total	2859443	0	2859443		7	35953	0	19754	0	2883685	0	2883685	4231	4801	1553158	0	1553158		150418	-4843	1700307	0	1700307	1183382	1183382	1306280
	Previous year	2859443	0	2859443		437	8648	0	5287	0	2883685	0	2883685			1403174	0	1403174		149818	-734	1553158	0	1553158	1330527	1456269	1456269

Please check the figures meticulously and make corrections if required.

NHPC LIMITED FARIDABAD

NOTE NO. 2.4 INVESTMENT PROPERTY

Sl. No.	PARTICULARS	GROSS BLOCK													AMORTISATION									NET BLOCK		
		As at 01-Apr-2019				Additions		Deductions		Other Adjustment s	As at 31st March, 2020				As at 01-Apr-2019				For the Year	Adjustments	As at 31st March, 2020			As at 31st March, 2020		
						IUT	Others	IUT	Others																	
(i)	Land-Freehold																									
	Total																									
	Previous year																									

Please check the figures minutely and make correction if required.

ii) [illegible] to profit or loss for [illegible] property

Rental income	Nil
Direct operating expenses from property that generated rental income	Nil
Direct operating expenses from property that did not generate rental income	Nil

iii) Fair value of investment property

iv) Investment property comprises of [illegible] which was bought for [illegible] purposes of the Company. However, due to change in business plans, the Company is in the process of changing the future use of the property. IND AS 40 'Investment Property' prescribes two sets of oversight [illegible] and is to be regarded as realistic capital appreciation and hence to be classified as Investment Property. Accordingly, it has been decided to classify [illegible] as Investment Property.

v) Valuation process

The above assets [illegible] the financial statements. 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. 2.5 Other Intangible Assets

Please check the figures minutely and make correction if required.

Sl. No.	PARTICULARS	GROSS BLOCK													AMORTISATION									NET BLOCK		
		As at 01-Apr-2019	Classified under Finance Lease as at 01-Apr-2019	After Finance Lease as at 01-Apr-2019	Reclassification due to IND AS 116	Additions		Deductions		Other Adjustment s	As at 31st March, 2020	Classified under Finance Lease as at 31st March 2020	After Financial Lease as at 31st March 2020		As at 01-Apr-2019	Classified under Finance Lease as at 01-Apr-2019	After Finance Lease as at 01-Apr-2019	Reclassification due to IND AS 116	For the Year	Adjustments	As at 31st March, 2020	Classified under Finance Lease as at 31st March 2020	After Financial Lease as at 31st March 2019	As at 31st March, 2020	After Financial Lease as at 31st March 2020	After Financial Lease as at 31st March, 2019
						IUT	Others	IUT	Others																		
(i)	Land- Right to Use	[illegible]		[illegible]	[illegible]																					
(ii)	Computer Software	[illegible]		[illegible]							[illegible]		[illegible]		[illegible]		[illegible]		[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
	Total	[illegible]		[illegible]							[illegible]		[illegible]		[illegible]		[illegible]		[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
	Previous year	[illegible]		[illegible]						[illegible]	[illegible]		[illegible]		[illegible]		[illegible]		[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]

NOTE NO. 2.3 Right of Use Assets

Sl. No.	PARTICULARS	GROSS BLOCK													DEPRECIATION									NET BLOCK		
		As at 01-Apr-2019	Classified under Finance Lease as at 01-Apr-2019	After Finance Lease as at 01-Apr-2019	Reclassification due to IND AS 116	Additions		Deductions		Other Adjustment s	As at 31st March, 2020	Classified under Finance Lease as at 31st March 2020	After Financial Lease as at 31st March 2020	Linkage		As at 01-Apr-2019	Classified under Finance Lease as at 01-Apr-2019	After Finance Lease as at 01-Apr-2019	Reclassification due to IND AS 116	For the Year	Adjustments	As at 31st March, 2020	Classified under Finance Lease as at 31st March 2020	After Financial Lease as at 31st March 2020	As at 31st March, 2020	After Financial Lease as at 31st March 2020	After Financial Lease as at 31st March, 2019
						IUT	Others	IUT	Others																		
(i)	Land-Leasehold																										
(ii)	Building-Right of use																										
(iii)	Land- Right to Use																										
(iv)	Construction Equipment																										
(v)	Others																										
	TOTAL	[illegible]		[illegible]	[illegible]						[illegible]		[illegible]			[illegible]		[illegible]		[illegible]		[illegible]		[illegible]	[illegible]	[illegible]

NHPC LIMITED FARIDABAD

Annexure to Note 2.1 & 2.3 as at
31.3.2020

2.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalised)

Sr. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	TRUCK MOUNTED HYDRAULIC PLATFORM, WORKING HEIGHT 13 METERS, TATA 709	411508	2033443
2	DESKTOP COMPUTER - HP 280 G4	411801	70039
3	DESKTOP COMPUTER - HP 280 G4	411801	70039
4	DESKTOP COMPUTER - HP 280 G4	411801	70039
5	DESKTOP COMPUTER - HP 280 G4	411801	70039
6	DESKTOP COMPUTER - HP 280 G4	411801	70039
7	DESKTOP COMPUTER - HP 280 G4	411801	70039
8	DESKTOP COMPUTER - HP 280 G4	411801	70039
9	DESKTOP COMPUTER - HP 280 G4	411801	70039
10	HP LASERJET PRO M501N	411803	44488
11	HP LASERJET PRO M501N	411803	44488
12	HP LASERJET PRO M501N	411803	44488
13	OIL FILLED HEATER 9 FINS	412007	7400
14	OIL FILLED HEATER 9 FINS	412007	7400
15	OIL FILLED HEATER 9 FINS	412007	7400
16	OIL FILLED HEATER 9 FINS	412007	7400
17	OIL FILLED HEATER 9 FINS	412007	7400
18	OIL FILLED HEATER 9 FINS	412007	7400
19	OIL FILLED HEATER 9 FINS	412007	7400
20	OIL FILLED HEATER 9 FINS	412007	7400
21	OIL FILLED HEATER 9 FINS	412007	7400
22	OIL FILLED HEATER 9 FINS	412007	7400
23	WATER 25L CAPACITY, MAKE: AO SMITH, MODEL: HES-HAS-025 WITH ACCESSORIES	412007	19212
24	IP BASED CCTV SYSTEM INCLUDING AUXILIARIES & ACCESSORIES (HIKVISION-30 CCTV CAMERAS,4 NVR & SWITCH P	412502	631990
25	VERTICAL FIBER SPLICING MACHINE, POWER SUPPLY 198-245 V AC AND/OR 12-24 V DC	412503	149600
26	2 TON CAPACITY ELECTRIC POWER WINCH ALONG WITH ACCESSORIES	412503	853483
27	PULLING AND LIFTING MACHINE, PULLING CAP. 2 TON, LIFTING CAP. 2 TON WITH 10 METER WIRE ROPE	412504	89839
28	PULLING AND LIFTING MACHINE, PULLING CAP. 2 TON, LIFTING CAP. 2 TON WITH 10 METER WIRE ROPE	412504	89839
29	PULLING AND LIFTING MACHINE, PULLING CAP. 3.2 TON, LIFTING CAP. 3.2 TON WITH 10 METER WIRE ROPE	412505	89497
30	PULLING AND LIFTING MACHINE, PULLING CAP. 3.2 TON, LIFTING CAP. 3.2 TON WITH 10 METER WIRE ROPE	412505	89497
31	(1) HYDRAULIC CRIMPING TOOL, CRIMPING RANGE 50 SQ MM-400 SQ MM, WITH SUITABLE DIE SET, MAKE HARDOM M	412506	21253
32	(1) HYDRAULIC CRIMPING TOOL, CRIMPING RANGE-50 SQ MM 400 SQ MM, WITH SUITABLE DIE SET, MAKE HARDOM M	412506	21253
33	UPS 600 VA	412601	1998
34	UPS 600 VA	412601	1998
35	UPS 600 VA	412601	1998
36	UPS 600 VA	412601	1998
37	UPS 600 VA	412601	1998
38	UPS 600 VA	412601	1998
39	UPS 600 VA	412601	1998
40	UPS 600 VA	412601	1998
41	UPS 600 VA	412601	1998
42	UPS 600 VA	412601	1998
43	UPS 600 VA	412601	1998
44	UPS 600 VA	412601	1998
45	UPS 600 VA	412601	1998
46	UPS 600 VA	412601	1998
47	UPS 600 VA	412601	1998
48	UPS 600 VA	412601	1998
49	UPS 600 VA	412601	1998
50	UPS 600 VA	412601	1998
51	UPS 600 VA	412601	1998
52	UPS 600 VA	412601	1998
53	PM Building	410301	234258
54	Gen	410601	153548
55	HT	410624	368022
56	PM	410701	57647
57	TAG	410626	3563
58	HT	410627	3970
59	10KW SUBMERSIBLE PUMP MAKE: ROCKWELL MODEL: ROP 15	411112	324460
60	SOFA TWO SEATER	411704	179025
61	SOFA TWO SEATER	411704	179025
62	LASER JET MULTIFUNCTION PRINTER A4 SIZE (PRINT, SCAN AND COPY), HP Laserjet Pro MFP M427fdw	411803	47048
63	LASER JET MULTIFUNCTION PRINTER A4 SIZE (PRINT, SCAN AND COPY), HP Laserjet Pro MFP M427fdw	411803	47048
64	LASER JET MULTIFUNCTION PRINTER A4 SIZE (PRINT, SCAN AND COPY), HP Laserjet Pro MFP M427fdw	411803	47048
65	LASER JET MULTIFUNCTION PRINTER A4 SIZE (PRINT, SCAN AND COPY), HP Laserjet Pro MFP M427fdw	411803	47048
66	LASER JET MULTIFUNCTION PRINTER A4 SIZE (PRINT, SCAN AND COPY), HP Laserjet Pro MFP M427fdw	411803	47048
67	LASER JET MULTIFUNCTION PRINTER A4 SIZE (PRINT, SCAN AND COPY), HP Laserjet Pro MFP M427fdw	411803	47048
68	LASER JET MULTIFUNCTION PRINTER A4 SIZE (PRINT, SCAN AND COPY), HP Laserjet Pro MFP M427fdw	411803	47048
69	LASER JET MULTIFUNCTION PRINTER A4 SIZE (PRINT, SCAN AND COPY), HP Laserjet Pro MFP M427fdw	411803	47048
70	LASER JET MULTIFUNCTION PRINTER A4 SIZE (PRINT, SCAN AND COPY), HP Laserjet Pro MFP M427fdw	411803	47048
71	LASER JET MULTIFUNCTION PRINTER A4 SIZE (PRINT, SCAN AND COPY), HP Laserjet Pro MFP M427fdw	411803	47048
72	APANON 2 - ALERT & AVANON 2	412005	144533
73	PETROL CHAIN SAW, MAKE: CANARIS, MODEL: CS660	412503	18001
74	PETROL CHAIN SAW, MAKE: CANARIS, MODEL: CS660	412503	18001
75	FIXED WIRELESS PHONE BSETEL F2 GSM	412601	2049
76	FIXED WIRELESS PHONE BSETEL F2 GSM	412601	2049
77	FIXED WIRELESS PHONE BSETEL F2 GSM	412601	2049
78	FIXED WIRELESS PHONE BSETEL F2 GSM	412601	2049
79	FIXED WIRELESS PHONE BSETEL F2 GSM	412601	2049
80	FIXED WIRELESS PHONE BSETEL F2 GSM	412601	2049
81	FIXED WIRELESS PHONE BSETEL F2 GSM	412601	2049
82	FIXED WIRELESS PHONE BSETEL F2 GSM	412601	2049
83	FIXED WIRELESS PHONE BSETEL F2 GSM	412601	2049
84	FIXED WIRELESS PHONE BSETEL F2 GSM	412601	2049
85	SCREW JACK 10T	412601	2348
86	SCREW JACK 10T	412601	2348
87	SCREW JACK 10T	412601	2348
88	SCREW JACK 10T	412601	2348
89	SCREW JACK 10T	412601	2348
90	WATER PUMP 1HP MAKE: KIRLOSKAR, MODEL: CHHOTU STAR ULTRA	412601	4071
91	TABLE FOR CARROM BOARD STANDARD SIZE	412701	1500
92	GALVANISED DOUBLE WHEEL BARROW MODEL WA-1106	412703	5823
93	GALVANISED DOUBLE WHEEL BARROW MODEL WA-1106	412703	5823
94	SPLIT AIR CONDITIONER, 1.5TON, 5STAR INVERTER TYPE, MAKE:IFB MODEL:IAC18X5ST3C	412008	36850
95	SPLIT AIR CONDITIONER, 1.5TON, 5STAR INVERTER TYPE, MAKE:IFB MODEL:IAC18X5ST3C	412008	36850
96	SPLIT AIR CONDITIONER, 1.5TON, 5STAR INVERTER TYPE, MAKE:IFB MODEL:IAC18X5ST3C	412008	36850
97	SPLIT AIR CONDITIONER, 1.5TON, 5STAR INVERTER TYPE, MAKE:IFB MODEL:IAC18X5ST3C	412008	36850
98	SPLIT AIR CONDITIONER, 1.5TON, 5STAR INVERTER TYPE, MAKE:IFB MODEL:IAC18X5ST3C	412008	36850
99	SPLIT AIR CONDITIONER, 1.5TON, 5STAR INVERTER TYPE, MAKE:IFB MODEL:IAC18X5ST3C	412008	36850
100	SPLIT AIR CONDITIONER, 1.5TON, 5STAR INVERTER TYPE, MAKE:IFB MODEL:IAC18X5ST3C	412008	36850
101	SPLIT AIR CONDITIONER, 1.5TON, 5STAR INVERTER TYPE, MAKE:IFB MODEL:IAC18X5ST3C	412008	36850
102	SPLIT AIR CONDITIONER, 1.5TON, 5STAR INVERTER TYPE, MAKE:IFB MODEL:IAC18X5ST3C	412008	36850
103	SPLIT AIR CONDITIONER, 1.5TON, 5STAR INVERTER TYPE, MAKE:IFB MODEL:IAC18X5ST3C	412008	36850
104	SPLIT AIR CONDITIONER, 1.5TON, 5STAR INVERTER TYPE, MAKE:IFB MODEL:IAC18X5ST3C	412008	36850
105	WALL MOUNTED FAN	412801	1800
106	WALL MOUNTED FAN	412801	1800
107	WALL MOUNTED FAN	412801	1800
108	WALL MOUNTED FAN	412801	1800
109	WALL MOUNTED FAN	412801	1800
110	WALL MOUNTED FAN	412801	1800

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111	WALL MOUNTED FAN	412801	1800
112	WALL MOUNTED FAN	412801	1800
113	WALL MOUNTED FAN	412801	1800
114	WALL MOUNTED FAN	412801	1800
115	24 PORT L2 MANAGED SWITCH WITH 4 SFP SLOTS - MAKE: D-LINK MODEL: DGS-1210-28	411806	11992
116	24 PORT L2 MANAGED SWITCH WITH 4 SFP SLOTS - MAKE: D-LINK MODEL: DGS-1210-28	411806	11992
117	24 PORT L2 MANAGED SWITCH WITH 4 SFP SLOTS - MAKE: D-LINK MODEL: DGS-1210-28	411806	11992
118	24 PORT L2 MANAGED SWITCH WITH 4 SFP SLOTS - MAKE: D-LINK MODEL: DGS-1210-28	411806	11992
119	24 PORT L2 MANAGED SWITCH WITH 4 SFP SLOTS - MAKE: D-LINK MODEL: DGS-1210-28	411806	11992
120	CLAMP MULTIMETER, MAKE: HTC, MODEL: DC34B	412503	7100
121	CLAMP MULTIMETER, MAKE: HTC, MODEL: DC34B	412503	7100
122	CLAMP MULTIMETER, MAKE: HTC, MODEL: DC34B	412503	7100
123	DIGITAL MULTIMETER VOLTAGE 0-600V AND CURRENT 10A AC/DC, FLUKE-115	412503	9960
124	DIGITAL MULTIMETER VOLTAGE 0-600V AND CURRENT 10A AC/DC, FLUKE-115	412503	9960
125	DIGITAL MULTIMETER VOLTAGE 0-600V AND CURRENT 10A AC/DC, FLUKE-115	412503	9960
126	MINI DUAL JOCON SET, MAKE: AKG, MODEL 3910489510	412501	19200
127	TELEPHONE SET	412801	950
128	TELEPHONE SET	412801	950
129	TELEPHONE SET	412801	950
130	TELEPHONE SET	412801	950
131	TELEPHONE SET	412801	950
132	TELEPHONE SET	412801	950
133	TELEPHONE SET	412801	950
134	TELEPHONE SET	412801	950
135	TELEPHONE SET	412801	950
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144	TELEPHONE SET	412801	950
145	TELEPHONE SET	412801	950
146	TELEPHONE SET	412801	950
147	TELEPHONE SET	412801	950
148	TELEPHONE SET	412801	950
149	TELEPHONE SET	412801	950
150	TELEPHONE SET	412801	950
151	TELEPHONE SET	412801	950
152	CANON LASERJET COLOR MULTIFUNCTION PRINTER MF633CDW	411803	35453
153	CANON LASERJET COLOR MULTIFUNCTIONAL PRINTER MF633CDW	411803	35453
154	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	412801	2799
155	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	412801	2799
156	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	412801	2799
157	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	412801	2799
158	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	412801	2799
159	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	412801	2799
160	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	412801	2799
161	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	412801	2799
162	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	412801	2799
163	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	412801	2799
164	MANTRA MF3100 DEVICE (MF & TFC, FINGER PRINT SCANNER DEVICE	412801	1350
165	SUBMERSIBLE PUMP(11HP) MAKE: KSB, MODEL: CORA TAC100	411112	212000
166	SPIRAL BINDING MACHINE	412801	4104
167	BRUSH CUTTER, MAKE: METRICE, MODEL: MBC 430	412503	17500
168	BRUSH CUTTER, MAKE: METRICE, MODEL: MBC 430	412503	17500
169	BRUSH CUTTER, MAKE: METRICE, MODEL: MBC 430	412503	17500
170	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
171	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
172	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
173	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
174	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
175	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
176	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
177	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
178	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
179	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
180	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
181	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
182	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
183	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
184	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
185	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
186	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
187	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
188	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
189	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
190	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
191	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
192	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
193	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
194	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
195	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
196	GEYSER 25L CAPACITY 5 STAR, MAKE: POWERPVE, MODEL: GLASSICO	412801	4370
197	DESIGN, SUPPLY, ERECTION, TESTING & COMMISSIONING OF FIRE FIGHTING SYSTEM FOR EMERGENCY DG SETS	412500	1510000
198	T155-2, BUSBAR HOLDING TOOL, PART NO- F9454940001	4107113	332760
199	T155-2, BUSBAR HOLDING TOOL, PART NO- F9454940001	4107113	332760
200	PKS-12 SPRING MECHANISM LINK ROD PIN REMOVAL TOOL, PART NO-F4444940001	4107113	33047
201	T133-2 CIRCUIT BREAKER MANUAL CLOSING TOOL THROUGH PKS-12 MECHANISM, PART NO-F9407940001	4107113	150000
202	PORTABLE SAMPLING SYSTEM WITH MOISTURE IN OIL & DEW POINT MEASUREMENTS, MAKE:- VAISALA, MODEL:- MP170	4107113	484400
203	10HP THREE PHASE SUBMERSIBLE PUMP SET,415 VOLT AC, MAKE- ROCKWELL, MODEL- RP-150D	4111123	81700
204	10HP THREE PHASE SUBMERSIBLE PUMP SET,415 VOLT AC, MAKE- ROCKWELL, MODEL- RP-150D	4111123	81700
205	10HP THREE PHASE SUBMERSIBLE PUMP SET,415 VOLT AC, MAKE- ROCKWELL, MODEL- RP-150D	4111123	81700
206	10HP THREE PHASE SUBMERSIBLE PUMP SET,415 VOLT AC, MAKE: ROCKWELL, MODEL: RP-150D	4111123	81700
207	REVOLVING CAIR HIGH NECK MAKE: GODREJ MODEL: PULSE	4117701	10216
208	REVOLVING CAIR LOW NECK MAKE: GODREJ MODEL: PULSE	4117701	9306
209	REVOLVING CAIR LOW NECK MAKE: GODREJ MODEL: PULSE	4117701	9306
210	REVOLVING CAIR LOW NECK MAKE: GODREJ MODEL: PULSE	4117701	9306
211	REVOLVING CAIR LOW NECK MAKE: GODREJ MODEL: PULSE	4117701	9306
212	REVOLVING CAIR LOW NECK MAKE: GODREJ MODEL: PULSE	4117701	9306
213	REVOLVING CAIR LOW NECK MAKE: GODREJ MODEL: PULSE	4117701	9306
214	REVOLVING CAIR LOW NECK MAKE: GODREJ MODEL: PULSE	4117701	9306
215	REVOLVING CAIR LOW NECK MAKE: GODREJ MODEL: PULSE	4117701	9306
216	REVOLVING CAIR LOW NECK MAKE: GODREJ MODEL: PULSE	4117701	9306
217	CONFERENCE TABLE 16 SEATER GODREJ MODEL: SENATE	4117701	192654
218	MAIN UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6845
219	MAIN UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6845
220	MAIN UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6845
221	MAIN UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6845
222	MAIN UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6845
223	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6429
224	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6429
225	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6429
226	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6429
227	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6429
228	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6429
229	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6429
230	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6429
231	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6429
232	MAIN UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6871
233	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	5839
234	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	5839
235	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	5839
236	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	5839
237	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6782
238	ADD ON UNIT - (800W X 326D X 765H) GODREJ, STORE UP	4117701	6782

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23	ADD ON UNIT - 600W X 320D X 766H-GODREJ, STORE UP	411701	6782
24	ADD ON UNIT - 600W X 320D X 766H-GODREJ, STORE UP	411701	6782
24	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
242	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
243	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
244	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
245	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
246	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
247	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
248	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
249	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
250	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
251	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
252	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
253	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
254	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
255	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
256	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
257	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
258	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
259	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
260	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
261	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
262	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
263	WOODEN DOOR PAIR FOR 600W-GODREJ, STORE UP	411701	1572
264	MS SLOTTED ANGLE RACK 1905MM X 1800MM X 460MM, 5 SHELVES	411701	5999
265	MS SLOTTED ANGLE RACK 1905MM X 1800MM X 460MM, 5 SHELVES	411701	5999
266	MS SLOTTED ANGLE RACK 1905MM X 1800MM X 460MM, 5 SHELVES	411701	5999
267	PERSONAL COMPUTER (DESKTOP)	411801	54999
268	PERSONAL COMPUTER (DESKTOP)	411801	54999
269	PERSONAL COMPUTER (DESKTOP)	411801	54999
270	PERSONAL COMPUTER (DESKTOP)	411801	54999
271	PERSONAL COMPUTER (DESKTOP)	411801	54999
272	PERSONAL COMPUTER (DESKTOP)	411801	54999
273	PERSONAL COMPUTER (DESKTOP)	411801	54999
274	PERSONAL COMPUTER (DESKTOP)	411801	54999
275	PERSONAL COMPUTER (DESKTOP)	411801	54999
276	PERSONAL COMPUTER (LAPTOP)	411801	112999
277	PERSONAL COMPUTER (LAPTOP)	411801	112999
278	WHEEL CHAIR FOLDING	412005	7999
279	WHEEL CHAIR FOLDING	412005	7999
280	WHEEL CHAIR FOLDING	412005	7999
281	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	9900
282	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	9900
283	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	9900
284	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	9900
285	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	9900
286	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	9900
287	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	9900
288	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	9900
289	AMPLIFIER MIXER, MAKE- JBL, MODEL- LIBRA, 650 W	412501	72000
290	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
291	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
292	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
293	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
294	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
295	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
296	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
297	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
298	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
299	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
300	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
301	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
302	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
303	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
304	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
305	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
306	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
307	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
308	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
309	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
310	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
311	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
312	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
313	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
314	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
315	LED TV 43 INCH, MAKE- AISEN, MODEL- A43FD0962	412501	24750
316	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH CAP	412502	9204
317	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH CAP	412502	9204
318	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH CAP	412502	9204
319	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH CAP	412502	9204
320	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH CAP	412502	9204
321	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH CAP	412502	9204
322	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH CAP	412502	9204
323	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH CAP	412502	9204
324	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH CAP	412502	9204
325	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH CAP	412502	9204
326	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH CAP	412502	9204
327	ABC TYPE FIRE EXTINGUISHER 25 KG (TROLLY MOUNTED) - SPF HIGH CAP	412502	9204
328	CCTV SYSTEM (125 CAMERA-VANTAGE & 9 NVR-VANTAGE, 44 SWITCH,11 LED TV-SAMSUNG) CONSISTING ACCESSORIES	412503	4885682
329	EARTH GROUND TESTER, FLUKE 1621	412503	48518
330	CHAIN PULLEY BLOCK, CAPACITY- 3 TON, LIFT- 6 METER	412503	12900
331	CHAIN PULLEY BLOCK, CAPACITY- 3 TON, LIFT- 6 METER	412503	12900
332	CHAIN PULLEY BLOCK, CAPACITY- 3 TON, LIFT- 6 METER	412503	12900
333	CHAIN PULLEY BLOCK, CAPACITY- 3 TON, LIFT- 9 METER MAKE- SAFELIFT, MODEL- CSSP	412503	19635
334	CHAIN PULLEY BLOCK, CAPACITY- 3 TON, LIFT- 9 METER MAKE- SAFELIFT, MODEL- CSSP	412503	19635
335	CHAIN PULLEY BLOCK 20 TON CAPACITY, 10 MTR LIFT	412503	112290
336	CHAIN PULLEY BLOCK 20 TON CAPACITY, 10 MTR LIFT	412503	112290
337	RADAR BASED REAL TIME WIRELESS DATA LOGGING SYSTEM -MAKE- WINCOM SOLUTIONS MODEL- WN3100	412503	817500
338	RADAR BASED REAL TIME WIRELESS DATA LOGGING SYSTEM -MAKE- WINCOM SOLUTIONS MODEL- WN3100	412503	817500
339	RADAR BASED REAL TIME WIRELESS DATA LOGGING SYSTEM -MAKE- WINCOM SOLUTIONS MODEL- WN3100	412503	817500
340	VACUUM CLEANER	412503	11193
341	VACUUM CLEANER	412503	11193
342	VACUUM CLEANER	412503	11193
343	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE - SHIVA , SPD 206)	412801	3150
344	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE - SHIVA , SPD 206)	412801	3150
345	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE - SHIVA , SPD 206)	412801	3150
346	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE - SHIVA , SPD 206)	412801	3150
347	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE - SHIVA , SPD 206)	412801	3150
348	VISITOR CHAIR WITH ARM SEAT BACK PADED (MAKE - SHIVA , SPD 206)	412801	3150
349	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
350	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
351	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
352	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
353	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
354	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
355	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
356	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
357	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
358	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
359	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
360	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
361	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
362	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
363	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
364	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
365	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
366	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
367	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
368	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990
369	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412801	990

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370	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
371	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
372	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
373	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
374	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
375	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
376	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
377	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
378	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
379	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
380	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
381	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
382	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
383	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
384	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
385	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
386	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
387	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
388	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
389	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
390	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
391	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
392	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
393	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
394	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
395	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
396	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
397	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
398	CEILING FAN1200 MM, MAKE & MODEL- RELAX	412601	940
399	PEDESTAL FAN 400 MM SWEEP	412601	1750
400	PEDESTAL FAN 400 MM SWEEP	412601	1750
401	PEDESTAL FAN 400 MM SWEEP	412601	1750
402	PEDESTAL FAN 400 MM SWEEP	412601	1750
403	PEDESTAL FAN 400 MM SWEEP	412601	1750
404	PEDESTAL FAN 400 MM SWEEP	412601	1750
405	PEDESTAL FAN 400 MM SWEEP	412601	1750
406	PEDESTAL FAN 400 MM SWEEP	412601	1750
407	PEDESTAL FAN 400 MM SWEEP	412601	1750
408	PEDESTAL FAN 400 MM SWEEP	412601	1750
409	PEDESTAL FAN 400 MM SWEEP	412601	1750
410	PEDESTAL FAN 400 MM SWEEP	412601	1750
411	PEDESTAL FAN 400 MM SWEEP	412601	1750
412	PEDESTAL FAN 400 MM SWEEP	412601	1750
413	PEDESTAL FAN 400 MM SWEEP	412601	1750
414	PEDESTAL FAN 400 MM SWEEP	412601	1750
415	PEDESTAL FAN 400 MM SWEEP	412601	1750
416	PEDESTAL FAN 400 MM SWEEP	412601	1750
417	PEDESTAL FAN 400 MM SWEEP	412601	1750
418	PEDESTAL FAN 400 MM SWEEP	412601	1750
419	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	834
420	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
421	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
422	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
423	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
424	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
425	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
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427	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
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460	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	834
461	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	834

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462	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	825
463	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	825
464	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	825
465	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	825
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468	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	825
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526	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	825
527	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	825
528	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	825

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527	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	824
528	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	824
529	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	825
530	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	825
531	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	825
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534	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	826
535	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	826
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579	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	826
580	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	826
581	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	826
582	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	826
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590	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	826
591	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	826
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655	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412801	826

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656	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
657	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
658	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
659	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
660	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
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666	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
667	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
668	PORTABLE MULTIPURPOSE FIRE EXTINGUISHER ABC TYPE,IS:15683,CAPACITY 6 KG. WITH ALL ACCESSORIES	412601	829
669	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
670	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
671	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
672	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
673	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
674	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
675	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
676	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
677	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
678	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
679	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
680	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
681	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
682	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
683	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
684	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
685	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
686	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
687	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
688	ABC TYPE FIRE EXTINGUISHER 2 KG. CONFIRMING TO IS SPECIFICATION:2171 AND IS:13849	412601	621
689	UNDER VEHICLE SEARCH MIRROR -MAKE: STATIC SYSTEMS ELECTRONICS, MODEL- UVSM 211.4W	412601	4700
690	UNDER VEHICLE SEARCH MIRROR -MAKE: STATIC SYSTEMS ELECTRONICS, MODEL- UVSM 211.4W	412601	4700
691	UNDER VEHICLE SEARCH MIRROR -MAKE: STATIC SYSTEMS ELECTRONICS, MODEL- UVSM 211.4W	412601	4700
692	UNDER VEHICLE SEARCH MIRROR -MAKE: STATIC SYSTEMS ELECTRONICS, MODEL- UVSM 211.4W	412601	4700
693	GEYSER 35 LTR.	412601	4131
694	GEYSER 35 LTR.	412601	4131
695	GEYSER 35 LTR.	412601	4131
696	GEYSER 35 LTR.	412601	4131
697	GEYSER 35 LTR.	412601	4131
698	GEYSER 35 LTR.	412601	4131
699	GEYSER 35 LTR.	412601	4131
700	GEYSER 35 LTR.	412601	4131
701	GEYSER 35 LTR.	412601	4131
703	GEYSER 35 LTR.	412601	4131
704	UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO:02 DRG NO:1K0004605	410701	1191800
705	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE PART NO: 03, DRG. NO:1K0004572	410701	1514900
706	INSULGARD RELAY PO IG-NEW	410701	1477360
707	1500 KVA (D.41/31 I)KV) STEP UP CAST RASIN INDOOR DRY TYPE THREE PHASE TRANSFORMER VND11	410701	1506600
708	UNIT AUXILLIARY TRANSFORMER, 500KVA,D.41/31 I KV DRY TYPE CAST RESIN STEP UP TRANSFORMER	410701	2722840
741	LOWER ROTATING WEARING RING/LABYRINTH	410714	905791
742	LOWER ROTATING WEARING RING/LABYRINTH	410714	905791
743	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1K0004605	410714	1191800
744	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1K0004605	410714	1191800
745	LOWER ROTATING WEARING RING/LABYRINTH	410714	905791
746	CI- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1K0004572	410714	1514900
747	CAST IRON GATE VALVE,SIZE: 14,CLASS: ANSI 125LB AS PER DRG &SPEC. - TEESTA-V	410714	85042
748	CAST IRON GATE VALVE,SIZE: 14,CLASS: ANSI 125LB AS PER DRG &SPEC. - TEESTA-V	410714	85042
	CAST IRON BUTTERFLY VALVE,SIZE: 14,CLASS: ANSI 125LB AS PER DRG &SPEC. - TEESTA-V	410714	31344
749	DUCTILE IRON GATE VALVE, SIZE: 4, CLASS: ANSI 300LB AS PER DRG &SPEC. - TEESTA-V	410714	22761
750	DUCTILE IRON GATE VALVE, SIZE: 4, CLASS: ANSI 300LB AS PER DRG &SPEC. - TEESTA-V	410714	22761
751	TATA WINGER AMBULANCE-3486MM WB, AIS-125 PART-1 TYPE- B CERTIFIED, DUAL AC MODEL: 2.2L DICOR, BS-IV	411504	1176705
	Total		56853183

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1.2 Additions 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 Additions 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 / Complete	Code of Unit / Complete (e.g. 101, 151)			
	DESKTOP HP PRO 3340 INTEL CORE 2DUO E7500 2.93	411801	44145	Teesta IV HEP	139		41378	2767
	DESKTOP PC HP ELITE 7100	411801	62500	Teesta IV HEP	139		58403	4097
	DESKTOP PC HP ELITE 7100	411801	62500	Teesta IV HEP	139		58403	4097
	PERSONAL COMPUTER (DESKTOP)	411801	47045	Teesta IV HEP	139		32757	14288
	HP ELITE 8200 BUSINESS PC CORE I7-3770	411801	44758	Teesta IV HEP	139		27082	17676
	HP ELITE 8300 BUSINESS PC CORE I7-3770	411801	44758	Teesta IV HEP	139		27082	17676
	HP ELITE 8300 BUSINESS PC CORE I7-3770	411801	58752	Teesta IV HEP	139		15321	43431
	LASERJET PRINTER HP LJ PRO P 1606DN	411802	17963	Teesta IV HEP	139		9994	7969
	HP LASER JET PRO M201DW	411803	26000	Teesta IV HEP	139			26000
	HP LASER JET PRO M201DW	411803	8899	Teesta IV HEP	139			8899
	HP LASER JET PRO M201DW	411803	8873	Teesta IV HEP	139			8873
	UPS 1000 VA BATH NO 7B 1002021279 AFR 1002021279	412801	3150	Teesta IV HEP	139		3148	1
	UPS 650VA UMINOUS SL NO BOIK1700452008AA	412801	1561	Teesta IV HEP	139		1560	1
	UPS 500VA	412801	1919	Teesta IV HEP	139		1918	1
	UPS 650VA	412801	2174	Teesta IV HEP	139		2173	1
	UPS 650VA	412801	2174	Teesta IV HEP	139		2173	1
	UPS 650VA	412801	2174	Teesta IV HEP	139		2173	1
	UPS 650VA	412801	2110	Teesta IV HEP	139			2110
	UPS 650VA	412801	2110	Teesta IV HEP	139			2110
	UPS 650VA	412801	2110	Teesta IV HEP	139			2110
	HP SCANJET 200 FLAT BED SCANNER	412801	2871	Teesta IV HEP	139		2870	1
	FLAT BED SCANNER MAKE - CANON MODEL LIDE 120 SIZE A4	412801	2656	Teesta IV HEP	139		2655	1
								0
								0
								0
	Total		427122					133853

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)	Accumulated Depreciation till 31.03.2015		Gross Block Deduction at Deemed Cost.
	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	410714	2458196			2,458,196.00
	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	410714	1319974			1,319,974.00
	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004572	410714	1319974			1,319,974.00
	UPPER MOVING LABYRINTH WITH ITS HARDWARE	410714	1991883			1,991,883.00
	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004573	410714	1147289			1,147,289.00
	FACING PLATE FOR BOTTOM RING WITH HAYHOF HARD COATING, 13-4 STAINLESS STEEL/DRW. REF. 1KQ004573)	410714	1924590			1,924,259.00
	FACING PLATE FOR BOTTOM RING WITH HAYHOF HARD COATING, 13-4 STAINLESS STEEL/DRW. REF. 1KQ004573)	410714	1924359			1,924,359.00
	SUPPLY & INSTALLATION OF DFC INSIDE THE NHPC COLONEY	413003	290456			290,456.00
	Main generating equipment consist of mouth flow type inlet valve, Tubular turbine, governing system	410701	2097511	662412		1,497,099.00
	Generator Step Up Transformer of Areva 13.8 make 1 Phase with 70000 KVA, OFWF Cooling, 13.8KV,	410705	2811142	700687		1,260,135.00
	C/O SECURITY FENCING FROM SWITCH YARD SWITCHYARD TO FIRE FIGHTING TANK AT LIFT BANK	410526	70251			17,813.00
	Total		18714890	1363479		15101311

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2.2 Deduction on account of others (Transfer not 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 Deduction on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross Block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
								-
								-
								-
								-
								-
								-
								-
	Total		0					-

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Addition, (-) for Deduction	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.	Nature
	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KD0045721	410714	-2979888	35753	-2943935	
	LOWER ROTATING WEARING RING/LABYRINTH	410714	-1539877	4998	-1534879	
	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KD0045574	410714	-2458186		-2458186	
	LOWER ROTATING WEARING RING/LABYRINTH	410714	-1539877		-1539877	
	UPPER MOVING LABYRINTH WITH ITS HARDWARE	410714	-1991833		-1991833	
	UPPER MOVING LABYRINTH WITH ITS HARDWARE	410714	-1991833		-1991833	
	LOWER STATIONARY WEARING RING/LABYRINTH	410714	-2458186		-2458186	
	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KD0045721	410714	-1924359		-1924359	
	FACING PLATE FOR BOTTOM RING WITH HP HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KD0045731	410714	-1924359		-1924359	
	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KD0045574	410714	-1953395		-1953395	
	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KD0045574	410714	-1953395		-1953395	
	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KD0045572	410714	-1173279		-1173279	
	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KD0045572	410714	-1173279		-1173279	
	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KD0045609	410714	-1368826		-1368826	
	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KD0045609	410714	-1368826		-1368826	
	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KD0045731	410714	-2073878		-2073878	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410714	-722113		-722113	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410714	-722113		-722113	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410714	-722113		-722113	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410714	-722113		-722113	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410714	-722113		-722113	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410714	-722113		-722113	
	ACB 3200A, 415V, 4P ACB, ELECTRICAL DRAWOUT TYPE WITH MICROPROCESSOR 3.1 PROTECTION RELEASE	410714	-369433		-369433	
	ACB 3200 A, 415V 4P ACB ELECTRICAL DRAWOUT TYPE WITH MICROPROCESSOR 3.1 PROTECTION RELEASE	410714	-318693		-318693	
	220V DC VRLA TYPE 2200 AH BATTERY BANK	410714	-3797069		-3797069	
	MOTORIZED BUTTERFLY VALVE, ON OFF TYPE, DN 300	410714	-814139		-814139	
	INSULGARD PD IG	410714	-810681	-30449	-840730	
	PANEL PC USED IN GOVERNOR SYSTEM PF3PP1GAEA23P1WN00	410714	-324256		-324256	
	INSULGARD RELAY, PD IG-NEW	410714	-1221696		-1221696	
	ON LINE VIBRATION MONITORING SYSTEM MAKE: LOGIC++ MODEL: VMS-500MC	410714	-1932840		-1932840	
	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KD0045721	410701	-2979888	35753	-2943935	
	LOWER ROTATING WEARING RING/LABYRINTH	410701	-1539877	4998	-1534879	
	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KD0045574	410701	-2458186		-2458186	
	LOWER ROTATING WEARING RING/LABYRINTH	410701	-1539877		-1539877	
	UPPER MOVING LABYRINTH WITH ITS HARDWARE	410701	-1991833		-1991833	
	UPPER MOVING LABYRINTH WITH ITS HARDWARE	410701	-1991833		-1991833	
	LOWER STATIONARY WEARING RING/LABYRINTH	410701	-2458186		-2458186	
	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KD0045721	410701	-1924359		-1924359	
	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KD0045731	410701	-1924359		-1924359	
	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KD0045574	410701	-1953395		-1953395	
	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KD0045574	410701	-1953395		-1953395	
	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KD0045572	410701	-1173279		-1173279	
	CS- UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KD0045572	410701	-1173279		-1173279	
	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KD0045609	410701	-1368826		-1368826	
	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KD0045609	410701	-1368826		-1368826	
	FACING PLATE FOR BOTTOM RING WITH HP HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KD0045731	410701	-2073878		-2073878	
	MOTORIZED BUTTERFLY VALVE, ON OFF TYPE, DN 300	410701	-814139		-814139	
	220V DC VRLA TYPE 2200 AH BATTERY BANK	410707	-3797069		-3797069	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410711	-722113		-722113	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410711	-722113		-722113	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410711	-722113		-722113	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410711	-722113		-722113	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410711	-722113		-722113	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410711	-722113		-722113	
	VARISTOR 12 ELEMENTS C22/396V (C22X13 396V), MAKE- ALSTOM MODEL- 70034F02	410711	-722113		-722113	
	ACB 3200A, 415V, 4P ACB, ELECTRICAL DRAWOUT TYPE WITH MICROPROCESSOR 3.1 PROTECTION RELEASE	410711	-369433		-369433	
	ACB 3200A, 415V, 4P ACB, ELECTRICAL DRAWOUT TYPE WITH MICROPROCESSOR 3.1 PROTECTION RELEASE	410711	-318693		-318693	
	INSULGARD PD IG	410711	-810681	-30449	-840730	
	PANEL PC USED IN GOVERNOR SYSTEM PF3PP1GAEA23P1WN00	410711	-324256		-324256	
	INSULGARD RELAY, PD IG-NEW	410711	-1221696		-1221696	
	ON LINE VIBRATION MONITORING SYSTEM MAKE: LOGIC++ MODEL: VMS-500MC	410711	-1932840		-1932840	
	ROOF TOP 2 X 50 KWP GRID CONNECTED SOLAR PV POWER PLANT WITH ALL ACCESSORIES	412501	-6357335		-6357335	
	ROOF TOP 2 X 50 KWP GRID CONNECTED SOLAR PV POWER PLANT WITH ALL ACCESSORIES	411405	6357335		6357335	
	Total		0	0	0	

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Annexure to Note 2.3 as at
31.3.2020

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

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.)
	Total		0

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

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

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

Sl. No	Particular of assets	Head of account	Gross block Addition (Rs.)	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
	Total		0		

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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	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
								-
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

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

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.	Nature
	Total		0			

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Annexure to Note 2.2

CUMMULATIVE EDC

(Amount in Rupees)

Particulars	Linkage	31.3.2020	31.03.2019
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501 & 437589	3599429	2983442
Gratuity and contribution to provident fund (including administration fees)	437502	686639	686639
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**4286068**	**3670081**
Less: Capitalized During the year/Period	438103	4286068	3670081
Sub-total(A)		**0**	**0**
B. OTHER EXPENSES			
CONSUMPTION OF STORES AND SPARES AT PROJECTS GENERATING INFIRM POWER	437507	0	0
REPAIR AND MAINTENANCE- DAM/WATER REGULATING SYSEM AT PROJECTS GENERATING INFIRM POWER	437508	0	0
REPAIR AND MAINTENANCE- GPM/ OTHER POWER PLANT SYSTEM AT PROJECTS GENERATING INFIRM POWER	437509	0	0
Repairs-Building	437510	0	0
Repairs-Machinery	437511	0	0
Repairs-Others	437512	0	0
Rent	437514 & 437588	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
EAC - LEASE RENT	437534	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
ix) EAC- INTEREST ON FC LOANS - EFFECTIVE INTEREST ADJUSTMENT	437590	0	0
x) EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)	437587	0	0
Sub-total (c)		**0**	**0**
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		**0**	**0**

NHPC LIMITED FARIDABAD

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
	437586	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-MTM Gain on derivatives	437580	0	0
ix) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0
Sub-total (h)		**0**	**0**
Less: Capitalized During the year/Period	438101	0	0
Sub-total (H)		**0**	**0**
I. C.O./Regional Office Expenses (i)	437599	5863067	5863067
Less: Capitalized During the year/Period	438109	5863067	5863067
Sub-total(I)		**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**10149135**	**9533148**
Less: Capitalized During the year/Period		**10149135**	**9533148**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**

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Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK								DEPRECIATION						NET BLOCK	
		As at 01-Apr-2019	Reclassification as on 01-Apr-2019 due to IND AS 116	Additions		Deductions		Other Adjustments	As at 31st March, 2020	As at 01-Apr-2019	Reclassification as on 01-Apr-2019 due to IND AS 116	For the Year	Adjustments	As at 31st March, 2020	As at 31st March, 2020	As at 31st March, 2019
				IUT	Others	IUT	Others									
i)	Land – Freehold (Refer Note 2.1.1 and 2.1.2)	398242906		0	0	0	0	0	398242906	0			0	0	398242906	398242906
ii)	Land -Leasehold	0	0						0	0	0			0	0	0
iii)	Roads and Bridges	192256754		0	0	0	0	0	192256754	73265175		6857436	0	80122611	112134143	118991579
iv)	Buildings	1769747618		0	29226	0	17625	0	1769759219	615965546		59742353	0	675707899	1094051320	1153782072
v)	Building-Under Lease	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)	22198119110		0	529114	0	0	0	22198648224	12269293694		1172095618	0	13441389312	8757258912	9928825416
viii)	Generating Plant and machinery	4546544473		0	15376087	0	16406907	0	4545513653	2301644942		240113886	-5050109	2536708719	2008804934	2244899531
ix)	Plant and machinery Sub station	21463365		0	0	0	0	0	21463365	10499335		1164796	0	11664131	9799234	10964030
x)	Plant and machinery Transmission lines	235926287		0	0	0	0	0	235926287	142658068		13710588	0	156368656	79557631	93268219
xi)	Plant and machinery Others	9993396		0	0	0	0	0	9993396	6060642		211385	0	6272027	3721369	3932754
xii)	Construction Equipment	43680776		0	1274480	0	0	0	44955256	27795257		2434036	0	30229293	14725963	15885519
xiii)	Water Supply System/Drainage and Sewerage	43161100		0	0	0	0	0	43161100	11488684		1483380	0	12972064	30189036	31672416
xiv)	Electrical installations	125863		0	0	0	0	6357335	6483198	85174		78615	363476	527265	5955933	40689
xv)	Vehicles	15856891		0	3212547	0	0	0	19069438	8955756		1141706	0	10097462	8971976	6901135
xvi)	Aircraft/ Boats	963000		0	0	0	0	0	963000	866700		0	0	866700	96300	96300
xvii)	Furniture and fixture	17893549		0	436876	0	0	0	18330825	9948624		864218	0	10812842	7517983	7945325
xviii)	Computers	19229199		400143	2037550	0	0	0	21666892	14246638		2086066	380137	16712841	4954051	4982561
xix)	Communication Equipment	15824196		0	0	0	29045	0	15533738	7122338		708026	0	7830364	7703374	8701858
xx)	Office Equipments	65409595		27009	13057273	0	0	-6357335	72136542	31638704		3490967	-336478	34793193	37343349	33770891
	Total	**29594438478**	**0**	**427152**	**35953153**	**0**	**16714990**	**0**	**29614103793**	**15531535277**	**0**	**1506183076**	**-4642974**	**17033075379**	**12581028414**	**14062903201**
	Previous year	28947310953			584803654		943968	63267839	**29594438478**	14021247475		1511062235	-774433	15531535277	14062903201	14926063478

2.1.1 a) Freehold land amounting to ₹ ..... (Previous year ₹ .....) covering an area of ..... hectare (Previous year ..... hectare) has been recorded in revenue records in favour of the Government of India through the Government of Jammu & Kashmir, in possession of Salal Power Station (a Power Station of NHPC Limited). Title deeds in respect of freehold land of the Power Station amounting to ₹ ..... (Previous year ₹ .....) covering an area of ..... hectare (Previous year ..... hectare) is however, yet to be executed/ passed.- **For Salal Power Station Only.**

b) In respect of other units, title deeds/title in respect of freehold land amounting to 6.33 crores (Previous year 6.33 crores) covering an area of 4.689 hectare (Previous year 4.689 hectare) and lease deeds in respect of leasehold land amounting to NIL (Previous year NIL) covering an area of NIL hectare (Previous year NIL hectare) are yet to be executed/passed.

2.1.2 Freehold Land includes 8 hectare (Previous year 8 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. (Applicable for Loktak Power Station only)

2.1.3 Underground works amounting to Rs 1873.55 CRORES (Previous Year Rs. 1873.55 CRORES), created on Land - Right to use, are included under the relevant heads of Property, Plant & Equipment.

2.1.4 Adjustments to Gross Block include adjustment for Foreign Exchange Rate Variation, depreciation charged and capitalized during construction of a project.

2.1.5 Pending approval of revised cost estimates (RCE) of Sewa-II, Chamera-III, Teesta Low Dam-III, Uri-II & Teesta Low Dam-IV Power Stations, capital expenditure incurred on these power stations has been considered for capitalisation.

2.1.6 Refer Note No 34(9) for information of non-current assets equitably mortgaged/ hypothecated with banks as security for related borrowings. **(For Corporate Office)**

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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) Application of new and revised standards

(i) **Ind AS 116- Leases:** With effect from 1st April, 2019, the Company has adopted Ind AS 116 "Leases" using the modified retrospective approach. Impact of adoption of the standard is disclosed in Note 34.

(ii) Amendments/ revision in other standards are either not applicable or do not have any material impact on the financial statements.

(D) 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).

(E) 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:

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Critical judgments and estimates

a) Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116, Leases. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Identification of a lease requires significant judgment.

To assess whether a contract conveys the right to control the use of an identified asset for a period of time, an entity shall assess whether, throughout the period of use, the customer has both of the following:

a. the right to obtain substantially all of the economic benefits from use of the identified asset; and

b. the right to direct the use of the identified asset.

To control the use of an identified asset, a customer is required to have the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use. A customer has the right to direct the use of an identified asset throughout the period of use if the customer has the right to direct how and for what purpose the asset is used throughout the period of use

The Company also uses significant judgement in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

The discount rate is generally based on the incremental borrowing rate specific to the lease being evaluated or for a portfolio of leases with similar characteristics.

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.

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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

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. Further, where tariff are pending revision due to revision in cost estimates, tariffs are computed based on the parameters and methods prescribed under the CERC Tariff Regulations and an estimated amount of revenue is recognised when an application is made to the CERC after obtaining necessary approvals to the extent it is highly probable that there will be no downward adjustment to the revenue recognised.

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 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 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

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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. 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.

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

d) 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.

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

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

g) 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.

h) 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.

i) 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.

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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 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 change in use supported by evidence.

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

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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 PPE/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective PPE/capital work-in-progress.

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

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

e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction. Where the Company has paid or received advance consideration in a foreign currency, the date of transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income (or part of it), is the date when the Company initially recognizes the non-monetary asset or non-monetary liability arising from the payment or receipt of advance consideration.

6.0 Regulatory Deferral Accounts

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

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

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

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

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

7.0 Fair value measurement

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

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

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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 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.

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

On derecognition, the difference between the carrying amount and the amount of consideration received / receivable is recognized in the Statement of Profit and Loss.

e) Impairment of financial assets

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

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

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

iii) Contract Assets and Trade Receivables under Ind AS 115, Revenue from Contracts with Customers

iv) Lease Receivables under Ind AS 116, Leases.

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 116 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.

Scrap is valued at net realisable value.

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.

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

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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 cost 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.

e) Derivative financial instruments

The Company holds certain derivative financial instruments to hedge its foreign currency and interest rate risk exposures which are not designated as hedges. Such derivatives are accounted for at fair value through profit or loss. Changes in fair value are recognised in statement of profit and loss.

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.

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14.0 Provisions, Contingent Liabilities and Contingent Assets

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

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

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

d) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

15.0 Revenue Recognition and Other Income

Company's revenues arise from sale and trading of energy, project management / construction contracts/ consultancy assignment services and other income. Revenue from other income comprises interest from banks, employees, contractors etc., dividend from investments in joint ventures & subsidiary companies, dividend from investments in equity, interest from investment in bonds, surcharge received from beneficiaries for delayed payments, sale of scrap, other miscellaneous income, etc.

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.

ii) Revenue from sale of power (except for power stations considered as Finance/Operating Lease) is accounted for as per tariff notified by the Central Electricity Regulatory Commission (CERC) under the CERC (Terms & Conditions of Tariff) Regulations, 2014. In the case of Power Stations where provisional/ final tariff is yet to be notified or where incentives/disincentives are chargeable/ payable as per CERC (Terms & Conditions of Tariff) Regulations, revenue is recognised to the extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.

iii) 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).

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

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

vi) 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 on the basis of input method. Input method recognises revenue on the basis of the costs incurred towards the satisfaction of a performance obligation relative to the total expected costs to the satisfaction of that performance obligation.

ii) Contract modifications, if any, are accounted for when there is a change in the scope or price (or both) of a contract that is approved by the parties to the contract and when the parties to a contract approve a modification that either creates new or changes existing enforceable rights and obligations of the parties to the contract. 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. Contract modifications are recorded on standalone basis when the scope of the contract increases because of the addition of promised goods or services or the price of the contract increases by an amount of consideration that reflects the Company's standalone selling prices of the additional promised goods or services and any appropriate adjustments to that price to reflect the circumstances of the particular contract. 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) 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

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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.

iii) 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 it is highly probable that a significant reversal in the amount of revenue recognised will not occur in the future.

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

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

iii) Defined benefit plans

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

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

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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

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalised. When Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalisation of the borrowing costs is computed based on the weighted average cost of general borrowing that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset.

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.

Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalisation.

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 extended life as per CERC Tariff Regulations/Orders, from the date on which such asset becomes available for use.

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(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.

iii) Based on management assessment, depreciation on Roof Top Solar Power System / Equipment is provided on straight line basis over a period of twenty five years with residual value of 10%.

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.

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

h) Leasehold Land of operating units, is amortized over the period of lease or 40 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

i) Leasehold Land and buildings, of units other than operating units, is amortized over the period of lease or 40 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) Right to use in respect of land 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.

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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.

c) In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project, 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

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

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

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

iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

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

vi) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period 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, Consultancy works and Trading of Power 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

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Effective 1 April 2019, the Company has applied Ind AS 116 using the modified retrospective approach and therefore the comparative information has not been restated and continues to be reported under Ind AS 17. The details of accounting policies under Ind AS 17 are disclosed separately if they are different from those under Ind AS 116 and the impact of changes is disclosed in Note 34.

For contracts entered into, or changed, on or after 1 April 2019, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- the contract involves the use of an identified asset – this may be specified explicitly or implicitly and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified;
- the Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- the Company has the right to direct the use of the asset. The Company has this right when it has the decision-making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases where the decision about how and for what purpose the asset is used is predetermined, the Company has the right to direct the use of the asset if either:
    - the Company has the right to operate the asset; or
    - the Company designed the asset in a way that predetermines how and for what purpose it will be used.

At inception or on reassessment of a contract that contains a lease component, the Company allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices. However, for the leases of land and buildings in which it is a lessee, the Company has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

For contracts entered into before 1 April 2019, the Company determined whether the arrangement was or contained a lease based on the assessment of whether:

- fulfilment of the arrangement was dependent on the use of a specific asset or assets; and
- the arrangement had conveyed a right to use the asset.

Further, an arrangement conveyed a right to use the asset if facts and circumstances indicated that it was 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.

i. Company as a lessee

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

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The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee, or if the Company changes its assessment of whether it will exercise a purchase, extension or termination option.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in statement of profit and loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Company presents right-of-use assets that do not meet the definition of investment property and lease liabilities as a separate line item on the face of the balance sheet.

Short-term leases and leases of low-value assets The Company has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Under Ind AS 17

In the comparative period, leases of property, plant and equipment, where the Company, as lessee, had substantially all the risks and rewards of ownership were classified as finance lease. Such finance leases were generally capitalised at the lease's inception at the fair value of the leased property which was equal the transaction price i.e. lump sum upfront payments.

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

ii. Company as a lessor

When the Company acts as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.

For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts (including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09 up to 31st March 2009 and considered as deferred income). Each lease receipt is allocated between the receivable and finance lease income (forming part of revenue from operations) so as to achieve a constant rate of return on the Lease Receivable outstanding.

If an arrangement contains lease and non-lease components, the Company applies Ind AS 115 to allocate the consideration in the contract.

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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.

The accounting policies applicable to the Company as a lessor in the comparative period were not different from Ind AS 116.

24.0 Business combinations

Acquisition of subsidiaries and businesses are accounted for using the acquisition accounting method as at the date of the acquisition, which is the date at which control is transferred to the Group. The consideration transferred in each business combination is measured at the aggregate of the acquisition date fair values of assets given, liabilities incurred by the Group to the former owners of the acquiree, and equity interests issued by the Group in exchange for control of the acquire, if any. The identifiable assets acquired and liabilities assumed are recognized at fair values on their acquisition date (except certain assets and liabilities which are required to be measured as per the applicable standard) and the non-controlling interest is initially recognized at the non-controlling interest's proportionate share of the acquiree's net identifiable assets.

Acquisition related costs are recognized in the consolidated statement of profit and loss.

Goodwill is initially measured at cost, being the excess of the consideration transferred over the Group's interest in the net fair value of the identifiable assets acquired, liabilities assumed and contingent liabilities recognized.

Where the fair value of the identifiable assets acquired and liabilities assumed exceed the consideration transferred, after reassessing the fair values of the net assets and contingent liabilities, the excess is recognized as capital reserve on consolidation.

Business combinations arising from transfers of interests in entities that are under the common control are accounted for using the pooling of interest method. The difference between any consideration transferred and the aggregate historical carrying values of assets and liabilities of the acquired entity are recognized in shareholder's equity.

If the business combination is achieved in stages, the acquisition date carrying value of the acquirer's previously held equity interest in the acquiree is remeasured to fair value at the acquisition date. Any gains or losses arising from such remeasurement are recognized in statement of profit and loss or OCI, as appropriate.

25.0 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.

26.0 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.

27.0 Statement of Cash Flows

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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'.

28.0 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

Standards issued but not yet effective

TO BE UPDATED AT CORPORATE OFFICE

*****

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

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Trade Receivables - Considered Good- Unsecured	-	-
Total	-	-

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

(Amount in ₹)

	PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
	At Amortised Cost		
A	Deposits		
	- Considered good- Unsecured	-	-
	- Considered doubtful- Unsecured	-	-
	Less : Allowances for Doubtful Deposits (Refer Note 3.3.1)	-	-
	Sub-total	-	-
B	Loans to Employees (Refer Note 3.3.5)		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	- Considered doubtful- Unsecured	-	-
	Less : Allowances for doubtful Employees loans (Refer Note 3.3.2)	-	-
	Sub-total	-	-
C	Contractor / supplier		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	– Against bank guarantee	-	-
	– Others	-	-
	- Considered doubtful- Unsecured	-	-
	Less : Allowances for doubtful advances to Contractor/ Supplier (Refer Note 3.3.3)	-	-
	Sub-total	-	-
D	State Government in settlement of dues from customer		
	- Considered good- Secured		
	- Considered good- Unsecured	-	-
	- Considered doubtful- Unsecured		
	Less : Allowances for doubtful Loan to State Government (Refer Note 3.3.4)		
	Sub-total	-	-
E	Loan including Interest to Government of Arunachal Pradesh (Refer Note 3.3.6 and 3.3.8)		
	- Considered good- Unsecured	-	-
	Sub-total	-	-
	TOTAL	-	-
3.3.1	Allowances for Doubtful Deposits		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
3.3.2	Allowances for doubtful Employees loans		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
3.3.3	Allowances for doubtful advances to Contractor/ Supplier		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
3.3.4	Allowances for doubtful Loan to State Government		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
3.3.5	Due from directors or other officers of the company. - For Corporate Office only		
3.3.6	Loan to Government of Arunachal Pradesh includes :		
	- Principal	-	-
	- Interest	-	-

3.3.7 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.

3.3.8 Represents loan granted for business purpose.

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3.3.9 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

NOTE NO. 3.4 NON-CURRENT - FINANCIAL ASSETS - OTHERS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
A	Bank Deposits with more than 12 Months Maturity	-	-
B	Lease Rent receivable **(Refer Note 34(16)(C))**	-	-
C	Amount Recoverable on account of Bonds Fully Serviced by Government of India **(Refer Note 3.4.1 and also Refer 11(I))**	-	-
D	Interest receivable on lease	-	-
E	Interest accrued on:	-	-
	- Bank Deposits with more than 12 Months Maturity	-	-
	- Others	-	-
F	Derivative MTM Asset	-	-
G	Share Application Money Pending Allotment (LANCO TEESTA VI)- Subsidiary	-	-
	TOTAL	-	-

3.4.1 Refer Note 16.2.1 in respect of amount payable towards Bonds fully serviced by Government of India.

3.4.2 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

NOTE NO. 4 NON CURRENT TAX ASSETS (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Advance Income Tax including Tax Deducted at Source	-	-
Less: Provision for Current Tax	-	-
Total	-	-

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NOTE NO. 5 OTHER NON-CURRENT ASSETS

(Amount in ₹)

PARTICULARS		As at 31st March, 2020	As at 31st March, 2019
A. CAPITAL ADVANCES			
- Considered good- Secured		-	-
- Considered good- Unsecured		-	-
– Against bank guarantee		274,000	-
– Others (Refer Note 5.1)		-	-
Less : Expenditure booked pending utilisation certificate		-	-
- Considered doubtful - Unsecured		-	-
Less : Allowances for doubtful advances (Refer Note 5.2)		-	-
	Sub-total	274,000	-
B. ADVANCES OTHER THAN CAPITAL ADVANCES			
i) DEPOSITS			
- Considered good- Unsecured		-	-
Less : Expenditure booked against demand raised by Government Departments.		-	-
- Considered doubtful - Unsecured		-	-
Less : Allowances for Doubtful Deposits (Refer Note 5.3)		-	-
	Sub-total	-	-
ii) Other advances			
- Considered good- Unsecured		-	-
- Considered doubtful - Unsecured		-	-
	Sub-total	-	-
C. Others			
i) Advance against arbitration awards towards capital works (Unsecured)		1,302,954,143	813,251,006
Released to Contractors - Against Bank Guarantee		-	-
Released to Contractors - Others		588,526,506	398,226,506
Deposited with Court		1,891,480,649	1,211,477,512
	Sub-total		
ii) Deferred Foreign Currency Fluctuation Assets/ Expenditure			
Deferred Foreign Currency Fluctuation Assets		-	-
Deferred Expenditure on Foreign Currency Fluctuation		-	-
	Sub-total	-	-
iii) Deferred Cost on Employees Advances			
Secured - Considered Good		-	-
Unsecured - Considered Good		-	-
	Sub-total	-	-
TOTAL		1,891,754,649	1,211,477,512

5.1 Capital Advances- Others includes an amount of ₹ ..... (Previous year ₹ .....) deposited with Himachal Pradesh Government for acquisition of land to compensate villagers for damaged house/shops due to leakage/seepage of water from Chamera-III Power Station. (For Chamera-III Power Station only)

5.2 Provision for doubtful Advances		
Opening Balance	-	-
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
5.3 Provision for doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

5.4 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 6 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
(Valued at lower of Cost or Net Realisable Value)		
Stores and spares	87,977,338	89,380,497
Stores in transit/ pending inspection	5,154,662	17,052,914
Loose tools	3,023,672	2,954,232
Scrap inventory	-	56,618
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Allowances for Obsolescence and Diminution in Value (Refer Note 6.1)	5,820,785	6,342,116
TOTAL	90,334,887	103,102,145
6.1 Allowances for Obsolescence and Diminution in Value		
Opening Balance	6,342,116	6,380,192
Addition during the year (Refer Note 6.1.1)		
Used during the year		
Reversed during the year	521,331	38,076
Closing balance	5,820,785	6,342,116
6.1.1 During the YEAR, inventories written down to net realisable value (NRV) and recognised as an expense in the Statement of Profit and Loss.	-	-

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
- Trade Receivables- Considered Good- Unsecured (Refer Note 7.2 and 7.3)	-	-
- Trade Receivables- Credit Impaired (Refer Note 7.2 and 7.3)	-	-
Less: Impairment allowances for Trade Recevables (Refer Note 7.1)	-	-
TOTAL	-	-
7.1 Impairment allowances for Trade Recevables		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

7.2 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

7.3 Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point 7.2 above .- For Corporate Office only

7.4 Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.

7.5 Trade Receivables amounting to ₹ ..... (Previous year ₹ .....) liquidated by way of discounting of bills from various banks have not been derecognised in view of terms of the bill discounting agreement as per which the Company guarantees to compensate the banks for credit losses that may occur in case of default by the respective beneficiaries. Refer Note 20.1.2 with regard to liability recognised in respect of discounted bills.

7.6 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
A Balances with banks		
With scheduled banks		
i) - In Current Account (Refer Note 8.1)	2,973,420	4,070,172
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 (Refer Note 8.2)	7,673	5,457
TOTAL	2,981,093	4,075,629
8.1 Includes balances which are not freely available for the business of the Company :		
(I) held for works being executed by Company on behalf of other agencies.	-	-
(II) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim.	5,341,076	5,028,520
8.2 Includes stamps on hand	7,673	5,457

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

(Amount in ₹)

	PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
A	Bank Deposits for original maturity more than 3 months upto 12 months (Refer Note 9.1)	-	-
B	Deposit -Unpaid Dividend	-	-
C	Deposit -Unpaid Interest	-	-
	TOTAL	-	-
9.1	Includes balances held for works being executed by Company on behalf of other agencies and are not freely available for the business of the Company.	-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
A	**Deposits**		
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)		
	Less : Allowances for Doubtful Deposits (Refer Note 10.1)	-	-
	Sub-total	-	-
B	Loan (including interest thereon) to Related Party - Unsecured (considered good)		
	- National High Power Test Laboratory (P) Limited (Refer Note 34(8))	-	-
	Sub-total	-	-
C	Employees Loan (including accrued interest) (Refer Note 10.3)		
	- Loans Receivables- Considered good- Secured	-	-
	- Loans Receivables- Considered good- Unsecured	-	-
	- Loans Receivables which have significant increase in Credit Risk	-	-
	Less : Impairment allowances for loans which have significant increase in Credit Risk (Refer Note 10.2)	-	-
	Sub-total	-	-
D	Loan to State Government in settlement of dues from customer		
	- Unsecured (considered good)	-	-
	Sub-total	-	-
E	Advances to Subsidiaries / JV's	-	-
	TOTAL	-	-
10.1	Allowances for Doubtful Deposits		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
10.2	Allowances 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	-	-

10.3 Due from directors or other officers of the company. - For Corporate Office only

10.4 Advance due by firms or private companies in which any Director of the Company is a Director or member . - For Corporate Office only

10.5 Particulars of Loans as required in terms of Section 186 (4) of the Companies Act, 2013 have been disclosed under Note 10 above.

10.6 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
	Others		
A	Claims recoverable	72,539,979	72,543,136
	Less: Allowances for Doubtful Claims **(Refer Note 11.1)**	72,342,220	72,342,220
	Sub-total	197,759	200,916
B	Interest income accrued on Bank Deposits	-	-
C	Receivable on account of unbilled revenue **(Refer Note 11.2)**	-	-
D	Receivable from Subsidiaries / Joint Ventures	54,455,499	-
E	Interest recoverable from beneficiary	-	-
F	Lease Rent receivable (Finance Lease) **(Refer Note 34(16)(C))**	-	-
G	Interest receivable on Finance lease	-	-
H	Interest Accrued on Investment (Bonds)	-	-
I	Amount Recoverable on account of Bonds Fully Serviced by Government of India **(Refer Note 3.4(C))**		
	-Principal	-	-
	- Interest accrued	-	-
J	Interest accrued on Loan to State Government in settlement of dues from customers	-	-
K	Derivative MTM Asset	-	-
L	Claim recoverable from parent company - NHPC LTD.	-	-
	TOTAL	54,653,258	200,916

11.1	**Allowances for Doubtful Claims**		
	Opening Balance	72,342,220	72,342,220
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	72,342,220	72,342,220
11.2	**Represents receivable on account of :**		
	Grossing up of Return on Equity		
	Water cess		
	Unbilled sale for the month of March		
	Annual Fixed Charges pending revision/ approval -Parbati-III Power Station		
	Annual Fixed Charges pending revision/ approval -Chamera-III Power Station		
	Annual Fixed Charges pending revision/ approval-Sewa-II Power Station		
	Annual Fixed Charges pending revision/ approval-TLDP-IV Power Station		
	Saving due to refinancing & Bond Issue Expenses		
	Tax adjustment including Deferred Tax Materialized		
	Energy Shortfall		
	Additional Impact of Goods and Services Tax		
	Operation & Maintenance Expenses - Bairasiul		
	Foreign Exchange Rate Variation		
	Others	-	-
	Total	-	-
11.3	Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.		

NOTE NO. 12 CURRENT TAX ASSETS (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Current Tax Assets		
Current Tax **(Refer Note No-23)**	-	-
Total	-	-

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NOTE NO. 13 OTHER CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
A. Advances other than Capital Advances		
a) **Deposits**		
- Considered good- Unsecured	500,000	257,643,143
Less : Expenditure booked against demand raised by Government Departements	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for Doubtful Deposits **(Refer Note 13.1)**	-	-
Sub-total	**500,000**	**257,643,143**
b) **Advance to contractors and suppliers (Refer Note 13.7)**		
- Considered good- Secured	-	-
- Considered good- Unsecured	-	-
– Against bank guarantee	6,537,000	3,686,909
– Others	-	-
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for doubtful advances **(Refer Note 13.2)**	-	-
Sub-total	**6,537,000**	**3,686,909**
c) **Other advances - Employees**		
- Considered good- Unsecured **(Refer Note 13.6)**	33,000	388,109
Sub-total	**33,000**	**388,109**
d) **Interest accrued**		
Others	-	-
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Allowances for Doubtful Interest **(Refer Note 13.3)**	-	-
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Allowances for project expenses awaiting write off sanction **(Refer Note 13.4)**	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation	622,155	622,155
Less: Allowances for losses pending investigation/awaiting write off / sanction **(Refer Note 13.5)**	622,155	622,155
Sub-total	-	-
c) **Work In Progress**		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) **Prepaid Expenditure**	97,343,551	55,090,144
e) **Deferred Cost on Employees Advances**		
- Considered good- Secured	-	-
- Considered good- Unsecured	-	-
f) **Deferred Foreign Currency Fluctuation**		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) **Surplus / Obsolete Assets (Refer Note 13.8)**	1,506,847	4,181
h) **Goods and Services Tax Input Receivable**	307,201	-
i) **Income Tax Refundable**	-	-
j) **Others (Mainly on account of Material Issued to Contractors)**	1,342,679	1,539,044
TOTAL	107,570,278	318,351,530

13.1 Allowances for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
13.2 Allowances for doubtful advances (Contractors and Suppliers)		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

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13.3	**Allowances for Doubtful Accrued Interest**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.4	**Allowances for project expenses awaiting write off sanction**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.5	**Allowances for losses pending investigation/ awaiting write off / sanction**		
	Opening Balance	622,155	622,155
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	**622,155**	**622,155**

13.6 Loans and Advances due from Directors or other officers at the end of the year. -For Corporate Office only

13.7 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- **For Corporate Office only**

13.8 Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.

13.9 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
A Regulatory Deferral Account Balances in respect of Subansiri Lower Project		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year		
Reversed during the year	-	
Less:Provided for		
Closing balance	-	-
B Wage Revision as per 3rd Pay Revision Committee		
Opening Balance	394,584,888	394,584,888
Addition during the year (through Statement of Profit and Loss) (Refer Note 31)	-	
Addition during the year (through Other Comprehensive Income)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	394,584,888	394,584,888
C Kishanganga Power Station: Differential Depreciation due to Moderation of Tariff		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
D Exchange Differences on Monetary Items		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
E Adjustment against Deferred Tax Recoverable for tariff period upto 2009		
Opening Balance	-	
Addition during the year (Refer Note 31)		
Used during the year		
Reversed during the year		
Closing balance	-	-
F Adjustment against Deferred Tax Liabilities for tariff period 2014-2019.		
Opening Balance	-	
Addition during the year (Refer Note 31)		
Used during the year		
Reversed during the year		
Closing balance	-	-
Closing Balance (A+B+C+D+E+F)	394,584,888	394,584,888
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Regulatory Deferral Account Balances net of Deferred Tax.	394,584,888	394,584,888

14.1 Refer Note-34 (18) and 34 (22) of Standalone Financial Statements.

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Note 15.2 Other Equity

(Amount in ₹)

	PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
A	Capital Reserve	-	-
B	Capital Redemption Reserve	-	-
C	Securities Premium Account	-	-
D	Bond Redemption Reserve	-	-
E	Research & Development Fund	-	-
F	Share Application Money Pending Allotment	-	-
G	General Reserve	-	-
H	Retained Earnings		
	i) Reserves created on account of Ind AS Adjustment	-	-
	ii) Closing Balance Remeasurement of the defined benefit plans	(30,886,135)	(347,318)
	iii) Surplus	3,408,397,599	3,407,444,622
I	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	3,377,511,464	3,407,097,304
	* Surplus		
	Profit for the Year as per Statement of Profit and Loss	3,408,397,599	3,407,444,622
	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	3,408,397,599	3,407,444,622
	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	3,408,397,599	3,407,444,622

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NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
FUNDS FROM CORPORATE OFFICE	15,078,327,218	15,640,739,879
C.O.(FDB)	(8,300,851,749)	567,303,224
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	-
RO-ITANAGAR	(39,650)	158,915
RO-SILIGURI	148,214,314	153,213,524
RO-CHANDIGARH	-	-
BAIRASIUL	-	-
RO-BANIKHET	-	-
LOKTAK	(9,293)	(118,492)
SALAL	1,092,433	-
TANAKPUR	-	24,368
CHAMERA-I	-	-
URI - I	142,415	(536,718)
RANGIT	(7,006,659)	(4,801,721)
CHAMERA-II	-	-
DULHASTI	(8,143)	195,211
DHAULIGANGA-I	-	(391,713)
TEESTA-V	-	-
CHAMERA-III	-	-
CHUTAK	(121,370)	(175,121)
TLDP-III	922,822	-
PARBATI -II	471	6,751
PARBATI-III	-	-
SEWA-II	-	4,303
URI - II	542	(318,741)
KISHANGANGA	10,928	(6,231)
NIMMO BAZGO	(208,726)	(1,320)
TLDP-IV	105,897	(653)
TEESTA-IV	1,783,261	(1,000,719)
SUBANSARI LOWER	32,605	103,203
DIBANG	(796)	-
TAWANG I & II	(137,880)	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
CHEQUE PAID ACCOUNT	378,457,850	313,532,187
CHEQUE COLLECTED ACCOUNT	(19,507,121)	(32,244,778)
COMMERCIAL - IUT	(6,468,239,558)	(6,810,918,027)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	402,353,595	503,514,348
CENTRALIZED VENDOR PAYMENT ACCOUNT	9,921,563,420	1,342,948,235
Total	11,136,876,826	11,671,229,914

NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
	At Amortised Cost		
A	- Secured Loans		
	-Bonds	-	-
	-Term Loan	-	-
	- from Banks	-	-
	- from Other	-	-
B	- Unsecured Loans		
	-Term Loan		
	- from Government of India (Subordinate Debts)	-	-
	- from Other	-	-
C	Long term maturities of lease obligations	-	-
	TOTAL	-	-

16.1.1 Debt Covenants : Refer Note 33(3) with regard to capital Management.

16.1.2 Particulars of Redemption, Repayments and Securities.

16.1.3 **Maturity Analysis of Borrowings & Lease Liability**

The table below summarises the maturity profile of the company's borrowings and lease liability based on contractual payments (Undiscounted Cash Flows) :

Particulars	As at 31st March, 2020	As at 31st March, 2019
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

(Amount in ₹)

	PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
	Payable towards Bonds Fully Serviced by Government of India (Refer Note 16.2.1)		
	- Principal	-	-
	Retention Money	1,853,595	943,339
	TOTAL	1,853,595	943,339

16.2.1 For meeting funding requirement of Government of India for the Scheme of Power System Development Fund (PSDF) during the financial year 2018-19, the company has raised an aggregate amount of ₹ 2017.20 Crore through private placement of Unsecured Non-cumulative Non-convertible Redeemable, taxable 'Government of India Fully Serviced Bonds- Series- I', with face value of ₹ 10,00,000/- each , in the nature of debentures (Bonds). As per Ministry of Power (MoP) letter dated 12.03.2019 read with letter of Ministry of Finance (MoF) dated 21.01.2019 & 11.03.2019, the repayment of principal and interest of the above bonds shall be made by Government of India by making suitable budget provisions in the demand of Ministry of Power as per estimated liabilities. Accordingly, the amount of such bonds along with interest payable to Bond Holders is appearing as financial liability as above and also the amount recoverable by the company from Government of India has been shown as " Amount recoverable on Account of Bonds fully Serviced by Government of India" under Non-Current Financial Assets-Others under Note No-3.4.-For Corporate Office only

Detail of Government of India Fully Serviced Bonds raised during financial year 2018-19 is as under : –For Corporate Office only

Government of India Fully Serviced Bond-I Series:
8.12% semi-annual, 10 year unsecured, non-cumulative, redeemable, non-convertible Taxable Bonds of ₹ 10,00,000/- each. (Date of redemption - 22.03.2029) - -

16.2.2 **Maturity Analysis of Retention Money**

The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) :

Particulars	As at 31st March, 2020	As at 31st March, 2019
More than 1 Year & Less than 3 Years	2154903	1174535
More than 3 Year & Less than 5 Years		26670
More than 5 Years		
TOTAL	2154903	1201205

NOTE NO. 17 PROVISIONS - NON CURRENT

(Amount in ₹)

	PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
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	-	-

17.1 Information about Provisions is given in Note 34 (21) of Standalone Financial Statements.

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

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Deferred Tax Liability		
a) Property, Plant and Equipments, Right of Use, Investment Property and Intangible Assets,	-	
b) Financial Assets at FVTOCI	-	
c) Other Items	-	
Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for employee benefit scheme, doubtful debts, inventory and others	-	
b) Other Items	-	
c) MAT credit entitlement	-	-
Deferred Tax Assets	-	-
Deferred Tax Liability (Net)	-	-

18.1 Refer Note 35 with regard to restatement of Deferred Tax Liabilities (Net).

18.2 Movement in Deferred Tax Liability/ (Assets)

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NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Income received in advance-Advance Against Depreciation	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	112,659,060	159,834,766
Grants in aid-from Government-Deferred Income (Refer Note 19.1)	-	-
TOTAL	112,659,060	159,834,766
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
Opening Balance (Current and Non Current)	-	
Add: Received during the year		
Less: Transferred to Statement of Profit and Loss (Refer Note 24.2)		
Closing Balance (Current and Non Current) (Refer Note 19.1.1)	-	-
Grants in Aid-from Government-Deferred Income (Current)- (Refer Note No-21)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-

19.1.1 Grant includes:-

(i) Fair valuation of Subordinate Debts received from Government of India for Chutak Power Station, Nimmoo Bazgo Power Station and Kishanganga Power Station accounted as Grant in Aid. - -

(ii) Funds (Grant in Aid) received from Government of India through Solar Energy Corporation of India (SECI) for setting up 50 MW Solar Power Project in Tamilnadu. - -

NOTE NO. 20.1 BORROWINGS - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Loan Repayable on Demand		
From Banks-Secured (Refer Note 20.1.1)	-	-
From Bank-Unsecured (Refer Note 20.1.2)	-	-
TOTAL	-	-

20.1.1 Detail of Borrowings (Secured)

S.No Name of Bank along with details of Security	As at 31st March, 2020	As at 31st March, 2019
1		
2		
3		
Total	-	-

20.1.2 Unsecured loan from Bank' amounting to ₹ ..... (Previous year ₹ Nil) is towards amount payable to the banks by the beneficiaries on account of bills discounted against trade receivables. Refer Note 7.5 on continuing recognition of trade receivables liquidated by way of bill discounting.

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Total outstanding dues of micro enterprise and small enterprise(s) (Refer Note 20.2.1)	2,426,420	2,019,612
Total outstanding dues of Creditors other than micro enterprises and small enterprises	129,369,301	101,610,617
TOTAL	131,795,721	103,630,229

20.2.1 Disclosure of sundry creditors under Trade Payables is based on the information available with the Company regarding the status of the suppliers as defined under the Micro, Small and Medium Enterprise Development Act, 2006 (the Act). Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given under Note No.34(15).

20.2.2 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT (Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Current maturities of long term debt (Refer Note 20.3.1)		
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Other -Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Other-Unsecured	-	-
Current maturities of lease obligations	-	-
Bond application money	-	-
Liability against capital works/supplies	8,020,837	4,287,719
Liability against capital works/supplies-Micro, Small and Medium Enterprises **(Refer Note 20.3.2)**	1,126,746	2,972,748
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Payable towards Bonds Fully Serviced by Government of India		
- Principal	-	-
- Interest	-	-
Earnest Money Deposit/ Retention Money	22,083,911	15,307,947
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend **(Refer Note 20.3.3)**	-	-
Unpaid Interest **(Refer Note 20.3.3)**	-	-
Payable to Employees	430,089	159,597
Payable to Others	72,421	61,590
TOTAL	31,734,004	22,789,601

20.3.1 Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in **Note No-16.1.2**

20.3.2 Disclosure of amount payable to Micro, Small and Medium Enterprises is based on the information available with the Company regarding the status of the suppliers as defined under the Micro, Small and Medium Enterprise Development Act, 2006 (the Act). Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 is given under Note No.34(15).

20.3.3 "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. There is no amount due for payment to Investor Education and Protection Fund.

20.3.4 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

NOTE NO. 21 OTHER CURRENT LIABILITIES (Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	46,825,132	46,825,132
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Statutory dues payables	7,709,953	10,152,523
Contract Liabilities-Deposit Works	-	-
Contract Liablities-Project Management/ Consultancy Work	-	-
Provision toward amount recoverable in respect of Project Management/ Consultancy Work	-	-
Advance from Customers and Others	-	-
Grants in aid-from Government-Deferred Income **(Refer Note No-19)**	-	-
TOTAL	54,535,085	56,977,655

21.1 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 22 PROVISIONS - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
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 (Refer Note 22.1)		
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 Pay Revision Committee		
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	-	
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	-	-

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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	-	-
v) Provision in respect of arbitration award/ court cases		
As per last Balance Sheet	449,667,507	449,667,507
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	449,667,507	449,667,507
vi) Provision - Others		
As per last Balance Sheet	403,197,737	403,197,737
Additions during the year	708,661	
Amount used during the year	396,192,252	
Amount reversed during the year	4,050,566	
Closing Balance	3,663,580	403,197,737
TOTAL	453,331,087	852,865,244

22.1 Ministry of Power (MoP) vide letter No. 2/1/2014-H.I (Pt) dated 29.01.2019, has regularized pay scales of below Board level executives of the company w.e.f. 1st January, 1997 adopted by it in pursuance of the orders of the MoP dated 4th April, 2006 and 1st September, 2006.
Consequently, arrear of pay & allowances w.e.f 01.01.2007 after adjusting advance against Personal Pay Adjustment (which was paid to the executives up to 31.12.2016) have been paid to the executives during the financial year 2018-19.

22.2 Information about Provisions is given in Note 34 (21) of Standalone Financial Statements.

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Current Tax Liability 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 of Current Tax Liability (A)	-	-
Less: Current Advance Tax including Tax Deducted at Source (B)	-	-
Net Current Tax Liabilities (A-B)	-	-
(Disclosed under Note No-12 above)	-	-
TOTAL	-	-

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NOTE NO. 24.1 REVENUE FROM CONTINUING OPERATIONS

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
I	Operating Revenue		
A	SALES (Refer Note 24.1.1, 24.1.3 and 34(20))		
	Sale of Power	5,988,867,999	6,188,175,230
	Advance Against Depreciation -Written back during the year	-	-
	Performance based Incentive/ (Disincentive)	491,382,071	655,883,460
	Sub-total (i)	6,480,250,070	6,844,058,690
	Less :		
	Sales adjustment on account of Foreign Exchange Rate Variation	-	540,158,022
	Tariff Adjustments (Refer Note 24.1.2)	-	4,651,080
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	24,738,424	34,217,472
	Sub-total (ii)	24,738,424	579,026,574
	Sub - Total (A) = (I-II)	6,455,511,646	6,265,032,116
B	Income from Finance Lease (Refer Note 34(16)(C))	-	-
C	Income from Operating Lease (Refer Note 34(16)(D))	-	-
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		
	Sale of Power (Net of Rebate)	-	-
	Trading Margin	-	-
	Sub - Total (E)	-	-
	Sub-Total-I (A+B+C+D+E)	6,455,511,646	6,265,032,116
F	OTHER OPERATING REVENUE		
	Income From Sale of Self Generated VERs/REC	-	-
	Income on account of generation based incentive (GBI)	-	-
	Interest from Beneficiary States -Revision of Tariff	636	20,922
	Sub-Total-II	636	20,922
	TOTAL (I+II)	6,455,512,282	6,265,053,038

24.1.1 Sale of Power includes :-

(i) Amount recovered/recoverable directly from beneficiary towards deferred tax liablity pertaining to the period upto 2009 and materialised during the year. (For Corporate Office only)

(ii) Deemed generation as allowed by Central Electricity Regulatory Commission (CERC). (For Corporate Office only)

(iii) Amount of earlier year sales pending finalisation of tariff. (Also Refer Note 34(20)) (For Corporate Office only)

24.1.2 Tariff Adjustment:- Tariff regulation notified by Central Electricity Regulatory Commission (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. (For Corporate Office only)

24.1.3 Amount of unbilled revenue included in Sales. (For Corporate Office only)

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NOTE NO. 24.2 OTHER INCOME

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
A) Interest Income		
- Investments carried at FVTOCI- Non Taxable	-	-
- Investments carried at FVTOCI- Taxable	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
- Loan to Government of Arunachal Pradesh	-	-
- Deposit Account	311,907	31,422,977
- Employee's Loans and Advances (Net of Rebate)	-	-
- Advance to contractors	-	-
- Others	-	-
B) Dividend Income		
- Dividend from subsidiaries	-	-
- Dividend - Others	-	-
C) Other Non Operating Income		
Late payment surcharge	12,727,276	7,702,399
Realization of Loss Due To Business Interruption	-	-
Profit on sale of investments	-	-
Profit on sale of Assets (Net)	-	-
Income from Insurance Claim	-	-
Liabilities/ Impairment Allowances/ Provisions not required written back (Refer Note 24.2.1)	3,863,236	34,993,429
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	-	-
Exchange rate variation (Net)	-	-
Mark to Market Gain on Derivative	-	-
Others	6,920,569	6,855,635
Sub-total	23,822,988	80,974,440
Add/(Less): C.O./Regional Office/PID Expenses	3,507,052	4,989,947
Sub-total	27,330,040	85,964,387
Less: transferred to Expenditure Attributable to Construction	-	-
Less: transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Less: Transfer of other income to grant	-	-
Total	27,330,040	85,964,387

24.2.1	**Detail of Liabilities/Impairment Allowances/Provisions not required written back**		
	a) Allowances for Bad & Doubtful Employees Loans		
	b) Allowances for Bad & Doubtful Advances to Contractor/ Supplier		
	c) Allowances for Bad & Doubtful Loan to State Government		
	d) Allowances for Bad & Doubtful Capital Advances		
	e) Allowances for Obsolescence & Diminution in Value of Inventories		
	f) Impairment Allowances for trade receivables		
	g) Allowances for Bad & Doubtful Deposits		
	h) Impairment Allowances for loan which have significant increase in credit risk		
	i) Allowances for doubtful claims		
	j) Allowances for Doubtful Accrued Interest		
	k) Allowances for project expenses awaiting write off sanction		
	l) Allowances for losses pending investigation/awaiting write off / sanction		
	m) Provision for Long Term Benefits (Provided for on the basis of acturial valuation)		
	n) Provision for PRP / Incentive /Productivity Linked Incentive		
	o) Provision for tariff adjustment		
	p) Provision for Committed Capital Expenditure		
	q) Provision for Livelihood Assistance		
	r) Provision for Restoration expenses of Insured Assets		
	s) Provision for 3rd PRC		
	t) Others	3,863,236	34,993,429
	TOTAL	3,863,236	34,993,429

24.2.2 Total includes ₹ ..... (Previous year ₹ .....) relating to Subansiri Lower Project as explained in Note-34(22). However Regulatory Deferral Account Balances for an amount of ₹ ..... (Previous year ₹ .....) pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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NOTE NO. 25.1 Purchase of Power - Trading

(Amount In ₹)

PARTICULARS	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
Purchase of Power	-	-
Less : Rebate from Supplier	-	-
Total	-	-

NOTE NO. 25.2 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
Water Usage Charges	-	-
Consumption of stores and spare parts	14,773,514	5,164,898
Sub-total	14,773,514	5,164,898
Less: transferred to Expenditure Attributable to Construction	-	-
Total	14,773,514	5,164,898

NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount In ₹)

PARTICULARS	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
Salaries and Wages	425,235,209	452,417,856
Contribution to provident and other funds	56,487,410	70,802,958
Staff welfare expenses	20,161,094	18,589,517
Leave Salary & Pension Contribution	-	-
Sub-total	501,883,713	541,810,331
Add/(Less): C.O./Regional Office Expenses	365,579,368	405,225,727
Sub-total	867,463,081	947,036,058
Less: transferred to Expenditure Attributable to Construction	615,987	9,533,148
Less: Recoverable from Deposit Works	-	-
Total	866,847,094	937,502,910

26.1 Disclosure about operating leases towards residential accomodation for employees are given in Note 34 (16) (A).

26.2

Contribution to provident and other funds include contributions:	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
i) towards Employees Provident Fund	25,337,940	26,854,200
ii) towards Employees Defined Contribution Superannuation Scheme	26,301,231	35,724,425
	276450	

26.3 Salary and wages includes expenditure on short term leases as per IND AS-116 " Leases".

26.4 Total includes ₹ ..... (Previous year ₹ .....) relating to Subansiri Lower Project as explained in Note-34(22). However Regulatory Deferral Account Balances for an amount of ₹ ..... (Previous year ₹ .....) pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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NOTE NO. 27 FINANCE COSTS

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
A	**Interest on Financial Liabilities at Amortized Cost**		
	Bonds	44,729,150	12,252,877
	Term loan	50,379,453	89,165,752
	Foreign loan	-	2,306,573
	Government of India loan	-	-
	Lease Liabilities	-	-
	Unwinding of discount-Government of India Loan	-	-
	Sub-total	95,108,603	103,725,202
B	**Other Borrowing Cost**		
	Call spread/ Coupon Swap	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	16,064,916
	Other finance charges	-	-
	Unwinding of discount-Provision & Financial Liabilities	129,285	66,427
	Sub-total	129,285	16,131,343
C	**Applicable net (gain)/ loss on Foreign currency transactions and translation**		
	Exchange differences regarded as adjustment to interest cost	-	21,888,000
	Less: Transferred to Deferred Foreign Currency Fluctuation Assets	-	(21,888,000)
	Sub-total	-	-
	Total (A + B + C)	95,237,888	119,856,545
	Add/(Less): C.O./Regional Office/PID Expenses	708,126	790,439
	TOTAL	95,946,014	120,646,984
	Less: transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total	95,946,014	120,646,984

27.1 Total includes ₹ ..... (Previous year ₹ .....) relating to Subansiri Lower Project as explained in Note-34(22). However Regulatory Deferral Account Balances for an amount of ₹ ..... (Previous year ₹ .....) pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
Depreciation -Property, Plant and Equipment	1,506,183,076	1,511,062,235
Depreciation-Right of use Assets	9,388,572	-
Amortization -Intangible Assets	91,170	(3,190,705)
Depreciation adjustment on account of Foreign Exchange Rate Variation **(Refer Note 19 and 5(C)(II)**	(47,175,706)	(47,120,019)
Add/(Less): C.O./Regional Office / PID Expenses	7,692,633	9,943,341
Sub-total	1,476,179,745	1,470,694,852
Less: transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total	1,476,179,745	1,470,694,852

28.1 Total includes ₹ ..... (Previous year ₹ .....) relating to Subansiri Lower Project as explained in Note-34(22). However Regulatory Deferral Account Balances for an amount of ₹ ..... (Previous year ₹ .....) pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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NOTE NO. 29 OTHER EXPENSES

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
A.	Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
B.	REPAIRS AND MAINTENANCE		
	- Building	23,489,685	29,628,258
	- Machinery	64,302,914	33,973,195
	- Others	111,996,084	116,837,075
C.	OTHER EXPENSES		
	Rent	20,590,041	17,633,238
	Hire Charges	-	2,563,430
	Rates and taxes	11,277,657	13,171,025
	Insurance	125,374,667	96,599,964
	Security expenses	53,279,740	59,539,764
	Electricity Charges	37,301,012	30,522,396
	Travelling and Conveyance	7,651,703	5,243,336
	Expenses on vehicles	2,835,763	3,030,257
	Telephone, telex and Postage	5,215,238	6,344,976
	Advertisement and publicity	420,291	2,789,872
	Entertainment and hospitality expenses	7,500	22,500
	Printing and stationery	2,300,457	384,427
	Consultancy charges - Indigenous	8,936,257	5,323,159
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer Note 29.3)	472,693	18,994
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	861,158
	Expenditure on land not belonging to company	-	-
	Loss on Assets (Net)	9,832,461	56,484
	Losses out of insurance claims	-	-
	Donation	-	-
	Corporate social responsibility (Refer Note 34(14))	41,136,154	964,400
	Community Development Expenses	-	-
	Directors' Sitting Fees	-	-
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary	-	-
	Expenditure on Self Generated VER's/REC	-	-
	Expenses for Regulated Power	-	-
	Less: - Exp Recoverable on Regulated Power	-	-
	Exchange rate variation (Net)	-	698,997
	Training Expenses	468,901	641,585
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL	10,596,389	3,442,119
	Operational/Running Expenses of Kendriya Vidyalay	6,139,553	24,236,228
	Operational/Running Expenses of Other Schools	-	-
	Operational/Running Expenses of Guest House/Transit Hostel	14,305,924	14,137,195
	Operating Expenses of DG Set-Other than Residential	4,758,542	4,469,057
	Other general expenses	6,904,386	9,914,340
	Sub-total	569,594,012	483,047,429
	Add/(Less): C.O./Regional Office/PID Expenses	51,104,344	61,089,533
	Sub-total	620,698,356	544,136,962
	Less: transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Less: Transfer to General Reserve for Expenses on Buyback	-	-
	Sub-total (I)	620,698,356	544,136,962
D.	PROVISIONS/ IMPAIRMENT ALLOWANCE		
	Impairment allowance for trade receivables	-	-
	Impairment Allowance for Expected Credit Loss -Trade Receivables	-	-
	Allowance for Bad and doubtful advances / deposits	-	-
	Allowance for Bad and doubtful claims	-	-
	Allowance for Doubtful Interest	-	-
	Allowance for stores and spares/ Construction stores	-	-
	Allowance for Shortage in store & spares provided	-	-
	Allowance against diminution in the value of investment	-	-
	Allowance for Project expenses	-	-
	Allowance for fixed assets/ stores	-	-
	Allowance for Diminution in value of Inventory of Self Generated VER's Provided for	-	-
	Allowance for catchment area treatment plan	-	-
	Interest to Beneficiary (Refer Note 29.2)	-	2,074,583
	Interest against court/arbitration award	-	-
	Others	-	-
	Sub-total	-	2,074,583
	Add/(Less): C.O./Regional Office/PID Expenses	-	-
	Sub-total	-	2,074,583
	Less: transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Sub-total (II)	-	2,074,583
	Total (i+ii)	620,698,356	546,211,545

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29.1 Disclosure about operating leases are given in Note 34 (16) (A).

(Amount in ₹)

29.2

Particulars	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
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.	-	2,074,583

(Amount in ₹)

29.3

Detail of audit expenses are as under: -	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
i) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	335,231	-
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	88,500	-
Reimbursement of expenses	48,962	18,994
Total Audit Expenses	472,693	18,994

29.4 Rent includes the following expenditure as per IND AS-116 " Leases".

(i) Expenditure on short-term leases other than lease term of one month or less	20,590,041
(ii) Expenditure on long term lease of low-value assets	-
(iii) Variable lease payments not included in the measurement of lease liabilities	-

29.5 Impact of Ind AS 116 "Leases" on Statement of Profit & Loss. -

29.6 Total includes ₹ ..... (Previous year ₹ .....) relating to Subansiri Lower Project as explained in Note-34(22). However Regulatory Deferral Account Balances for an amount of ₹ ..... (Previous year ₹ .....) pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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NOTE NO. 30.1 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
Current Tax		
Provision for Current Tax	-	-
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		-
- Adjustments on account of MAT credit entitlement	-	-
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)	-	-
Net Deferred Tax	-	-
Total	-	-

		For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
30.1	**Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.**		
	Accounting profit/loss before income tax including movement in Regulatory Deferral Account Balance	3,408,397,599	3,270,796,236
	Applicable tax rate (%)		
	Computed tax expense	-	-
	Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
	Non Deductible Tax Expenses		
	Tax Exempt Income		
	Tax Incentives (80-IA Deductions)		
	Adjustment for current tax of earlier periods		
	Minimum Alternate Tax Adjustments		
	Change in rate of tax		
	Income tax expense reported in Statement of Profit and Loss	-	-
30.2	**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		
30.3	**Tax losses and credits**		
	(i) Unused tax losses for which no deferred tax asset has been recognised	.....	.....
	Potential tax benefit @ 30%	.....	.....
	(ii) The details of MAT Credit available to the Company in future but not recognised in the books of account **(Refer Note 30.5)**		
30.4	**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	.....	.....

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NOTE NO. 30.2 OTHER COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
(I) Items that will not be reclassified to profit or loss		
(a) Remeasurement of the post employment defined benefit obligations	(30,886,135)	(347,318)
Less: Income Tax on remeasurement of the post employment defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax)	**(30,886,135)**	**(347,318)**
Less:-Movement in Regulatory Deferral Account Balances in respect of defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax) and Regulatory deferral account balances (a)	**(30,886,135)**	**(347,318)**
(b)Investment in Equity Instruments	-	-
Less: Income Tax on Equity Instruments	-	-
Sub total (b)	-	-
Total (I)=(a)+(b)	(30,886,135)	(347,318)
(II) Items that will be reclassified to profit or loss		
- Investment in Debt Instruments	-	-
Less: Income Tax on investment in Debt Instruments	-	-
Total (II)	-	-
Total =(I+II)	(30,886,135)	(347,318)

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NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
Movement in Regulatory Deferral Account Balances on account of:-		
(I) Subansiri Lower Project:-		
a) Employee Benefits Expense	-	-
b) Other Expenses	-	-
c) Depreciation and Amortization Expense	-	-
d) Finance Costs	-	-
e) Other Income	-	-
Sub Total (I)	-	-
(II) Wage Revision as per 3rd Pay Revision Committee	-	136,648,386
(III) Kishanganga Power Station:-Depreciation due to moderation of Tariff	-	-
(Iv) Exchange Differences on Monetary Items	-	-
(v) Adjustment against Deferred Tax Recoverable for tariff period upto 2009	-	-
(vi) Adjustment against Deferred Tax Liabilities for tariff period 2014-2019.	-	-
(vii) MAT Credit	-	-
TOTAL (I)+(II)+(III)+(Iv+(v)+(vi)	-	136,648,386
Impact of Tax on Regulatory Deferral Accounts		
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Total	-	136,648,386

Refer Note 14 of Standalone Financial Statements.

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NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION (EAC) FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE YEAR.

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2020	For the Year ended 31st March, 2019
A.	**GENERATION EXPENSE**		
	Consumption of stores and spare parts	-	-
	Sub-total	-	-
B.	**EMPLOYEE BENEFITS EXPENSE**		
	Salaries and Wages	615,987	2,983,442
	Contribution to provident and other funds	-	686,639
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	615,987	3,670,081
C.	**FINANCE COST**		
	Interest on : **(Refer Note 2.2.1)**		
	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- Interest on FC Loans - Effective Interest Adjustment	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
D.	**DEPRECIATION AND AMORTISATION EXPENSES**	-	-
	Sub-total	-	-
E.	**OTHER EXPENSES**		
	Repairs And Maintenance :		
	-Building	-	-
	-Machinery	-	-
	-Others	-	-
	Rent & Hire Charges	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	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	-	-
F.	**PROVISIONS**	-	-
	Sub-total	-	-
G.	**CORPORATE OFFICE/REGIONAL OFFICE EXPENSES**		
	Other Income	-	-
	Other Expenses	-	-
	Employee Benefits Expense	-	5,863,067
	Depreciation & Amortisation Expenses	-	-
	Finance Cost	-	-
	Provisions	-	-
	Sub-total	-	5,863,067
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	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit	-	-
	Transfer of Income to EAC - MTM Gain on Derivatives	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-

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TOTAL (A+B+C+D+E+F+G-H) (Refer Note 2.2)	615,987	9,533,148

TEESTA-V POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

(Amount in ₹)

Financial assets	Notes	As at 31st March, 2020		As as 31st March, 2019	
		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 (Government/ Public Sector Undertaking)- Quoted	3.1	-	-	-	-
Sub-total		-	-	-	-
(ii) Trade Receivables	3.2		-		-
(iii) Loans					
a) Deposits	3.3		-		-
b) Employees	3.3		-		-
c) Loan to Government of Arunachal Pradesh (Including Interest accrued)	3.3		-		-
c) Others	3.3		-		-
(iv) Others					
-Lease Receivables including interest	3.4		-		-
-Recoverable on account of Bonds fully Serviced by Government of India	3.4		-		-
-Share Application Money - (LANCO TEESTA VI) Limited (Pending Allotment)	3.4		-		-
- Derivative MTM Asset	3.4		-		-
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.4		-		-
Total Non-current Financial assets		-	-	-	-
Current Financial assets					
(i) Trade Receivables	7		-		-
(ii) Cash and cash equivalents	8		2,981,093		4,075,629
(iii) Bank balances other than Cash and Cash Equivalents	9		-		-
(iv) Loans	10				
-Employee Loans			-		-
-Loans to Joint Venture (National High Power			-		-
-Deposits			-		-
-Others			-		-
(v) others (Excluding Lease Receivables)	11		54,653,258		200,916
(vi) others (Lease Receivables including interest)	11		-		-
Total Current Financial Assets		-	57,634,351	-	4,276,545
Total Financial Assets		-	57,634,351	-	4,276,545

Financial Liabilities	Notes	As at 31st March, 2020		As as 31st March, 2019	
		FVTOCI	Amortised Cost	FVTOCI	Amortised Cost
(i) Long-term borrowings	16.1		-		-
(ii) Long term maturities of lease obligations	16.1		-		-
(iii) Other Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.2		1,853,595		943,339
(iv) Borrowing -Short Term	20.1		-		-
(v) Trade Payables including Micro, Small and Medium Enterprises	20.2		131,795,721		103,630,229
(vi) Other Current financial liabilities					
a) Current maturities of long term borrowings	20.3		-		-
b) Current maturities of lease obligations	20.3		-		-
c) Interest Accrued but not due on borrowings	20.3		-		-
d) Other Current Liabilities	20.3		31,734,004		22,789,601
Total Financial Liabilities			165,383,320		127,363,169

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:

(Amount in ₹)

	Note No.	As at 31st March, 2020 Level 1	As at 31st March, 2019 Level 1
Financial Assets at FVTOCI			
(i) Investments-			
- In Equity Instrument (Quoted)	3.1	-	-
- In Debt Instruments (Government/ Public Sector Undertaking)- Quoted *	3.1	-	-
Total		-	-

Note:

* In the absence of latest quoted market rates in respect of these instruments, rates have been derived as per Fixed Income Money Market and Derivatives Association of India (FIMMDA).

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, 2020 Level 1	Level 2	Level 3	As at 31st March, 2019 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		0			0	
c) Deposits	3.3			-			-
d) Others	3.3			-			-
(ii) Others							
-Bank Deposits with more than 12 Months Maturity (including Interest accrued)	3.4					-	
-Recoverable on account of Bonds fully Serviced by Government of India	3.4	0			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Long term & Short term maturities of lease obligations	16.1 & 20.3			-			0
(iii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.2	-		1,853,595	0		943339
Total Financial Liabilities		0	0	1853595	0	0	943339

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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, 2020		As at 31st March, 2019	
		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	-	-	-	-
c) Deposits	3.3	-	-	-	-
d) Others		-	-	-	-
(ii) Others					
-Bank Deposits with more than 12 Months Maturity (including interest accrued)	3.4	-	-	-	-
-Recoverable on account of Bonds fully Serviced by Government of India	3.4	-	-	-	-
Total Financial Assets		-	-	-	-
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1 & 20.3	-		-	
(ii) Long term & Short term maturities of lease obligations	16.1 & 20.3	-	-	-	-
(iii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.2	1,853,595	1,853,595	943,339	943,339
Total Financial Liabilities		1,853,595	1,853,595	943,339	943,339

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

The Company's activities expose it to a variety of financial risks:

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 Government of Arunanchal Pradesh : The Company has given loan to Government of Arunachal Pradesh at 9% rate of interest as per the terms and conditions of Memorandum of understanding signed between the Company and Government of Arunachal Pradesh for construction of hydroelectric projects in the state. The loan has been measured at amortised cost. The loan is recoverable from the share of free power of the state government from the first hydroelectric project to be commissioned in the state. Management does not envisage any probability of default on the loan.

NHPC LIMITED FARIDABAD

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:

(Amount in ₹)

Particulars	As at 31st March, 2020	As at 31st March, 2019
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
Non-current investments (Other than Subsidiaries and Joint Ventures)	-	-
Loans -Non Current (including interest)	-	-
Other Non Current Financial Assets	-	-
Current Investments	-	-
Cash and cash equivalents	2,981,093	4,075,629
Bank balances other than Cash and Cash Equivalents	-	-
Loans -Current	-	-
Other Financial Assets (Excluding Lease Receivables)	54,653,258	200,916
Total (A)	57,634,351	4,276,545
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	-	-
Lease Receivables (Including Interest)	-	-
Total (B)	-	-
TOTAL (A+B)	57,634,351	4,276,545

(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:

(Amount in ₹)

	Trade Receivables	Claim Recoverable	Loans	Total
Balance as at 1.4.2019	0	72342220	0	72342220
Changes in Loss Allowances	0	0	0	0
Balance as at 31.3.2020	0	72342220	0	72342220

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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:

(Amount in ₹)

	As at 31st March, 2020	As at 31st March, 2019
At Floating Rate		
fixed rate		
Total	-	-

II) Maturities of Financial Liabilities:

The amounts disclosed in the table below are the contractual undiscounted cash flows. Balances due within 1 year is equal to their carrying balances as the impact of discounting is not significant.

(Amount in ₹)

As at 31st March, 2020

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.3.2020	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings including lease obligations	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	33,888,907	31,734,004	2,154,903	-	-
Trade Payables	20.2	131,795,721	131,795,721	-	-	-
Total Financial Liabilities		165,684,628	163,529,725	2,154,903	-	-

(Amount in ₹)

As at 31st March, 2019

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2019	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
Borrowings including lease obligations	16.1, 20.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	24,012,355	22,811,150	1,174,535	26,670	-
Trade Payables	20.2	103,630,229	103,630,229	-	-	-
Total Financial Liabilities		127,642,584	126,441,379	1,174,535	26,670	-

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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:

(Amount in ₹)

Particulars	As at 31st March, 2020	As at 31st March, 2020	As at 31st March, 2019	As at 31st March, 2019
	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. The majority of the borrowings of the company are at fixed interest rate. In case of floating rate borrowings there is no impact on Statement of Profit and Loss of the company due to increase/decrese in interest rates, as the same is recoverable from beneficiaries through tariff .

(II) Price Risk:

(a) Exposure

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

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(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB and PTC)

The table below summarises the impact of increase/decrease in the market price of investment in equity instruments on the company's equity for the period/ year:

(Amount in ₹)

Particulars	As at 31st March, 2020		As at 31st March, 2019	
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 Government and Public Sector Undertaking 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:

(Amount in ₹)

Particulars	As at 31st March, 2020		As at 31st March, 2019	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Government Securities				
Public Sector Undertaking Tax Free Bonds				

(II)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, 2020	As at 31st March, 2019
Financial Liabilities:		
Foreign Currency Loans		
Other Financial Liabilities	-	-
Net Exposure to foreign currency (liabilities)	0	0

(b) Sensitivity Analysis

There is no impact of foreign currency fluctuations on the profit of the company as these are either adjusted to the carrying cost of respective fixed asset/Capital Work-in-Progress or recovered through tariff as per CERC Tariff Regulation 2014-19.

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(3) Capital Management

(a) Capital Risk Management

The primary objective of the Company's capital management is to maximize the shareholder value. CERC Tariff Regulations prescribe Debt : Equity ratio of 70:30 for the purpose of fixation of tariff of Power Projects. Accordingly the company manages its capital structure to maintain the normative capital structure prescribed by the CERC.

The Company monitors capital using Debt : Equity ratio, which is net debt divided by total capital. The Debt : Equity ratio are as follows:

(Amount in ₹)

Statement of Gearing Ratio		
Particulars	**As at 31st March, 2020**	**As at 31st March, 2019**
(a) Total Debt	-	-
(b) Total Capital	3,377,511,464	3,407,097,304
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 period the company has complied with the above loan covenants.

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Note no. 2.2 Capital Work In Progress

(Amount In ₹)

	Particulars	As at 01-Apr-2019	Addition	Adjustment	Capitalised	As at 31st March, 2020
i)	Roads and Bridges	-				-
ii)	Buildings	-	122000			122000
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
vi)	Generating Plant and Machinery	-				-
vii)	Plant and Machinery - Sub station	-				-
viii)	Plant and Machinery - Transmission lines	-	2666752			2666752
ix)	Plant and Machinery - Others	-				-
x)	Construction Equipment	-				-
xi)	Water Supply System/Drainage and Sewerage	-				-
xii)	Assets awaiting installation	1304534	22654251		19246117	4712668
xiii)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xiv)	Survey, investigation, consultancy and supervision charges	-				-
xv)	Expenditure on compensatory Afforestation	-				-
xvi)	Expenditure attributable to construction (Refer Note-32)	-				-
	Less: Capital Work in Progress Provided (Refer Note 2.2.2)	-				-
	Sub total (a)	1304534	25443003	-	19246117	7501420
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	1304534	25443003	-	19246117	7501420
	Previous year	57579134	39214072		95488672	1304534

NHPC LIMITED एनएचपीसी NHPC FARIDABAD

NOTE : 15.1 EQUITY SHARE CAPITAL

	PARTICULARS	As at 31st March, 2020		As at 31st March, 2019	
		Nos	Amount	Nos	Amount
	Authorized Share Capital (Par value per share Rs. 10)	15000000000	150000000000	15000000000	150000000000
	Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	10045034805	**100450348050**	10045034805	**100450348050**

15.1.1 Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:

Opening Balance	10045034805	100,450,348,050	10259320519	102,593,205,190
Less:-Buyback of shares during the year	-	-	214285714	2,142,857,140
Closing Balance	10045034805	100,450,348,050	10045034805	100,450,348,050

15.1.2 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.
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

15.1.3 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 (Previous Year-Nil)

15.1.4 Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -

	As at 31st March, 2020		As at 31st March, 2019	
	Number	In (%)	Number	In (%)
- President of India			7365964993	73.33%
- Life Insurance Corporation of India			734379599	7.31%

15.1.5 1,02,56,33,691 equity shares of ₹ 10 each were bought back during the period of five years immediately preceeding the date of Balance Sheet.

NHPC LIMITED FARIDABAD

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2020

OTHER EQUITY

(Amount in ₹)

Particulars	Reserve & Surplus						Other Comprehensive Income		Total
	Share Application Money Pending Allotment	Capital Redemption Reserve	Securities Premium	Bond Redemption Reserve	General Reserve	Surplus/ Retained Earnings	Equity Instruments through OCI	Debt Instruments through OCI	
Balance as at 1st April, 2019	-	-	-	-	-	-	-	-	-
Profit for the period		-	-	-	-	3,408,397,599	-	-	3,408,397,599
Other Comprehensive Income		-	-	-	-	-30,886,135	-	-	-30,886,135
Total Comprehensive Income for the period		-	-	-	-	3,377,511,464	-	-	3,377,511,464
Share Application Money received during the period.	-								-
Transfer to Retained Earning									-
Amount transferred from Bond Redemption Reserve		-	-	-		-			-
Tax on Dividend - Write back		-	-	-		-			-
Amount written back from Research & Development Fund						-			-
Amount Transferred from General Reserve									-
Transfer from Retained Earning									-
Dividend		-	-	-		-			-
Tax on Dividend		-	-	-		-			-
Transfer to Bond Redemption Reserve		-	-	-		-			-
Transfer to Research and Development Fund		-	-	-		-			-
Transfer to General Reserve					-	-			-
Balance as at 31st March 2020	-	-	-	-	-	3,377,511,464	-	-	3,377,511,464

For Lodha & Co
Chartered Accountants
(Firm Regn. No.301051E)

(H K Verma)
Partner
M.No. 055104

(Sharad Chandra)
Head of Finance

(Sahadev Khatua)
Head of Project

NHPC LIMITED FARIDABAD

Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2019-2020 .

Name of unit: TEESTA-V POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Period ended 31.3.2020

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment

NHPC LIMITED FARIDABAD

Summary of Prior Period Adjustments made during Period ended 31.3.2020

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		
i)	Deferred Tax Assets (net)		
f)	Other Non Current Assets		
g)	Non Current Assets - Regulatory Assets		
2	CURRENT ASSETS		
a)	Inventories		
b)	Financial Assets		
	i) Investments		
	ii) Trade Receivables		
	iii) Cash & Cash Equivalents		
	iv) Bank balances		
	v) Loans		
	vi) Others		
c)	Current Tax Assets (Net)		
d)	**Other Current Assets**		
	TOTAL ASSETS (C)		
D	**LIABILITIES**		
2	**NON-CURRENT LIABILITIES**		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises		
	Total outstanding dues of Creditors other than micro enterprises and small enterprises		
	iii) Other financial liabilities		
b)	Provisions		
c)	Deferred Tax Liabilities (Net)		
d)	Other non-current Liabilities		
3	**CURRENT LIABILITIES**		
a)	Financial Liabilities		
	i) Borrowings		
	ii) Trade Payables		
	iii) Other financial liabilities		
b)	Other Current Liabilities		
c)	Provisions		
d)	Current Tax Liabilities (Net)		

NHPC LIMITED FARIDABAD

NOTE NO. 34:

1 **Disclosures relating to Contingent Liabilities:**

Contingent Liabilities to the extent not provided for -

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

(i)

Capital works	(Amount in Rs.)	
Particulars	**31.03.2020**	**31.03.2019**
Claim of Contractors (Aggregated amount): Contractors have lodged claims against the Company on account of rate and 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	8,814,407,569.00	8,420,649,244.00
Arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law included in the claim:	4,661,753,432.00	4,451,894,839.00
Provisions created against above claims: Management has assessed the above claims and recognized a provision based on probability of outflow of resources embodying economic benefits.	-	-
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	**8,814,407,569.00**	**8,420,649,244.00**
Decrease of contingent liability from Opening Balance of Contingent Liability		-
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	(Amount in Rs.)	
Particulars	**31.03.2020**	**31.03.2019**
Claim of erstwhile Land Holders: In respect of land acquired for the projects, some of the erstwhile land owners have filed claims for higher compensation before various authorities/courts.	109250883	108201083
Provisions created against above claims: Pending settlement, the Company has assessed and recognise a provision based on probability of outflow of resources embodying economic benefits	0	0
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	**109250883**	**108201083**
Decrease of contingent liability from Opening Balance of Contingent Liability	**0**	
In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is 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	(Amount in Rs.)	
Particulars	**31.03.2020**	**31.03.2019**
Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities:	251528073	244530982
Provisions created against above claims: Pending settlement, the Company has assessed and recognise a provision based on probability of outflow of resources embodying economic benefits	0	0
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	**251528073**	**244530982**
Decrease of contingent liability from Opening Balance of Contingent Liability	**0**	
In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is 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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NOTE NO. 34:

(iV)	Others	(Amount in Rs.)	
	Particulars	**31.03.2020**	**31.03.2019**
	Claims on account of other miscellaneous matters pending before various forums	1254337	1206568
	Provisions created against above claims: Pending settlement, the Company has assessed and recognise a provision based on probability of outflow of resources embodying economic benefits	0	0
	Amount of contingent liability i.e. amounts for which Company may be held contingently liable	**1254337**	**1206568**
	Decrease of contingent liability from Opening Balance of Contingent Liability	**0**	
	In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is 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:

(Amount in Rs.)

Sl. No.	Particulars	Claims as on 31.03.2020	up to date Provision against the claims	Contingent liability as on 31.03.2020	Contingent liability as on 31.03.2019	Addition/	Decrease of contingent liability from Opening Balance as on 01.04.2019
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Capital Works	8814407569	0	8814407569	8420649244	393758325	0
2	Land Compen-sation cases	109250883	0	109250883	108201083	1049800	0
3	Disputed tax matters	251528073	0	251528073	244530982	6997091	0
4	Others	1254337	0	1254337	1206568	47769	0
	Total	**9176440862**	**0**	**9176440862**	**8774587877**	**401852985**	**0**

(b) The above do not include contingent liabilities on account of pending cases in respect of service matters and 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.

		(Amount in Rs.) 31.03.2020	31.03.2019
(d)	Possibility of reimbursement to the company towards above Contingent Liabilities.	0	0
(e) (i)	Amount paid towards above Contingent Liabilities in respect of Capital Works, pursuant to Niti Aayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors and such awards/orders have been further challenged by the Company in a Court of Law. The amount so paid has been shown under Other Non-Current Assets (Also refer Note No. 5).	1302954143	813251006
(e) (ii)	Amount paid /deposited with courts/paid as per Court Order towards above contingent liabilities to contest the cases and has been shown under Other Non-Current/ Current Assets. (Also refer Note no. 5 and 13)	588526506	398226506

(f) The 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.

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NOTE NO. 34:

(g) Category of agency wise details of contingent liabilities as at 31.03.2020 are as under:

Sl. No.	Particulars	Claims as on 31.03.2020	up to date Provision against the claims	Contingent liability as on 31.03.2020	Contingent liability as on 31.03.2019	Addition/	Decrease of contingent liability from Opening Balance as on 01.04.2019
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Government departments	251528073	0	251528073	244530982	6997091	0
2	State Government departments or Local Bodies	0	0	0	0	0	0
3	Central Public Sector Enterprises (CPSEs)	0	0	0	0	0	0
4	Others	8924912789	0	8924912789	8530056895	394855894	0
	Total	**9176440862**	**0**	**9176440862**	**8774587877**	**401852985**	**0**

(h) The Government of Sikkim vide letter dated 2nd August 2019 has raised demand on Teesta-V Power Station for Rs 35.80 crore towards acquisition of land and compensation for appurtenant houses and other structures on the said Land which were purportedly damaged by Dam water during FY 2014. The claim has been refuted by the management on the grounds that the land is not required by the Power station and also damages were not on account of construction activities which were completed back in FY 2008. The damage has apparently happened due to existence of old slide zones in the area. The notification for acquisition of land under the RFCTLARR Act, 2013 published in the Sikkim Government Gazette on 06.03.2018 is unilateral and without the consent of the Power Station and as such is legally not tenable.The matter is currently under discussionwith the State Government and pending further review and discussion/ agreement on the matter and considering that the demand pertains to the Land which has not been requisitioned by the Company for Power Station and as such no cash outflow is expected in this respect, the amount demanded has neither been recognized, nor disclosed as Contingent Liabilities.

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:	(Amount in Rs.)	
Particulars	**31.03.2020**	**31.03.2019**
Counter Claims lodgeed by the Company 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	0	0
Ccounter claims towards arbitration awards (including updated interest thereon) included in the claim		
Amount of contingent assets i.e. Based on Management assessment, a favourable outcome is probable	0	
In respect of rest of the claims, the possibility of any inflow is remote. Accordingly, these claims have not been recognised.		

(b)

Late Payment Surcharge: (Provided at CO level)	(Amount in Rs.)	
Particulars	**31.03.2020**	**31.03.2019**
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. In view of significant uncertainties in the ultimate collection from the beneficiaries, late payment surcharged not recognised by the management :	0	

(c)

Revenue to the extent not recognised in respect of power stations: (Provided at CO level)	(Amount in Rs.)	
Particulars	**31.03.2020**	**31.03.2019**
Truing up order of 2009-14 and/or Tariff Order for 2014-19 are pending in respect of Sewa-II, Chamera-III, Teesta Low Dam-III and Teesta Low Dam-IV Power stations pending approval of revised cost estimate. Management has assessed that an additional revenue is likely to accrue on account of these expenditures which has not been recognised due to significant uncertainty for the approval thereof.	0	

(d)

Business Interruption Losses (Provided at CO level)	(Amount in Rs.)	
Particulars	**31.03.2020**	**31.03.2019**

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NOTE NO. 34:

Insurance Claims due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Claim not recognised by the Management In this respect :	0	
Power Station-wise details of claims are given at Note 34(23) of the standalone Financial Statements.		

(e)

Other Cases	(Amount in Rs.)	
Particulars	31.03.2020	31.03.2019
Claims on account of other miscellaneous matters estimated by Management but not been recognised.	148117565	38106135

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3	**Commitments (to the extent not provided for):**	(Amount in Rs.)	
(a)	Estimated amount of contracts remaining to be executed on capital account are as under:	**As at 31.03.2020**	**As at 31.03.2019**
	Property Plant and Equipment (including Capital Work in Progress)	40,241,025	24887367
	Intangible Assets	-	0
	Total	**40,241,025**	**24,887,367**
(b)	Company has commitments towards further investment in the subsidiary companies		
(c)	Company has commitments towards further investment in the Joint Venture companies		

4	Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities and/ or for extra items aggregating to ₹ .NIL(Previous year ₹ NIL) are included in Capital Work-in-Progress /Property, Plant and Equipment.

5 Disclosure under IND AS 115- 'Revenue from contract with Customers' is as under:

(a) Detail of revenue recognised from contract liabilities :

Sl. No.	Particulars	For the period ended 31.03.2020	For the period ended 31.03.2019
(i)	Revenue recognised from contract liabilities		
(ii)	Revenue recognised due to price change or other contract variation that were not recognised earlier		

(b) Remaining Performance obligations related to RR/RE/Consultancy contracts:

Sl. No.	Particulars	For the period ended 31.03.2020	For the period ended 31.03.2019
(i)	Total Revenue required to be recognised against Contract/ Consultancy Amount over the contract period		
(ii)	Less: Revenue already recognised		
(iii)	Transaction price for remaining performance obligations which shall be received over the contract period (ii-i)		

6 The effect of foreign exchange rate variation(FERV) during the year are as under:

Sl. No.	Particulars	For the period ended 31.03.2020	For the period ended 31.03.2019
(A)	Amount charged to Statement of Profit and Loss as FERV	NIL	NIL
(B)	Amount charged to Statement of Profit and Loss as Borrowing Cost	NIL	NIL
(C)	Amount recognised in 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 and Conditions of Tariff) Regulations 2019-24.

7 **Operating Segment:**

(a) Electricity generation (including income from embedded Finance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project Management, Consultancy works and Power Trading Business 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.

(c) The Company has entered into Power Trading business during the current financial year.

(d) **Information about major customers: (Provided at CO level)**

(e) **Revenue from External Customers: (Provided at CO level)**

8 **Disclosures under Ind AS-24 "Related Party Disclosures":**

(A) **List of Related parties:**

(i) **Subsidiaries**

Name of Companies	Principle place of
NHDC Limited	India
Loktak Downstream Hydroelectric Corporation Limited (LDHCL)	India
Bundelkhand Saur Urja Limited (BSUL)	India
Lanco Teesta Hydro Power Limited	India

NOTE NO. 34:

(ii) **Joint Ventures**

Name of Companies	Principle place of operation
National High Power Test Laboratory (P) Ltd. (NHPTL)	India
Chenab Valley Power Projects Private Ltd. (CVPPL)	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. 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:**

Particulars	(Amount in Rs.) For the period ended 31.03.2020	For the period ended 31.03.2019
(i) **Transactions with Subsidiaries**		
Services provided by the Company		
NHDC		
LDHCL		
BSUL		
LTHPL	54455499	0
Services received by the Company		
NHDC		
LDHCL		
BSUL		
LTHPL		
Dividend received by the company		
NHDC		
LDHCL		
BSUL		
LTHPL		
Equity contributions by the company		
NHDC		
LDHCL		
BSUL		
LTHPL		
Reimbursement of Cost of employee on deputation received by the company		
NHDC		
LDHCL		
BSUL		
LTHPL		
Reimbursement of Cost of employee on deputation paid by the company		
NHDC		
LDHCL		

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NOTE NO. 34:

BSUL		
LTHPL		

(ii)

Transactions with Joint Ventures		
Services provided by the Company		
CVPPL		
NHPTL		
Services received by the Company		
CVPPL		
NHPTL		
Dividend received by the company		
CVPPL		
NHPTL		
Equity contributions by the company		
CVPPL		
NHPTL		
Reimbursement of Cost of employee on deputation received by the company		
CVPPL		
NHPTL		
Reimbursement of Cost of employee on deputation paid by the company		
CVPPL		
NHPTL		
Loan Provided by the company		
CVPPL		
NHPTL		
Interest on Loan given by the company		
CVPPL		
NHPTL		

(iii) **Compensation to Key Management Personnel**

Particulars	**For the period ended 31.03.2020**	**For the period ended 31.03.2019**
Short Term Employee Benefits		
Post-Employment Benefits		
Other Long Term Benefits		
Termination Benefits		
Share Based Payment		

Other Transactions with KMP	**For the period ended 31.03.2020**	**For the period ended 31.03.2019**
Sitting Fees and other reimbursements to non-executive/independent directors		
Interest Received during the year		

(iv) **Transactions with other related parties- Post Employment Benefit Plans**

Particulars	**For the period ended 31.03.2020**	**For the period ended 31.03.2019**
Contribution to EPF Trust /(Refund from Trust)		
Contribution to Gratuity Trust /(Refund from Trust)		
Contribution to REHS Trust/(Refund from Trust)		
Contribution to Social Security Scheme Trust /(Refund from Trust)		
Contribution to EDCSS Trust/ (Refund from Trust)		
Contribution to Leave Encashment Trust /(Refund from Trust)		

(vi) **Transactions with Government that has control over the Company- Central Government**

(Amount in Rs)

Particulars	**For the period ended 31.03.2020**	**For the period ended 31.03.2019**
Services Received by the Company	1590387	2894276
Services Provided by the Company	277935	11012
Sale of goods/Inventory made by the company	0	0
Dividend Paid During The Year	0	0
Subordinate Debts received by the company	0	0
Guarantee Fee on Foreign Loans to Govt. of India	0	0
Purchase of goods/Inventory	0	0
Purchase of property/Other assets	0	0

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NOTE NO. 34:

(vii) **Transactions with entities controlled by the Government that has control over the Company**

(Amount in Rs)

Particulars	For the period ended 31.03.2020	For the period ended 31.03.2019
Purchase of property/Other assets	7249436	2589745
Purchase of goods/Inventory	17693912	13708942
Services Received by the Company	216083969	125002554
Services Provided by the Company	0	0
Sale of goods/Inventory made by the company	0	0
Sale of Asset/property	0	0
Settlement of claim/Amount received by the company against Insurance Claims	0	0

(viii) **Outstanding balances and guarantees with Related Parties**

Particulars	As at 31.03.2020	As at 31.03.2019
Balances with Subsidiaries		
▪ Receivables		
Balances with Joint Ventures		
▪ Receivables		
▪ Loan Outstanding (including interest accrued)		
Balances with KMP		
▪ Receivables		
Balances with Trust created for post- employment benefit plans of NHPC		
Receivable		
▪ Gratuity Trust		
Payable		
▪ EPF Trust		
▪ REHS Trust		
▪ Social Security Scheme Trust		
▪ EDCSS Trust		
▪ Leave Encashment Trust		
Balances with Government that has control over the Company		
▪ Payables	629289	3147458
▪ Receivables	115762	13800
▪ Loan from Government (Subordinate debts)		
Guarantee Received from Government (Against Foreign Currency Borrowing)		
Balances with Entities controlled by the Government that has control over the Company		
▪ Payables	3945072	4956787
▪ Receivables	16021542	30777699
▪ Balances Out of Commitments		

(vi) **Following transations and balances with State Govt of Uttar Pradesh, Manipur, Madhya Pradesh and J&K are disclosed for the purpose of including the same in consolidated accounts of the group:**

(a) **Transactions with Shareholders in subsidiaries of NHPC (i.e. State Govt of Uttar Pradesh, Manipur, Madhya Pradesh) and Co-venturer in Jointly controlled entity (i.e. Govt. of Jammu & Kashmir)**

(Amount in Rs)

Particulars	For the period ended 31.03.2020	For the period ended 31.03.2019
Purchase of goods/Inventory	0	0
Purchase of property/Other assets	0	0
Services Received by the Company	0	0
Services Provided by the Company	0	0
Sale of goods/Inventory made by the company	0	0
Sale of Asset/property	0	0

(b) **Balances with Shareholders in subsidiaries of NHPC (i.e. State Govt of Uttar Pradesh, Manipur, Madhya Pradesh) and Co-venturer in Jointly controlled entity (i.e. Govt. of Jammu & Kashmir)**

(Amount in Rs)

Particulars	As at 31.03.2020	As at 31.03.2019
▪ Payables	0	
▪ Receivables	0	

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NOTE NO. 34:

(D) Other notes to related party transactions:

(i) Terms and conditions of transactions with the related parties:

(a) Transactions with the state governments and entities controlled by the Government of India are carried out at market terms on arms-length basis (except subordinate debts received from Central Government 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 **Particulars of Security: The same shall be made in the Standalone accounts of the Company: (Provided at CO level)**

10 **Disclosures Under Ind AS-19 " Employee Benefits": (Provided at CO level)**

(Amount in Rs)

(A)	Defined Contribution Plans	For the period ended 31.03.2020	For the period ended 31.03.2019
(i)	Social Security Scheme: The Company has a Social Security Scheme in lieu of the erstwhile scheme of compassionate appointment. The Company also makes a matching contribution per month per employee and such contribution was to be made for 8 years to build up corpus from the date the scheme is in operation i.e. 01.06.2007, which has been extended for another 2 years i.e. up to 31.05.2017 and further extended for another 3 years i.e. up to 31.05.2020. The scheme has been created to take care of and helping bereaved families in the event of death or permanent total disability of its employee. The expenses recognised during the period towards social security scheme is :		
(ii)	Employees Defined Contribution Superannuation Scheme (EDCSS) : The Company has an employee defined contribution superannuation scheme for providing pension benefits to employees. As per the scheme, each employee contributes @ 5% of Basic Pay & Dearness Allowance. The company contributes to the extent of balance available after deducting employers' contribution to Provident Fund, contribution to Gratuity Trust and REHS Trust, from the amount worked out @ 30% of the Basic Pay & DA. The Scheme is managed by Life Insurance Corporation of India. The expenses recognised during the period towards Employees Defined Contribution Superannuation Scheme (EDCSS) is :		

(B) Defined Benefit Plans- Company has following defined post-employment benefit obligations :

(a) Description of Plans:

(i) **Provident Fund:** The Company pays fixed contribution to Provident Fund at predetermined rates to a separate Trust, which invests the funds in permitted securities. The contribution to the fund for the year is recognised as expense and is charged to the Statement of Profit & Loss/Expenditure Attributable to Construction. The obligation of the Company is to make fixed contribution and to ensure a minimum rate of return to the members as specified by Government of India (GoI).

(ii) **Gratuity:** The Company has a defined benefit gratuity plan. The ceiling limit of gratuity is fixed as per the Payment of Gratuity Act, 1972, whereby every employee who has rendered continuous service of five years or more is entitled to get gratuity at 15 days salary (15/26 X last drawn basic salary plus dearness allowance) for each completed year of service subject to a maximum of ₹ 0.20 Crore on superannuation, resignation, termination, disablement or on death. The plan is being managed by a separate Trust created for the purpose and obligation of the company is to make contribution to the Trust based on actuarial valuation.

(iii) **Retired Employees Health Scheme (REHS):** The Company has a Retired Employee Health Scheme, under which retired employee and/or spouse of retiree and eligible dependent children of deceased employees are provided medical facilities in the Company hospitals / empanelled hospitals. They can also avail treatment as Out-Patient subject to a ceiling fixed by the Company. The liability for the same is recognised on the basis of actuarial valuation. The Scheme is being managed by a separate Trust created for the purpose and obligation of the company is to make contribution to the Trust based on such actuarial valuation.

(iv) **Allowances on Retirement/Death:** Actual cost of shifting from place of duty at which employee is posted at the time of retirement to any other place where he / she may like to settle after retirement is paid as per the rules of the Company. In case of death, family of deceased employee can also avail this facility. The liability for the same is recognised on the basis of actuarial valuation.

(v) **Memento to employees on attaining the age of superannuation:** The Company has a policy of providing Memento valuing ₹ 10,000/- to employee on superannuation. The liability for the same is recognised on the basis of actuarial valuation

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(C) Other long-term employee benefits (Leave Benefit): The Company provides for earned leave and half-pay leave to the employees which accrue annually @ 30 days and 20 days respectively. Earned leave (EL) is encashable while in service. The maximum ceiling of encashment of earned leave is limited to 300 days. However, any shortfall in the maximum limit of 300 days in earned leave on superannuation shall be fulfilled by half pay leave to that extent. The scheme is unfunded and liability for the same is recognised on the basis of actuarial valuation. During the year, provision amounting to Rs. ..... has been made on the basis of actuarial valuation at the year end and debited to statement of profit and loss (31 March 2019: Rs.....)

11 Particulars of income and expenditure in foreign currency and consumption of spares are as under:-

(Amount in Rs.)

Sl. No.	Particulars	For the period ended 31.03.2020	For the period ended 31.03.2019
a)	Expenditure in Foreign Currency		
	i) Interest	NIL	2306573
	ii) Other Misc. Matters	NIL	16064916
b)	Value of spare parts and Components consumed in operating units.		
	i) Imported	NIL	NIL
	ii) Indigenous	14773514	5164898
c)	Earnings in foreign currency		
	(i)Others	NIL	NIL

12 **Earnings Per Share:** 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) (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 other than as given at (b) below 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 in respect of Trade Receivables, Trade Payables, Deposits, Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure and material issued to contractors have been sought for outstanding balances of ₹ **0.05 crore** or above in respect of each party as at 31st December, 2019. Status of confirmation of balances as at December 31, 2019 as well as amount outstanding as on 31.03.2020 is as under:

(Amount in Rs.)

Particulars	Outstanding amount as on 31.12.2019	Amount confirmed	Outstanding amount as on 31.03.2020
Trade receivable			
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	184793644	181385904	61766499
Trade/Other payables	35406388	8879564	140943304
Security Deposit/Retention Money payable	11393905	584528	15387814

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

14 **Disclosure related to Corporate Social Responsibility (CSR) (Refer Note 29)**

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

Sl. No.	Heads of Expenses constituting CSR expenses	For the period ended 31.03.2020	For the period ended 31.03.2019
1	Health Care and Sanitation	1161315	469133
2	Education and Skill Development	3289999	199023
3	Women Empowerment /Senior Citizen	152463	296244
4	Environment		
5	Art and Culture		
6	Ex-Armed Forces		
7	Sports		
8	National Welfare Fund		
9	Rural Development	3736120	0
10	Capacity Building		

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NOTE NO. 34:

11	Swachh Vidyalaya Abhiyan		
12	Swachh Bharat Abhiyan	3048422	0
13	Medical Expenditure in NHPC Hospital/Dispensaries For Outsiders	5023023	
14	Expenditure on Kendriya Vidyalaya/Other Schools For Outsiders	24724812	
15	Administrative overhead-Salary of CSR Staff		
	Total amount	**41136154**	**964400**

(ii) Other disclosures:-

(a) Details of expenditure incurred during the year ended on 31.03.2020 paid in cash and yet to be paid in cash along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in Rs.)

Purpose	Paid in cash (a)	Yet to be paid in cash (b)	Total (a+b)
Construction/Acquisition of any asset	5130504	4488037	9618541
For purpose other than (I) above	31517613		31517613
Total	**36648117**	**4488037**	**41136154**

(b) As stated above, a sum of **₹44,88,037** out of total expenditure of **₹ 41136154** 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 dated 11th October,2018 to the extent information available with management are as under:

(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2020	As at 31.03.2019
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date:		
	a) Trade Payables:		
	-Principal (Refer Note 20.2)	2426420	2019612
	-Interest		0
	b) Others:		
	-Principal (Refer Note 20.3)	1126746	2972748
	-Interest		
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year.		
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;		
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date.		
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		

16 **Disclosures regarding leases as per IND AS -116 "Leases":**

A) **Company as Lessee:**

(i) Transition to IND AS 116

Effective 1 April 2019, the Company adopted Ind AS 116 "Leases" and applied the standard to all lease contracts existing on 1 April 2019 using the modified retrospective method. Accordingly, comparatives for the year ended 31st March 2019 have not been restated. The Company recorded the lease liability at the present value of the remaining lease payments discounted at the incremental borrowing rate at the date of initial application and the right of use asset at an amount equal to lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the balance sheet immediately before the date of initial application.On transition to Ind AS 116, the Company has recognised right of use assets and equivalent amount of lease liabilities amounting to Rs **NIL**

Further Land- Right to Use, Building- Right to Use and other assets amounting to **Rs. 216830815** have been classified/reclassified and presented as Right of Use assets on the Balance Sheet. In the Statement of Profit & Loss for the current period, lease expenses have changed from other expenses and employee benefit expenses to depreciation and amortization expenses for the right-of-use lease assets and finance cost for interest accrued on lease liability.

The Company has applied the following practical expedients on initial application of Ind AS 116:

(a) Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.

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NOTE NO. 34:

(b) Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application.

(c) Excluded the initial direct costs, if any from the measurement of the right-of-use asset at the date of initial application.

(d) Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

(e) e. The Company has elected to use the practical expedient not to apply this Standard to contracts that were not previously identified as containing a lease applying Ind AS 17. Accordingly, Ind AS 116 is applied only to contracts that were previously identified as leases under Ind AS 17.

The weighted average incremental borrowing rate applied to lease liabilities as at April 1, 2019 is 7.85%.

There were no future minimum lease rental commitments in respect of non-cancellable operating leases as per Ind AS 17 as on March 31, 2019 as disclosed in Sl. No. 16 of Note No. 34 of Annual Report for the Financial Year 2018-19. Accordingly, lease liabilities accounted as at April 1, 2019 due to transition to Ind AS 116 is substantially due to inclusion of present value of the lease payments for the cancellable term of these lease agreements.

(ii) **Nature of lease:** The Company's significant leasing arrangements are in respect of the following assets:

(a) Premises under cancellable lease arrangements for residential use of employees ranging from 3-4 months to three years.

(b) Premises for offices, guest houses & transit camps on lease which are not non-cancellable and are usually renewable on mutually agreeable terms.

(c) Land obtained on lease for construction of projects and / or administrative offices.

(d) Vehicles on operating leases generally for a period of 1 to 2 years and such leases are not non-cancellable.

(iii) **Amount recognised in the Statement of Profit and Loss / Expenditure Attributable to Construction in respect of short term, low value and variable lease during the period ended 31.03.2020: :**

Description	(Rs.)
Expenditure on short-term leases	20866491
Expenditure on lease of low-value assets	
Variable lease payments not included in the measurement of lease liabilities	

(iii) **Other Disclosures:**

Description	(Rs.)
Commitment for Short Term Leases as on 31.03.2020	

(iv) **The following is the movement in lease liabilities during the year ended March 31, 2020:**

Particulars	(Rs.)
Oening Balance at 01.04.2019#	NIL
Additions in lease liabilities	NIL
Finance cost accrued during the year	NIL
Payment of lease liabilities	NIL
Closing Balance at 31.03.2020##	NIL

#Opening amount should be equal to opening balances appearing under Right of Use Assets in Note 2.3 of Balance Sheet.

Closing balance should be equal to sum of amount appearing under Non Current and Current Lease receivable in under Note 16.1 and 20.3 of Balance Sheet.

B) **Finance Lease – Company as Lessor (Only For Nimmo Bazgo & Chutak Power Stations)**

The Company has entered into an arrangement with a single beneficiary, Power Development Department, Jammu & Kashmir for sale of the entire power generated by two power stations, namely Nimmo Bazgo & Chutak Power Station for the expected life of these Power Stations. Under the agreements, the customer is obliged to purchase the entire output at prices determined by the Central Electricity Regulatory Commission (CERC). The Company has classified the Power Station as embedded Finance Lease as per as per Appendix-C to Ind AS 17- Leases. The Company has elected to use the practical expedient not to apply this Standard to contracts that were not previously identified as containing a lease applying Ind AS 17. Accordingly, Ind AS 116 is applied only to contracts that were previously identified as leases under Ind AS 17. Other financial assets (Current and Non-Current) include lease receivables representing the present value of future lease rentals receivable on the embedded finance lease arrangements entered into by the company.

The Company has earned a finance income of Rs. ..... Crore during the year (previous year Rs. ..... Crore)

The following table sets out a maturity analysis of lease receivables, showing the undiscounted lease payments to be received after the end of the financial year:

NHPC LIMITED FARIDABAD

NOTE NO. 34:

(Amount in Rs)

Particulars	31.03.2020
undiscounted lease payments receivable:	
Less than one year	
One to two years	
Two to three years	
Three to four years	
Four to five years	
More than five years	
Total undiscounted lease payments receivable	
Less: Unearned finance income	
Add: Discounted unguaranteed residual value	
Net investment in the lease	

Significant changes in the carrying amount of the net investment in finance leases

(Amount in Rs)

Particulars	31.03.2020
Balance at the beginning	
Additions during the year	
Finance income for the year	
Amount received during the year	
Balance at the end	

Details of gross investment in lease and present value of minimum lease payments receivables at the end of financial year 2019 are as under:

(i) Gross investment in the Lease :

(Amount in Rs)

Particulars	31.03.2019
Within one year	
After one year but not more than five years	
More than five years	
Total	

(ii) Present value of minimum lease payments receivable:

(Amount in Rs)

Particulars	31.03.2019
Within one year	
After one year but not more than five years	
More than five years	
Total	

(iii) Reconciliation between the gross investment in the lease and the present value of minimum lease payments receivable is as follows:

(Amount in Rs)

Particulars	31.03.2019
Gross investment in Lease	
Adjustments:	
Less: Un-earned Finance Income	
Less: Unguaranteed residual value	
Present value of Minimum Lease Payment (MLP)	

C) **Operating Lease –Company as Lessor :(Shall be provided at CO level)**

17 Disclosures under Ind AS-27 'Separate Financial Statements'shall be dealt at Corporate Office.

18 The Impairment Analysis as per Ind AS-36 on "Impairment of assets" shall be dealt at Corporate Office.

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

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20 **Disclosure in respect of insurance claim by All Power Stations:**

The Assets of the all power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Teesta-V Power Station as on 31.03.2020 is as under:

(Amount in Rs)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at March 31, 2020	As at March 31, 2019
Against material damage	35908256	2100000	20000000	13808256	13808256
Business Interruption Loss	0	0	0	0	0
Total	**35908256**	**2100000**	20000000	**13808256**	**13808256**
Income recognised in respect of "Business Interruption Loss" during the year is ₹NIL (Cumulative as on 31.03.2020 is ₹NIL).					

21 **Nature and details of provisions (refer Note No. 17 and 22)**

(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 (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 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 Year 2014-19 by Central Electricity Regulatory Commission (CERC).

b) **Provision for Livelihood Assistance:**

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 Years 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 and CPM Policy. Utilization of the provision is to be made against incurrence of actual expenditure towards restoration of the assets.

NHPC LIMITED FARIDABAD

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 Year 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 During the Period ended company has applied Ind AS 116 "Leases". Further, the useful life of Property, Plant and Equipment of hydropower Stations of the Company have been changed prospectively to 40 years instead of 35 years in line with CERC Tariff Regulations, 2019-24 with consequential reduction in depreciation of those Power Stations which have completed 12 years of useful life. Impact of these changes in the Financial Statements of the Company is as under:

S. No	Description	Amount (Rs)
1	Impact of Ind AS 116 "Leases" on the Statement of Profit & Loss (Increase/(Decrease) in Profit) (Refer Note 29)	
2	Decrease in Expenditure (depreciation) due to change in useful life of the Property, Plant and Equipment	

23 Unit/Project specific notes :

(i) Dulhasti Power Station in r/o Bursar Project

As per deliberations of the Board of Directors in its meeting held on 20.03.2014, the viability of Bursar HE Project is dependent upon financial support from Government of India and Government of Jammu & Kashmir. Ministry of Power (MOP), Government of India was approached to provide funding for Survey and Investigation of **Bursar Project** to make it viable. As advised by the MoP, Ministry of Water Resources (MoWR) was approached to provide funds. In the meeting held with MoWR on 27.04.2015, it was informed by the representatives of MoWR that the request of the company for release of funds for preparation of DPR is under consideration for approval of Government of India. Detailed Project Report (DPR) of the project was submitted to CEA and expenditure of ₹ .....incurred have been carried forward as Capital Work in Progress. However, as an abundant precaution, provision made in earlier years in this respect has been continued in the books of accounts.

(ii) Kotlibhel-1A

Kotlibhel-1A, Kotlibhel-IB and Kotlibhel-II projects are three of the 24 hydro-electric projects located in the State of Uttarakhand which are covered by the order dated 13.08.2013 of Hon'ble Supreme Court of India directing MoEF not to grant environmental/forest clearance to these projects until further order and to examine the significant impact on the bio-diversity of Alaknanda and Bhagirathi river basin. Pending adjudication about the fate of these projects, the expenditure incurred upto 31.03.2020 amounting to ₹ ....., ₹ ..... and ₹ ..... have been carried forward as Capital Work in Progress in respect of Kotlibhel-1A, Kotlibhel-IB and Kotlibhel-II projects respectively. However, as an abundant precaution, provision for these amounts totalling ₹ .....up to 31.03.2020 has been made in the books of accounts.

(iii) Tawang I & II projects

a) Forest Clearance in respect of Tawang Stage-II Hydroelectric Project is under process. Forest Clearance for Tawang-I Hydroelectric Project shall be taken up after Forest Clearance of Tawang-II HE Project. Pending this, expenditure of ₹ ..... incurred on these projects is being carried forward as Capital Work in Progress.

In terms of Board Resolution vide meeting of the Board of Directors held on 05/02/2013 an amount of ₹ .... has been paid to the State Govt. towards Basin Study for Tawang I and II projects and other projects in the basin to be reimbursable by the Government of Arunachal Pradesh (GoAP) on pro-rata basis. Pending this, expenditure of ₹ ..... is being carried forward as Capital Work in Progress.

(iv) Dhauliganga power station in r/o 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, the expenditure incurred upto 31.03.2020 amounting to ₹ 35.61 have been carried forward as Capital Work in Progress. However, as an abundant precaution, provision for ₹ .....has been made in the books of accounts.

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NOTE NO. 34:

v) Wind Power Project, Jaisalmer:

Quantitative details of Renewable Energy Certificates (RECs) in respect of renewable energy

Sl. No.	Description	Quantity
1	No. of RECs issued	
2	No. of RECs under certification	
3	No. of RECs sold during the year	

In view of significant uncertainties regarding ultimate realization, RECs issued/ under process of certification are not recognized.

NHPC LIMITED FARIDABAD

NOTE NO. 34:

24 Following information is required for preparation of Statement of Cash Flows:

Particulars	For the period ended on 31.03.2020	For the period ended on 31.03.2019
Cash flow from sale of Property, Plant & Equipment and Intangible Assets (Excluding Taxes)		
Total Cash Outflow for Leases under Ind AS 116		

25 Disclosures relating to creation of Regulatory Deferral Account (RDA)balances as per Ind AS 114 : (Disclosures relating to creation of Regulatory Deferral Account (RDA)balances as per Ind AS 114 are given in Appendix VI.The units having RDA balances should copy the content pertaining to their unit & paste hereunder)

For Lodha & Co.
Chartered Accountants
(Firm Regn. No 301051E)

(H K Verma)
Partner
M. No. 055104

Date: 27/5/2020
Place: Kolkata

LODHA & CO. KOLKATA Chartered Accountants

(Sharad Chandra)
Head of Finance

(Sahadev Khatua)
Head of Project

General Manager
एनएचपीसी लिमिटेड / NHPC Ltd.
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालुटार, पूर्वी सिक्किम / Balutar, East Sikkim

NHPC LIMITED FARIDABAD

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

PARTICULARS		As at 31st March, 2020	As at 31st March, 2019
	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 FARIDABAD

	As at 31st March, 2020	As at 31st March, 2019
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, 2020	As at 31st March, 2019
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	-	-

NHPC LIMITED FARIDABAD

SUB NOTE NO. 16.2 FINANCIAL LIABILITIES - NON-CURRENT

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Deposits/ retention money	2154903	1201205
Less: Fair value adjustment - Deposits/ retention money	(301308)	(257866)
TOTAL	**1853595**	**943339**

NHPC LIMITED FARIDABAD

SUB NOTE NO. 17 NON CURRENT - PROVISIONS

B. OTHERS	As at 31st March, 2020	As at 31st March, 2019
i) **Provision For Committed Capital Expenditure**		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-
ii) **Provision For Livlihood Assistence**		
As per last Balance Sheet	-	
Additions during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance	-	-
Less: Fair Value Adjustment	-	-
Closing Balance after Fair Value Adjustment	-	-

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

NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
Deposits/ retention money	22083911	15329496
Less: Fair value adjustment - Deposits/ retention money	-	(21549)

SUB NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 31st March, 2020	As at 31st March, 2019
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**

Appendix-I to Note 34

Name of Unit :

Details of Contingent Liabilities as on 31.03.2019

Sr. No.	Nature of the Claim	Case Reference ID (in ERP)	Particulars of Claim	Name of Party	Category of Agency (a Central Govt. departments, b) State Govt. departments or Local Bodies, c) CPSEs, d) Others)	Original Claim Amount of the Party	Opening Amount of Claim as on 01.04.2018	Addition of Claim during the period on account of new claims/variation of old claims	Addition of Claim due to interest updation,	Settlement/Adjustment of claims during the year.	Closing Balance of Claim as on 31.03.2019	Amount of claim where outflow is probable & reliable estimate can be made(Provision made in books of A/c)				Amount of claim where no Probability of outflow & Claim neither Recognized as Provision nor Disclosed as Contingent Liability			Contingent Liability (Possible outflow/ not be made)			Reduction from Closing Contingent Liability during the period/year	LIKELY REIMBURSEMENTS TO BE MADE BY THIRD PARTY	Reasons for non acceptance	Last Figures in Rupees Present Status	Amount Paid against Contingent Liability & Claims on account in Rupees
												Opening Provision as on 01.04.2018	Addition in provision during the year/period	Reduction in provision during the year/period	Closing Provision as on 31.03.2019	Opening as on 01.04.2018	Net Addition during the period/ year	Closing as on 31.03.2019	Opening Contingent Liability as on 01.04.2018	Additional Provisions during the current year	Closing Contingent Liability as on 31.03.2019	Reduction from Closing Contingent Liability during the year/period				
1	2	3	4	5	6	7	8	9	10	11	12=(8+9-10-11)	13	14	15	16=(13-14-15)	17	18	19=(17+18)	20	21	22=(20+21)	23	24	25	26	27
1	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT	[illegible]	Non-execution of Arbitration award dated [illegible]	[illegible] M/S ATLAS CONSTRUCTIONS LTD	OTHERS	530,577,000	972,984,015	-	47,034,485	-	[illegible]	-	-	-	-	-	-	-	972,984,015	47,034,485	1,020,018,500	-	-	The claim is not tenable as per Contractual provision, Hence the case is being contested by the Management	Hon'ble District Court Faridabad vide order dated 26.03.19 set aside the Arbitration award dated 22.08.2018 Contractor filed the case in High Court of Punjab and Haryana at Chandigarh. The case has been awarded by the High Court on 29.03.18 in favour of contractor.Now SLP is filed by NHPC in Supreme Court of India.The	287,025,909
2	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT	[illegible]	Non-execution of performance bank guarantee, extension of insurance policy and claim towards recovery on account of liquidation and non-payment of Workers due to reliance Company of India	M/S ATLAS CONSTRUCTIONS LTD	OTHERS	66,521,178	124,513,525	-	6,312,681	-	[illegible]	-	-	-	-	-	-	-	124,513,525	6,312,681	130,826,206	-	-	The claim is not tenable as per Contractual provision, Hence the case is being contested by the Management.	Arbitration Tribunal awarded the claim on 30.04.21 amounting to Rs 5.05 Crores (Principal) + Rs. 1.74 Crore (Interest) in favour of M/S JAL . After award of AT, the case was subjudice at District court , Faridabad. Later case was transferred to Special Commercial Court, Gurugram. Then the case disposed off by Special	
3	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT	[illegible]	Payment withheld on account of cargo damage due to [illegible]	[illegible] M/S ATLAS CONSTRUCTIONS LTD	OTHERS	6,908,348	10,288,664	-	525,030	-	[illegible]	-	-	-	-	-	-	-	10,288,664	525,030	10,813,694	-	-	The claim is not tenable as per Contractual provision, Hence the case is being contested by the Management.	Arbitration Tribunal awarded the claim on 29.09.2016 in favour of contractor. After award of AT, the case was sub-judice at District court , Faridabad. Later case was transferred to Special Commercial Court, Gurugram. Then the case disposed off by Special Commercial Court, Gurugram on 19.03.2018 on the point of jurisdiction.	
4	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT	[illegible]	Bid Bond dated [illegible] of [illegible]	M/S ATLAS CONSTRUCTIONS LTD	OTHERS	11,187,913	17,694,370	-	960,000	-	[illegible]	-	-	-	-	-	-	-	17,694,370	960,000	18,654,370	-	-	This claim is not tenable as per Contractual provision, Hence the case is being contested by the Management.	Arbitration Tribunal awarded the claim on 03.09.2016 in favour of contractor. After award of AT, the case was sub-judice at District court , Faridabad. Later case was transferred to Special Commercial Court, Gurugram. Then the case disposed off by Special Commercial Court, Gurugram on 19.03.2018 on the point of jurisdiction.	

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Name of Unit :

Details of Contingent Liabilities as on 31.03.2021

(All figures in Rupees)

Sr. No.	Nature of the Claim	Case Reference ID (in ERP)	Particulars of Claim	Name of Party	Category of Agency (i.e Central Govt. departments, or State Govt. departments or Local Bodies, or CPSEs, or Others)	Original Claim Amount of the Party	Opening Amount of Claim as on 01.04.2019	Additions of Claim during the period on account of new claims/valuation of the claims	Additions of Claim due to interest updation.	Settlement/Adjustment of claims during the year.	Closing Balance of Claim as on 31.03.2020	Amount of claim where outflow is probable & reliable estimate can be made(Provision made in Books of A/c)				Amount of claim where no outflow & Claim neither Recognized as Provision nor Disclosed as Contingent Liability			Contingent Liability (Possible outflow/ No outflow forecasts can be made)			Reduction from Opening Contingent Liability during the period/year	Details of REIMBURSEMENT TO BE MADE IN THE NEXT YEAR	Reasons for non acceptance	Present Status	Amount Paid against Contingent Liability & shown as Asset in Books
5	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT	[illegible]	Institution of Deferred [illegible]	M/s PRAKASH ASSOCIATES [illegible]	OTHERS	102,570,639	42,171,578		2,105,138		44,276,713												The claim is not tenable as per Contractual provision. Hence the case is being defended by the Management	Arbitrator Tribunal awarded the claim on 29.03.2014 in favour of contractor. Aggrieved party of AT, the case was sub-judice at District court , Faridabad. Later case was transferred to special Commercial Court, Gurugram. Then the case disposed off by Special Commercial Court, Gurugram on 19.02.2018 on the point of [illegible]	
6	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT	[illegible]	Claim for expenses & [illegible] incurred due to unforeseen physical [illegible]	Manager CONSTRU AND [illegible]	OTHERS	2,430,454,907	1,063,305,750		7,397,500		1,070,703,250												The claim is not tenable as per Contractual provision. Hence the case is being defended by the Management	Arbitration Tribunal awarded the claim on 12.08.16 amounting to Rs 3.61 Crores (Principal) + Rs. 8.56 Crore (interest) in favour of contractor. After award of AT, the case was sub-judice at District court , Faridabad. later case was transferred to special Commercial Court, Gurugram. Then the case [illegible]	2,003,561,006
7	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT	[illegible]	Refund/recovery on account of non-execution of the [illegible] against [illegible] security due to shortfall of load, all claimed upto and out of [illegible]	M/S PRAKASH ASSOCIATES [illegible]	OTHERS	873,059,462	20,822,969		4,096,322		24,919,291												The claim is not tenable as per Contractual provision. Hence the case is being contested by the Management	Arbitration Tribunal awarded the claim on 25.03.2014 amounting to Rs 1.41 Crores (Principal) + Rs 1.74 Crore (Interest) in favour of contractor. The case was subjudice at District Court, Faridabad. Later case was transferred to Special Commercial Court, Gurugram. Special Commercial Court, Gurugram	
8	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT	[illegible]	Arbitration claim [illegible]	M/S M/S M/S [illegible] (CONTRACTORS AND ENGINEERS) AND [illegible] PVT LIMITED	OTHERS	1,150,350,425	211,822,043		30,680,177		242,502,220												The claim is not tenable as per Contractual provision. Hence the case is being contested by the Management	Arbitration Tribunal awarded the case on 28.03.2018 amounting to Rs 29.33 Crores (Principal)+ Rs 34.99 Crores (Interest) in favour of contractor. NHPC and M/s [illegible] has filed the application u/s 33 for computation error before AT on 16.02.18. AT corrected the award on 13.04.2018 amounting to Rs 67.36 Crores.	
9	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT	[illegible]	Payment of [illegible]	SARDAR ENGINEERS AND [illegible]	OTHERS	12,281,445	24,150,123		2,168,465		26,318,588												The claim is not tenable as per Contractual provision. Hence the case is being contested by the Management	Arbitration Tribunal awarded the case on 28.03.2018 amounting to Rs 29.33 Crores (Principal)+ Rs 34.99 Crores (Interest) in favour of contractor. NHPC and M/s [illegible] has filed the application u/s 33 for computation error before AT on 16.02.18. AT corrected the award on 13.04.2018 amounting to Rs 67.36 Crores.	

NHPC LIMITED FARIDABAD

Name of Unit :

Details of Contingent Liabilities as on 31.03.2018

Sr. No.	Nature of the Claim	Case Reference ID (in ERP)	Particulars of Claim	Name of Party	Category of Agency ie Central Govt. Departments, ie State Govt. departments or Local Bodies, or CPSEs, or Others)	Original Claim Amount of the Party	Opening Amount of Claim as on 01.04.2013	Addition of Claim during the period on account of new claims/expansion of old claims	Addition of Claim due to interest /updation	Settlement/Adjustments of claims during the year	Closing Balance of Claim as on 31.03.2018	Amount of claim where outflow is probable & reliable estimate can be made(Provision made in Books of A/c)				Amount of claim where the Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability			Contingent Liability (Possible outflow/ No Reliable Estimate can be made)			Provision from Opening Contingent Liability during the previous year	SHOULD REIMBURSEMENT TO BE MADE BY THIRD PARTY	Reasons for non acceptance	CAM figures in Rupees) Present Status	Amount Paid against Contingent Liability Shown as asset in Books
10	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT				OTHERS	-	-	-	-	-		-	-	-		-	-					-	-	Claim Settled	Claim Settled	
11	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT				OTHERS	55,427,000	57,039,733	-	4,449,500	-	62,289,233	-	-	-		-	-		57,844,233	4,445,000	62,289,233	-	-	The claim is not tenable as per Contractual provision. Hence the case is being contested by the Management	Arbitration Tribunal awarded the case on 18.01.2018 amounting to Rs 49.53 Crores (Principally Rs 49.53 Crore (Interest) in favour of contractor, NHPC and M/s GECPL has filed the application u/s 33 for computation error before AT on 16.02.18. AT corrected the award on 13.04.2018 amounting to Rs 90.83 Crores	
12	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT				OTHERS	7,159,854	4,510,314	-	33,125	-	4,888,445	-	-	-		-	-		4,510,314	33,125	4,888,445	-	-	The claim is not tenable as per Contractual provision. Hence the case is being contested by the Management.	Arbitration Tribunal awarded the case on 18.01.2018 amounting to Rs 49.53 Crores (Principally Rs 49.53 Crore (Interest) in favour of contractor, NHPC and M/s GECPL has filed the application u/s 33 for computation error before AT on 16.02.18. AT corrected the award on 13.04.2018 amounting to Rs 90.83 Crores	499,303,233
13	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT				OTHERS	28,331,810	43,994,310	-	4,344,000	-	50,321,306	-	-	-		-	-		45,994,310	4,344,000	50,321,306	-	-	The claim is not tenable as per Contractual provision. Hence the case is being contested by the Management	Arbitration Tribunal awarded the case on 18.01.2018 amounting to Rs 49.53 Crores (Principally Rs 49.53 Crore (Interest) in favour of contractor, NHPC and M/s GECPL has filed the application u/s 33 for computation error before AT on 16.02.18. AT corrected the award on 13.04.2018 amounting to Rs 90.83 Crores	
14	CAPITAL WORKS -CASES PENDING IN COURT OR ARE BEING CHALLANGED IN COURT				OTHERS	2,896,435	2,934,302	-	312,935	-	3,234,719	-	-	-		-	-		2,896,672	312,935	3,234,719	-	-	The claim is not tenable as per Contractual provision. Hence the case is being contested by the Management	Arbitration Tribunal awarded the case on 18.01.2018 amounting to Rs 49.53 Crores (Principally Rs 49.53 Crore (Interest) in favour of contractor, NHPC and M/s GECPL has filed the application u/s 33 for computation error before AT on 16.02.18. AT corrected the award on 13.04.2018 amounting to Rs 90.83 Crores	

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Name of Unit :

Details of Contingent Liabilities as on 31.03.2022

(All figures in Rupees)

Sr. No.	Nature of the Claim	Case Reference no. (in CDT)	Particulars of Claim	Name of Party	Category as (Govtt. Enterprise, Govt. departments, b. State Govt. departments or Local Bodies, c) CPSEs, d. Others)	Original Claim Amount of the Party	Disputing Amount of Claim as on 31.03.2022	Addition of Claim during the period on account of new claim/updation of old claims	Addition of Claim due to interest updation.	Settlement/Adjustment of claims during the year.	Closing Balance of Claim as on 31.03.2022	Amount of claim where outflow is probable & reliable estimate can be made (Provision made in Books of A/c)				Amount of claim where Possibility of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability			Contingent Liability (Possible outflow/ No outflow Estimate can be made)			Probable Amount Opening Converged Liability during the period/year	3rd PARTY TO BE MADE BY THIRD PARTY	Reasons for non acceptance	Present Status	Amount Paid against Contingent Liability & shown as asset in books
15	CAPITAL WORKS -CASES PENDING IN COUNT OR ARE BEING CHALLANGED IN COURT	[illegible]	Withdrawal on account of Abandonment and loss of profits, Unpaid bills claimed	[illegible] CONSTRUCTION [illegible]	OTHERS	14,194,830	28,600,154		2,507,693		[illegible]								28,600,154	2,507,693	[illegible]			The claim is not arbitrable as per Contractual provision, hence the case is being contested by the management	Arbitration Tribunal rejected the case on 18.01.2016 amounting to Rs 1253 Crore (Principle Rs 1196 Crore interest on Terror of contractual work), and M/s GECN has filed the application u/s 34 for condonation prior before AT on 16.03.18 AT corrected the award on 13.04.2018 amounting to Rs [illegible]	
16	CAPITAL WORKS -CASES PENDING IN COUNT OR ARE BEING CHALLANGED IN COURT	[illegible]	[illegible]	[illegible] PRAKASH ASSOCIATES [illegible]	OTHERS	3,064,107,831	8,414,871,579		97,888,899		[illegible]								[illegible]	[illegible]	[illegible]			Decision will be binding as per similar case of Lot-TT-6 (Power House works)	A Special Leave is being contested by preparing its pet-TT-4 and Lot-TT-5 will be following the this case. In case of Lot TT-5 works, Hon'ble District Court Gurgaon on dated 28.03.19 has ruled the Arbitration award dated 28.08.2018. Contractor files the case in High Court of Punjab and Haryana at Chandigarh. The case has been transferred to [illegible]	
17	CAPITAL WORKS -CASES PENDING IN COUNT OR ARE BEING CHALLANGED IN COURT	[illegible]	Payment withheld on account of Various recovery [illegible]	M/s PRAKASH ASSOCIATES [illegible]	OTHERS	2,306,161	5,185,383		264,739		[illegible]								[illegible]	[illegible]	[illegible]			Decision will be binding as per similar case of Lot-TT-2 (Dam works)	M/s JAL has agreed that the decision of Arbitral Tribunal in respect of identical disputes under package Lot TT3 will be acceptable in the claim of Lot TT6. In the case of Lot TT2, the claim was awarded in the MA's SH. on dated 29.10.18. After award of AT, the case was with police at District Court, Faridabad. Later case was transferred to [illegible]	
18	CAPITAL WORKS -CASES PENDING IN COUNT OR ARE BEING CHALLANGED IN COURT	[illegible]	Return of recovery on [illegible] of work [illegible]	M/s PRAKASH ASSOCIATES [illegible]	OTHERS	3,500,000	6,533,014		360,000		[illegible]								[illegible]	[illegible]	[illegible]			Decision will be binding as per similar case of Lot-TT-2 (Dam works)	M/s JAL has agreed that the decision of Arbitral Tribunal in respect of identical disputes under package Lot TT3 will be acceptable in the claim of Lot TT6. In the case of Lot TT2, the claim was awarded in the MA's SH. on dated 29.10.18. After award of AT, the case was with police at District Court, Faridabad. Later case was transferred to [illegible]	
TOTAL CAPITAL WORKS -CASES PENDING IN COUNT OR ARE BEING CHALLANGED IN COURT						3,102,134,721	8,451,854,275		288,828,353		8,451,713,413								8,451,854,275	288,954,982	8,451,713,413					1,496,286,262
CAPITAL WORKS -CASES UNDER ARBITRATION/ADJUDICATION																										

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Name of Unit :

Details of Contingent Liabilities as on 31.03.2019

Sr. No.	Nature of the Claim	Case Reference ID (in CIS)	Particulars of Claim	Name of Party	Category of Agency (ie Central Govt. departments, ie: State Govt. departments or Local Bodies, ie: CPSEs, JE, Others)	Original Claim Amount of the Party	Opening Amount of Claim as on 01.04.2018	Addition of Claim during the period on account of new claims/agencies of old claims	Addition of Claim due to process updation.	Settlement/Adjustment of claims during the year.	Closing Balance of Claim as on 31.03.2019	Amount of claim where outflow is probable & reliable estimate can be made(Provision made in Books of A/c)				Amount of claim where no Probability of outflow & Claim neither Recognised as Provision nor Disclosed as Contingent Liability			Contingent Liability (Possible outflow/ not Reliable Estimate can be made)			Execution from Covering Contingent Liability during the period/year	LIKELY REIMBURSEMENTTO BE MADE BY THIRD PARTY	Reasons for non acceptance	(IAS figures in Rupees) Present Status	Amount Paid against Contingent Liability & shown as Asset in Books
1	CAPITAL WORKS -CASES UNDER ARBITRATION/ADJUDICATION	111_CW_10	Payment on account of unutilised cost due to reduced progress of work	JAI PRAKASH ASSOCIATES LTD	OTHERS	3,046,106,814	3,944,023,014		82,955,163		3,861,067,851							3,944,672,914	82,857,063	3,861,815,851			The claim is not tenable as per Contractual provision, hence the case is being contested by the Management	The claim has been lodged by Contractor amounting to Rs 77.46 Crores (Principal) + Rs 17.15 Crore (Interest). NHPC contest the case on the ground that the claim is not tenable as per Contractual provision.Written synopsis submitted by NHPC. Hearing have been concluded in the matter. AT is holding Internal	
2	CAPITAL WORKS -CASES UNDER ARBITRATION/ADJUDICATION	111_CW_20	Claim on account of unutilised cost due to reduced progress of work	JAI PRAKASH ASSOCIATES LTD	OTHERS	340,376,163	474,971,631		14,316,719	86,360	459,200,000							474,971,631	14,316,360	460,200,000			The claim is not tenable as per Contractual provision, Hence the case is being contested by the Management	The claim has been lodged by Contractor amounting to Rs 18.82 Crores (Principal) + Rs 5.12 Crore (Interest). NHPC contest the case on the ground that the claim is not tenable as per Contractual provision.The case is under arbitration, Written synopsis has been submitted by both the parties on 30.04.2018	
3	CAPITAL WORKS -CASES UNDER ARBITRATION/ADJUDICATION	111_CW_21	Claim for Price Adjustment beyond 10% ceiling	TEHMACO RAIL & ENGINEERING LTD	OTHERS	82,247,752	93,441,234		3,057,388		93,441,532							93,441,234	3,057,388	93,441,532			The claim is not tenable as per Contractual provision	Adjudicator awarded the case on 29.07.2018 amounting to Rs 6.36 Crores (Principal) + Rs 2.88 Crore (Interest) in favour of contractor. Power Station is of the view that the order given by the Adjudicator is against the Contract Agreement, Competent Authority has accorded approval for	
4	CAPITAL WORKS -CASES UNDER ARBITRATION/ADJUDICATION	111_CW_22	Claim for Extra labour deployed at site	PREM POWER CONSTRUCTION LIMITED	OTHERS	353,044,596	601,424,027		25,732,324		627,157,135							601,424,027	25,732,324	627,157,135			The claim is not tenable due to time bar.Hence the case is being contested by the Management	The claim has been lodged by Contractor amounting to Rs 54.87 Crores (Principal) + Rs 20.52 Crore (Interest). NHPC rejected the claim stating that the claim are allegedly time barred by virtue of clause 50 and 50.4 of GCC. The case is in Arbitration.Written synopsis was submitted by NHPC before arbitrator in the	
5	CAPITAL WORKS -CASES UNDER ARBITRATION/ADJUDICATION	111_CW_23	Claim for Extra Transportation cost due to extra extreme heavy rains in September 2000 and consequent widening of roads and restriction imposed by them due to unfavorable terrain/ activities in upper Assam	PATEL POWER CONSTRUCTION LIMITED	OTHERS	4,822,743	8,346,831		353,700		8,646,531							8,346,831	353,700	8,646,531			The claim is not tenable due to time bar.Hence the case is being contested by the Management	The claim has been lodged by Contractor amounting to Rs 34.87 Crores (Principal) + Rs 20.52 Crore (Interest). NHPC rejected the claim stating that the claim are allegedly time barred by virtue of clause 50 and 50.4 of GCC. The case is in Arbitration.Written synopsis was submitted by NHPC before arbitrator in the	

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Name of Unit :

Details of Contingent Liabilities as on 31.03.2020

(All figures in Rupees)

Sr. No.	Nature of the Claim	Case Reference ID (in EAP)	Particulars of Claim	Name of Party	Category of Agency (e.Central Govt. departments, its State Govt. departments or Local Bodies, c. CPSEs, d. Others)	Original Claim Amount of the Party	Opening Amount of Claim as on 01.04.2019	Addition of Claim during the period on account of new claims/insertion of old claims	Addition of Claim due to interest updation.	Settlement/Reduction of claims during the year.	Closing Balance of Claim as on 31.03.2020	Amount of claim where outflow is probable & reliable estimate can be made(Provision made in Books of A/c)				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)			Expenditure made (Opening Contingent Liability during the period/year)	Liability which is EXPECTED TO BE PAID by OTHER PARTY	Reasons for non acceptance	Present Status	Amount Paid against Contingent Liability & shown as asset in Books
9	CAPITAL WORKS -CASES UNDER ARBITRATION/ARBITRATION/ARBITRATION	111_CW_24	Claim for i.Payment of PBG of Rupees 1.36 crore for 8 months beyond PSTW/PTW period due to NHPC non-completion of work Royal Govt of Bhutan	PHEM POWER CONSTRUCTION LIMITED	OTHERS	1,497,863	2,543,156		108,839		2,651,995							2,543,156	108,839	2,651,995			The claim is not tenable due to time bar.Hence the case is being contested by the Management	The claim has been lodged by contractor amounting to Rs 14.87 Crore (Principal) + Rs. 12.58 Crore (Interest). NHPC rejected the claim stating that the claim was allegedly time barred by virtue of clause 50 and 58.4 of GCC. The case is in Arbitration.Vetted a synopsis was submitted by NHPC before arbitrator in the month of June
7	CAPITAL WORKS -CASES UNDER ARBITRATION/ARBITRATION	131_CW_15	Claim for Cost & Hire charges of Tools & plants used by NHPC during short termination & contract with M/S	PHEM POWER CONSTRUCTION LIMITED	OTHERS	14,888,488	26,375,277		1,218,400		27,593,677							26,375,277	1,218,400	27,593,677			The claim is not tenable due to time bar.Hence the case is being contested by the Management	The claim has been lodged by Contractor amounting to Rs 14.87 Crore (Principal) + Rs 12.58 Crore (Interest). NHPC rejected the claim stating that the claim was allegedly time barred by virtue of clause 50 and 58.4 of GCC. The case is in Arbitration.Vetted a synopsis was submitted by NHPC before arbitrator in the month of June
8	CAPITAL WORKS -CASES UNDER ARBITRATION/ARBITRATION	131_CW_26	Claim on account of additional cost of immigration fees for additional work force employed at site	PHEM POWER CONSTRUCTION LIMITED	OTHERS	3,286,865	5,566,971		236,819		5,803,791							5,566,971	236,819	5,803,791			The claim is not tenable due to time bar.Hence the case is being contested by the Management	The claim has been lodged by Contractor amounting to Rs 14.87 Crore (Principal) + Rs 12.58 Crore (Interest). NHPC rejected the claim stating that the claim was allegedly time barred by virtue of clause 50 and 58.4 of GCC. The case is in Arbitration.Vetted a synopsis was submitted by NHPC before arbitrator in the month of June
	CAPITAL WORKS -CASES UNDER ARBITRATION/ARBITRATION	111_CW_27	Claim on account of some work done but not paid by the NHPC	PHEM POWER CONSTRUCTION LIMITED	OTHERS	435,558,804	741,981,029		31,746,409		773,727,429							741,981,029	31,746,409	773,727,429			The claim is not tenable due to time bar.Hence the case is being contested by the Management	The claim has been lodged by Contractor amounting to Rs 14.87 Crore (Principal) + Rs 12.58 Crore (Interest). NHPC rejected the claim stating that the claim was allegedly time barred by virtue of clause 50 and 58.4 of GCC. The case is in Arbitration.Vetted a synopsis was submitted by NHPC before arbitrator in the month of June
10	CAPITAL WORKS -CASES UNDER ARBITRATION/ARBITRATION	111_CW_28	Claim on account of some items which were property of NHPC	PHEM POWER CONSTRUCTION LIMITED	OTHERS	14,860,420	27,099,429		1,267,961		28,367,391							27,099,429	1,267,961	28,367,391			The claim is not tenable due to time bar.Hence the case is being contested by the Management	The claim has been lodged by Contractor amounting to Rs 14.87 Crore (Principal) + Rs 12.58 Crore (Interest). NHPC rejected the claim stating that the claim was allegedly time barred by virtue of clause 50 and 58.4 of GCC. The case is in Arbitration.Vetted a synopsis was submitted by NHPC before arbitrator in the month of June

Name of Unit :

Details of Contingent Liabilities as on 31.03.2020

Sr. No.	Nature of the Claim	Case Reference ID (in ERP)	Particulars of Claim	Name of Party	Category of Agency (a Central Govt. departments, b State Govt. departments or Local Bodies, c: CPSEs, d: Others)	Original Claim Amount of the Party	Opening Amount of Claim as on 01.04.2019	Additions in claim during the period on account of new claims/ junction of old claims	Addition of Claim due to interest application,	Settlement/Adjustment of claims during the year.	Closing Balance of Claim as on 31.03.2020	Amount of claim where outflow is probable & reliable estimate can be made/Provision made in Books of A/c				Amount of claim where no Probability of outflow & Claim neither recognised as Provision nor disclosed as Contingent Liability			Contingent Liability (Possible outflows/ No Reliable Estimate can be made)			Reduction from Opening Contingent Liability during the period/year	LIKELY REIMBURSEMENTS TO BE MADE BY THIRD PARTY	Reasons for non realisation	(All figures in Rupees) Present Status	Amount held against Contingent Liability & shown as asset in Books
11	CAPITAL WORKS -CASES UNDER ARBITRATION/ADJUDICATION	111_CW_29	Claim on account of Powers supplied to Bhutan Power Corporation by NHPC	PRIDA POWER DISTRIBUTION LIMITED	OTHERS	13,026,791	23,755,504		1,111,502		24,867,006							23,755,504	1,111,502	24,867,006			The claim has not been receivable due to time bar. Hence the case is being contested by the Management	The claim has been lodged by Contractor amounting to Rs. 24.87 Crores (Principal) + Rs. 10.52 Crore (Interest), NHPC rejected the claim stating that the claim are allegedly time barred by virtue of Clause 50 and 10.4 of GCC. The case is at Arbitration. Written synopsis was submitted by NHPC before arbitrator in the month of Aug	
12	CAPITAL WORKS -CASES UNDER ARBITRATION/ADJUDICATION	111_CW_30	Claim on account of Balance payment of Security Deposit	PREM POWER DISTRIBUTION LIMITED	OTHERS	13,344,080	13,733,547		972,604		14,706,151							13,733,547	972,604	14,706,151			The claim is not receivable due to time bar.Hence the case is being contested by the Management	The claim has been lodged by Contractor amounting to Rs. 24.87 Crores (Principal) + Rs. 10.52 Crore (Interest), NHPC rejected the claim stating that the claim are allegedly time barred by virtue of Clause 50 and 10.4 of GCC. The case is at Arbitration. Written synopsis was submitted by NHPC before arbitrator in the month of Aug	
TOTAL: CAPITAL WORKS -CASES UNDER ARBITRATION/ADJUDICATION						[redacted]	[redacted]		[redacted]		[redacted]							[redacted]	[redacted]	[redacted]					
1	CAPITAL WORKS -CASES UNDER EXAMINATION BY THE MANAGEMENT				CPSEs																				
2	CAPITAL WORKS -CASES UNDER EXAMINATION BY THE MANAGEMENT				CPSEs																				
3	CAPITAL WORKS -CASES UNDER EXAMINATION BY THE MANAGEMENT				Others																				
TOTAL : CAPITAL WORKS -CASES UNDER EXAMINATION BY THE MANAGEMENT																									
TOTAL: CAPITAL WORKS (A)						[redacted]	[redacted]		[redacted]		[redacted]							[redacted]	[redacted]	[redacted]					[redacted]
1	Land Compensation Cases	111_Land_01	Claim for compensation for Vacant Land and standing Properties on account of Displacement of affected persons Lam , Sangtok, Block Lower Sangtok and Tarpak Block, North SIKKIM	[redacted]	OTHERS																		Claim Settled	Claim Settled	
2	Land Compensation Cases	111_Land_02	The petitioner has filed writ petition no WP(C) 85/2017 for the assessment of compensation as per provisions of LARR Act, 2013	ANISA MAHADUR CHETTRI	OTHERS	108,201,081	108,201,081				108,201,081							108,201,081		108,201,081			The proceedings has filed a writ petition under Article 226 of the Constitution of India before Hon'ble Court for the purpose of assessment of compensation as per the provisions of the Land Acquisition, Rehabilitation and Resettlement Act, 2013. However, NHPC filed an appeal before Hon'ble Court against the order dated 23.07.2018 passed by the Hon'ble Court. The matter has been reserved for judgment.	It stands for appearance before the Hon'ble Court on 23.07.2018 has been served the Power of Advocate in Gangtok for assessment of compensation as per the provisions of the Land Acquisition, Rehabilitation and Resettlement Act, 2013. However, NHPC filed an appeal before Hon'ble Court against the order dated 23.07.2018 passed by the Hon'ble Court. The matter has been reserved for judgment.	

FARIDABAD NHPC LIMITED

Name of Unit :

Details of Contingent Liabilities as on 31.03.2020

(All figures in Rupees)

Sr. No.	Nature of the Claim	Case Reference ID (in CMS)	Particulars of Claim	Name of Party	Category of Agency (whether Govt. Department viz. Central Govt. Department or State Govt. Department or Local Bodies i.e. PSUs, Local Bodies)	Original Claim Amount of the Party	Opening Amount of Claim as on 01.04.2019	Addition of Claim during the period on account of new claims/updation of old claims	Addition of Claim due to interest updation.	Settlement/Adjustment of claims during the year.	Closing Balance of Claim as on 31.03.2020	Amount of claim where outflow is probable & reliable estimate can be made/Provision made in Books of A/c				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 REIMBURSEMENTS TO BE MADE BY THIRD PARTY	Reasons for non acceptance	Present Status	Amount Paid against Contingent Liability & shown as asset in Books
8	Land Compensation Cases	111_Land_08	Damage compensation of households at Aap Dara village,East Sikkim located at left bank above the Dam along the Singtam-Dikchu Highway.		CPSE/LRS	1,049,836		1,049,836			1,049,836								1,049,836	1,049,836			This case of Land Compensation is not tenable	Hon'ble Executive Chairman Chairperson District Disaster Management Authority, East, Sangtok, East Sikkim vide their memo No. 1585/DDMA/ES/20-21/19.11.2019 copy instructed vide directive NHPC Ltd to pay the damages to the households as per the standing National Disaster Relief Fund norms, 2015-2020. The case has been set up on the non-accrual	
	Total - Land Compensation Cases					109,956,836	108,906,000	1,049,836			109,956,836								1,049,836	1,049,836					
8	Disputed Statutory Demands	111_Statutory_01	Notice dated 10.04.2019 from Customs Department Kolkata for payment of interest on Custom Duty of Rs. 24,80,74,458/- upto 30.04.2019. Interest upto 31.03.2019 is Rs. 14,49,30,387/-)		Central Govt. Department	248,074,458	244,136,562	6,937,896			251,074,458								244,136,562	6,937,896	251,074,458			Power Station has preferred an appeal against the claim raised on the grounds that the amount was not intimated by customs, then upon the Duty Paid (Drop of reasons reconciliation) on 30.04.2019.	NHPC, CO has engaged legal consultant M/s Lakshmikumaran & Sridharan Attorneys, New Delhi for their opinion in this case. As per the opinion, the Power Station has already deposited the Custom Duty amounting Rs. 17,51,93,000/- under protest on 24.08.2019, after approval of Competent Authority. Power Station has received the	
	Disputed Statutory Demands				STATE GOVT																			
	Total- Disputed Statutory Demands					248,074,458	244,136,562		6,937,896		251,074,458								244,136,562	6,937,896	251,074,458					
1	Others	L11_Other_01	Claim for compensation for the injuries sustained by workman employed by M/S. Sarita Chhangbang, a prospector of NHPC,the alleged accident took place during holiday and despite of that the contractor has to pay		OTHERS	280,101	1,206,564		47,769		1,254,333								1,206,564	47,769	1,254,333			The petition is not maintainable against Respondent No 1 i.e NHPC Limited as the claimant was not workman under Respondent No 1. Further, the claim suffers from deficiencies of parties and barred by the law of limitation and may be filed in wrong jurisdiction	Matter was at W.C. Commissioner, Rohtak. The matter was fixed for the evidence on behalf of both the parties before learned court on 1 further, the date of hearing i.e 22.01.2019 last date of hearing was 27.12.2018 and the judgement was pronounced on the same day in favour of applicant and ordered "The applicant is	1,260,333
	Others				OTHERS	280,101	1,206,564		47,769		1,254,333								1,206,564	47,769	1,254,333					1,260,333
	Total- Others					280,101	1,206,564		47,769		1,254,333								1,206,564	47,769	1,254,333					1,260,333
	Grand Total					6,363,906,519	6,214,567,277	1,049,836	401,892,545	98,501	6,175,440,962								6,175,467,811	401,892,545	6,577,360,356					1,260,333

NHPC LIMITED FARIDABAD

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Summary of Appendix-I

Summary of Contingent Liability as on 31.03.2020

Amount in Rupees)

Sl No	Particulars	Claims as on 31.03.2020	Provision against the claims	Contingent Liability as on 31.03.2020	Contingent Liability as on 31.03.2019	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2019
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
A.	Capital Works	8,814,407,569.00	-	8,814,407,569.00	8,420,649,244.00	393,758,325.00	-
B.	Land Compensation	109,250,883.00	-	109,250,883.00	108,201,083.00	1,049,800.00	-
C.	Disputed Tax matters	251,528,073.00	-	251,528,073.00	244,530,982.00	6,997,091.00	-
D.	Others	1,254,337.00	-	1,254,337.00	1,206,568.00	47,769.00	-
Total		**9176440862**	**0**	**9176440862**	**8774587877**	**401852985**	**0**

II Summary of Contingent Liability as on 31.03.2020 (categories of Agencies wise)

Amount in Rupees)

Sl No	Particulars	Claims as on 31.03.2020	Provision against the claims	Contingent Liability as on 31.03.2020	Contingent Liability as on 31.03.2019	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2019
1	Central Govt. Department	251528073	0	251528073	244530982	6997091	0
2	State Govt. Department or Local Bodies	0	0	0	0	0	0
3	CPSEs	0	0	0	0	0	
4	Others	8924912789	0	8924912789	8530056895	394855894	0
	Total	**9176440862**	**0**	**9176440862**	**8774587877**	**401852985**	**0**

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NAME OF THE UNIT

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2020

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2019	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claim as on 31.03.2020	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 column 6 & 9 must be equal)	10
A	COUNTER CLAIMS LODGED BY THE COMPANY									
	xxx					-			-	
	xxx					-			-	
	xxx					-			-	
	SUB TOTAL- (A)		-	-	-	-	-	-	-	
B.	Surcharge billed on debtors									
						-			-	
	SUB TOTAL- (B)		-	-	-	-	-	-	-	-
C	Revenue to the extent not recognised in respect of power stations									
						-			-	
	SUB TOTAL- (C)		-	-	-	-	-	-	-	
D	BUSINESS INTRUPTION LOSSES									
		Insurance Co....							-	
	SUB TOTAL- (D)		-	-	-	-	-	-	-	
E	Other Cases- (if any)-specify									
1	Claims for expenses & delayes incurred due to unforseen physical condition	Gammon India Ltd. (Lot-3 Tunnel works)	38106135	103387911	0	141,494,046	141,494,046	-	141,494,046	Arbitration Tribunal awarded the claim on 01.06.15 amounting to Rs 51.03 Crores (Principal) + Rs. 48.56 Crore (Interest) in favour of contractor . After award of AT, the case was sub-judice at District court , Faridabad. Later case was transfered to Special Commercial Court, Gurugram. Then the case disposed off by Special Commercial Court, Gurugram on 20.03.2018 on the point of jurisdiction without discussion the merit of the case. Again the case was transferred from High Court of Punjab & Haryana to special Commercial Court, Gurugram. Thereafter, Special Commercial Court,Gurugram has dismissed the petition filed by the NHPC u/s 34 on 25.01.2019 and upheld the decision of Tribunal. In responce, NHPC has filed the petion and appeal for stay against the judgement of Lower Court in High Court of Punjab & Haryana, Chandigarh on 25.03.2019. On 02.04.2019, High Court has granted the stay upto 15.05.2019 on the decision of Lower Court. Earlier the Board Agenda Note was put up to the BOD on 285th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD. In Board Agenda Note,
2	Acceleration Claim Payment of rolling margin Payment of additional cost towards work in F8 beyond F7 for 140 mtr, work in face 8 beyond Rd 2226m and work face 8 beyond RD 2163m to 2226m Maintenance of access road beyond contract period Reimbursement of additional premium for CAR policy & terrorism policy Reimbursement of additional BG charges due to increased in time period of completion job Difference in cost of procurement purchase of sand in lieu of rock query	Gammon India Ltd. (Lot-3 Tunnel works)	0	6823519	0	6,823,519	6,823,519	-	6,823,519	Arbitration Tribunal awarded the case on 18.01.2018 amounting to Rs 29.53 Crores (Principal) + Rs. 28.99 Crore (Interest) in favour of contractor. NHPC and M/s GECPL has filed the application u/s 33 for computation error before AT on 16.02.18 . AT corrected the award on 13.04.2018 amounting to Rs 30.39 Crores (Principal)+ Rs. 29.83 Crore (Interest) . Further the Board Agenda Note was put up to the BOD on 285th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD. In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 31.54 crore as principal component. Since the amount has determined by COD, provision for the same is made in books of accounts . However, the Contingent Liability and Provision is shown as per Circular No. A/cs-547 dt. 22.03.2019. An amount of 43.97 Crore has been paid on 05.12.2019 i.e. 75% of claim (including interest) appearing on 30.09.2018 to M/s GECPL as per directive of NITI Aayog. The same is booked under Advance to contractor. As per Point 3.3.3 & 3.4 of Escrow Account Agreement Accrued Interest on deposit is
3										
	SUB TOTAL- OTHER CASES (E)		38,106,135			148,117,565	148,117,565	-	148,117,565	
	GRAND TOTAL (A+B+C+D+E)		38,106,135			148,117,565	148,117,565		148,117,565	

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2019	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claims as on 31.03.2020	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 column 6 & 9 must be equal)	10
						(HOF)			(HOP)	

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Appendix-VI to Note-34
Disclosures relating to creation of Regulatory Deferral Account (RDA)balances as per Ind AS 114

1 Subansiri Lower Project

The Company is principally engaged in the construction and operation of hydroelectric power projects. The price (tariff) to be charged by the company for electricity sold to its customers is determined by Central Electricity Regulatory Commission (CERC) under applicable CERC (terms & conditions of tariff) Regulations. The said price (tariff) is based on allowable costs like interest costs, depreciation, operation and maintenance charges plus a stipulated return. This form of rate regulation is known as cost-of-service regulations. The basic objective of such regulations is to give the entity the opportunity to recover its costs of providing the goods or services plus a fair return.

For the purpose, the Company is required to make an application to CERC based on capital expenditure incurred duly certified by the Auditors or already admitted by CERC or projected to be incurred upto the date of commercial operation and additional capital expenditure duly certified by the Auditor or projected to be incurred during tariff year. The tariff determined by CERC is recovered from the customers (beneficiaries) on whom the same is binding.

The above rate regulation results in creation of right (asset) or an obligation (liability) as envisaged in the accounting framework which is not the case in other industries. Guidance Note on Accounting for Rate Regulated Activities (Previous GAAP) issued by the ICAI is applicable to entities that provide goods or services whose prices are subject to cost-of-service regulations and the tariff determined by the regulator is binding on the customers (beneficiaries). As per guidance note, a regulatory asset is recognized when it is probable (a reasonable assurance) that the future economic benefits associated with it will flow to the entity as a result of the actual or expected actions of the regulator under applicable regulatory framework and the amount can be measured reliably.

The guidance note also provides that in some cases, a regulator 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 recognized as expense in the statement of profit and loss in accordance with Accounting Standards.

With effect from 01.04.2016, such rate regulated items are to be accounted for as per Ind AS 114 'Regulatory Deferral Accounts.' Ind AS 114 allows an entity to continue to apply previous GAAP accounting policies for the recognition, measurement, impairment and derecognition of regulatory deferral account balances. For this purpose, Guidance Note of the ICAI on 'Accounting for Rate Regulated Activities' shall be considered to be the Previous GAAP.

Construction activities at site of Subansiri Lower Project have been interrupted w.e.f. 16.12.2011 and the matter is currently pending before National Green Tribunal. Technical and administrative work at the project is however continuing. Management is making all out efforts to restart the work at site. In line with the opinion of Expert Advisory Committee (EAC) of the Institute of Chartered Accountants of India (ICAI), borrowing cost of ₹ 2735.61 Crore (upto Previous year₹ 2578.00 Crore), employee benefits expense, depreciation and other expense of ₹ 1403.61 crore (upto Previous year ₹ 1318.03 Crore), net of other income of ₹ 328.75 Crore (upto Previous year ₹ 285.48 Crore) has been charged to the Statement of Profit and Loss till 31.03.2020.

During financial year 2014-15, the company had adopted the accounting as per Guidance Note on Rate Regulated Activities issued by the ICAI which allows recognition of 'Regulatory Asset' and corresponding 'Regulatory Income' of the right to recover such expense which are not allowed to be capitalized as part of cost of relevant fixed asset in accordance with the Accounting Standards, but are nevertheless permitted by Central Electricity Regulatory Commission (CERC), the regulator, to be recovered from the beneficiaries in future through tariff.

Since Ind AS 114 'Regulatory Deferral Accounts' allows an entity to continue to apply previous GAAP accounting policies for the recognition, measurement, impairment and derecognition of regulatory deferral account balances and recognizes the Guidance Note of the ICAI on 'Accounting for Rate Regulated Activities' as the previous GAAP, the company has continued with the accounting policy for regulatory deferral account balances.

Guidance Note on Rate Regulated Activities (previous GAAP as per Ind AS 114) requires that an entity should review the estimates of the amount expected to be recovered, refunded or adjusted at least at the end of each reporting period to reflect the current best estimate. If expectation differs from previous estimates, the changes should be accounted for as a change in an accounting estimate in accordance with relevant requirements of the applicable Accounting Standard.

Vide order dated 31st July 2019, the Hon'ble NGT has held that there is no justification in the petitions of the applicants pleading bias in the constitution of the Expert Committee by the MoEF & CC and accordingly, the cases against Subansiri Lower Project pending with the NGT have been dismissed.

Active construction work at the project has been resumed w.e.f. Quarter -III of FY 2019-20. Accordingly, borrowing cost, employee benefits expense, depreciation and other expense (net of other income) incurred w.e.f 01.10.2019 has been capitalized.

The total Regulatory Deferral Account Debit balances recognised in respect of Subansiri Lower Project for the year ended 31.03.2020 are as under:

Regulatory asset created in relation to:	Upto 31.03.2019 (Rs)	During the year ended 3103.2020 (Rs)	Upto 31.03.2020 (Rs)
Borrowing Costs			
Employee Benefit expense			
Depreciation			
Other Expense			
Other Income			
Total			

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Management has assessed that the incremental additions to regulatory deferral account balances in respect of the Project meets the level of certainty and prudence required for recognition as per Ind AS 114. Further, as per management assessment, there is no impairment in the carrying amount of Rs. ..... included under Capital Work in Progess (as given in Note No. 2.2.7) of the Project including the regulatory deferral account balances recognized therein.

After Commercial Operation Date (COD) of the Project, amount recognized as Regulatory Deferral Account balances in respect of Subansiri Lower Project shall be amortized/ liquidated in proportion to depreciation following the rates and methodology notified under CERC Tariff Regulations over the life of the Project, i.e. 40 years.

Tariff Regulations for the period 2019-2024 have been notified by the CERC. In addition to the existing Tariff Regulations (2014-19) authorizing capitalisation of borrowing and other attributable costs incurred due to uncontrollable factors including force majeure events like blockade/ embargo as per Tariff Regulations 2014-19, the new regulations also include delay in obtaining statutory approval for projects as one of the force majeure events. Accordingly, Management considers that adverse changes in Tariff Regulations are not likely to be a significant area of risk for the future recovery of RDA balances recognized in respect of Subansiri Lower Project.

Risks and uncertainties that might affect the future recovery of the Regulatory Deferral Account balances being created in respect of Subansiri Lower Project are:

a) Demand Risk: Recovery of the Regulatory Deferral Account Balances shall be by way of depreciation through tariff. Accordingly, the same is affected by the normal risks and uncertainties impacting sale of electricity in India like difficulty in signing of long term Power Purchase Agreements (PPAs), etc.

b) Regulatory Risk: Tariff regulations further provide that if the delay is not attributable to the generating company but is due to uncontrollable factors, IEDC may be allowed after due prudence check. Any disallowance of expenditure after prudence check can affect the quantum of regulatory deferral account balances to be recovered from beneficiaries.

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2 Regulatory Deferral Account balances in respect of expenditure recognized due to 3rd Pay Revision of Central Public Sector Units (CPSUs):

Pay of employees of CPSUs have been revised from 1st January, 2017. As approved by the Government of India, in addition to enhancing Basic Pay, DA and allowances with effect from 01.01.2017, the ceiling limit of Gratuity has been enhanced from the existing ₹0.10 s to ₹0.20 s with effect from 01.01.2017. Pay revision for all employees have been implemented.

CERC Tariff Regulations 2014-19 read with the Statement of Reasons CERC (Terms and Conditions of Tariff) Regulations, 2014 provides that the impact of actual increase in employee cost on account of wage revision of operational Power Stations is recoverable from the beneficiaries in future through tariff. Further, during the tariff period 2004-09, CERC had allowed recovery of the actual increase in employee cost on account of wage revision (with effect from 01.01.2007) upto 50% of the salary and wages (Basic + DA) of the employees of the petitioner company as on 31.12.2006 from the beneficiaries in twelve equal monthly installments. Tariff Regulations for the period 2019-2024 read with corrigendum dated 15th March 2019 notified by the CERC also provide for recoverability of pay revision from the beneficiaries in future through tariff.

Keeping in view the provisions of Ind AS 114- "Regulatory Deferral Accounts", additional expenditure on employee benefits due to revision of pay/gratuity ceiling, to the extent charged to the Statement of Profit and Loss and to Other Comprehensive Income till 31st March 2019, have been recognized as 'Regulatory Deferral Account balances'. These balances are to be adjusted from the year in which they become recoverable from the beneficiaries as per approval of the CERC.

The Regulatory Deferral Account Balance (assets) recognized in the books to be recovered from the beneficiaries in future periods are as follows:

Regulatory Deferral Account Balances relating to items recognised in the Statement of Profit and Loss:

Particulars	Deferral Account Balances (Rs.)
Opening balance as on 01.04.2019	
Addition during the year (+)	
Amount collected during the year (-)	
Regulatory income recognized in the Statement of Profit and Loss (B+C)	
Closing balance as on 31.03.2020 (A+D)	

Recoverability of the Regulatory Deferral Account balances on account of Pay Revision of Employees is however, subject to Regulatory Risk since such expenditures are generally allowed by the CERC after due prudence check. Any disallowance of expenditure after prudence check can affect the quantum of regulatory deferral account balances to be recovered from beneficiaries.

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3 Regulatory Deferral Account balances due to moderation of tariff of Kishanganga Power Station:

As per CERC Tariff Regulations 2014-19, depreciation on capital cost of a Power Station forms one of the components of tariff. Depreciation is charged in the books as per the rates provided in the Tariff Regulations 2014-19 in the initial operating period of 12 years and thereafter the balance depreciation is spread over equally in the remaining 23 years so as to recover 90 percent of the capital cost of the Power Station by way of depreciation. As per Tariff regulations 2014-19, the operating life of a hydro-power station is 35 years.

As per CERC Tariff Regulations, 2014-19, tariff for sale of electricity by the generating company may also be determined in deviation of the norms specified in the Regulations provided the levelised tariff over the useful life of the project on the basis of the norms in deviation does not exceed the levelised tariff calculated on the basis of the norms specified in the Regulations. Similar provisions exist in the Tariff Regulations for the period 2019-2024 notified by the CERC.

In the case of Kishanganga Power Station (Commercial Operation Date: 17th May, 2018), the Company has made moderation in tariff of Kishanganga Power Station by fixing lower tariff in the initial ten years and then fixing higher tariff in the remaining 25 years by way of charging 1.5% depreciation from the 1st to the 10th year and 3% depreciation from 11th to the 35th year, thus aggregating 90 percent of the Capital Cost of the Power Station. This moderation, with the intent to reduce tariff in the initial years of operation, has been duly approved by the CERC.

Moderation of depreciation rates for tariff determination in Kishanganga Power Station gives rise to a significant mismatch by way of higher depreciation charged in the books (as per CERC Tariff Regulations, 2014-19) during the first 12 years of commercial operation and recovery by way of tariff as per Tariff Order of the Power Station approved by the CERC. The lower recovery during the first 12 years would, however, be compensated over the balance 23 years of the operational life of the Power Station by way of higher recovery of depreciation through tariff than that charged in the books. This deferment of recovery of costs with the intent to reduce tariff in the initial years and its recovery in subsequent years demonstrates that an asset exists by way of the right to recover current costs in future through tariff and such right is enforceable.

Keeping in view the provisions of Ind AS 114- "Regulatory Deferral Accounts", difference between depreciation charged to the Statement of Profit and Loss as per Tariff Regulations 2014-19 and the depreciation allowed by way of tariff and further recoverable from the beneficiaries in subsequent periods is being recognized as 'Regulatory Deferral Account balances' with effect from Commercial Operation Date of the Power Station. These balances shall be created during the first 12 years of commercial operation life and shall be recovered from beneficiaries as a component of tariff over the balance useful life of the Power Station.

The regulated assets (+)/liability (-) recognized in the books to be recovered from or payable to beneficiaries in future periods are as follows:

Particulars	Regulatory Deferral Account Balances (Rs)
Opening balance as on 01.04.2019	
Addition during the year (assets (+)/ liability (-))	
Amount collected (-)/refunded (+) during the year	
Regulatory income/(expense) recognized in the Statement of Profit and Loss (B-C)	
Closing balance as on 31.03.2020 (A+D)	

The Company has long term Power Purchase Agreements (35 years) in respect of Kishanganga Power Station. Since the proposal for moderation of tariff already stands approved by the CERC, the Company does not envisage any significant risk as regards recoverability of the Regulatory Deferral Account balances created in respect of Kishanganga Power Station.

However, as depreciation charge in the books and recovery thereof through tariff are dependent on the Capital Cost of the Power Station as allowed by CERC, recovery of the regulatory deferral account balances in respect of Kishanganga Power Station would be subject to Regulatory Risk. Approval of actual capital expenditure on the Power Station including expenditure on account of time and cost overruns etc. are subject to prudence check by the CERC. Any disallowance of expenditure after prudence check can affect the quantum of regulatory deferral account balances to be recovered from beneficiaries.

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4 Regulatory Deferral Account balances in respect of exchange differences on Foreign Currency Monetary items:

As per Ind AS 23- "Borrowing Costs", borrowing cost on foreign currency loans to the extent treated as an adjustment to interest costs is allowed to be capitalised during construction period. Further, Ind AS 21-"The Effects of Changes in Foreign Exchange Rates" provides that exchange differences arising on settlement or translation of monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements shall be recognized in the Profit and Loss in the period in which they arise.

Para D13AA of Ind AS 101- "First Time Adoption of Ind AS" provides that a first-time adopter may continue the existing accounting policy adopted for accounting of exchange differences arising from translation of long-term foreign currency monetary items. Accordingly, for periods beginning on or after 01.04.2016, all exchange differences arising on translation/ settlement of monetary items other than exchange difference on borrowings to the extent treated as an adjustment to interest cost during construction period are to be charged to the Statement of Profit and Loss.

As per the CERC Tariff Regulations 2014-19, any gain or loss on account of exchange risk variation shall be recoverable as part of capital cost for calculation of tariff on Commercial Operation Date (COD) of a project and on actual payment basis during Operation and Maintenance (O&M) period. Further, CERC in past tariff orders has allowed exchange differences incurred during the construction period as a part of capital cost.

Keeping in view the provisions of Ind AS 114- "Regulatory Deferral Accounts" as regards recognition and CERC Tariff Regulations 2014-19 as regards recoverability, exchange differences arising on translation/ settlement of foreign currency monetary items to the extent charged to the Statement of Profit and Loss are being recognized as 'Regulatory Deferral Account balances' with effect from(with effect from.) 01.04.2016. These balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries after Commercial Operation Date (COD) of the Project.

The regulated assets (+)/liability (-) recognized in the books to be recovered from or payable to beneficiaries in future periods are as follows:

Particulars	Regulatory Deferral Account Balances (Rs)
Opening balance as on 01.04.2019	
Addition during the year (assets (+)/ liability (-))	
Amount collected (-)/refunded (+) during the year	
Regulatory income/(expense) recognized in the Statement of Profit and Loss (B-C)	
Closing balance as on 31.03.2020 (A+D)	

Tariff Regulations for the period 2019-2024 have been notified by the CERC. Regulations regarding recoverability of Foreign Exchange rate Variation (FERV) as part of capital cost for calculation of tariff on Commercial Operation Date (COD) of a project and on actual payment basis during O&M period of a Power Station as per Tariff Regulations 2014-19 have been continued for the tariff period 2019-24 also. Accordingly, Management considers that adverse changes in Tariff Regulations are not likely to be a significant area of risk for the future recovery of RDA balances recognized in respect of exchange differences on Foreign Currency Monetary items.

Recoverability of the Regulatory Deferral account balances is however, subject to Demand Risk since recovery/payment of the regulatory deferral debit/credit balance shall be by way of billing to the beneficiaries. Accordingly, the same is affected by the normal risks and uncertainties impacting sale of electricity in India like difficulty in signing of long term PPAs, etc.

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APPENDIX-IV to Note 34

Party wise summary of Transactions and Balances with Related Parties

Location Code
Location Name :

1. Transactions with Government that has control over company (NHPC)

(Amount in Rs.)

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For the period ended on 31.03.2020	For the period ended on 31.03.2019	As at 31.03.2020	As at 31.03.2020
1	Services Received by the Company(NHPC)	CHIP		1095799		
		CPRI	905924	943992	364110	0
		DEPT OF TELECOM	557126	537125	0	0
		BIS	128237	297160	128237	
		DG NTH	0	0	8496	
		ELECTRONIC TEST AND DEVELOPMENT CENTRE	0	0	128446	
	Total		1590287	2874076	629289	0
2	Services Provided by the Company (NHPC)	RDAT, Kolkata.	277935	11013		165762
	Total		277935	11013	0	165762
3	Sale of goods/inventory by the Company	MEA				
	Total		0	0	0	0
4	Dividend Paid During The Year	GOI				
5	Subordinate Debts received by the company	GOI				
6	Guarantee Fee on Foreign Loans to Govt of India	GOI				
7	Purchase of Goods (Consumables, Inventory item like steel, POL,consumable spares etc.)					
	Total		0	0	0	0
8	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc					
	Total		0	0	0	0
	Grand Total		18683224	21903285	629289	165762

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

(Amount in Rs.)

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For the period ended on 31.03.2020	For the period ended on 31.03.2019	As at 31.03.2020	As at 31.03.2020
1	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	BHEL	0	2589745		725427
		EESL	7249436		3226875	0
	Total		7249436	2589745	3226875	725427
2	Purchase of Goods (Consumables, inventory item like steel, POL,consumable spares etc.)	IOCL	17693912	13708942		145180
		SAIL				
		EESL				
		BEML				
	Total		17693912	13708942	0	145180
3	Services Received by the Company(NHPC) (Including expenditure on Insurance Premium and balances with Insurance Compnies)	BSNL	9368010	8777163	475435	
		POCIL	1871215	1052263	0	0
		KV	31250834	28204498	0	1343679
		ITPCO	6887349	4805589	242764	
		THE NEW INDIA ASSURANCE COMPANY LIMITED	166419161	80849699	0	13808256
		THE ORIENTAL INSURANCE COMPANY	301200	343337	0	0
	Total		216083969	125002554	718197	15150935
4	Services Provided by the Company (NHPC)	PGCIL				
		BSNL				
		SBI				
	Total		0	0	0	0
5	Sale of goods/Inventory	Damodar Vally Corporation				
		NTPCVVNL				
	Total		0	0	0	0
6	Sale of Asset/property					
	Total		0	0	0	0
7	Settlement Amount received by the company against Insurance Claim	NATIONAL INSURANCE COMPANY LIMITED.				
		THE NEW INDIA ASSURANCE COMPANY LIMITED				0
	Total		0	0	0	0
	Grand Total		241047317	141301241	3945072	16021542

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3. Transactions with State Govt/ State Govt Deptt (Uttar Pradesh, J&K, Manipur, Madhya Pradesh)- ONLY FOR CONSOLIDATED ACCOUNTS

(Amount in Rs.)

S.No	Nature of transaction	Party Name	Transaction amount		Outstanding Balances (Amount Payable By NHPC)	Outstanding Balances (Amount Receivable by NHPC)
			For the period ended on 31.03.2020	For the period ended on 31.03.2019	As at 31.03.2020	As at 31.03.2020
1	Purchase of Goods (Consumables, Inventory item like steel, POL,consumable spares etc.)	------				

	Total		0	0	0	0
2	Purchase of assets/property (purchase of spares classified as PPE, payments towards capital works accounted in CWIP etc	State Govt.- for purchase of land				

	Total		0	0	0	
3	Services Received by the Company(NHPC)	STATE POLICE - for security				

	Total		0	0	0	0
4	Services Provided by the Company (NHPC)	JKPDC				
		UPPCL				

	Total		0	0	0	0
5	Sale of goods/Inventory	JKPDC				
		UPPCL				
		Manipur				
		Madhya Pradesh				

	Total		0	0	0	0
6	Sale of Asset/property					
	Total		0	0	0	0
	Grand Total				0	0

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APPENDIX-III to Note 34

Location Code
Location Name :

STATEMENT OF ESTIMATED AMOUNT OF CONTRACT REMAINING TO BE EXECUTED ON CAPITAL ACCOUNT- As on 31.03.2020

(Amount in Rs.)

Name of Contractor/Supplier	LOA/PO/Contract No. & Date	Original Amount (LOA/PO/Contract)	Escalation /Amendment Amount	Total Amount (LOA/PO)	Advance for Capital Expenditure	Progressive Payments	Capital Liability Created	Total Paid & Liability created	Estimated Amount of Contract/PO remaining to be executed	Nature (PPE/CWIP /Intangible)
1	2	3	4	5=(3+4)	6	7	8	9=(6+7+8)	10=(5-9)	
M/s Bharat Heavy Electricals Limited, Kolkata	NH/TSV/Proc./LOA-1763/460	8560037	0	8560037	725427	0		725427	7834610	PPE
M/s Spectron Engineers Pvt. Ltd. Mumbai	NH/TSV/Proc /LOA-1781/463	2360000	0	2360000	0			0	2360000	PPE
M/s Goyal Agency, Jalpaiguri	GEMC-511687785951463	6300	0	6300	0			0	6300	PPE
M/s RIMS India Pvt. Ltd., Delhi	GEMC-511687753547204	11000	0	11000	0			0	11000	PPE
M/s Anand Enterprises, Kullu	GEMC-511687731178333	9118	0	9118	0			0	9118	PPE
M/s Jagdish Enterprises, Delhi	GEMC-511687797826309	10138	0	10138	0			0	10138	PPE
M/s Shree Nithya Enterprises, Nagpur	GEMC-511687769223844	15000	0	15000	0			0	15000	PPE
M/s Detech Devices Pvt. Ltd., Delhi	GEMC-511687759049986	31965	0	31965	0			0	31965	PPE
M/s DSS Solutions, Lukhnow	GEMC-511687783739457	142180	0	142180	0			0	142180	PPE
M/s P and L Services, Delhi	GEMC-511687740104460	96600	0	96600	0			0	96600	PPE
M/s Forte Furniture Products India Pvt. Ltd., Tiruvallur	GEMC-511687799039926	32310	0	32310	0			0	32310	PPE
M/s Positronics India, Kolkata	NH/TSV/Proc /LOA-1777(A)/505	157194	0	157194	0			0	157194	PPE
M/s ARG Telecom, Delhi	GEMC-511687732505984	47000	0	47000	0			0	47000	PPE
M/s V4 Security Service Pvt. Ltd., Delhi	GEMC-511687730229390	415000	0	415000	0			0	415000	PPE
M/s Coolways Agencies, Patiala	GEMC-511687760874146	519000	0	519000	0			0	519000	PPE
M/s Ivy Enterprises, Ambala	GEMC-511687721883564	32999	0	32999	0			0	32999	PPE
M/s Josi's Engineering Company Limited, Mumbai	NH/TSV/Proc /LOA-1827/515	571342	0	571342	0			0	571342	PPE
M/s Electro Services Pvt. Ltd., Siliguri	GEMC-511687726164961	154518	0	154518	0			0	154518	PPE
M/s Phoenix Machines Pvt. Ltd., Siliguri	NH/TSV/Proc /LOA-1823/521	65781	0	65781	0			0	65781	PPE
M/s Rahul Wool Works, Bhilai	GEMC-511687739894940	354000	0	354000	0			0	354000	PPE
M/s UK International Company, Amritsar	GEMC-511687756968366	2850	0	2850	0			0	2850	PPE
M/s S&D Services, Coimbatore	GEMC-511687748686413	18988	0	18988	0			0	18988	PPE
M/s S K Enterprise, Sahayara, Darjeeling	GEMC-511687763846565	4820	0	4820	0			0	4820	PPE
M/s Micro Max, Kolkata	GEMC-511687789744466	82350	0	82350	0			0	82350	PPE
M/s Teesta Takniki Sewa Pvt. Ltd., Salbari, Siliguri WB - 734003	NH/TSV/Cont./EC-88/ NIT-544/LOA-449 /2020/ 93 Date: 20/01/2020.	2065422	0	2065422	0			2065422	0	CWIP
M/s Arjun Chettri, Mam Khola, Forest Village, Kallmpong, West Bengal.	NH/TSV/Cont/CC-232/NIT-581/LOA-463/2020/200 Date: 24-02-2020	5501240	0	5501240	0			0	5501240	CWIP
M/s. Aluminium Enterprise	LOA-1455/1357 dt 24.09.2016	13585	0	13585	0			0	13585	PPE
M/s Multitech Engineers Ltd	11117/319	15459379	0	15459379	0			0	15459379	PPE
M/s GEM	11119/56	159930	0	159930	0			0	159930	PPE
M/s GEM	11119/37	605781	0	605781	0			0	605781	PPE
M/s GEM	11119/124	115171	0	115171	0			0	115171	PPE
08 Firms	08 GeMs Order, date of issue of order 03.10.2019	585291	0	585291	0			0	585291	PPE
M/s Toshiba Pvt. Ltd. Gurugram	NH/TSV/Proc / LOA-1681/372	3315000	0	3315000	274000			274000	3041000	PPE
7 Firms	07 GeMs Order	91353	0	91353	0			0	91353	PPE
M/s Khatri Enterprises, Delhi.	LOA-GEMC-511687766400807	70560	0	70560	0			0	70560	PPE
M/s Naresh chettri	LOA-1014 dated 27.11.2019	1744672	0	1744672	0		122000	122000	1622672	CWIP
	Total	43427877	4	43427874	999433	7	122008	3186849	40241025	

Break-up of estimated amount of contracts remaining to be executed on capital account:	
Break-up of capital commitment	31.03.2020 (Rs)
1. Relating to Property, plant and equipment and CWIP	40241025
2. Relating to Relating to Intangible assets	0
Total	40241025

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APPENDIX-Vto Note 34

Location Code 111
Location Name : TEESTA V POWER SATATION

STATEMENT OF BALANCE CONFIRMATION- As on 31.03.2020

(Amount in Rs.)

Particulars	HOA	Outstanding amount as on 31.12.2019	Amount confirmed (above Rs. 5.00 Lacs in each case)	Outstanding amount as on 31.03.2020
Trade Receivable (Current & Non-Current)	63-XX-XX			
Deposits, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	651125	173489038	173489038	54455499
	660401	3079226	1899226	1899226
	660403	1680540	0	1582205
	660407	6044840	5997640	3329569
	650415	500000	0	500000
		184793644	**181385904**	**61766499**
Trade/Other payables	310201	1311852	0	3888204
	310203	4220185	0	4132633
	310250	1275760	0	1126746
	310411	2629214	0	6892693
	310431	24305839	8879564	122476608
	310434	1663538	0	2426420
		35406388	**8879564**	**140943304**
Security Deposit/Retention Money payable	310301	710000	0	781477
	310501	10683905	584528	14606337
		11393905	**584528**	**15387814**

Note:
1. Account code wise details only are to be given in this format.
2. The above data shall be prepared without considering discounting and other aspects of Ind AS.

NHPC LIMITED FARIDABAD

Annexure to Note No. 18.2

Movement in Deferred Tax Liability

(Amount in ₹)

Particulars	Property, Plant and Equipments,Investment Property and Intangible Assets.	Financial Assets at FVTOCI	Other Items	Total
At 1st April 2019	-	-	-	-
Charge/(Credit)				-
-to Statement of Profit and Loss	-	-	-	-
-to Other Comprehensive Income		-	-	-
At 31st March 2020	-	-	-	-

Movement in Deferred Tax Assets

(Amount in ₹)

Particulars	Provision for employee benefit scheme, doubtful debts, inventory and others	Other Items	MAT credit entitlement	Total
At 1st April 2019	-	-	-	-
(Charge)/Credit				-
-to Statement of Profit and Loss	-	-	-	-
-to Other Comprehensive Income				-
At 31st March 2020	-	-	-	-
			-	

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Annexure-V

Name of Unit : TEESTA V POWER STATION

Accounting Period to which the information pertains: 2019-20

Period of Reporting ($):

Details of Events Occuring After the Reporting Period

S.No	Particulars of the Event	Accounting Entry to be passed after Balance Sheet			Change in Disclosures after Balance Sheet		
		Head of Account	Debit/ Credit	Amount	Note No.	Earlier Disclosure	Revised Disclosure

Note: Relevant documents are also to be attached.

$: For the purpose of weekly reporting as per Para 4.0 (e) of Circular Ind-AS 45 dated 31.07.2019, weekly period to which the information pertains is to be provided.

(Head Of Finance)

(Head Of Project/ Power Station/ Unit)

NHPC LIMITED FARIDABAD

Annexure-X

Name of Unit: Teesta V Power station

Disclosure for reporting of matters to be included in auditor's report as per Companies (Auditor's Report) Order, 2016.

1. Whether the title deeds of immovable properties are held in the name of the company. If not, provide the details thereof:

   Reply: According to the information and explanations given to us, the records examined by us and based on the Title/ Lease deeds provided to us, we report that, the title/ Lease deeds, comprising all the freehold/ leasehold immovable properties of land and building, are held in the name of the Company as on the balance sheet date except for the following where the title/lease deeds are not available with the Company:

Sl. No.	Nature	Gross Block (at actual cost) as at 31.03.2020) (Amount in Rs)	Net Block as at 31.03.2020 (Amount in Rs)	Area in Hectare	Remark
1	Land-Freehold	63267839	63267839	4.689	Mutation awaited
2	Right of Use Assets- Leasehold Land				
3	Right of Use Assets- Building under Lease				

2. Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated:

   Reply:Detailsof Undisputed Statutory dues outstanding as on 31.03.2020 which have not been deposited within six months from the date they became payable are as under:

Nature of dues	Amount (in Rs.)	Due date of remittance
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	

LODHA & CO. KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

Cess	Nil	
EPF	Nil	
ESI	Nil	
Any other levies (Please specify)	Nil	

3. Where statutory dues have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute):

Reply: Details of Statutory dues which have not been deposited on account of any dispute as at 31st March 2020 are as under:-

Name of the Statute	Nature of dues	Financial Year to which it pertains	Forum at which case is pending	Gross Disputed Amount (in Rs.)	Amount Deposited under Protest (in Rs.)
Income Tax Act,1961	Income Tax				
Central Sales Tax and VAT Acts of Various States	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				
Please specify	Any other levies				

Note: Units must reconcile the amount of disputed statutory dues disclosed above with the similar amounts disclosed in the note for contingent liabilities.

4. whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Fixed Assets;

Reply:Yes, The Company has maintained proper records showing full particulars, including quantitative details and situations of Fixed Assets.

5. Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards:

NHPC LIMITED FARIDABAD

LODHA & CO. KOLKATA Chartered Accountants

Reply: Yes, Transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards

6. Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether any material discrepancies were noticed and if so, whether they have been properly dealt with in the books of account.

Reply: The inventories of the Company except for inventories in transit, have been physically verified by the management/ outside agencies, during the year. In our opinion and according to the information and explanations given to us, the frequency of such verification is reasonable. The discrepancies noticed on physical verification of inventories as compared to book records were not material and the same have been properly dealt with in the books of account.

7. Whether any fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year; If yes, the nature and the amount involved is to be indicated

Reply: No fraud by the Company or any fraud on the Company, by any person including its officers/ employees, has been noticed or reported during the year.

For Lodha & Co
Chartered Accountants
(Firm Regn. No.301051E)

(H K Verma)
Partner
M. No. 055104

Date: 27/5/22
Place: Kolkata

LODHA & CO * KOLKATA * Chartered Accountants

(Sharad Chandra)
Head of Finance

(Sahadev Khatua)
Head of Project

NHPC LIMITED एनएचपीसी N.H.P.C FARIDABAD

Annexure -XIII

Name of Unit **Teesta V Power Station**

(Amount in Rs.)

Statement of Capital Work In Progress (only Road & Bridge, Building (Excluding Power House Building), Railway Siding etc. as on 31.03.2020

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	430327	C/o non-executive canteen at dam site	122000	27.04.2020	WORK IN PROGRESS
2	430904	Supply and laying of 3 core HT cable, 185 sq.mm, 11 KV UE ELPE insulated underground aluminium cable	2666752	19.01.2021	WORK IN PROGRESS

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

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

Signature
Head of Finance

Signature
Head of Project/Power Station/Unit

NHPC LIMITED FARIDABAD

Annexure -XIV

Name of Unit **Teesta V Power Station**

(Amount in Rs.)

Statement of Unadjusted advances (excluding mobilisation advances/ advance against material/ machineries given to parties/Govt. Deptt as on 31.03.2020

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	660401	S N MARKETING	Repair of Spillway Glacies	9-Jun-19	1899226	0	1899226	Final bill awaited
2	660403	BHEL, Kolkata	10% advance against cost of Goods for supply of 70MVA 13.8 KV/400KV Single phase generator Transformer	12-Feb-20	725427	0	725427	Material was not received yet
3	450205	TOSHIBA INDIA PVT LTD	10% advance against cost of Goods for supply Turbine generator Shaft coupling bolts/studs & nuts for generating units	6-Feb-20	274000	0	274000	Material was not received yet
4	660403	GE Power India Ltd.	10% advance against supply of spares for excitation system of generating units of TSV	9-Dec-19	437598	0	437598	Material was not received yet
5	660403	Indian oil corporation Ltd.	Advanve for supply of lubricant	19-Mar-20	145180	0	145180	Material was not received yet
6	660407	Secretary Power, Govt of sikkim	Advance for different electrical works	28-Nov-19	3304669	0	3304669	Works are under progress
7	660407	NMDC LTD	Advance payment	28-Jan-20	24900	0	24900	Works are under progress

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/partles have been adjusted in the accounts to the extent works/services performed upto the balance sheet date.

Signature
Head of Finance

Signature
Head of Project/Power
Station/Unit

NHPC LIMITED FARIDABAD

Annexure: IX

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of Teesta V Power Station for the year 2019-20 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.	According to the information and explanations given to us and based on our audit, all accounting transactions are routed through ERP system implemented by the Company. We have neither been informed nor we have come across during the course of our audit any accounting transactions having impact on the integrity of the accounts along with the financial implications which have been processed outside the IT system.
2	Whether there is any restructuring of an existing loan or cases of waiver/write off of debts/loans/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 such cases at Unit level.
3	Whether funds received/receivable for specific schemes from Central/State agencies were properly accounted for/utilized as per its terms and conditions? List the cases of deviation.	According to information and explanations given to us and based on our audit, no such funds received for specific schemes from Central/State agencies.

For Lodha & Co
Chartered Accountants
(Firm Regn. No.301051E)

(H K Verma)
Partner
M. No. 055104

LODHA & CO. KOLKATA Chartered Accountants

Date: 22/5/2020
Place: Kolkata

(Sharad Chandra)
Head of Finance

(Sahadev Khatua)
Head of Project
महाप्रबंधक (प्रभारी) / General Manager (In Charge)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

NHPC LIMITED FARIDABAD

Annexure-VI

Name of Unit: Teesta V Power Station

Provisions made against assets during the year ended on 31.03.2020

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

NHPC LIMITED FARIDABAD

Annexure-XII

Name of Regional Office:RO SILIGURI

Detail of Regional Office Management Expenses allocated to Units during the Period ended on 31.03.2020

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	-585853	25415363	115717584	2308092	427		142855613
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
130	TEESTA-IV							0
608	WPPJ							0
508	BRRP							0
510	RE-PATNA							0
526	RE-CELL							0
	TOTAL	-585853	25415363	115717584	2308092	427	0	142855613

Note: Amount of allocation should be exclusive of GST on allocation if any, charged by transferring unit .

NHPC LIMITED FARIDABAD

NHPC Limited

Comparative Analysis (Year ended FY 2019-20 Vs Year ended FY 2018-19)

Name of the Unit:

Amount in Rs.

HOA	Particulars	Amount during FY 2019-20 (From 01.04.2019 to 31.03.2020)	Amount during Corresponding FY 2018-19 (From 01.04.2018 to 31.03.2019)	Variance (In Rs.)	Variance (In %)	Reason of variance (To be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
		(a)	(b)	(c=a-b)	(d=c/b*100)	
NOTE NO. 24.1	**Revenue from Continuing Operations**					
	Sale of Power	6455511646.00	6265032116.00	190479530.00	3%	
	Income from Finance Lease			0.00		
	Income from Operating Lease			0.00		
	Revenue from Contracts, Project Management & Consultancy Works			0.00		
	Revenue from Power Trading Business			0.00		
	Other Operative Revenue	636.00	20922.00	-20286.00	-97%	
	Total carried forward to Statement of Profit & Loss	**6455512282.00**	**6265053038.00**	190459244.00	3%	
				0.00		
NOTE NO. 24.2	**OTHER INCOME**			0.00		
	(A) Interest Income	311907	31422977	-31111070.00	-99%	Interest on Amount paid to court agaist arbitration award in PY Q3 2018-19 was booked.
	(B) Dividend Income			0.00		
	(C)Other Non Operating Income:			0.00		
	(i) Late payment surcharge	12727276	7702399	5024877.00	65%	As per actual based on advice received from CO.
	(ii) Realization of Loss Due To Business Interruption			0.00		
	(iii) Profit on sale of investments			0.00		
	(iv) Profit on sale of Assets (Net)			0.00		
	(v) Income from Insurance Claim			0.00		
	(vi) Liability/ Provisions not required written back	3863238	34993429	-31130191.00	-89%	The income decrease due to reversal of provision of insurance claim for restoration work of under water parts of Unit-III in previous financial year.
	Material issued to contractor:			0.00		
	(i) Sale on account of material issued to contractors			0.00		
	(ii) Cost of material issued to contractors on recoverable basis			0.00		
	(iii)Adjustment on account of material issued to contractor			0.00		
				0.00		
	Amortization of Grant in Aid			0.00		
	Exchange rate variation (Net)			0.00		
	Mark to Market Gain on Derivative			0.00		
	Others	6904793	6855635	49158.00	1%	
	Sub-total	23807212	80074440	-56267228.00		
	Add/(Less): C.O /Regional Office/PID Expenses	3507052	4989947	-1482895.00	-30%	As per actual based on advice received from CO/RO.
	Sub-total	27314264	85964387	-58650123.00		
	Less: Income transferred to Expenditure Attributable to Construction			0.00		
	Less: Income transferred to Advance/ Deposit from Client/Contractees and against Deposit Works			0.00		
	Less: Transfer of other income to grant			0.00		
	Total carried forward to Statement of Profit & Loss			0.00		
				0.00		
NOTE NO. 25.1	**PURCHASE OF POWER - TRADING**			0.00		
	Purchase of Power			0.00		
	Less : Rebate from supplier			0.00		
	Total carried forward to Statement of Profit & Loss			0.00		
				0.00		
NOTE NO. 25.2	**GENERATION EXPENSES**			0.00		
	Water Usage Charges			0.00		
	Consumption of stores and spare parts	14773514	5164898	9608616.00	186%	AS per Actual expenses of PH
	Total carried forward to Statement of Profit & Loss	**14773514**	**5164898**	9608616.00		
				0.00		
NOTE NO. 26	**EMPLOYEES BENEFITS EXPENSES**			0.00		
	Salaries and Wages	425235209.00	452417856.00	-27182647.00	-6%	
	Contribution to provident and other funds	56420568.00	70802958.00	-14382390.00	-20%	As per actual .Salary is being processed from CO
	Staff welfare expenses	29161094.00	18589517.00	10571577.00	57%	
	Leave Salary & Pension Contribution			0.00		
	Add/(Less): C.O /Regional Office Expenses	365579368	405225727	-39646359.00	-10%	As per actual based on advice received from CO/RO.
	Less: Employee Cost transferred to Expenditure Attributable to Construction	615987	9533148	-8917161.00	-94%	As per actual based on advice received from CO/RO.
	Less: Recoverable from Deposit Works			0.00		
	Total carried forward to Statement of Profit & Loss	**866780252.00**	**937502910.00**	-70722658.00	-8%	
				0.00		

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NOTE NO. 27	**FINANCE COST**			0.00		
	Interest on Financial Liabilities at Amortized Cost	95106603	103725202	8618599.00	-8%	
	Other Borrowing Cost	129285	16131343	-16002058.00	-99%	As per actual based on advice received from CO.
	Applicable net (gain)/ loss on Foreign currency transactions and translation		0	0.00		
	Add/(Less): C.O./Regional Office/PID Expenses	709126.00	792439.00	-83313.00	-10%	As per actual based on advice received from CO/RO.
	Less: Finance Cost transferred to Expenditure Attributable to Construction			0.00		
	Less: Recoverable from Deposit Works			0.00		
	Total carried forward to Statement of Profit & Loss	9594614.00	120648984.00	-247759370.00		
				0.00		
NOTE NO. 28	**DEPRECIATION & AMORTISATION**			0.00		
	Depreciation -Property, Plant and Equipment	1508541981.00	1511062203.00	-4520254.00	0%	
	Depreciation-Right of use Assets	3382572.00		3382572.00		
	Amortization -Intangible Assets	91170.00	3100705.00	3281875.00	-103%	Due to reclassification of accounts
	Depreciation adjustment on account of Foreign Exchange Rate Variation	47175706.00	47120810.00	55687.00	0%	
	Add/(Less): C.O./Regional Office / PID Expenses	7692833.00	9963341.00	-2269708.00	-23%	As per actual based on advice received from CO/RO.
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction			0.00		
	Less: Recoverable from Deposit Works			0.00		
	Total carried forward to Statement of Profit & Loss	1478338650.00	1470694652.00	8843998.00	0%	
				0.00		
NOTE NO. 29	**OTHER EXPENSES**			0.00		
	(A) Direct Expenditure on Contract, Project Management and Consultancy Works			0.00		
				0.00		
				0.00		
	(B)REPAIRS & MAINTENANCE					
	- Building	23489685	29628258	-6138573.00	-21%	Repair work of Residential Building & Club and Office Building in Previous year
	- Machinery	64302914	33973195	30329719.00	89%	As per actual expenses
	- Others	111996084	116637075	-4640991.00	-4%	
	(C) OTHER EXPENSES			0.00		
	Rent	20590041	17633238	2956803.00	17%	Due to reclassification of accounts
	Hire Charges	0	2563430	-2563430.00	-100%	Due to reclassification of accounts
	Rates and taxes	11277657	13171025	-1893368.00	-14%	Advice for GST on Corporate management expenses is yet to be received
	Insurance	125374667	96599964	28774703.00	30%	As per actual based on advice received from CO/RO (Mainly Mega Insurance and CPM Policy)
	Security expenses	53187345	59539764	-6352419.00	-11%	Provision not required written back
	Electricity Charges	37301012	30522396	6778616.00	22%	Due to Fixed rent from Oct 2019 and Due to revision of Energy rate
	Travelling and Conveyance	7651703	5243336	2408367.00	46%	As per actual
	Expenses on vehicles	2835763	3030257	-194494.00	-6%	
	Telephone, telex and Postage	5215238	6344976	-1129738.00	-18%	As per actual
	Advertisement and publicity	420291	2789872	-2369581.00	-85%	Due to Shoubhagya Hoarding expenditure in previous Year
	Entertainment and hospitality expenses	7500	22500	-15000.00	-67%	
	Printing and stationery	2300457	384427	1916030.00	498%	As per Actual
	Consultancy charges - Indigenous	8936257	5323159	3613098.00	68%	As per actual for Arbitration Sitting.
	Consultancy charges - Foreign			0.00		
	Audit expenses	472693	18994	453699.00	2389%	Expenditure increase due to GST impact Certification audit and Audit of Tariff petition due to GST implementation and PRC
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses		861158	-861158.00	-100%	
	Expenditure on land not belonging to company			0.00		
	Loss on Assets (net)	9632481	56484	9575997.00	17308%	Due to condemn of capital spare
	Losses out of insurance claims			0.00		
	Donation			0.00		
	CSR/ Sustainable Development	41136154	964400	40171754.00	4165%	As per actual CSR activities is being carried out this year
	Community Development Expenses			0.00		
	Directors' Sitting Fees			0.00		
	Interest on Arbitration/ Court Cases			0.00		
	Interest to beneficiary states			0.00		
	Expenditure on Self Generated VER's/REC			0.00		
	Expenses for Regulated Power			0.00		
	Less: - Exp Recoverable on Regulated Power			0.00		
	Exchange rate variation (net)	0	698997	-698997.00	-100%	
	Training Expenses	468901	641565	-172664.00	-27%	
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	10596389	3442119	7154270.00	208%	As per actual based on advice received from CO.
	Operational/Running Expenses of Kendriya Vidyalay	6139553	24236228	-18096675.00	-75%	Transfer of KV expenses to CSR as per circular
	Operational/Running Expenses of Other Schools			0.00		
	Operational/Running Expenses of Guest House/Transit Hostel	14305924	14137195	168729.00	1%	
	Operating Expenses of DG Set-Other than Residential	4758542	4459057	299485.00	6%	
	Other general expenses	6889084	9914340	-3025256.00	-30%	As per actual
	Sub-total	569496315	483047429	86448886.00		
	Add/(Less): C.O./Regional Office/PID Expenses	51104344	61089533	-9985189.00	-16%	As per actual based on advice received from CO/RO.
	Sub-total	620600659	544136962	76463697.00		
	Less: Amount transferred to Expenditure Attributable to Construction			0.00		
				0.00		
	Less: Recoverable from Deposit Works					
	Less: Transfer to General Reserve for Expenses on Buyback			0.00		
	Sub-total	620600659	544136962	76463697.00	14%	
	PROVISIONS/ IMPAIRMENT ALLOWANCE			0.00		
	Impairment allowance for trade receivables			0.00		
	Impairment Allowance for Expected Credit Loss -Trade Receivables			0.00		
	Allowance for Bad and doubtful advances / deposits			0.00		
	Allowance for Bad and doubtful claims			0.00		
	Allowance for Doubtful Interest			0.00		
	Allowance for stores and spares/ Construction stores			0.00		
	Allowance for Shortage in store & spares provided			0.00		
	Allowance against diminution in the value of investment			0.00		
	Allowance for Project expenses			0.00		
	Allowance for fixed assets/ stores			0.00		
	Allowance for Diminution in value of Inventory of Self Generated VER's Provided for			0.00		
	Allowance for catchment area treatment plan			0.00		
	Interest to Beneficiary		2074583	-2074583.00	-100%	As per actual based on advice received from CO.
	Interest against court/arbitration award			0.00		
	Others			0.00		
	Sub-total	0	2074583	-2074583.00		
	Add/(Less): C.O./Regional Office/PID Expenses	0	0	0.00		
	Sub-total	0	2074583	-2074583.00		

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	Less: Amount transferred to Expenditure Attributable to Construction	0	0	0.00		
	Less: Recoverable from Deposit Works	0	0	0.00		
	Total carried forward to Statement of Profit & Loss	625600659	546211545	74389114.00		
				0.00		
				0.00		
				0.00		
NOTE NO. 32	**EXPEND. DURING CONSTRUCTION**			0.00		
				0.00		
	GENERATION EXPENSE			0.00		
	Consumption of stores and spare parts			0.00		
				0.00		
	EMPLOYEE BENEFITS EXPENSES			0.00		
	Salaries and Wages	615987	2969442	-2353455.00	-79%	As per actual as per CO advices
	Contribution to provident and other funds	0	686639	-686639.00	-100%	As per actual as per CO advices
	Staff welfare expenses			0.00		
	Leave Salary & Pension Contribution			0.00		
	Sub-total	615987	3670081	-3054094.00		
	FINANCE COST			0.00		
	Sub-total			0.00		
	DEPRECIATION AND AMORTISATION EXPENSES			0.00		
	Sub-total			0.00		
	OTHER EXPENSES			0.00		
	Building			0.00		
	Machinery			0.00		
	Others			0.00		
	Rent & Hire Charges			0.00		
	Rates and taxes			0.00		
	Insurance			0.00		
	Security expenses			0.00		
	Electricity Charges			0.00		
	Travelling and Conveyance			0.00		
	Expenses on vehicles			0.00		
	Telephone, telex and Postage			0.00		
	Advertisement and publicity			0.00		
	Printing and stationery			0.00		
	Design and Consultancy charges:			0.00		
	- Indigenous			0.00		
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses			0.00		
	Expenditure on land not belonging to company			0.00		
	Assets/ Claims written off			0.00		
	Land Acquisition and Rehabilitation Expenditure			0.00		
	Losses on sale of assets			0.00		
	Other general expenses			0.00		
	Exchange rate variation (Debit)			0.00		
	Sub-total			0.00		
	PROVISIONS			0.00		
	Sub-total			0.00		
	C.O./Regional Office Expenses			0.00		
	Sub-total			0.00		
	LESS: RECEIPTS AND RECOVERIES			0.00		
	Income from generation of electricity – precommissioning			0.00		
	Interest on loans and advances			0.00		
	Profit on sale of assets			0.00		
	Exchange rate variation (Credit)			0.00		
	Provision/Liability not required written back			0.00		
	Miscellaneous receipts			0.00		
	Transfer of fair value gain to EAC- security deposit			0.00		
	Transfer of income to EAC - MTM Gain on Derivatives			0.00		
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure			0.00		
	Sub-total					
	Total					

NHPC LIMITED ★ FARIDABAD ★

NHPC Limited

Comparative Analysis (Q4 of FY 2019-20 Vs Q4 of FY 2018-19)

Name of the Unit:

Amount in Rs.

HOA	Particulars	Amount during Q4 of FY 2019-20 (From 01.01.2020 to 31.03.2020)	Amount during Corresponding quarter i.e. Q4 of FY 2018-19 (From 01.01.2019 to 31.03.2019)	Variance (In Rs.)	Variance (In %)	Reason of variance (To be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
		(a)	(b)	(c=a-b)	(d=c/b*100)	
NOTE NO. 24.1	Revenue from Continuing Operations					
	Sale of Power	1083869519.00	1423892197.00	-340022678.00	-24%	As per actual based on advice received from CO.
	Income from Finance Lease	0.00	0.00	0.00		
	Income from Operating Lease	0.00	0.00	0.00		
	Revenue from Contracts, Project Management & Consultancy Works	0.00	0.00	0.00		
	Revenue from Power Trading Business	0.00	0.00	0.00		
	Other Operative Revenue	0.00	2957.00	-2957.00	-100%	
	Total carried forward to Statement of Profit & Loss	1083869519.00	1423895154.00	-340025635.00		
		0.00	0.00	0.00		
NOTE NO. 24.2	OTHER INCOME	0.00	0.00	0.00		
	(A) Interest Income	45083.00	29618.00	16065.00	54%	Interest on Amount paid to court agaist arbritration award in PY Q3 2018-19 was booked
	(B) Dividend Income	0.00	0.00	0.00		
	(C)Other Non Operating Income:	0.00	0.00	0.00		
	(i) Late payment surcharge	5929757.00	2168795.00	3760962.00	173%	As per actual based on advice received from CO.
	(ii) Realization of Loss Due To Business Interruption	0.00	0.00	0.00		
	(iii) Profit on sale of investments	0.00	0.00	0.00		
	(iv) Profit on sale of Assets (Net)	-19573.00	-3108.00	-16465.00		
	(v) Income from Insurance Claim	0.00	0.00	0.00		
	(vi) Liability/ Provisions not required written back	3863236.00	18533501.00	-14670265.00	-79%	The Income decrease due to reversal of provision of Insurance claim for restoration work of under water parts of Unit-III in previous financial year.
	Material issued to contractor:	0.00	0.00	0.00		
	(i) Sale on account of material issued to contractors	0.00	0.00	0.00		
	(ii) Cost of material issued to contractors on recoverable basis	0.00	0.00	0.00		
	(iii)Adjustment on account of material issued to contractor	0.00	0.00	0.00		
		0.00	0.00	0.00		
	Amortization of Grant in Aid	0.00	0.00	0.00		
	Exchange rate variation (Net)	0.00	0.00	0.00		
	Mark to Market Gain on Derivative	0.00	0.00	0.00		
	Others	2405056.00	1834993.00	570063.00	31%	
	Sub-total	12224359.00	22563999.00	-10339640.00	-46%	
	Add/(Less): C.O./Regional Office/PID Expenses	2082710.00	2140023.00	-57313.00	-3%	
	Sub-total	14307069.00	24704022.00	-10396953.00	-42%	
	Less: Income transferred to Expenditure Attributable to Construction	0.00	0.00	0.00		
	Less: Income transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	0.00	0.00	0.00		
	Less: Transfer of other income to grant	0.00	0.00	0.00		
	Total carried forward to Statement of Profit & Loss	13007195.00	4912950.00	8094245.00		
		0.00	0.00	0.00		
NOTE NO. 25.1	PURCHASE OF POWER - TRADING	0.00	0.00	0.00		
	Purchase of Power	0.00	0.00	0.00		
	Less : Rebate from supplier	0.00	0.00	0.00		
	Total carried forward to Statement of Profit & Loss	0.00	0.00	0.00		
		0.00	0.00	0.00		
NOTE NO. 25.2	GENERATION EXPENSES	0.00	0.00	0.00		
	Water Usage Charges	0.00	0.00	0.00		
	Consumption of stores and spare parts	7362737.00	1974267.00	5388470.00	273%	AS per Actual expenses of PH
	Total carried forward to Statement of Profit & Loss	7362737.00	1974267.00	5388470.00	273%	
		0.00	0.00	0.00		
NOTE NO. 26	EMPLOYEES BENEFITS EXPENSES	0.00	0.00	0.00		
	Salaries and Wages	129299784.00	112415424.00	16884360.00	15%	As per actual Salary is being processed from CO.
	Contribution to provident and other funds	13742301.00	21042731.00	-7300430.00	-35%	As per actual Salary is being processed from CO.
	Staff welfare expenses	6178864.00	5983530.00	195334.00	3%	
	Leave Salary & Pension Contribution	0.00	0.00	0.00		
	Add/(Less): C.O./Regional Office Expenses	103754256.00	159740316.00	-55986060.00	-35%	As per actual based on advice received from CO/RO.
	Less: Employee Cost transferred to Expenditure Attributable to Construction	0.00	0.00	0.00		As per actual based on advice received from CO/RO.
	Less: Recoverable from Deposit Works	0.00	0.00	0.00		
	Total carried forward to Statement of Profit & Loss	252975205.00	299182001.00	-46206796.00	-15%	
		0.00	0.00	0.00		
NOTE NO. 27	FINANCE COST	0.00	0.00	0.00		
	Interest on Financial Liabilities at Amortized Cost	20752093.00	25605248.00	-4853155.00	-19%	As per actual based on advice received from CO.
	Other Borrowing Cost	37089.00	4036776.00	-3999687.00	-99%	As per actual based on advice received from CO.
	Applicable net (gain)/ loss on Foreign currency transactions and translation	0.00	0.00	0.00		
	Add/(Less): C.O./Regional Office/PID Expenses	359361.00	571563.04	-212207.00	-37%	As per actual based on advice received from CO/RO.

	Less: Finance Cost transferred to Expenditure Attributable to Construction	0.00	0.00	0.00		
	Less: Recoverable from Deposit Works	0.00	0.00	0.00		
	Total carried forward to Statement of Profit & Loss	21148843.00	30213587.00	-9064744.00	-30%	
		0.00	0.00	0.00		
NOTE NO. 28	**DEPRECIATION & AMORTISATION**	0.00	0.00	0.00		
	Depreciation -Property, Plant and Equipment	376951524.00	389109819.00	-12158295.00	-3%	
	Depreciation-Right of use Assets	2347143.00	0.00	2347143.00		
	Amortization -Intangible Assets	22786.00	2371420.00	-2348634.00	-99%	Due to reclassification of accounts
	Depreciation adjustment on account of Foreign Exchange Rate Variation	-11793926.00	-11793926.00	0.00	0%	
	Add/(Less): C.O./Regional Office / PID Expenses	2416061.00	2577202.00	-161141.00	-6%	As per actual based on advice received from CO/RO.
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	0.00	0.00	0.00		
	Less: Recoverable from Deposit Works	0.00	0.00	0.00		
	Total carried forward to Statement of Profit & Loss	369943587.00	392298304.00	-22354717.00	-6%	
		0.00	0.00	0.00		
NOTE NO. 29	**OTHER EXPENSES**	0.00	0.00	0.00		
	(A) Direct Expenditure on Contract, Project Management and Consultancy Works	0.00	0.00	0.00		
		0.00	0.00	0.00		
	(B)REPAIRS & MAINTENANCE	0.00	0.00	0.00		
	- Building	8867224.00	6463995.00	2403229.00	37%	Extensive Repair of Residencial Building & Club and Office Building in Previous year
	- Machinery	37054133.00	8280915.00	28773218.00	357%	Repair work of Residential Building & Club and Office Building in Previous year
	- Others	31785025.00	63581444.00	-31796419.00	-50%	
	(C) OTHER EXPENSES	0.00	0.00	0.00		
	Rent	4994185.00	4453035.00	541150.00	12%	Due to reclassification of accounts
	Hire Charges	2646.00	597143.00	-594497.00	-100%	Due to reclassification of accounts
	Rates and taxes	3394196.00	3746837.00	-352641.00	-9%	
	Insurance	41278804.00	23070079.00	18208725.00	79%	As per actual based on advice received from CO/RO.(Mainly Mega Insurance and CPM Policy)
	Security expenses	16871036.00	14612007.00	2259029.00	15%	Provision not requied written back
	Electricity Charges	10540085.00	7277374.00	3262711.00	45%	Due to Fixed rent from Oct 2019 and Due to revision of Energy rate
	Travelling and Conveyance	797712.00	1082493.00	-284781.00	-26%	Actual as per TTA bills
	Expenses on vehicles	713949.00	836324.00	-122375.00	-15%	
	Telephone, telex and Postage	3038508.00	2432215.00	606293.00	25%	Satelite Communication Expenditure is decreased
	Advertisement and publicity	147760.00	100098.00	47662.00	48%	Due to Shoubhagya Hoarding expenditure in previous Year
	Entertainment and hospitality expenses	0.00	3760.00	-3760.00	-100%	
	Printing and stationery	6360.00	109175.00	-102537.00	-106%	As per Actual
	Consultancy charges - Indigenous	564730.00	1650909.00	-1086179.00	-66%	As per actual for Arbitration Sitting.
	Consultancy charges - Foreign	0.00	0.00	0.00		
	Audit expenses	0.00	0.00	0.00		
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	0.00	0.00	0.00		
	Expenditure on land not belonging to company	0.00	0.00	0.00		
	Loss on Assets (net)	9832461.00	56484.00	9775977.00	17308%	Due to condemn of capital spare
	Losses out of insurance claims	0.00	0.00	0.00		
	Donation	0.00	0.00	0.00		
	CSR/ Sustainable Development	36428908.00	422793.00	36006115.00	8516%	As per actual CSR activities is being carried out this year
	Community Development Expenses	0.00	0.00	0.00		
	Directors' Sitting Fees	0.00	0.00	0.00		
	Interest on Arbitration/ Court Cases	0.00	0.00	0.00		
	Interest to beneficiary states	0.00	0.00	0.00		
	Expenditure on Self Generated VER's/REC	0.00	0.00	0.00		
	Expenses for Regulated Power	0.00	0.00	0.00		
	Less: - Exp Recoverable on Regulated Power	0.00	0.00	0.00		
	Exchange rate variation (net)	0.00	0.00	0.00		
	Training Expenses	161959.00	192859.00	-30900.00	-57%	
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	844937.00	-2037328.00	2882265.00	-141%	As per actual based on advice received from CO.
	Operational/Running Expenses of Kendriya Vidyalay	-16655418.00	3168143.00	-19823561.00	-626%	Transfer of KV expenses to CSR as per circular
	Operational/Running Expenses of Other Schools	0.00	0.00	0.00		
	Operational/Running Expenses of Guest House/Transit Hostel	4236050.00	4044955.00	191095.00	5%	
	Operating Expenses of DG Set-Other than Residential	1203103.00	1108564.00	94539.00	9%	
	Other general expenses	-1154408.00	2539165.00	-3693573.00	-145%	As per actual
	Sub-total	196874653.00	148811608.00	48063045.00	32%	
	Add/(Less): C.O./Regional Office/PID Expenses	16675826.00	18022616.00	-1346790.00	-7%	As per actual based on advice received from CO/RO.
	Sub-total	213550479.00	166834224.00	46716255.00	28%	
	Less: Amount transferred to Expenditure Attributable to Construction	0.00	0.00	0.00		
	Less: Recoverable from Deposit Works	0.00	0.00	0.00		
	Less: Transfer to General Reserve for Expenses on Buyback	0.00	0.00	0.00		
	Sub-total	213550479.00	166834224.00	46716255.00	28%	
	PROVISIONS/ IMPAIRMENT ALLOWANCE	0.00	0.00	0.00		
	Impairment allowance for trade receivables	0.00	0.00	0.00		
	Impairment Allowance for Expected Credit Loss -Trade Receivables	0.00	0.00	0.00		
	Allowance for Bad and doubtful advances / deposits	0.00	0.00	0.00		
	Allowance for Bad and doubtful claims	0.00	0.00	0.00		
	Allowance for Doubtful interest	0.00	0.00	0.00		
	Allowance for stores and spares/ Construction stores	-163353.00	0.00	-163353.00		
	Allowance for Shortage in store & spares provided	0.00	0.00	0.00		
	Allowance against diminution in the value of investment	0.00	0.00	0.00		
	Allowance for Project expenses	0.00	0.00	0.00		
	Allowance for fixed assets/ stores	0.00	0.00	0.00		
	Allowance for Diminution in value of Inventory of Self Generated VER's Provided for	0.00	0.00	0.00		
	Allowance for catchment area treatment plan	0.00	0.00	0.00		
	Interest to Beneficiary	0.00	554854.00	-554854.00	-100%	
	Interest against court/arbitration award	0.00	0.00	0.00		
	Others	0.00	0.00	0.00		
	Sub-total	-163353.00	554854.00	-718207.00	-129%	
	Add/(Less): C.O./Regional Office/PID Expenses	0.00	0.00	0.00		
	Sub-total	-163353.00	554854.00	-718207.00	-129%	

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	Less: Amount transferred to Expenditure Attributable to Construction	0.00	0.00	0.00		
	Less: Recoverable from Deposit Works	0.00	0.00	0.00		
	Total carried forward to Statement of Profit & Loss	2121871126.50	1669567078.00	452304048.50	27%	
		0.00	0.00	0.00		
		0.00	0.00	0.00		
NOTE NO. 32	**EXPEND. DURING CONSTRUCTION**	0.00	0.00	0.00		
		0.00	0.00	0.00		
	GENERATION EXPENSE	0.00	0.00	0.00		
	Consumption of stores and spare parts	0.00	0.00	0.00		
		0.00	0.00	0.00		
	EMPLOYEE BENEFITS EXPENSES	0.00	0.00	0.00		
	Salaries and Wages	0.00	0.00	0.00		As per actual as per CO advices
	Contribution to provident and other funds	0.00	0.00	0.00		As per actual as per CO advices
	Staff welfare expenses	0.00	0.00	0.00		
	Leave Salary & Pension Contribution	0.00	0.00	0.00		
	Sub-total	0.00	0.00	0.00		
	FINANCE COST	0.00	0.00	0.00		
	Sub-total	0.00	0.00	0.00		
	DEPRECIATION AND AMORTISATION EXPENSES	0.00	0.00	0.00		
	Sub-total	0.00	0.00	0.00		
	OTHER EXPENSES	0.00	0.00	0.00		
	Building	0.00	0.00	0.00		
	Machinery	0.00	0.00	0.00		
	Others	0.00	0.00	0.00		
	Rent & Hire Charges	0.00	0.00	0.00		
	Rates and taxes	0.00	0.00	0.00		
	Insurance	0.00	0.00	0.00		
	Security expenses	0.00	0.00	0.00		
	Electricity Charges	0.00	0.00	0.00		
	Travelling and Conveyance	0.00	0.00	0.00		
	Expenses on vehicles	0.00	0.00	0.00		
	Telephone, telex and Postage	0.00	0.00	0.00		
	Advertisement and publicity	0.00	0.00	0.00		
	Printing and stationery	0.00	0.00	0.00		
	Design and Consultancy charges:	0.00	0.00	0.00		
	- Indigenous	0.00	0.00	0.00		
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	0.00	0.00	0.00		
	Expenditure on land not belonging to company	0.00	0.00	0.00		
	Assets/ Claims written off	0.00	0.00	0.00		
	Land Acquisition and Rehabilitation Expenditure	0.00	0.00	0.00		
	Losses on sale of assets	0.00	0.00	0.00		
	Other general expenses	0.00	0.00	0.00		
	Exchange rate variation (Debit)	0.00	0.00	0.00		
	Sub-total	0.00	0.00	0.00		
	PROVISIONS	0.00	0.00	0.00		
	Sub-total	0.00	0.00	0.00		
	C.O./Regional Office Expenses	0.00	-5863067.00	5863067.00	-100%	
	Sub-total	0.00	-5863067.00	5863067.00	-100%	
	LESS: RECEIPTS AND RECOVERIES	0.00	0.00	0.00		
	Income from generation of electricity – precommissioning	0.00	0.00	0.00		
	Interest on loans and advances	0.00	0.00	0.00		
	Profit on sale of assets	0.00	0.00	0.00		
	Exchange rate variation (Credit)	0.00	0.00	0.00		
	Provision/Liability not required written back	0.00	0.00	0.00		
	Miscellaneous receipts	0.00	0.00	0.00		
	Transfer of fair value gain to EAC- security deposit	0.00	0.00	0.00		
	Transfer of Income to EAC - MTM Gain on Derivatives	0.00	0.00	0.00		
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	0.00	0.00	0.00		
	Sub-total	-815987.00	-6533148.00	5717161.00	-94%	
	Total					

NHPC LIMITED FARIDABAD

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Annexure: VIII

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

Name of Region / Project /Unit / Division: Teesta V Power Station

a. We have reviewed financial statements for the period ended 31.03.2020 of the units under the Unit and that to the best of our knowledge and belief :

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

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

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the period ended 31.03.2020 Which are fraudulent, illegal or violative of the Company's Code of Conduct.

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

d. We have indicated to the auditors and management
   i. Significant changes in internal control over financial reporting during the period ended 31.03.2020
   ii. Significant changes in accounting policies during the period ended 31.03.2020 and that the same have been disclosed in the notes to the financial statements; and
   iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

(Sharad Chandra)
Head of Finance
उप महाप्रबंधक (वित्त)
Dy. General Manager (Fin)
तीस्ता-V पावर स्टेशन
Teesta-V Power Station

(Sahadev Khatua)
Head of Project
महाप्रबंधक (प्रभारी) / General Manager (I/C)
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालुटार, पूर्वी सिक्किम / Balutar, East Sikkim

Date: 27.05.2020
Place: Balutar

NHPC LIMITED
एन एच पी सी
NHPC
FARIDABAD

Annexure: VII

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

This is to certify that the Annual Accounts of **Teesta V Power station** for the financial year 2019-20 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.

ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.

iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.

iv) that the accounts are prepared on going concern basis.

v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

(Sharad Chandra)
Head of Finance

(Sahadev Khatua)
Head of Project

महाप्रबंधक (वित्त) / General Manager (Fin)
एनएचपीसी लिमिटेड / NHPC Ltd.
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Balutar, East Sikkim

Date: 27.05.2020
Place: Balutar

NHPC LIMITED
एनएचपीसी
FARIDABAD

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
130901	CSR/SD RESERVE			1895231	1895231			0
140101	FUNDS FROM CORPORATE OFFICE		15078327218				15078327218	-15078327218
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			9208312959	907461210	8300851749		8300851749
150102	CHEQUE PAID ACCOUNT				378457850		378457850	-378457850
150106	COMMERCIAL DEBIT/CREDIT ADVICES-CORPORATE OFFICE			7675449198	1207209640	6468239558		6468239558
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			204067834	10125631254		9921563420	-9921563420
150109	CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE			8998332	411351927		402353595	-402353595
150120	CHEQUE COLLECTED ACCOUNT			19507121		19507121		19507121
150301	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-1 JAMMU							0
150401	DEBIT/CREDIT ADVICES-REGIONAL OFFICE BANIKHET							0
150501	DEBIT/CREDIT ADVICES-REGIONAL OFFICE-III CALCUTTA							0
151001	DEBIT/CREDIT ADVICES-REGIONAL OFFICE, ITANAGAR			39650		39650		39650
151301	DEBIT/CREDIT ADVICES-REGION-SILLIGURI			2311142	150525456		148214314	-148214314
151302	CHEQUE PAID ACCOUNT-REGION-SILLIGURI							0
151320	CHEQUE COLLECTED ACCOUNT-REGION-SILLIGURI							0
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION			10293	1000	9293		9293
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION			109	1092542		1092433	-1092433
152501	DEBIT/CREDIT ADVICES-CHAMERA-I POWER STATION							0
152601	DEBIT/CREDIT ADVICES-URI STAGE-I POWER STATION			119185	261600		142415	-142415
152701	DEBIT/CREDIT ADVICES RANGIT POWER STATION			7716390	709731	7006659		7006659
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			152496	144353	8143		8143
153109	CEN EMPOLYEE PAYMENT ADV -TEESTA-V-POWER STATION			7164	7164			0
153201	DEBIT/CREDIT ADVICES-PARBATI-II PROJECT				471		471	-471
153501	DEBIT/CREDIT ADVICES-CHAMERA-III POWER STATION							0
153701	DEBIT/CREDIT ADVICES-URI-II PROJECT				542		542	-542
153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT			5190	16118		10928	-10928
154101	DEBIT/CREDIT ADVICES-NIMMO BAZGO POWER STATION			314934	106208	208726		208726
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION			122297	927	121370		121370
154401	DEBIT/CREDIT ADVICES-TEESTA LOW DAM III POWER STATION				922822		922822	-922822
154501	DEBIT/CREDIT ADVICES-TEESTA LOW DAM IV PROJECT			741	106638		105897	-105897
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT			4243	36848		32605	-32605
155401	DEBIT/CREDIT ADVICES-DIBANG BASIN MULTIPURPOSE PROJECT			796		796		796
155501	DEBIT/CREDIT ADVICES-'KOTLIBHEL-IA' PROJECT							0
155701	DEBIT/CREDIT ADVICES-TAWANG BASIN PROJECTS			137880		137880		137880
155901	DEBIT/CREDIT ADVICES-REGIONAL OFFICE UTTRANCHAL							0
156201	DEBIT/CREDIT ADVICES-'TEESTA-IV' PROJECT			1434762	3218023		1783261	-1783261
158501	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, LEH & KARGIL							0
158601	DEBIT/CREDIT ADVICES-CHAMKHARCHHU-I H. E. PROJECT, BHUTAN							0
158801	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT, BHUBANESHWAR							0
159101	DEBIT/CREDIT ADVICES-MANGDECHU H. E. PROJECT, BHUTAN							0
159201	DEBIT/CREDIT ADVICES-RURAL ELECTRIFICATION PROJECT-CHHATTISGARH							0
159301	DR/CR ADVICES-RURAL ELECT. PROJECT, PURULIA							0
159801	DEBIT CREDIT ADVICES-BIHAR RURAL ROAD PROJECT							0
310101	EARNEST MONEY DEPOSIT		4671000	8215962	12395962		8851000	-8851000
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY		1414478	8975283426	8977757152		3888204	-3888204
310203	SUNDRY CREDITORS FOR MATERIAL/SUPPLIES-CAPITAL-INDIAN CURRENCY		2873241	33041057	34300449		4132633	-4132633
310207	SUNDRY CREDITORS-OTHERS-CAPITAL-INDIAN CURRENCY			8975000000	8975000000			0
310250	SUNDRY CREDITORS-MICRO & SMALL ENTERPRISE		2972748	7503875	5657873		1126746	-1126746
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/FC	1316059		2999358	3533940	781477		781477
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS-CAPITAL-INDIAN CURRENCY		1316059	740086	205504		781477	-781477
310305	SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY			153584	153584			0
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY		20693955	63992527	50191265		6892693	-6892693
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY		80916662	586428459	627988405		122476608	-122476608
310434	SUNDRY CREDITORS-OTHER THAN CAPITAL-MICRO& SMALL ENTERPRISE		2019612	5733190	6139998		2426420	-2426420

NHPC LIMITED FARIDABAD

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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
310450	STORES PAYMENT CONTROL ACCOUNT			93099139	93099139			0
310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OTHER THAN CAPITAL-INR/FC	10543642		50656344	46593649	14606337		14606337
310501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY		10543642	8784691	12847386		14606337	-14606337
310602	UNPAID SALARY AND WAGES							0
310604	LIABILITY FOR SALARY							0
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES		145344	756511	1027003		415836	-415836
310606	LIABILITY ON ACCOUNT OF PAY REVISION ARREARS							0
310608	AMOUNT PAYABLE TO EX EMPLOYEES		14253				14253	-14253
310713	OTHER EXPENSES PAYABLE			1258963	1258963			0
311201	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE							0
311240	OTHER RECOVERIES FROM DEPUTATIONISTS AND PAYABLE TO OUTSIDE DEPARTMENTS							0
311202	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE							0
311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC CLUB		43450	499400	498150		42200	-42200
311214	EMPLOYEES CONTRIBUTION (EC) TOWARDS SOCIAL SECURITY							0
311301	INCOME TAX DEDUCTED AT SOURCE-SALARIES							0
311302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN		1190376	12408430	12255735		1037681	-1037681
311304	INCOME TAX DEDUCTED AT SOURCE-RENT		71150	813974	813650		70826	-70826
311306	INCOME TAX DEDUCTED-SERVICES		426909	2203622	2169478		392765	-392765
311311	INCOME TAX COLLECTED AT SOURCE (U/S 206 C)			1943	1943			0
311312	INCOME TAX DEDUCTED AT SOURCE-PERQUISITES (ACCOMODATION)							0
311401	PROFESSIONAL TAX		44400	569875	565875		40400	-40400
311403	STATE SALES TAX/VAT-OTHERS							0
311404	ROYALTY		953	120715	167560		47798	-47798
311407	LIABILITY FOR OTHER STATE LEVIES			261664	335605		73941	-73941
311502	DONATIONS TO OTHER FUNDS			781825	787666		5841	-5841
311509	LIABILITY FOR STALE CHEQUES		18140		6240		24380	-24380
312002	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT		206659898	47175706			159484192	-159484192
312020	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT- CONTRA	46825132				46825132		46825132
312022	DEFERRED INCOME FROM FOREIGN CURRENCY FLUCTUATION ACCOUNT- CURRENT		46825132				46825132	-46825132
312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS)			102782013	102782013			0
312103	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SUPPLY)			54441232	54441232			0
312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES)			61771790	61771790			0
312201	OUTPUT GST - CENTRAL GST PAYABLE - STATE 1		678	44189	89842		46331	-46331
312211	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1		1735224	4021633	4163411		1877002	-1877002
312203	OUTPUT GST - STATE GST PAYABLE - STATE 1		678	44189	89842		46331	-46331
312205	OUTPUT GST - INTEGRATED GST PAYABLE - STATE 1		17536	489806	540034		67764	-67764
312206	OUTPUT GST - INTEGRATED GST PAYABLE - STATE 2			24245	24245			0
312213	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1		1735224	4021633	4163411		1877002	-1877002
312215	IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1		107178	1227700	1189590		69068	-69068
312223	OUTPUT GST - INTER UNIT TRANSACTION - INTEGRATED GST PAYABLE			1768967	1768967			0
312231	TDS Payable - CENTRAL GST STATE 1		770964	1783583	1512136		499517	-499517
312233	TDS Payable - STATE GST - STATE 1		770964	1783583	1512137		499518	-499518
312235	TDS Payable - INTEGRATED GST - STATE 1		3280289	4482292	2266012		1064009	-1064009
318501	SECURITY DEPOSIT/ RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT		1201205	6761346	7715044		2154903	-2154903
319301	SECURITY DEPOSIT RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-CURRENT		1316059	3533940	2999358		781477	-781477
319501	SECURITY DEPOSIT/ RETENTION MONEY CONTRACTOR OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT		9342437	39832303	42941300		12451434	-12451434
350401	PROVISION FOR WAGE REVISION							0
350402	PROVISION FOR INCENTIVE/PLI IN LIEU OF BONUS							0
350418	PROVISION FOR LEAVE TRAVEL CONCESSION (LTC)-CURRENT							0

NHPC LIMITED FARIDABAD

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
350421	PROVISION FOR SUPERANNUATION/PENSION FUND-CURRENT							0
350425	PROVISION FOR PRP- EXECUTIVE							0
350426	PROVISION FOR PRP- SUPERVISOR							0
350427	PROVISION FOR PLGI - WORKMAN							0
350428	PROVISION FOR COMPANY'S OVERALL PERFORMANCE BASED REWARD - WORKMAN							0
350701	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS		72342220				72342220	-72342220
350901	PROVISION FOR OBSOLESCENCE IN STORES		6342116	706992	185661		5820785	-5820785
350902	PROVISION FOR LOSSES PENDING INVESTIGATION		622155				622155	-622155
380701	SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-FAIR VALUATION ADJUST	257866		1096843	1053401	301308		301308
350919	PROVISION FOR OTHER EXPENSES		403197737	400427608	893451		3663580	-3663580
350925	PROVISION FOR EXP IN RESPECT OF ARBITRATION AWARD/ COURT CASES		449667507				449667507	-449667507
351401	PROVISION FOR CORPORATE SOCIAL RESPONSIBILITY EXPENSES							0
383004	LEASE LIABILITY -VEHICLES UNDER LEASE (IND AS)			423651	423651			0
382601	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY - CURRENT-FAIR VAL. ADJ.	10794			10794			0
382701	SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT-FAIR VAL. ADJ	10755		640	11395			0
383000	LEASE LIABILITY -CONTRA (IND AS)			236112	236112			0
383024	LEASE LIABILITY -VEHICLES UNDER LEASE (IND AS)-CURRENT			236112	236112			0
410001	ASSET RECLASSIFICATION CONTROL ACCOUNT			304487277	304487277			0
410101	LAND-FREE HOLD	398242906				398242906		398242906
410121	LAND-RIGHT OF USE	281094368				281094368		281094368
410201	ROADS	190081754				190081754		190081754
410203	BRIDGES AND CULVERTS	2175000				2175000		2175000
410301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	1167679544		29226		1167708770		1167708770
410306	STORES AND GODOWN BUILDINGS	6618189				6618189		6618189
410302	BUILDING CONTAINING WORKSHOP	2717101				2717101		2717101
410304	OFFICE BUILDINGS-PERMANENT	40913588				40913588		40913588
410305	OFFICE BUILDINGS-TEMPORARY	983001				983001		983001
410321	TRANSIT CAMP AND FIELD HOSTEL	109734777				109734777		109734777
410322	SCHOOL BUILDINGS	32776098				32776098		32776098
410326	RESIDENTIAL BUILDING-TEMPORARY	4848916				4848916		4848916
410323	HOSPITAL BUILDINGS	13484120				13484120		13484120
410324	CLUB BUILDING	12384145				12384145		12384145
410325	RESIDENTIAL BUILDING-PERMANENT	259718742				259718742		259718742
410328	BUILDINGS-OTHERS	117565265			17625	117547640		117547640
410428	INTERNAL ELECTRIFICATION WORK -BUILDINGS-OTHERS	324132				324132		324132
410601	DAMS AND BARRAGES	6134850625		153548		6135004173		6135004173
410604	POWER TUNNELS AND PIPELINES	14706787607		368093		14707155700		14707155700
410605	PENSTOCKS	406322340				406322340		406322340
410606	TAILRACE CHANNELS	139958889		3503		139962392		139962392
410607	TAILRACE TUNNELS	158615065		3970		158619035		158619035
410608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	337117404				337117404		337117404
410610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	292679568				292679568		292679568
410611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	21787612				21787612		21787612
410701	MAIN GENERATING EQUIPMENT	2385133028		37600805	2309751	2420424082		2420424082
410702	GENERATOR STEP UP TRANSFORMER	284227063			2011142	282215921		282215921
410703	OTHER POWER PLANT TRANSFORMER	27926602				27926602		27926602
410704	COOLING WATER SYSTEMS	187739834				187739834		187739834
410705	EHV SWITCHGEAR SYSTEMS	503150133				503150133		503150133
410707	DC SYSTEMS/BATTERY SYSTEMS	17502368		3797069		21299437		21299437
410708	POWER AND CONTROL CABLES	103748452				103748452		103748452
410709	AIR CONDITIONING AND VENTILATION SYSTEMS	43949361				43949361		43949361
410710	POWER LINE CARRIER COMMUNICATION SYSTEMS	12048830				12048830		12048830

FARIDABAD NHPC LIMITED

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
410711	CONTROL, METERING AND PROTECTION SYSTEM	156852137		10860592		167712729		167712729
410712	AUXILIARY AND ANCILLARY SYSTEMS	114699131				114699131		114699131
410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	346271713		1905228	598968	347577973		347577973
410805	UNDERGROUND CABLE AND DUCT SYSTEM	4499788				4499788		4499788
410714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY	363295821		6085731	56360384	313021168		313021168
410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS	6466239				6466239		6466239
410803	SWITCH GEAR INCLUDING CABLE CONNECTIONS	1403173				1403173		1403173
410806	CONTROL METERING AND PROTECTION SYSTEM	9094165				9094165		9094165
410903	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	203119409				203119409		203119409
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	26606216				26606216		26606216
410905	STREET LIGHTING, ETC.	6200662				6200662		6200662
411001	PLANT AND MACHINERY-OTHERS	933399				933399		933399
411002	DIESEL GENERATING SETS	9059997				9059997		9059997
411102	LOADERS	3471488				3471488		3471488
411104	TIPERS	1664611				1664611		1664611
411105	DOZERS	4060409				4060409		4060409
411109	CRANES (UP TO 100 TONS)	17054571				17054571		17054571
411110	CONCRETING EQUIPMENT	198584				198584		198584
411112	PUMPS	14907573		1274480		16182053		16182053
411114	WIELDING SETS	187773				187773		187773
411115	AIR COMPRESSORS	124536				124536		124536
411116	DRILLING EQUIPMENT	390390				390390		390390
411130	OTHER EQUIPMENT	1620841				1620841		1620841
411201	WATER SUPPLY	40009859				40009859		40009859
411202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	3151241				3151241		3151241
411401	POWER SUPPLY SYSTEM-POWER PLANT	35418				35418		35418
411402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	90445				90445		90445
411405	ROOF TOP SOLAR POWER INSTALLATIONS			6357335		6357335		6357335
411501	CARS	360415				360415		360415
411506	AMBULANCE	1569288		1176705		2745993		2745993
411502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	522282				522282		522282
411504	PICK UP VAN	34274				34274		34274
411505	FIRE TENDERS	3342058				3342058		3342058
411507	BUSES	4624536				4624536		4624536
411508	TRUCKS/TANKERS	4837769		2035842		6873611		6873611
411509	TRAILERS	566269				566269		566269
411603	BOATS	963000				963000		963000
411701	FURNITURE-FIXTURES-OFFICE	12752145		401076		13153221		13153221
411702	FURNITURE-FIXTURES-RESIDENTIAL	43968				43968		43968
411704	FURNITURE-FIXTURES-SCHOOL	275905		35800		311705		311705
411705	FURNITURE-FIXTURES-CLUB	1044153				1044153		1044153
411706	FURNITURE-FIXTURES-HOSPITAL	322641				322641		322641
411707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL	3455137				3455137		3455137
411801	COMPUTERS	8204832		1667833		9872665		9872665
411803	PRINTERS	1788760		727578	17668	2498670		2498670
411804	OTHER EDP EQUIPMENTS	4379229				4379229		4379229
411806	NETWORKING DEVICES & SERVER	4856378		59950		4916328		4916328
411902	TELEPHONE TELEX MACHINES	6823571				6823571		6823571
411903	INTERIOR COMMUNICATION EQUIPMENTS	8897765			290458	8607307		8607307
411904	MOBILE PHONES/CELLULAR PHONES	102860				102860		102860
412002	TYPEWRITERS	18367				18367		18367
412003	PHOTOCOPY/DUPLICATING MACHINES	1518481				1518481		1518481
412005	HOSPITAL EQUIPMENTS	5207032		165688		5372720		5372720
412006	CLUB EQUIPMENTS	1428458				1428458		1428458
412007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	797218		86272		883490		883490

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412008	AIR CONDITIONERS	3171935		405350		3577285		3577285
412020	OTHER OFFICE EQUIPMENTS	12270571				12270571		12270571
412011	AIR COOLERS/WATER COOLERS/FANS	464629				464629		464629
412013	REFRIGERATORS FOR OFFICE	79540				79540		79540
412014	TELEVISION/MUSIC SYSTEM FOR OFFICE	1085418				1085418		1085418
412201	INTANGIBLE ASSETS-COMPUTER SOFTWARE	2335785				2335785		2335785
412501	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	10934297		741250		11675547		11675547
412502	LABORATARY TESTING AND METER TESTING EQUIPMENTS	4687544				4687544		4687544
412503	MISC. ASSETS/EQUIPMENTS	18024830		11038435	6390644	22672621		22672621
412505	REFRIGERATOR OTHER THAN FOR OFFICE	485441				485441		485441
412801	FIXED ASSETS OF MINOR VALUE >750<5000	5235834		680596		5916430		5916430
413001	ASSETS AWAITING DISPOSAL	4181		1532885	30219	1506847		1506847
413404	RIGHT TO USE ASSET -VEHICLES UNDER LEASE (IND AS)			354280	354280			0
415121	LAND-RIGHT OF USE -DEEMED COST ADJUSTMENT		64263553				64263553	-64263553
415201	ROADS -DEEMED COST ADJUSTMENT		43660432				43660432	-43660432
415203	BRIDGES AND CULVERTS -DEEMED COST ADJUSTMENT		2174999				2174999	-2174999
415301	BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT- -DEEMED COST ADJUSTMENT		241964492				241964492	-241964492
415302	BUILDING CONTAINING WORKSHOP -DEEMED COST ADJUSTMENT		2041455				2041455	-2041455
415304	OFFICE BUILDINGS-PERMANENT -DEEMED COST ADJUSTMENT		9489135				9489135	-9489135
415305	OFFICE BUILDINGS-TEMPORARY -DEEMED COST ADJUSTMENT		982991				982991	-982991
415306	STORES AND GODOWN BUILDINGS -DEEMED COST ADJUSTMENT		6618148				6618148	-6618148
415321	TRANSIT CAMP AND FIELD HOSTEL -DEEMED COST ADJUSTMENT		25775471				25775471	-25775471
415322	SCHOOL BUILDINGS -DEEMED COST ADJUSTMENT		7813381				7813381	-7813381
415323	HOSPITAL BUILDINGS -DEEMED COST ADJUSTMENT		3172619				3172619	-3172619
415328	BUILDINGS-OTHERS -DEEMED COST ADJUSTMENT		12821723				12821723	-12821723
415324	CLUB BUILDING -DEEMED COST ADJUSTMENT		2944393				2944393	-2944393
415325	RESIDENTIAL BUILDING-PERMANENT -DEEMED COST ADJUSTMENT		61681027				61681027	-61681027
415326	RESIDENTIAL BUILDING-TEMPORARY -DEEMED COST ADJUSTMENT		4848704				4848704	-4848704
415601	DAMS AND BARRAGES -DEEMED COST ADJUSTMENT		2078922404				2078922404	-2078922404
415604	POWER TUNNELS AND PIPELINES -DEEMED COST ADJUSTMENT		5019752885				5019752885	-5019752885
415605	PENSTOCKS -DEEMED COST ADJUSTMENT		143404257				143404257	-143404257
415606	TAILRACE CHANNELS -DEEMED COST ADJUSTMENT		48103596				48103596	-48103596
415607	TAILRACE TUNNELS -DEEMED COST ADJUSTMENT		55880538				55880538	-55880538
415608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES -DEEMED COST ADJUSTMENT		117776599				117776599	-117776599
415610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS -DEEMED COST ADJUSTMENT		103566103				103566103	-103566103
415611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES -DEEMED COST ADJUSTMENT		7645697				7645697	-7645697
415701	MAIN GENERATING EQUIPMENT -DEEMED COST ADJUSTMENT		804984621	263237112	262415371		804162880	-804162880
415702	GENERATOR STEP UP TRANSFORMER -DEEMED COST ADJUSTMENT		84268485	7859865	7108878		83517498	-83517498
415703	OTHER POWER PLANT TRANSFORMER -DEEMED COST ADJUSTMENT		9086894				9086894	-9086894
415704	COOLING WATER SYSTEMS -DEEMED COST ADJUSTMENT		65669972				65669972	-65669972
415705	EHV SWITCHGEAR SYSTEMS -DEEMED COST ADJUSTMENT		172483019				172483019	-172483019
415707	DC SYSTEMS/BATTERY SYSTEMS -DEEMED COST ADJUSTMENT		9602862				9602862	-9602862
415708	POWER AND CONTROL CABLES -DEEMED COST ADJUSTMENT		36488343				36488343	-36488343
415709	AIR CONDITIONING AND VENTILATION SYSTEMS -DEEMED COST ADJUSTMENT		15905125				15905125	-15905125
415710	POWER LINE CARRIER COMMUNICATION SYSTEMS -DEEMED COST ADJUSTMENT		4726157				4726157	-4726157
415711	CONTROL, METERING AND PROTECTION SYSTEM -DEEMED COST ADJUSTMENT		52351529		36449		52387978	-52387978
415712	AUXILIARY AND ANCILLARY SYSTEMS -DEEMED COST ADJUSTMENT		39147502				39147502	-39147502
415713	MISCELLANEOUS POWER PLANT EQUIPMENTS -DEEMED COST ADJUSTMENT		117361022				117361022	-117361022
415806	CONTROL METERING AND PROTECTION SYSTEM -DEEMED COST ADJUSTMENT		2887107				2887107	-2887107
415714	CAPITAL SPARES-GENERATING PLANT AND MACHINERY -DEEMED COST ADJUSTMENT		84752	77200			7552	-7552
415802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQP AND OTHER FIXED APPARATUS -DEEMED COST ADJUSTMENT		2037785				2037785	-2037785

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415805	UNDERGROUND CABLE AND DUCT SYSTEM -DEEMED COST ADJUSTMENT		1015925				1015925	-1015925
415903	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS -DEEMED COST ADJUSTMENT		76555017				76555017	-76555017
415904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC. -DEEMED COST ADJUSTMENT		11066225				11066225	-11066225
415905	STREET LIGHTING, ETC. -DEEMED COST ADJUSTMENT		562121				562121	-562121
416001	PLANT AND MACHINERY-OTHERS -DEEMED COST ADJUSTMENT		147441				147441	-147441
416002	DIESEL GENERATING SETS -DEEMED COST ADJUSTMENT		3887563				3887563	-3887563
416102	LOADERS -DEEMED COST ADJUSTMENT		517662				517662	-517662
416104	TIPERS -DEEMED COST ADJUSTMENT		389542				389542	-389542
416105	DOZERS -DEEMED COST ADJUSTMENT		3138532				3138532	-3138532
416109	CRANES (UP TO 100 TONS) -DEEMED COST ADJUSTMENT		7754208				7754208	-7754208
416110	CONCRETING EQUIPMENT -DEEMED COST ADJUSTMENT		65903				65903	-65903
416112	PUMPS -DEEMED COST ADJUSTMENT		5882161				5882161	-5882161
416114	WIELDING SETS -DEEMED COST ADJUSTMENT		60565				60565	-60565
416115	AIR COMPRESSORS -DEEMED COST ADJUSTMENT		93840				93840	-93840
416116	DRILLING EQUIPMENT -DEEMED COST ADJUSTMENT		277160				277160	-277160
416130	OTHER EQUIPMENT -DEEMED COST ADJUSTMENT		849984				849984	-849984
416201	WATER SUPPLY -DEEMED COST ADJUSTMENT		6326781				6326781	-6326781
416401	POWER SUPPLY SYSTEM-POWER PLANT -DEEMED COST ADJUSTMENT		15637				15637	-15637
416402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK -DEEMED COST ADJUSTMENT		41793				41793	-41793
416501	CARS -DEEMED COST ADJUSTMENT		324374				324374	-324374
416502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES -DEEMED COST ADJUSTMENT		402924				402924	-402924
416508	TRUCKS/TANKERS -DEEMED COST ADJUSTMENT		2249162				2249162	-2249162
416505	FIRE TENDERS -DEEMED COST ADJUSTMENT		98110				98110	-98110
416506	AMBULANCE -DEEMED COST ADJUSTMENT		894528				894528	-894528
416507	BUSES-DEEMED COST ADJUSTMENT		504223				504223	-504223
416509	TRAILERS -DEEMED COST ADJUSTMENT		175271				175271	-175271
416603	BOATS -DEEMED COST ADJUSTMENT		527835				527835	-527835
416701	FURNITURE-FIXTURES-OFFICE -DEEMED COST ADJUSTMENT		4742448				4742448	-4742448
416704	FURNITURE-FIXTURES-SCHOOL -DEEMED COST ADJUSTMENT		263923				263923	-263923
416705	FURNITURE-FIXTURES-CLUB -DEEMED COST ADJUSTMENT		128623				128623	-128623
416706	FURNITURE-FIXTURES-HOSPITAL -DEEMED COST ADJUSTMENT		193896				193896	-193896
416707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL -DEEMED COST ADJUSTMENT		1223802				1223802	-1223802
416801	COMPUTERS -DEEMED COST ADJUSTMENT		3752991		262934		4015925	-4015925
416803	PRINTERS -DEEMED COST ADJUSTMENT		584521		9694		594215	-594215
416804	OTHER EDP EQUIPMENTS -DEEMED COST ADJUSTMENT		2531934				2531934	-2531934
416806	NETWORKING DEVICES & SERVER -DEEMED COST ADJUSTMENT		158119				158119	-158119
416902	TELEPHONE TELEX MACHINES -DEEMED COST ADJUSTMENT		4089359				4089359	-4089359
416903	INTERIOR COMMUNICATION EQUIPMENTS -DEEMED COST ADJUSTMENT		292314				292314	-292314
416904	MOBILE PHONES/CELLULAR PHONES -DEEMED COST ADJUSTMENT		7182				7182	-7182
417002	TYPEWRITERS -DEEMED COST ADJUSTMENT		12968				12968	-12968
417003	PHOTOCOPY/DUPLICATING MACHINES -DEEMED COST ADJUSTMENT		162593				162593	-162593
417005	HOSPITAL EQUIPMENTS -DEEMED COST ADJUSTMENT		1071135				1071135	-1071135
417006	CLUB EQUIPMENTS-DEEMED COST ADJUSTMENT		219524				219524	-219524
417007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS -DEEMED COST ADJUSTMENT		147371				147371	-147371
417008	AIR CONDITIONERS -DEEMED COST ADJUSTMENT		905472				905472	-905472
417011	AIR COOLERS/WATER COOLERS/FANS -DEEMED COST ADJUSTMENT		114089				114089	-114089
417201	INTANGIBLE ASSETS-COMPUTER SOFTWARE -DEEMED COST ADJUSTMENT		1022946				1022946	-1022946
417013	REFRIGERATORS FOR OFFICE -DEEMED COST ADJUSTMENT		29				29	-29
417014	TELEVISION/MUSIC SYSTEM FOR OFFICE -DEEMED COST ADJUSTMENT		128308				128308	-128308
417020	OTHER OFFICE EQUIPMENTS -DEEMED COST ADJUSTMENT		6527861				6527861	-6527861
417501	TELEVISONS/MUSIC SYSTEMS OTHER THAN FOR OFF, PROJECTORS, AUDIO VISUALS EQP -DEEMED COST ADJUSTMENT		2968029				2968029	-2968029

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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
417502	LABORATARY TESTING AND METER TESTING EQUIPMENTS -DEEMED COST ADJUSTMENT		1855804				1855804	-1855804
417503	MISC. ASSETS/EQUIPMENTS -DEEMED COST ADJUSTMENT		1019458				1019458	-1019458
417505	REFRIGERATOR OTHER THAN FOR OFFICE -DEEMED COST ADJUSTMENT		7813				7813	-7813
417801	FIXED ASSETS OF MINOR VALUE >750<5000 -DEEMED COST ADJUSTMENT		3649201		20671		3669872	-3669872
420102	ACCUMULATED DEPRECIATION-LAND-RIGHT OF USE		101817841		9388572		111206413	-111206413
420201	ACCUMULATED DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES		73265175		6857436		80122611	-80122611
420301	ACCUMULATED DEPRECIATION-BUILDING		615933001	588	59722421		675654834	-675654834
420401	ACCUMULATED DEPRECIATION -INTERNAL ELECTRIFICATION WORK -BUILDINGS		32545		20520		53065	-53065
420601	ACCUMULATED DEPRECIATION-HYDRAULIC WORKS-(DAMS, WATER CONDUCTOR SYSTEM, HYDROMECHANICAL GATES)		12269293694		1172095618		13441389312	-13441389312
420701	ACCUMULATED DEPRECIATION-GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)		2301644942	13004011	248067788		2536708719	-2536708719
420801	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)		10499335		1164796		11664131	-11664131
420901	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY-TRANSMISSION LINES (INCLUDING FOUNDATION)		142658068		13710588		156368656	-156368656
421001	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY OTHERS		6060642		211385		6272027	-6272027
421101	ACCUMULATED DEPRECIATION-CONSTRUCTION EQUIPMENT		27795257	18300	2452336		30229293	-30229293
421201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM		11488684		1483380		12972064	-12972064
421401	ACCUMULATED DEPRECIATION-POWER SUPPLY SYSTEMS-POWER PLANTS		24277		2160		26437	-26437
421402	ACCUMULATED DEPRECIATION-POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS		60897		4776		65673	-65673
421405	ACCUMULATED DEPRECIATION- ROOF TOP SOLAR POWER INSTALLATIONS			157185	592340		435155	-435155
421801	ACCUMULATED DEPRECIATION-COMPUTERS		14246638	16785	2482988		16712841	-16712841
421501	ACCUMULATED DEPRECIATION-VEHICLE		8955756		1141706		10097462	-10097462
421601	ACCUMULATED DEPRECIATION-AIRCRAFT/BOATS		866700				866700	-866700
421701	ACCUMULATED DEPRECIATION-FURNITURE FIXTURES AND EQUIPMENT		9948624		864218		10812842	-10812842
421901	ACCUMULATED DEPRECIATION-COMMUNICATION EQUIPMENTS		7122338	27576	735602		7830364	-7830364
422001	ACCUMULATED DEPRECIATION-OFFICE EQUIPMENT		14357098		1155805		15512903	-15512903
422201	ACCUMULATED DEPRECIATION-INTANGIBLE ASSETS-COMPUTER SOFTWARE		2244615		91170		2335785	-2335785
422501	ACCUMULATED DEPRECIATION-OTHER ASSETS		12052787	765896	2084466		13371357	-13371357
422801	ACCUMULATED DEPRECIATION-FIXED ASSETS OF MINOR VALUE>750<5000		5228819		680114		5908933	-5908933
423404	ACCUMULATED DEPRECIATION -RIGHT TO USE ASSET -VEHICLES UNDER LEASE (IND AS)			59046	59046			0
425102	ACCUMULATED DEPRECIATION-LAND-RIGHT OF USE -DEEMED COST ADJUSTMENT	64263553				64263553		64263553
425201	ACCUMULATED DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES -DEEMED COST ADJUSTMENT	45835431				45835431		45835431
425301	ACCUMULATED DEPRECIATION-BUILDING -DEEMED COST ADJUSTMENT	380153539				380153539		380153539
425601	ACCUMULATED DEPRECIATION-HYDRAULIC WORKS-(DAMS, W C SYSTEM, H M GATES) -DEEMED COST ADJUSTMENT	7575052079				7575052079		7575052079
425701	ACCUMULATED DEPRECIATION-GEN PLANT AND MACHINERY (INCLUDING FOUNDATION)-DEEMED COST ADJUSTMENT	1412160283		269560698	271174177	1410546804		1410546804
425801	ACCUMULATED DEPRECIATION-PLANT AND MACH SUB STATION (INCLUDING FOUNDATION)-DEEMED COST ADJUSTMENT	5940817				5940817		5940817
425901	ACCUM DEPRECIATION-PLANT AND MACH-TRANSMISSION LINES (INCLUDING FOUNDATION)-DEEMED COST ADJUSTMENT	88183363				88183363		88183363
426201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM -DEEMED COST ADJUSTMENT	6326781				6326781		6326781
426001	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY OTHERS -DEEMED COST ADJUSTMENT	147441				147441		147441
426002	ACCUMULATED DEPRECIATION-DIESEL GENERATING SETS -DEEMED COST ADJUSTMENT	3887563				3887563		3887563
426101	ACCUMULATED DEPRECIATION-CONSTRUCTION EQUIPMENT -DEEMED COST ADJUSTMENT	19029557				19029557		19029557
426401	ACCUMULATED DEPRECIATION-POWER SUPPLY SYSTEMS-POWER PLANTS -DEEMED COST ADJUSTMENT	15637				15637		15637

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426402	ACCUMULATED DEPRECIATION-POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS - DEEMED COST ADJUSTMENT	41793				41793		41793
426501	ACCUMULATED DEPRECIATION-VEHICLE -DEEMED COST ADJUSTMENT	4648592				4648592		4648592
426601	ACCUMULATED DEPRECIATION-AIRCRAFT/BOATS -DEEMED COST ADJUSTMENT	527835				527835		527835
427001	ACCUMULATED DEPRECIATION-OFFICE EQUIPMENT -DEEMED COST ADJUSTMENT	9289350				9289350		9289350
426701	ACCUMULATED DEPRECIATION-FURNITURE FIXTURES AND EQUIPMENT -DEEMED COST ADJUSTMENT	6552692				6552692		6552692
426801	ACCUMULATED DEPRECIATION-COMPUTERS -DEEMED COST ADJUSTMENT	7027565		272628		7300193		7300193
426901	ACCUMULATED DEPRECIATION-COMMUNICATION EQUIPMENTS -DEEMED COST ADJUSTMENT	4388855				4388855		4388855
427201	ACCUMULATED DEPRECIATION-INTANGIBLE ASSETS-COMPUTER SOFTWARE -DEEMED COST ADJUSTMENT	1022946				1022946		1022946
427501	ACCUMULATED DEPRECIATION-OTHER ASSETS -DEEMED COST ADJUSTMENT	5851104				5851104		5851104
427801	ACCUMULATED DEPRECIATION-FIXED ASSETS OF MINOR VALUE>750<5000 -DEEMED COST ADJUSTMENT	3649201		20671		3669872		3669872
430323	CWIP-HOSPITAL BUILDINGS							0
430327	CWIP-CANTEEN			122000		122000		122000
430328	CWIP-BUILDINGS-OTHERS			3987826	3987826			0
430329	CWIP-OTHER CIVIL WORKS							0
430709	CWIP-AIR CONDITIONING AND VENTILATION SYSTEMS							0
430713	CWIP-MISCELLANEOUS POWER PLANT EQUIPMENTS			1518000	1518000			0
430904	CWIP-INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.			2666752		2666752		2666752
437501	IEDC-WAGES, ALLOWANCES AND BENEFITS	2983442		615987		3599429		3599429
437502	IEDC-GRATUITY AND CONTRIBUTION TO PROVIDENT FUND & PENSION SCHEME (INCLUDING ADMINISTRATION FEE)	686639				686639		686639
437599	IEDC-CORPORATE/REGIONAL OFFICE EXPENSES (NET)	5863067				5863067		5863067
438103	CAPITALIZATION OF EDC-EMPLOYEES REMUNERATION AND BENEFIT		3670081		615987		4286068	-4286068
438109	CAPITALIZATION OF EDC- CORPORATE/REGIONAL OFFICE EXPENSES		5863067				5863067	-5863067
450205	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED			274000		274000		274000
450207	ADVANCE-GOVERNMENT DEPARTMENT			274000	274000			0
610001	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-RECLASSIFICATION CONTROL ACCOUNT			17279757	17279757			0
610002	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-STOCK TRANSFER CONTROL ACCOUNT							0
610101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-STEEL	8537859		3383296	1148041	10773114		10773114
610601	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-OTHER GENERIC ELECTRICAL ITEMS	10612675		21972344	19243420	13341599		13341599
610201	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-CEMENT			7003	7003			0
610301	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-OTHER CIVIL BUILDING MATERIAL ITEMS	6613411		713522	691687	6635246		6635246
610501	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-SPARES-GENERATING P&M AND AUX. SYSTEM-INDIGENOUS	36609744		55310246	62139229	29780761		29780761
610701	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-SPARES FOR EQUIPMENT	1899937		236483	146317	1990103		1990103
610801	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-SPARES FOR VEHICLES	60911		35400	2595	93716		93716
610901	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-OTHER GENERIC HARDWARE/MECHANICAL ITEMS	18155856		14148454	14462788	17841522		17841522
611001	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-PETROL OIL AND LUBRICANTS	4075120		10441131	9409096	5107155		5107155
611101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-GENERAL COMMUNICATION/ADMIN. ITEMS	2814984		5382898	5813859	2384023		2384023
611201	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-LOOSE TOOLS	2954232		1321753	1252313	3023672		3023672
611208	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-LOOSE TOOLS IN USE							0
611301	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-SCRAP MATERIALS	56618		142541	199159			0
611401	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-ASSETS PENDING ISSUE	779683		34166921	30282536	4664068		4664068
612001	INVENTORIES (OTHER THAN CONST STORES)-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS			22034242	22034242			0

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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
612602	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-STORES PENDING GRN ACCOUNT	17052914		46769809	58668061	5154662		5154662
612702	CAPITAL STORES-PENDING GRN	524851		12279177	12755428	48600		48600
617101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)- CSR ITEMS			5729223	5699124	30099		30099
630102	OTHER DEBTORS			4405487	4405487			0
630501	DEBTORS FOR SALE OF SCRAP			196359	196359			0
640102	IMPREST WITH STAFF			108473	108473			0
640104	STAMPS IN HAND	5457		11169	8953	7673		7673
640450	CASH/BANK CONTRA CONTROL ACCOUNT			4236998	4236998			0
640501	CHEQUE ISSUED ACCOUNT NO.1		1380108	380245788	381291223		2425543	-2425543
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT							0
640502	CHEQUE ISSUED ACCOUNT NO.2	48684				48684		48684
640511	CURRENT ACCOUNT â€" NHPC EMERGENCY RELIEF FUND	5028520		313205	649	5341076		5341076
640601	CHEQUE COLLECTION ACCOUNT-ACCOUNT NO. 1	373076		19315977	19679850	9203		9203
650121	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-NON CURRENT							0
650122	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURREN							0
650123	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-NON CURRENT							0
650126	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-SCOOTER-ADVANCE/MOTOR CYCLE ADVANCE-UNSECURED-NON CURR							0
650128	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-UNSECURED-NON CURRENT							0
650212	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT							0
650213	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-NON CURRENT							0
650214	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT							0
650215	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE-SECURED							0
650218	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-HBA-UNSECURED-NON CURRENT							0
650219	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED-NON CURRENT							0
650220	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT							0
650221	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE-UNSECURED-NON CURRENT							0
650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	152447		449783	581369	20861		20861
650415	DEPOSITS OTHER THAN PERPETUAL NATURE	257643143			257143143	500000		500000
650701	INSURANCE-PREPAID	53562088		139524134	96235727	96850495		96850495
650703	OTHER PRE-PAID EXPENSES-CURRENT	1528056		657409	1692409	493056		493056
650800	NETTING OF RECEIVABLE AND PAYABLE CONTROL ACCOUNT			716368	716368			0
650802	CLAIM RECOVERABLE FROM INSURANCE COMPANY	13808256				13808256		13808256
650803	CLAIM RECOVERABLE FROM CONTRACTORS	58533964				58533964		58533964
650828	CLAIMS RECOVERABLE FROM REHS TRUST-OUTDOOR-NON TAXABLE							0
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	37457		308439	284760	61136		61136
650820	OTHER CLAIMS RECOVERABLE	11012		458620	353870	115762		115762
650827	CLAIMS RECOVERABLE FROM REHS TRUST-OUTDOOR-TAXABLE							0
651001	LOSSES PENDING INVESTIGATION	622155				622155		622155
651125	RECOVERABLE FROM SUBSIDIARY COMPANY - TEESTA VI			18179968360	18125512861	54455499		54455499
651520	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-CURRENT							0
651521	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-CURRENT							0

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
651523	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCES-SECURED-CURRENT							0
651613	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR ADVANCE-SECURED-CURRENT							0
651615	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-COMPUTER ADVANCE - SECURED-CURRENT							0
658400	CONTRA-CURENT/NON CURENT- DEPOSITS â€" NON FINANCIAL		257643143	257143143			500000	-500000
659415	DEPOSITS OTHER THAN PERPETUAL NATURE- CURRENT	257643143			257143143	500000		500000
660101	HOUSE BUILDING ADVANCE-SECURED-NON CURRENT							0
660102	CAR ADVANCE-SECURED-NON CURRENT							0
660103	SCOOTER ADVANCE/MOTOR CYCLE ADVANCE-SECURED-NON CURRENT							0
660104	COMPUTER ADVANCE-SECURED-NON CURRENT							0
660201	HOUSE BUILDING-ADVANCE-UNSECURED-NON CURRENT							0
660202	CAR-ADVANCE-UNSECURED-NON CURRENT							0
660203	SCOOTER/MOTOR CYCLE ADVANCE-UNSECURED-NON CURRENT							0
660204	COMPUTER ADVANCE-UNSECURED-NON CURRENT							0
660205	FURNITURE ADVANCE-NON CURRENT							0
660206	MULTIPURPOSE ADVANCE							0
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE	181256		697023	878279			0
660308	DEPARTMENTAL ADVANCE TO STAFF	97853		5397643	5495496			0
660302	TOUR TRAVELLING ALLOWANCE ADVANCE	109000		309000	385000	33000		33000
660303	PAY ADVANCE							0
660306	ADVANCE FOR MEDICAL TREATMENT							0
660310	LUMPSUM ADJUSTABLE ADVANCE TO EMPLOYEE AGAINST PAY REVISION							0
660320	OTHER ADVANCES TO STAFF NOT BEARING ANY INTEREST							0
660331	PERSONAL ADJUSTMENT ADVANCE TO EMPLOYEE							0
660401	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED			3079226	1180000	1899226		1899226
660403	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	2032312		9962882	10686989	1308205		1308205
660407	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	1654597		396661005	394986033	3329569		3329569
660501	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS			11767	11767			0
660606	OTHER ADVANCES	1539044		31412938	31609303	1342679		1342679
661401	ADVANCE TO CONTRACTOR-AGAINST ARBITRATION AWARD-UNSECURED-AGAINST BANK GUARANTEE	813251006		489703137		1302954143		1302954143
661402	PAID TO COURT-AGAINST ARBITRATION AWARD-UNSECURED	398226506		190300000		588526506		588526506
661501	HOUSE BUILDING ADVANCE - SECURED-CURRENT							0
661502	CAR ADVANCE- SECURED-CURRENT							0
661503	SCOOTER ADVANCE/ MOTOR CYCLE ADVANCE- SECURED-CURRENT							0
661504	COMPUTER ADVANCE- SECURED-CURRENT							0
661601	HOUSE BUILDING-ADVANCE- UNSECURED-CURRENT							0
662001	OTHER RECOVERABLE-NON CURRENT							0
662201	INPUT GST - CENTRAL GST - STATE 1			932300	797653	134647		134647
662203	INPUT GST - STATE GST - STATE 1			932300	797653	134647		134647
662205	INPUT GST - INTEGRATED GST - STATE 1			139405	101498	37907		37907
810801	UNSCHEDULED INTERCHANGE / DEVIATION SETTLEMENT MECHANISM (REVENUE)			1075494	163885268		162809774	-162809774
670111	RDA BALANCES- EMPLOYEE REMUNERATION & BENEFITS (WAGE REVISION)	387628126		18435470	18435470	387628126		387628126
670112	RDA BALANCESâ€"RE-MEASUREMENT OF DEFINED BENEFIT PLAN (WAGE REVISION)	6956762				6956762		6956762
810101	SALE OF POWER			1484511469	6799707344		5315195875	-5315195875
810802	FAST RESPONSE ANCILLARY SERVICES (FRAS)- REVENUE				110383		110383	-110383
810803	INCENTIVE BEYOND NAPAF			124314903	452887200		328572297	-328572297
812001	SALE OF POWER - NOT BILLED			137663188	813733235		676070047	-676070047
812002	EARLIER YEAR SALES			964448562	961940256	2508306		2508306
840101	LATE PAYMENT SURCHARGE				12727276		12727276	-12727276
840201	INCOME FROM INVESTMENT-DIVIDEND-SUBSIDIARY			900	900			0
840304	INTEREST INCOME FROM BANK-OTHERS				311907		311907	-311907
840708	RENT/HIRE CHARGES-OTHERS			960	121069		120109	-120109
840902	PROVISION NOT REQUIRED WRITTEN BACK			185661	4048897		3863236	-3863236

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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
841001	OTHER INCOME			424759	4115348		3690589	-3690589
841201	TOWNSHIP RECOVERIES			1850	1095409		1093559	-1093559
841403	INTEREST ON UI CHARGES / DEVIATION SETTLEMENT MECHANISM RECEIVABLE				636		636	-636
841501	PROFIT ON SALE-DISPOSAL OF FIXED ASSETS			2097	21670		19573	-19573
841702	LEASE RECOVERY				72539		72539	-72539
841703	ELECTRICITY RECOVERY			22304	1164055		1141751	-1141751
841710	GUEST HOUSE RECOVERY			8840	810862		802022	-802022
849999	OTHER INCOME <CORPORATE/REGIONAL OFFICE>				3507052		3507052	-3507052
870111	REGULATORY INCOME - EMPLOYEE REMUNERATION & BENEFITS (WAGE REVISION)			18435470	18435470			0
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY/NON PRACTICE ALLOWANCE (EXECUTIVE)			121419007	239357	121179650		121179650
900118	NIGHT SHIFT ALLOWANCE/OVERTIME (EXECUTIVE)			274845		274845		274845
900112	DEARNESS ALLOWANCE (EXECUTIVE)			16249919	40882	16209037		16209037
900114	HOUSE RENT ALLOWANCE (EXECUTIVE)			7032059	8650	7023409		7023409
900116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)			12034866	23515	12011351		12011351
900120	HINDI ALLOWANCE (EXECUTIVE)			51000		51000		51000
900123	COMPANY LEASED ACCOMMODATION/CLA MAINTENANCE (EXECUTIVE)			276450		276450		276450
900124	TRANSPORT ALLOWANCE (EXECUTIVE)			11406		11406		11406
900127	HONORARIUM (EXECUTIVE)			455305	310636	144669		144669
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)			50628249		50628249		50628249
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)			3440023	13760	3426263		3426263
900136	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC-(EXECUTIVE)			64071		64071		64071
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY (SUPERVISOR)			5121029		5121029		5121029
900141	DEARNESS ALLOWANCE (SUPERVISOR)			685543		685543		685543
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)			546458		546458		546458
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)			512200		512200		512200
900148	NIGHT SHIFT ALLOWANCE/OVERTIME (SUPERVISOR)			3000		3000		3000
900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)			1221916		1221916		1221916
900161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)			39543		39543		39543
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY (WORKMEN)			86008375	5179823	80828552		80828552
900167	DEARNESS ALLOWANCE (WORKMEN)			13253787	2433954	10819833		10819833
900169	HOUSE RENT ALLOWANCE (WORKMEN)			2406923	62452	2344471		2344471
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)			8055226	146429	7908797		7908797
900174	NIGHT SHIFT ALLOWANCE/OVERTIME (WORKMEN)			594579	270109	324470		324470
900176	HINDI ALLOWANCE (WORKMEN)			18250		18250		18250
900196	LEAVE ENCASHMENT ACTUARIAL VALUATION EXPENSES			29508116		29508116		29508116
900185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)			18014961		18014961		18014961
900187	SPECIAL DUTY ALLOWANCES (WORKMEN)			73611	80562		6951	-6951
900189	CONVEYANCE REIMBURSEMENT (WORKMEN)			187254		187254		187254
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)			15090208	30977	15059231		15059231
900212	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (EXEC.)			1341250	3750	1337500		1337500
900214	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)			13817924	27898	13790026		13790026
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)			639288		639288		639288
900241	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (SUPERVISOR)			57500		57500		57500
900243	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (SUPERVISOR)			580654		580654		580654
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)			9724031	84610	9639421		9639421
900251	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (WORKMEN)			1356250		1356250		1356250
900253	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (WORKMEN)			9246564	67263	9179301		9179301
900261	PF ADMINISTRATION CHARGES			455857	33266	422591		422591
900262	EQUITY DEPOSIT LINKED INSURANCE			2159	155	2004		2004
900266	GRATUITY ACTUARIAL VALUATION EXPENSES			4423644		4423644		4423644
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)			1517143		1517143		1517143
900412	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)			4671820	13284	4658536		4658536
900413	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)			4971673	347406	4624267		4624267
900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)			1280314		1280314		1280314
900420	MEDICAL REIMBURSEMENT-OUTDOOR(TAXABLE)-PARENT IN LAWS			2730		2730		2730

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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
900427	AWARDS TO EMPLOYEES			26500		26500		26500
900428	NEW YEAR/OTHER GIFTS TO STAFF			216000	2000	214000		214000
900430	COST OF MEDICINES/APPLIANCES ETC.			1534542	1173818	360724		360724
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)			598500	1000	597500		597500
900451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE			6196655		6196655		6196655
900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)			26350		26350		26350
900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)			516375		516375		516375
900450	OTHER EXPENSES			20000		20000		20000
900453	EXPENDITURE ON MEMENTO ON RETIREMENT			90000		90000		90000
900454	MEMENTO ON RETIREMENT ACTUARIAL VALUATION EXPENSE			30000		30000		30000
900626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL VOUCHERS			2047650	142500	1905150		1905150
900627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION ALLOWANCE			6268686	31152	6237534		6237534
900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY			472057	4563	467494		467494
900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWANCE			2784025		2784025		2784025
900630	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT ALLOWANCE			3308894	4565	3304329		3304329
900631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE			1513378		1513378		1513378
900632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			1535768	4563	1531205		1531205
900633	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DOMESTIC HELP ALLOWANCE			1762963		1762963		1762963
900634	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE			1685451	7342	1678109		1678109
900635	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-NEWSPAPER / PROFESSIONAL LITERATURE ALLOWANCE			2471529	7342	2464187		2464187
900636	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DRIVER ALLOWANCE			1965649	4563	1961086		1961086
900637	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOUSE UPKEEP ALLOWANCE			1333306		1333306		1333306
900638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-SELF DEVELOPMENT ALLOWANCE			3875854	14683	3861171		3861171
900639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CLUB MEMBERSHIP ALLOWANCE			322333		322333		322333
900640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE			153108		153108		153108
900641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-LTC ALLOWANCE			10035956	4563	10031393		10031393
900642	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-OTHER ALLOWANCE			959907	397489	562418		562418
900652	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE			220987		220987		220987
900644	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE- SODEXO MEAL VOUCHER/CARD			142500		142500		142500
900645	CAFETERIA PERQUISITE TAX (ACCOMODATION) BORNE BY EMPLOYEE-EXECUTIVE			1703	32173		30470	-30470
900651	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE			112443		112443		112443
900653	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE			109877		109877		109877
900654	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE			157745		157745		157745
900655	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC			226348		226348		226348
900656	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-FESTIVAL CELEBRATION			220512		220512		220512
900659	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE			60654		60654		60654
900660	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			96260		96260		96260
900661	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-GAS/FUEL ALLOWANCE			37407		37407		37407
900662	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE			299917		299917		299917
900664	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-INTERNET ALLOWANCE			27399		27399		27399
900665	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF FITNESS			222845		222845		222845
900676	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-WASHING ALLOWANCE			3569429	134493	3434936		3434936
900677	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-NEWSPAPER ALLOWANCE			2768069	90063	2678006		2678006
900678	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE			1213531	31807	1181724		1181724
900679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF DEVELOPMENT ALLOWANCE			1208866	69166	1139700		1139700
900680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-LTC			5219840	119110	5100730		5100730
900681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION			2150609		2150609		2150609

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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
900682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES			283112	23117	259995		259995
900683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION			678418		678418		678418
900684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE			3291992	385549	2906443		2906443
900688	PERKS & ALLOWANCES (CAFETERIA)-WORKMANHOSTEL SUBSIDY			1361469	134616	1226853		1226853
900685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			386094		386094		386094
900686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE			1890194	2371	1887823		1887823
900687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE			3604121	134630	3469491		3469491
900689	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE			92132		92132		92132
900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS			1477046	48420	1428626		1428626
900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE			409024		409024		409024
900692	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE			85767		85767		85767
901131	EMPLOYEE REMUNERATION- WAGE REVISION THIRD PRC- WORKMEN				16436617		16436617	-16436617
909999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>			398530036	32950668	365579368		365579368
910401	INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST			335728	206443	129285		129285
910702	REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS)-GRATUITY			3475763	185732	3290031		3290031
910703	REMEASUREMENT OF DEFINED BENEFIT PLAN/ACTURIAL GAIN (LOSS) RETIRED EMPLOYEES MEDICAL BENEFIT			27596104		27596104		27596104
911201	EXPENDITURE ON UPFRONT PROVISION FOR REBATE TO CUSTOMERS			8539381	9627881		1088500	-1088500
911404	CONTRA FOR LEASE EXPENSES - VEHICLES UNDER LEASE (IND AS)			62784	62784			0
913004	INTEREST EXPENSES - VEHICLES UNDER LEASE (IND AS)			6587	6587			0
920102	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT-CAPITAL			15375699	15375699			0
920104	CONSUMPTION OF STORES AND SPARES-POWER PLANT EQUIPMENT- OTHERS			15147398	373884	14773514		14773514
920202	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-POWER PLANT BUILDING			4202301	2423873	1778428		1778428
920203	REPAIR AND MAINTENANCE-OTHER EXPENSES-POWER PLANT BUILDING			228569		228569		228569
920204	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-ADMINISTRATIVE/OFFICE BUILDING			3992105	891164	3100941		3100941
920205	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/OFFICE BUILDING			9874342	5604875	4269467		4269467
920212	REPAIR AND MAINTENANCE-OTHER EXPENSES-RESIDENTIAL BUILDING			227808	111064	116744		116744
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/OFFICE BUILDING			5600		5600		5600
920210	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-RESIDENTIAL BUILDING			1857867	11511	1846356		1846356
920211	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING			9969088	7688087	2281001		2281001
920213	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-OTHER BUILDING			1765581	440	1765141		1765141
920214	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING			10415483	5927153	4488330		4488330
920215	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING			7000		7000		7000
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING			3279141	3044059	235082		235082
920217	REPAIR AND MAINTENANCE-HOSPITAL BUILDING			99310	81404	17906		17906
920218	REPAIR AND MAINTENANCE-CLUB BUILDING			1205496	544211	661285		661285
920219	REPAIR AND MAINTENANCE-SCHOOL BUILDING			4620556	1932721	2687835		2687835
920305	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-DAM AND RESERVOIR			27396427	10397092	16999335		16999335
920306	REPAIR AND MAINTENANCE-OTHER EXPENSES-DAM AND RESERVOIR			24395		24395		24395
920307	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-HYDRO MECHANICAL WORKS			2331186	270896	2060290		2060290
920308	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-HYDRO MECHANICAL WORKS			14340201	7370789	6969412		6969412
920309	REPAIR AND MAINTENANCE-OTHER EXPENSES-HYDRO MECHANICAL WORKS			44083		44083		44083
920401	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-GPM-MAIN POWER PLANT			23512508	11352256	12160252		12160252
920402	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-GPM-MAIN POWER PLANT			71685527	25856586	45828941		45828941
920403	REPAIR AND MAINTENANCE-OTHER EXPENSES-GPM-MAIN POWER PLANT			46386		46386		46386
920404	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-OTHER POWER EQUIPMENTS/PLANT			881236		881236		881236

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Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
920405	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-OTHER POWER EQUIPMENTS/PLANT			5856509	2899559	2956950		2956950
920604	REPAIR AND MAINTENANCE-COMPUTERS			7021738	2420739	4600999		4600999
920501	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-CONSTRUCTION PLANT AND MACHINERY			2336		2336		2336
920502	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT AND MACHINERY			3852422	1425609	2426813		2426813
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL			1331129	622404	708725		708725
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS			13676974	5582725	8094249		8094249
920614	REPAIR AND MAINTENENCE-ELECTRICAL INSTALLATION			34159370	15419330	18740040		18740040
920702	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS			12792416	5577803	7214613		7214613
920710	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-HEAVY VEHICLES			228057	75767	152290		152290
920711	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES			2425145	1334436	1090709		1090709
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES			180978	97484	83494		83494
920713	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-LIGHT VEHICLES OTHER THAN CAR/JEEP			17172	10534	6638		6638
920714	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-LIGHT VEHICLE			30511	30511			0
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS			20296		20296		20296
920719	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE			14012		14012		14012
920731	REPAIR AND MAINTENENCE-OTHERS			15846706	6135004	9711702		9711702
920733	REPAIR AND MAINTENENCE-OTHER EXPENSES-CAR/JEEP			30511	30511			0
920801	SPECIAL REPAIRS-MATERIAL CONSUMED-WATER REGULATING SYSTEM			20013071	20013071			0
920802	SPECIAL REPAIRS-PAYMENT TO OUTSIDE AGENCY-WATER REGULATING SYSTEM			82794539	47333737	35460802		35460802
921103	RENT RESIDENTIAL			59000	59000			0
921105	HIRING OF VEHICLES OTHER THAN CAR/JEEP			3643392	3643392			0
921108	HIRING OF VEHICLES-CAR/JEEP			24955736	24955736			0
921201	RATES AND TAXES-VEHICLES			296602	38441	258161		258161
921312	INSURANCE PREMIUM OF VEHICLES OTHER THAN CAR/JEEP			482068	17402	464666		464666
921204	RATES AND TAXES-OTHERS			1956		1956		1956
921216	GOODS & SERVICE TAX ON ALLOCATION OF CO/RO MANAGEMENT EXPENDITURE			10031433		10031433		10031433
921220	OTHER TAXES/DUTIES			986107		986107		986107
921317	INSURANCE-TRANSIT INSURANCE			36790	8437	28353		28353
921320	INSURANCE PREMIUM-INDUSTRIAL ALL RISK POLICY			124881648		124881648		124881648
921402	SECURITY EXPENSES-OTHERS-RESIDENTIAL			12011113	5664920	6346193		6346193
921404	SECURITY EXPENSES-OTHERS-OTHER THAN RESIDENTIAL			76538222	29604675	46933547		46933547
921506	ELECTRICITY EXPENSES-OFFICE			3457373	971639	2485734		2485734
921507	ELECTRICITY EXPENSES-RESIDENTIAL			7368128	1864740	5503388		5503388
921510	ELECTRICITY EXPENSES-OTHER THAN OFFICE & RESIDENTIAL			38763208	9451318	29311890		29311890
921601	CONVEYANCE EXPENSES - OTHER THAN TRAINING			148586	47171	101415		101415
921602	INLAND TRAVEL			3521414	347424	3173990		3173990
921611	TRANSFER TA EXPENSES			1840923		1840923		1840923
921612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES-OTHER THAN TRAINING			3024643	500595	2524048		2524048
921703	POL EXPENSE ON HEAVY VEHICLE			556651	11385	545266		545266
921613	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES-TRAINING			11327		11327		11327
921701	POL EXPENSE ON CARS/JEEPS			354000	354000			0
921702	POL EXPENSE ON TRANSPORT VEHICLE			3220107	929610	2290497		2290497
921901	SHORT TERM LEASE RENT-LAND/OFFICE/GUEST HOUSE			3644	3644			0
921902	SHORT TERM LEASE RENT-VEHICLES			20593685	3644	20590041		20590041
922001	TELEX AND POSTAGE			72850	11169	61681		61681
922004	TELEPHONE CHARGES			1601475	191092	1410383		1410383
922006	SATELLITE COMMUNICATION EXPENSES			5056570	2071455	2985115		2985115
922007	EMAIL/INTERNET EXPENSES			895654	137595	758059		758059
922101	ADVERTISEMENT RECRUITMENT			15000	15000			0
922104	PUBLICITY JOURNALS			925330	925330			0
922401	PRINTING AND STATIONERY			1034508	77473	957035		957035

NHPC LIMITED FARIDABAD

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
922108	MISC. PUBLIC RELATION			35025		35025		35025
922120	ADVERTISEMENT OTHERS			385266		385266		385266
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES			7500		7500		7500
922406	COMPUTER CONSUMABLES			1343422		1343422		1343422
922502	BOOKS PERIODICALS JOURNALS-INDIAN CURRENCY			57648	12124	45524		45524
922601	LEGAL EXPENSES			7953541	531000	7422541		7422541
923108	COST AUDIT FEES			88500		88500		88500
922602	PAYMENT TO CONSULTANTS			1653739	140023	1513716		1513716
922701	COMPENSATION PAID TO LAND EVACUATIES			200000		200000		200000
923106	OTHER MATTERS			423731	88500	335231		335231
923109	COST AUDITORS-OUT OF POCKET EXPENSES			48962		48962		48962
923303	PROVISION FOR OBSOLESCENCE IN STORES			163353	163353			0
923720	LOSS ON RECOGNITION OF ASSETS RETIRED FROM ACTIVE USE/SURPLUS ASSETS			10392494	540460	9852034		9852034
923801	EXCHANGE RATE VARIATION (LOSS)				0			0
925000	EXPENDITURE CONTROL ACCOUNT-ON BEHALF OF OTHER UNITS			3901153	3901153			0
925001	OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL			5362533	603991	4758542		4758542
925005	HORTICULTURE EXPENSES			126563	1	126562		126562
925006	OPERATIONAL/RUNNING EXPENSES OF KENDRIYA VIDYALAYA			26039015	19899462	6139553		6139553
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL			24261668	9955744	14305924		14305924
925011	TRAINING EXPENSES			570901	102000	468901		468901
925013	EXPENSES ON DEPARTMENTAL MEETING			55291		55291		55291
925017	PARTICIPATION FEE-CONFERENCE/TRAINING			6000		6000		6000
925018	FESTIVAL CELEBRATION EXPENSES-OTHER THAN INSEPENDENCE/REPUBLIC DAY			164121		164121		164121
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES			48595		48595		48595
925027	PETITION FEE /REGISTRATION FEE /OTHER FEE To- CERC/RLDC/RPC/IEX/PXIL			10820821	224432	10596389		10596389
925020	MISCELLANEOUS EXPENSES			1201668	20540	1181128		1181128
925021	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS			2774977	1096022	1678955		1678955
925023	EXPENDITURE ON FOOD/BEVERAGES-IN HOUSE TRAINING/TEMPORARY TRAINING CENTRE			175448		175448		175448
925031	BRIEFCASE REIMBURSEMENT			1000		1000		1000
925032	OPERATIONAL/RUNNING EXPENSES OF HOSPITAL			9853406	6955858	2897548		2897548
925033	STIPEND TO TRAINEE			432077	288892	143185		143185
925037	OTHER BANK CHARGES-INDIAN CURRENCY			68543	1734	66809		66809
925041	EXPENDITURE FOR PHYSICAL VERIFICATION			114220		114220		114220
925103	CSR & SD - HEALTH CARE AND SANITATION EXPENDITURE			1161315		1161315		1161315
925104	CSR & SD - EDUCATION & SKILL DEVELOPMENT			4470779	1180780	3289999		3289999
925105	CSR & SD - WOMEN EMPOWERMENT/SENIOR CITIZEN EXPENDITURE			152471	8	152463		152463
925112	CSR & SD - RURAL DEVELOPMENT EXPENDITURE			6510286	2774166	3736120		3736120
925115	CSR & SD â€" SWACHH BHARAT ABHIYAN			4759568	1711146	3048422		3048422
925123	MEDICAL EXPENDITURE NHPC HOSPITAL/DISPENSARIES FOR OUTSIDERS- CSR			5023023		5023023		5023023
925124	EXPENDITURE ON KENDRIYA VIDYALAYA/OTHER SCHOOLS FOR OUTSIDERS - CSR			24724812		24724812		24724812
929999	GENERATION, ADMINISTRATION AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>			51104344		51104344		51104344
930122	DEPRECIATION-LAND/RIGHT TO USE			9388572		9388572		9388572
930201	DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES			6857436		6857436		6857436
930301	DEPRECIATION-BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT			39001661		39001661		39001661
930304	DEPRECIATION-OFFICE BUILDINGS-PERMANENT			1488036		1488036		1488036
930321	DEPRECIATION-ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ETC.)			19232724	588	19232136		19232136
930421	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOST			20520		20520		20520
930901	DEPRECIATION-TRANSMISSION LINES			13710588		13710588		13710588
930601	DEPRECIATION-HYDRAULIC WORKS (DAMS, WATER REGULATING SYSTEM, HYDROMECHANICAL GATES)			1172095618		1172095618		1172095618
930701	DEPRECIATION-GENERATING PLANT AND MACHINERY			242751131	2637245	240113886		240113886
930801	DEPRECIATION-PLANT AND MACHINERY-SUB STATION			1164796		1164796		1164796

NHPC LIMITED FARIDABAD

Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	NET AMOUNT
931001	DEPRECIATION-PLANT AND MACHINERY-OTHERS			211385		211385		211385
931101	DEPRECIATION-CONSTRUCTION PLANT AND EQUIPMENT			2452336	18300	2434036		2434036
931201	DEPRECIATION-WATER SUPPLY AND DRAINS/SEWERAGE-PLANT			1378128		1378128		1378128
931202	DEPRECIATION-WATER SUPPLY AND DRAINS/SEWERAGE-OTHER			105252		105252		105252
931401	DEPRECIATION-POWER SUPPLY SYSTEM-POWER PLANT			2160		2160		2160
931402	DEPRECIATION-POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK			4776		4776		4776
931405	DEPRECIATION- ROOF TOP SOLAR POWER INSTALLATIONS			228864	157185	71679		71679
931501	DEPRECIATION-VEHICLES OTHER THAN MOTOR CAR/JEEP			1141706		1141706		1141706
931701	DEPRECIATION-FURNITURE, FIXTURES AND EQUIPMENT			864218		864218		864218
931801	DEPRECIATION-COMPUTERS			2086066		2086066		2086066
931901	DEPRECIATION-COMMUNICATION EQUIPMENTS			735602	27576	708026		708026
932001	DEPRECIATION-OFFICE EQUIPMENTS			1155805		1155805		1155805
932201	DEPRECIATION-AMORTISATION OF INTANGIBLE ASSETS			91170		91170		91170
932501	DEPRECIATION-OTHER ASSETS			2084466	402420	1682046		1682046
932801	DEPRECIATION-FIXED ASSETS OF MINOR VALUE >750<5000			653116		653116		653116
933404	DEPRECIATION- RIGHT TO USE ASSET -VEHICLES UNDER LEASE (IND AS)			59046	59046			0
9382	INTERIM ACCOUNT FOR IMPORT OF FIXED ASSETS			2336	2336			0
939001	DEPRECIATION ADJUSTMENT ON ACCOUNT OF FERV				47175706		47175706	-47175706
939999	DEPRECIATION <CORPORATE/REGIONAL OFFICE>			7692633		7692633		7692633
940401	INTEREST ON TERM LOAN			50379453		50379453		50379453
940101	INTEREST ON GOVERNMENT OF INDIA LOAN			1797366	1797366			0
940225	INTEREST ON X - SERIES 8.65 % SECURED TAXABLE NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE BONDS			44851696	122546	44729150		44729150
940226	INTEREST ON Y - SERIES 7.50% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXABLE BONDS			158599305	158599305			0

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2021

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2021	As at 31st March, 2020
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	11,111,224,204	12,581,028,414
b) Capital Work In Progress	2.2	7,240,743	7,501,420
c) Right Of Use Assets	2.3	160,499,383	169,867,955
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	-	-
f) Intangible Assets under development	2.6	-	-
g) Financial Assets			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	-	-
iv) Others	3.4	-	-
h) Non Current Tax Assets (Net)	4	-	-
i) Other Non Current Assets	5	1,860,361,998	1,891,754,649
TOTAL NON CURRENT ASSETS		13,139,326,328	14,650,172,438
(2) CURRENT ASSETS			
a) Inventories	6	96,291,024	90,334,887
b) Financial Assets			
i) Trade Receivables	7	-	-
ii) Cash & Cash Equivalents	8	(448,738)	(2,359,983)
iii) Bank balances other than Cash and Cash Equivalents	9	5,604,703	5,309,677
iv) Loans	10	-	-
v) Others	11	136,416,476	197,759
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	138,300,228	107,570,278
TOTAL CURRENT ASSETS		376,163,693	201,052,618
(3) Regulatory Deferral Account Debit Balances	14	394,584,888	394,584,888
TOTAL ASSETS AND REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES		13,910,074,909	15,245,809,944
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	3,409,050,459	3,651,788,361
TOTAL EQUITY		3,409,050,459	3,651,788,361
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Other financial liabilities	16.2	3,642,806	1,853,595
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	65,132,774	112,659,060
TOTAL NON CURRENT LIABILITIES		68,775,580	114,512,655
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Trade Payables	20.2		
Total outstanding dues of micro enterprises and small enterprises		44,798,874	2,426,420
Total outstanding dues of Creditors other than micro enterprises and small enterprises		173,360,197	129,450,301
iii) Other financial liabilities	20.3	49,365,403	31,734,004
b) Other Current Liabilities	21	56,803,888	54,547,585
c) Provisions	22	644,225,192	510,522,710
d) Current Tax Liabilities (Net)	23	-	-
(4) Regulatory Deferral Account Credit Balances	14.2	-	-
(5) FUND FROM C.O.	15.3	9,463,695,316	10,750,832,908
TOTAL CURRENT LIABILITIES		10,432,248,870	11,479,508,928
TOTAL EQUITY & LIABILITIES		13,910,074,909	15,245,809,944

Accompanying notes to the Standalone Financial Statements 1-34

TEESTA-V POWER STATION (A Unit of NHPC Ltd) The Financial statements have been initialled for identification for the purpose of consolidation at Central Office

For Lodha & Co
Chartered Accountants
(Firm Regn. No.301051E)

R.P. Singh
(R.P. Singh)
Partner
M.No. 052438

Place : Kolkata
Date : 27/05/2021

LODHA & CO. KOLKATA Chartered Accountants

(Sharad Chandra)
Head of Finance

(Sanjay Darbari)
Head of Project

NHPC LIMITED FARIDABAD

महाप्रबंधक (प्रभारी) / General Manager (I...
एनएचपीसी लिमिटेड / NHPC Limite...
तीस्ता–V पावर स्टेशन / Teesta-V Power Stati...
बालूटार, पूर्वी सिक्किम / Balutar, East Sikk...

Teesta V Power Station

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2021

(Amount in ₹)

PARTICULARS	Note No.	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
INCOME			
i) Revenue from Operations	24.1	6,614,781,976	6,776,149,309
ii) Other Income	24.2	198,745,827	27,986,432
TOTAL INCOME		6,813,527,803	6,804,135,741
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	9,407,148	14,773,514
iii) Employee Benefits Expense	26	814,037,576	865,624,209
iv) Finance Costs	27	57,100,866	96,002,798
v) Depreciation and Amortization Expense	28	1,477,366,698	1,478,006,754
vi) Other Expenses	29	867,948,367	686,728,010
TOTAL EXPENSES		3,225,860,655	3,141,135,285
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		3,587,667,148	3,663,000,456
Exceptional Items		161,538,439	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		3,426,128,709	3,663,000,456
Tax Expenses	30.1		
i) Current Tax		-	-
ii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		3,426,128,709	3,663,000,456
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	-	-
PROFIT FOR THE YEAR (A)		3,426,128,709	3,663,000,456
OTHER COMPREHENSIVE INCOME (B)	30.2		
(i) Items that will not be reclassified to profit or loss (Net of Tax)			
(a) Remeasurement of the post employment defined benefit obligations		(17,078,250)	(11,212,095)
Less:-Movement in Regulatory Deferral Account Balances in respect of tax on defined benefit obligations		-	-
Sub total (a)		(17,078,250)	(11,212,095)
(b)Investment in Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		(17,078,250)	(11,212,095)
(ii) Items that will be reclassified to profit or loss (Net of Tax)			
- Investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		(17,078,250)	(11,212,095)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B)		3,409,050,459	3,651,788,361
Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each)	34 (12)		
Before movements in Regulatory Deferral Account Balances			
After movements in Regulatory Deferral Account Balances			
Accompanying notes to the Standalone Financial Statements	1-34		

TEESTA-V POWER STATION (A Unit of NHPC Ltd).The Financial statements have been initialled for identification for the purpose of consolidation at Central Office

For Lodha & Co
Chartered Accountants
(Firm Regn. No.301051E)

(R.P. Singh)
Partner
M.No. 052438

Place: Kolkata
Date: 21/06/2021

LODHA & CO. KOLKATA Chartered Accountants

(Sharad Chandra)
Head of Finance

(Sanjay Darbari)
Head of Project

General Manager (Fin)
Teesta-V Power Station

महाप्रबंधक (प्रकल्प) / General Manager (Pro...
एनएचपीसी लिमिटेड / NHPC Limited
तीस्ता-V पावर स्टेशन / Teesta-V Power Station
बालूटार, पूर्वी सिक्किम / Baluton, East Sikkim

NHPC LIMITED FARIDABAD

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH, 2021

OTHER EQUITY

(Amount in ₹)

Particulars	Reserve & Surplus				Other Comprehensive Income		
	Capital Redemption Reserve	Bond Redemption Reserve	General Reserve	Surplus/ Retained Earnings	Equity Instruments through OCI	Debt instruments through OCI	Total
Balance as at 1st April, 2020	-	-	-	-	-	-	-
Profit for the period	-	-	-	3,426,128,709	-	-	3,426,128,709
Other Comprehensive Income	-	-	-	-17,078,250	-	-	-17,078,250
Total Comprehensive Income for the year	-	-	-	3,409,050,459	-	-	3,409,050,459
Share Application Money received during the year							
Transfer to Retained Earning							
Amount transferred from Bond Redemption Reserve	-	-					-
Tax on Dividend - Write back	-	-		-			-
Amount written back from Research & Development Fund				-			-
Amount Transferred from General Reserve				-			-
Transfer from Retained Earning							-
Dividend							-
Tax on Dividend	-	-		-			-
Transfer to Bond Redemption Reserve	-	-					-
Transfer to Research and Development Fund	-	-		-			-
Transfer to General Reserve	-	-		-			-
Balance as at 31st March 2021	-	-	-	3,409,050,459	-	-	3,409,050,459

For Lodha & Co
Chartered Accountants
(Firm Regn. No.301051E)

R.P. Singh
(R.P. Singh)
Partner
M.No. 052438

(Sharad Chandra)
Head of Finance

(Sanjay Dalbari)
Head of Project

महाप्रबंधक (परियो)/General Manager (
एनएचपीसी लिमिटेड/NHPC Limi
तीस्ता-V पावर स्टेशन/Teesta-V Power Statio
बालूटार, पूर्वी सिक्किम/Baluter, East Sikkim

LODHA & CO KOLKATA Chartered Accountants

NHPC LIMITED FARIDABAD

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 listed and traded on the National Stock Exchange of India Limited (NSE) and BSE Limited in India. 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 ..... May, 2021.

(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.

Historical cost is the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition or the amount of proceeds received in exchange for the obligation, or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business. 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.

(C) Application of new and revised standards

During the year, the Ministry of Corporate Affairs has notified the Companies (Indian Accounting Standards) Amendment Rules, 2020 which has brought about certain amendments in the existing Indian Accounting Standards. Impact of these amendments are disclosed hereunder:

(i) **Ind AS 1- Presentation of Financial Statements**: The Companies (Indian Accounting Standards) Amendment Rules, 2020 has amended the definition of "materiality" under Ind AS 1. Consequential amendments have also been made in Ind AS 8- Accounting Policies, Changes in Accounting Estimates and Errors, Ind AS 10- Events after the Reporting Period, Ind AS 34- Interim Financial Reporting and Ind AS 37- Provisions, Contingent Liabilities and Contingent Assets. There is, however, no material impact on the financial statements.

(ii) **Ind AS 116- Leases:** The Companies (Indian Accounting Standards) Amendment Rules, 2020 permit lessees, as a practical expedient, not to assess whether rent concessions that occur as a direct consequence of COVID -19 pandemic and meet specified conditions are lease modifications and, instead, to account for those rent

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concessions as if they were not lease modifications. There is, however, no material impact on the financial statements.

(iii) **Ind AS 103- Business Combinations:** The Companies (Indian Accounting Standards) Amendment Rules, 2020 has amended the definition of "business" whereby emphasis is given on goods and services provided to customers. Further, to be considered as a business, an integrated set of activities and assets must include, at a minimum, an input and a substantive process that together significantly contribute to the ability to create an output. There is, however, no material impact on the financial statements.

(iv) Amendments/ revision in other standards are either not applicable or do not have any material impact on the financial statements.

(D) 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) except where indicated otherwise.

(E) 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 may have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

Critical judgments and estimates

a) Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116- Leases. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Identification of a lease requires significant judgment.

To assess whether a contract conveys the right to control the use of an identified asset for a period of time, an entity shall assess whether, throughout the period of use, the customer has both of the following:

a. the right to obtain substantially all of the economic benefits from use of the identified asset; and

b. the right to direct the use of the identified asset.

To control the use of an identified asset, a customer is required to have the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use. A customer has the right to direct the use of an identified asset throughout the period of use if the customer has the right to direct how and for what purpose the asset is used throughout the period of use.

The Company also uses significant judgment in assessing the lease term (including anticipated renewals) and the applicable discount rate.

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The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

The discount rate is the incremental borrowing rate specific to the lease being evaluated or for a portfolio of leases with similar characteristics.

The Company enters into power purchase agreements with beneficiaries. Power Purchase Agreements (PPA) in the nature of embedded lease with a single beneficiary where the minimum lease term is for the major part of the plant's economic life and the minimum lease payments amount to substantially all the fair value of the plant are considered as a Finance Lease. Other embedded leases are considered as Operating Lease. For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts. Each lease receipt is allocated between the receivable and finance lease income so as to achieve a constant rate of return on the Lease Receivable outstanding.

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

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

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

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

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

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

d) Post-retirement benefit plans

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

e) Revenue

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The Company records revenue from sale of power based on Tariff approved by the CERC, as per the principles of Ind AS 115. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations. Further, where tariff is pending revision due to revision in cost estimates, tariffs are computed based on the parameters and methods prescribed under the CERC Tariff Regulations and an estimated amount of revenue is recognised when an application is made to the CERC after obtaining necessary approvals to the extent it is highly probable that there will be no downward adjustment to the revenue recognised.

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 2019-24. 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 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,

NHPC LIMITED FARIDABAD

2015). Therefore, the carrying amount of property, plant and equipment and intangible assets as per the previous GAAP as at April 1, 2015, were maintained on transition to Ind AS.

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 is added to the cost of the related asset when it meets the recognition criteria. 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 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,

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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 change in use supported by evidence.

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 that are acquired by the Company and which have finite useful lives, 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) Subsequent expenditure is recognized as an increase in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the enterprise and the cost of the item can be measured reliably.

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

5.0 Foreign Currency Transactions

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

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b) Exchange differences relating to PPE/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective PPE/capital work-in-progress.

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

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

e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction. Where the Company has paid or received advance consideration in a foreign currency, the date of transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income (or part of it), is the date when the Company initially recognizes the non-monetary asset or non-monetary liability arising from the payment or receipt of advance consideration.

6.0 Regulatory Deferral Accounts

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

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

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

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

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

7.0 Fair value measurement

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

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

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

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FARIDABAD

• 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 less impairment, if any.

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 right 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, 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
- At fair value through profit and loss

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 Company 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

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

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

ii) Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

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

Debt instrument at Fair Value through Other Comprehensive Income (FVTOCI)

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

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

ii) The asset's contractual cash flows represent Solely Payments of Principal and Interest (SPPI).

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

Equity investments:

All equity investments in entities other than subsidiaries and joint ventures are measured at fair value. Equity instruments which are held for trading, if any, are classified at Fair Value Through Profit or Loss (FVTPL). The Company classifies all other equity instruments 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 of an equity instrument classified at FVTOCI, are recognized in 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.

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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 116, Leases.

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 116 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, the Company 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.

Scrap is valued at net realisable value.

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.

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

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Financial liabilities of the Company are contractual obligations 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 cost 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.

e) Derivative financial instruments

Derivative financial instruments that are held by the Company to hedge the foreign currency and interest rate risk exposures and are not designated as hedges are accounted for at fair value through profit or loss. Changes in fair value are recognised in the Statement of Profit and Loss.

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

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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

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.

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.

ii) Revenue from sale of power (except for power stations considered as Finance/Operating Lease) is accounted for as per tariff notified by the Central

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Electricity Regulatory Commission (CERC) under the CERC (Terms & Conditions of Tariff) Regulations, 2019 as modified by the orders of Appellate Tribunal for Electricity to the extent applicable. In the case of Power Stations where provisional/ final tariff is yet to be notified or where incentives/disincentives are chargeable/ payable as per CERC (Terms & Conditions of Tariff) Regulations, revenue is recognised to the extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.

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

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

vi) 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 on the basis of input method. Input method recognises revenue on the basis of the costs incurred towards the satisfaction of a performance obligation relative to the total expected costs to the satisfaction of that performance obligation.

ii) Contract modifications, if any, are accounted for when there is a change in the scope or price (or both) of a contract that is approved by the parties to the contract and when the parties to a contract approve a modification that either creates new or changes existing enforceable rights and obligations of the parties to the contract. 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. Contract modifications are recorded on standalone basis when the scope of the contract increases because of the addition of promised goods or services or the price of the contract increases by an amount of consideration that reflects the Company's standalone selling prices of the additional promised goods or services and any appropriate adjustments to that price to reflect the circumstances of the particular contract. 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

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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) 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.

iii) 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 it is highly probable that a significant reversal in the amount of revenue recognised will not occur in the future.

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

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

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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 and Retired Employees Health Scheme is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets.

In respect of Provident Fund Scheme, a liability is recognised in the Balance Sheet where the present value of the defined benefit obligation at the end of the reporting period is higher than the fair value of plan assets. Any surplus of fair value of plan assets over the present value of the defined benefit obligation at the end of the reporting period is not recognised as an asset since the Company does not have any right to the benefits either in the form of refunds from the Plan or by way of lower contribution to the Plan.

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 (except in the case of Provident Fund Scheme) and losses arising from experience adjustments and changes in actuarial assumptions are recognised directly in Other Comprehensive Income in the period in which they occur and 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 consist of (a) interest expense calculated using the effective interest method as described in Ind AS 109 – 'Financial Instruments' (b) finance charges in respect of finance leases recognized in accordance with Ind AS 116– 'Leases' and(c) exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised as part of the cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which necessarily take substantial period of time to get ready for their intended use or sale. All other borrowing costs are expensed in the period in which they occur.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalised. When the Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalisation of the borrowing costs is computed based on the weighted average cost of all borrowings that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset. However, borrowing costs applicable to borrowings made specifically for the purpose of obtaining a qualifying asset are excluded from this calculation, until substantially all the activities necessary to prepare that asset for its intended use or sale are complete.

Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalisation.

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

Other borrowing costs are recognized as an expense in the year in which they are incurred.

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 extended life as per CERC Tariff Regulations/Orders, 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).

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.

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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.

iii) Based on management assessment, depreciation on Roof Top Solar Power System / Equipment is provided on straight line basis over a period of twenty five years with residual value of 10%.

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.

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

h) Leasehold Land of operating units, is amortized over the period of lease or 40 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

i) Leasehold Land and buildings, of units other than operating units, is amortized over the period of lease or 40 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) Right to use in respect of land 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

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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, 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

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).

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

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liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of an asset or liability in a transaction that at the time of the transaction affects neither the taxable profit or loss nor the accounting profit or loss.

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

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

iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in Other Comprehensive Income or Equity.

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

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

vii) When there is uncertainty regarding income tax treatments, the Company assesses whether a tax authority is likely to accept an uncertain tax treatment. If it concludes that the tax authority is unlikely to accept an uncertain tax treatment, the effect of the uncertainty on taxable income, tax bases and unused tax losses and unused tax credits is recognised. The effect of the uncertainty is recognised using the method that, in each case, best reflects the outcome of the uncertainty: the most likely outcome or the expected value. For each case, the Company evaluates whether to consider each uncertain tax treatment separately, or in conjunction with another or several other uncertain tax treatments, based on the approach that best prefixes the resolution of uncertainty.

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.

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b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management, Consultancy works and Trading of Power 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

The Company assesses whether a contract is or contains a lease at the inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- the contract involves the use of an identified asset – this may be specified explicitly or implicitly and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified;
- the Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- the Company has the right to direct the use of the asset. The Company has this right when it has the decision-making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases where the decision about how and for what purpose the asset is used is predetermined, the Company has the right to direct the use of the asset if either:
  - the Company has the right to operate the asset; or
  - the Company designed the asset in a way that predetermines how and for what purpose it will be used.

At inception or on reassessment of a contract that contains a lease component, the Company allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices. However, for the leases of land and buildings in which it is a lessee, the Company has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

i. Company as a lessee

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

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 Right of Use Assets.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. Assessment of impairment is done using the principles of Ind AS 36-Impairment of Assets as given in Significant Accounting Policy No. 19.0 above.

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The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee, or if the Company changes its assessment of whether it will exercise a purchase, extension or termination option or when a lease contract is modified, and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in statement of profit and loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Company presents right-of-use assets that do not meet the definition of investment property as a separate line item on the face of the balance sheet.

The Company has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

ii. Company as a lessor

When the Company acts as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.

For embedded leases in the nature of a Finance Lease, the investment in the plant is recognised as a Lease Receivable. The minimum lease payments are identified by segregating the embedded lease payments from the rest of the contract amounts (including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09 up to 31st March 2009 and considered as deferred income). Each lease receipt is allocated between the receivable and finance lease income (forming part of revenue from operations) so as to achieve a constant rate of return on the Lease Receivable outstanding.

Subsequent to initial recognition, the Company regularly reviews the estimated unguaranteed residual value and applies the impairment requirements of Ind AS 109, recognising an allowance for expected credit losses on the lease receivables.

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Finance lease income is calculated with reference to the gross carrying amount of the lease receivables, except for credit-impaired financial assets for which interest income is calculated with reference to their amortised cost (i.e. after a deduction of the loss allowance).

If an arrangement contains lease and non-lease components, the Company applies Ind AS 115 to allocate the consideration in the contract.

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 Business combinations

Business combinations are accounted for using the acquisition accounting method as at the date of the acquisition, which is the date at which control is transferred to the Company. The consideration transferred in the acquisition and the identifiable assets acquired and liabilities assumed are recognized at fair values on their acquisition date. Goodwill is initially measured at cost, being the excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed. Where the fair value of net identifiable assets acquired and liabilities assumed exceed the consideration transferred, after reassessing the fair values of the net assets and contingent liabilities, the excess is recognized as capital reserve. Acquisition related costs are expensed as incurred.

25.0 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.

26.0 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.

27.0 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'.

28.0 Current versus non-current classification

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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.

29.0 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: Standards issued but not yet effective

Ministry of Corporate Affairs ("MCA") notifies new standard or amendments to the existing standards. As on date there is no notification which would have been applicable from April 1, 2021.

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

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
Trade Receivables - Considered Good- Unsecured	-	-
Total	-	-

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

(Amount in ₹)

	PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
	At Amortised Cost		
A	Deposits		
	- Considered good- Unsecured	-	-
	- Considered doubtful- Unsecured	-	-
	Less : Allowances for Doubtful Deposits (Refer Note 3.3.1)	-	-
	Sub-total	-	-
B	Loans to Employees (Refer Note 3.3.5)		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	- Considered doubtful- Unsecured	-	-
	Less : Allowances for doubtful Employees loans (Refer Note 3.3.2)	-	-
	Sub-total	-	-
C	Contractor / supplier		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	– Against bank guarantee	-	-
	– Others	-	-
	- Considered doubtful- Unsecured	-	-
	Less : Allowances for doubtful advances to Contractor/ Supplier (Refer Note 3.3.3)	-	-
	Sub-total	-	-
D	State Government in settlement of dues from customer		
	- Considered good- Secured	-	-
	- Considered good- Unsecured		
	- Considered doubtful- Unsecured		
	Less : Allowances for doubtful Loan to State Government (Refer Note 3.3.4)		
	Sub-total	-	-
E	Loan including Interest to Government of Arunachal Pradesh (Refer Note 3.3.6 and 3.3.8)		
	- Considered good- Unsecured	-	-
	Sub-total	-	-
	TOTAL	-	-
3.3.1	Allowances for Doubtful Deposits		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
3.3.2	Allowances for doubtful Employees loans		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
3.3.3	Allowances for doubtful advances to Contractor/ Supplier		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
3.3.4	Allowances for doubtful Loan to State Government		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
3.3.5	Due from directors or other officers of the company. - For Corporate Office only		
3.3.6	Loan to Government of Arunachal Pradesh includes :		
	- Principal	-	-
	- Interest	-	-

3.3.7 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.

3.3.8 Represents loan granted for business purpose.

3.3.9 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 3.4 NON-CURRENT - FINANCIAL ASSETS - OTHERS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
A	Bank Deposits with more than 12 Months Maturity	-	-
B	Lease Rent receivable (Refer Note 34(16)(C))	-	-
C	Amount Recoverable on account of Bonds Fully Serviced by Government of India (Refer Note 3.4.1 and also Refer 11(I))	-	-
D	Interest receivable on lease	-	-
E	Interest accrued on:	-	-
	- Bank Deposits with more than 12 Months Maturity	-	-
F	Derivative MTM Asset	-	-
G	Share Application Money Pending Allotment (LANCO TEESTA VI)- Subsidiary	-	-
	TOTAL	-	-

3.4.1 Refer Note 16.2.1 in respect of amount payable towards Bonds fully serviced by Government of India.

3.4.2 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

NOTE NO. 4 NON CURRENT TAX ASSETS (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
Advance Income Tax including Tax Deducted at Source	-	-
Less: Provision for Current Tax	-	-
Total	-	-

NOTE NO. 5 OTHER NON-CURRENT ASSETS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
A.	CAPITAL ADVANCES		
	- Considered good- Secured	-	-
	- Considered good- Unsecured		
	– Against bank guarantee	-	-
	– Others	274,508	274,000
	Less : Expenditure booked pending utilisation certificate	-	-
	- Considered doubtful - Unsecured	-	-
	Less : Allowances for doubtful advances (Refer Note 5.1)	-	-
	Sub-total	274,508	274,000
B.	ADVANCES OTHER THAN CAPITAL ADVANCES		
i)	DEPOSITS		
	- Considered good- Unsecured	-	-
	Less : Expenditure booked against demand raised by Government Departments.	-	-
	- Considered doubtful - Unsecured	-	-
	Less : Allowances for Doubtful Deposits (Refer Note 5.2)	-	-
	Sub-total	-	-
ii)	Other advances		
	- Considered good- Unsecured	-	-
	- Considered doubtful - Unsecured	-	-
	Sub-total	-	-
C	Interest accrued		
	Others		
	- Considered Good	-	-
D.	Others		
i)	Advance against arbitration awards towards capital works (Unsecured)		
	Released to Contractors - Against Bank Guarantee	1,302,954,143	1,302,954,143
	Released to Contractors - Others	-	-
	Deposited with Court	557,133,347	588,526,506
	Sub-total	1,860,087,490	1,891,480,649
ii)	Deferred Foreign Currency Fluctuation Assets/ Expenditure		
	Deferred Foreign Currency Fluctuation Assets	-	-
	Deferred Expenditure on Foreign Currency Fluctuation	-	-
	Sub-total	-	-
iii)	Deferred Cost on Employees Advances	-	-
	TOTAL	1,860,361,998	1,891,754,649

5.1	Provision for doubtful Advances		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
5.2	Provision for doubtful Deposits		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

5.3 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 6 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
(Valued at lower of Cost or Net Realisable Value)		
Stores and spares	94,084,718	87,977,338
Stores in transit/ pending inspection	5,050,436	5,154,662
Loose tools	2,940,076	3,023,672
Scrap inventory	-	-
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Allowances for Obsolescence and Diminution in Value (Refer Note 6.1)	5,784,206	5,820,785
TOTAL	96,291,024	90,334,887
6.1 Allowances for Obsolescence and Diminution in Value		
Opening Balance	5,820,785	6,342,116
Addition during the year (Refer Note 6.1.1)	-	-
Used during the year	-	-
Reversed during the year	36,579	521,331
Closing balance	5,784,206	5,820,785
6.1.1 During the Year, inventories written down to net realisable value (NRV) and recognised as an expense in the Statement of Profit and Loss.	-	-
6.1.2 Allowances for Obsolence and Diminution in value of inventory booked in earlier years and reversed during the period.	36,579	521,331

NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
- Trade Receivables- Considered Good- Unsecured (Refer Note 7.2 and 7.3)	-	-
- Trade Receivables- Credit Impaired (Refer Note 7.2 and 7.3)	-	-
Less: Impairment allowances for Trade Recevables (Refer Note 7.1)	-	-
TOTAL	-	-
7.1 Impairment allowances for Trade Recevables		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

7.2 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

7.3 Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point 7.2 above .- For Corporate Office only

7.4 Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.

7.5 Trade Receivables amounting to ₹ ..... (Previous Year ₹ .....) liquidated by way of discounting of bills from various banks have not been derecognised in view of terms of the bill discounting agreement as per which the Company guarantees to compensate the banks for credit losses that may occur in case of default by the respective beneficiaries. Refer Note 20.1.2 with regard to liability recognised in respect of discounted bills.

7.6 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
A Balances with banks		
With scheduled banks		
i) - In Current Account (Refer Note 8.1)	(448,930)	(2,367,656)
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 (Refer Note 8.1)	192	7,673
TOTAL	(448,738)	(2,359,983)
8.1 Includes stamps on hand	192	7,673

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

(Amount in ₹)

	PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
A	Bank Deposits for original maturity more than 3 months upto 12 months (Refer Note 9.1)	-	-
B	Deposit -Unpaid Dividend	-	-
C	Deposit -Unpaid Interest	-	-
D	Other Earmarked Balances with Banks (Refer Note 9.2)	5,604,703	5,309,677
	TOTAL	5,604,703	5,309,677
9.1	Includes balances held for works being executed by Company on behalf of other agencies and are not freely available for the business of the Company.	-	-
9.2	Includes balances which are not freely available for the business of the Company :		
	(I) held for works being executed by Company on behalf of other agencies.	-	-
	(ii) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim.	5,604,703	5,309,677

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
A	Deposits		
	- Unsecured (considered good)	-	-
	- Unsecured (considered doubtful)		
	Less : Impairement Allowances for Doubtful Deposits (Refer Note 10.1)	-	-
	Sub-total	-	-
B	Loan (including interest thereon) to Related Party - Unsecured (considered good)		
	- National High Power Test Laboratory (P) Limited (Refer Note 34(8))	-	-
	Sub-total	-	-
C	Employees Loan (including accrued interest) (Refer Note 10.3)		
	- Loans Receivables- Considered good- Secured	-	-
	- Loans Receivables- Considered good- Unsecured	-	-
	- Loans Receivables which have significant increase in Credit Risk	-	-
	Less : Impairment allowances for loans which have significant increase in Credit Risk (Refer Note 10.2)	-	-
	Sub-total	-	-
D	Loan to State Government in settlement of dues from customer		
	- Unsecured (considered good)	-	-
	Sub-total	-	-
E	Advances to Subsidiaries / JV's	-	-
	TOTAL	-	-
10.1	Impairement Allowances for Doubtful Deposits		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
10.2	Impairement Allowances 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	-	-

10.3 Due from directors or other officers of the company. - For Corporate Office only

10.4 Advance due by firms or private companies in which any Director of the Company is a Director or member . -For Corporate Office only

10.5 Particulars of Loans as required in terms of Section 186 (4) of the Companies Act, 2013 have been disclosed under Note 10 above.

10.6 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS (Amount in ₹)

	PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
	Others		
A	Amount recoverable	208,758,696	72,539,979
	Less: Allowances for Doubtful Recoverables (Refer Note 11.1)	72,342,220	72,342,220
	Sub-total	136,416,476	197,759
B	Interest Income accrued on Bank Deposits	-	-
C	Receivable on account of unbilled revenue (Refer Note 11.2)	-	-
D	Receivable from Subsidiaries / Joint Ventures (Refer Note 11.3)	-	-
E	Interest recoverable from beneficiary	-	-
F	Lease Rent receivable (Finance Lease) (Refer Note 34(16)(C))	-	-
G	Interest receivable on Finance lease	-	-
H	Interest Accrued on Investment (Bonds)	-	-
I	Amount Recoverable on account of Bonds Fully Serviced by Government of India (Refer Note 3.4(C))		
	-Principal	-	-
	- Interest accrued	-	-
J	Interest accrued on Loan to State Government in settlement of dues from customers	-	-
K	Derivative MTM Asset	-	-
L	Claim recoverable from parent company - NHPC LTD.	-	-
	TOTAL	136,416,476	197,759

11.1	Allowances for Doubtful Recoverables		
	Opening Balance	72,342,220	72,342,220
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	72,342,220	72,342,220
11.2	Represents receivable on account of :		
	Grossing up of Return on Equity		
	Water cess		
	Unbilled sale for the month of March		
	Annual Fixed Charges pending revision/ approval -Parbati-III Power Station		
	Annual Fixed Charges pending revision/ approval -Chamera-III Power Station		
	Annual Fixed Charges pending revision/ approval-Sewa-II Power Station		
	Annual Fixed Charges pending revision/ approval-TLDP-IV Power Station		
	Saving due to refinancing & Bond Issue Expenses		
	Tax adjustment including Deferred Tax Materialized		
	Energy Shortfall		
	Additional Impact of Goods and Services Tax		
	Operation and Maintenance Expenses - Bairasiul		
	Foreign Exchange Rate Variation		
	O & M and Security Expenses-Incresae as per new Tariff Regulation 2019-24		
	Depreciation on account of change in project life		
	Wage Revision		
	Unbilled Debtor- Power Trading Business		
	Revision Of Annual Fixed Charges -Sewa-II, Uri-II, Chamera-III and TLDP-III Power Station		
	Impact of Truing up 2014-19 and Petition filed for 2019-24.		
	Rate Revision -TLDP-III Power Station		
	Others	-	-
	Total	-	-

11.3 Receivable from Subsidiaries / Joint ventures includes claim of the company towards capital expenditure incurred on Kiru & Kawar HE Projects which have been transferred to M/s Chenab Valley Power Projects Private Limited (a joint venture company of NHPC Limited, Jammu and Kashmir State Power Development Corporation and PTC India Limited).

11.4 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

NOTE NO. 12 CURRENT TAX ASSETS (NET) (Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
Current Tax Assets		
Current Tax (Refer Note No-23)	-	-
Income Tax Refundable	-	-
Total	-	-

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PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
A. Advances other than Capital Advances		
a) Deposits		
- Considered good- Unsecured	500,000	500,000
Less : Expenditure booked against demand raised by Government Departements	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for Doubtful Deposits (Refer Note 13.1)	-	-
Sub-total	500,000	500,000
b) Advance to contractors and suppliers (Refer Note 13.8)		
- Considered good- Secured	-	-
- Considered good- Unsecured		
– Against bank guarantee	-	-
– Others	12,880,299	6,537,000
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 13.2)	-	-
Sub-total	12,880,299	6,537,000
c) Other advances - Employees		
- Considered good- Unsecured (Refer Note 13.7)	-	33,000
Sub-total	-	33,000
d) Interest accrued		
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Allowances for Doubtful Interest (Refer Note 13.3)	-	-
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Allowances for project expenses awaiting write off sanction (Refer Note 13.4)	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation	622,155	622,155
Less: Allowances for losses pending investigation/awaiting write off / sanction (Refer Note 13.5)	622,155	622,155
Sub-total	-	-
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	121,714,127	97,343,551
e) Deferred Cost on Employees Advances	-	-
f) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) Surplus / Obsolete Assets (Refer Note 13.9)	2,380,981	1,506,847
h) Goods and Services Tax Input Receivable	-	307,201
Less: Allowances for Goods and Services Tax Input Receivable (Refer Note 13.6)	-	-
Sub-total	-	307,201
i) Others (Mainly on account of Material Issued to Contractors)	824,821	1,342,679
TOTAL	138,300,228	107,570,278

13.1 Allowances for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
13.2 Allowances for doubtful advances (Contractors and Suppliers)		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

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13.3	**Allowances for Doubtful Accrued Interest**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.4	**Allowances for project expenses awaiting write off sanction**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.5	**Allowances for losses pending investigation/ awaiting write off / sanction**		
	Opening Balance	622,155	622,155
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	622,155	622,155
13.6	**Allowances for Goods and Services Tax Input Receivable**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

13.7 Loans and Advances due from Directors or other officers at the end of the year. -For Corporate Office only

13.8 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only

13.9 Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.

13.10 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
A Regulatory Deferral Account Balances in respect of Subansiri Lower Project		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year		
Reversed during the year		
Less:Provided for	-	
Closing balance	-	-
B Wage Revision as per 3rd Pay Revision Committee		
Opening Balance	394,584,888	394,584,888
Addition during the year (through Statement of Profit and Loss) (Refer Note 31)	-	
Addition during the year (through Other Comprehensive Income)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	394,584,888	394,584,888
C Kishanganga Power Station: Differential Depreciation due to Moderation of Tariff		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
D Exchange Differences on Monetary Items		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
E Adjustment against Deferred Tax Recoverable for tariff period upto 2009		
Opening Balance	-	
Addition during the year (Refer Note 31)		
Used during the year		
Reversed during the year		
Closing balance	-	-
F Adjustment against Deferred Tax Liabilities for tariff period 2014-2019.		
Opening Balance	-	
Addition during the year (Refer Note 31)		
Used during the year		
Reversed during the year		
Closing balance	-	-
Closing Balance (A+B+C+D+E+F)	394,584,888	394,584,888
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Regulatory Deferral Account Balances net of Deferred Tax.	394,584,888	394,584,888

14.1 Refer Note-34 (18) and 34 (22) of Standalone Financial Statements.

Note 15.2 Other Equity

(Amount in ₹)

	PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
A	Capital Reserve	-	-
B	Capital Redemption Reserve	-	-
C	Securities Premium Account	-	-
D	Bond Redemption Reserve	-	-
E	Research & Development Fund	-	-
F	Share Application Money Pending Allotment	-	-
G	General Reserve	-	-
H	Retained Earnings	-	-
	i) Reserves created on account of Ind AS Adjustment	-	-
	ii) Closing Balance Remeasurement of the defined benefit plans	(17,078,250)	(11,212,095)
	iii) Surplus	3,426,128,709	3,663,000,456
I	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	3,409,050,459	3,651,788,361
	* Surplus		
	Profit for the Year as per Statement of Profit and Loss	3,426,128,709	3,663,000,456
	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	3,426,128,709	3,663,000,456
	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	3,426,128,709	3,663,000,456

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NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
FUNDS FROM CORPORATE OFFICE		
C.O.(FDB)	14,402,621,269	15,078,327,218
IUT Closing Entries - CO	633,020,345	(8,365,876,229)
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	214,216	-
RO-ITANAGAR	-	-
RO-SILIGURI	-	(39,650)
RO-CHANDIGARH	127,412,789	147,904,914
BAIRASIUL	-	-
RO-BANIKHET	-	-
LOKTAK	-	-
SALAL	285	(9,293)
TANAKPUR	-	1,092,433
CHAMERA-I	-	-
URI - I	-	-
RANGIT	(20,439)	142,415
CHAMERA-II	(1,496,658)	(7,006,659)
DULHASTI	(6,018)	-
DHAULIGANGA-I	-	(8,143)
TEESTA-V	3,955	-
CHAMERA-III	-	-
CHUTAK	-	-
TLDP-III	(503,294)	(121,370)
PARBATI -II	-	922,822
PARBATI-III	(2,005)	471
SEWA-II	-	-
URI - II	-	-
KISHANGANGA	(1,493)	542
NIMMO BAZGO	(9,024)	10,928
TLDP-IV	(3,425)	(208,726)
TEESTA-IV	(2,160)	105,897
SUBANSARI LOWER	(62,596)	1,783,261
DIBANG	(7,951)	32,605
TAWANG I & II	(5,726)	(796)
KOTLIBHEL 1A	-	(137,880)
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
DUGAR HE PROJECT	-	-
CHEQUE PAID ACCOUNT	-	-
CHEQUE COLLECTED ACCOUNT	169,994,290	378,457,850
COMMERCIAL - IUT	(19,309,770)	(19,507,121)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	(6,505,920,685)	(6,788,949,596)
CENTRALIZED VENDOR PAYMENT ACCOUNT	363,088,607	402,353,595
Total	294,690,804	9,921,563,420
	9,463,695,316	10,750,832,908

NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
	At Amortised Cost		
A	- Secured Loans		
	-Bonds	-	-
	-Term Loan	-	-
	- from Banks	-	-
	- from Other (Financial Institutions)	-	-
B	- Unsecured Loans		
	-Term Loan		
	- from Government of India (Subordinate Debts)	-	-
	- from Other (in Foreign Currency)	-	-
	Sub-total (A+B)	-	-
C	Long term maturities of lease obligations	-	-
	TOTAL	-	-

16.1.1 Debt Covenants : Refer Note 33(3) with regard to capital Management.

16.1.2 Particulars of Redemption, Repayments and Securities.

16.1.3 Maturity Analysis of Borrowings (For Corporate Office Only)

The table below summarises the maturity profile of the company's borrowings and lease liability based on contractual payments (Undiscounted Cash Flows) :

Particulars	As at 31st March, 2021	As at 31st March, 2020
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

16.1.4 Maturity Analysis of Lease Liability

The table below summarises the maturity profile of the company's borrowings and lease liability based on contractual payments (Undiscounted Cash Flows) :

Particulars	As at 31st March, 2021	As at 31st March, 2020
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

16.1.5

Movement in Lease Liability	As at 31st March, 2021	As at 31st March, 2020
Opening Balance	-	
Addition in lease liabilities		
Finance Cost accrued during the year	-	-
Less: Payment of lease liabilities	-	-
Closing Balance	-	-
Current maturities of lease obligations (Refer Note 20.3)	-	-
Long term maturities of lease obligations	-	-

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NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
Payable towards Bonds Fully Serviced by Government of India (Refer Note 16.2.1)		
- Principal	-	-
Retention Money	3,642,806	1,853,595
TOTAL	3,642,806	1,853,595

16.2.1 For meeting funding requirement of Government of India for the Scheme of Power System Development Fund (PSDF) during the financial year 2018-19, the company has raised an aggregate amount of ₹ ..... through private placement of Unsecured Non-cumulative Non-convertible Redeemable, taxable 'Government of India Fully Serviced Bonds- Series- I', with face value of ₹ 10,00,000/- each , in the nature of debentures (Bonds). As per Ministry of Power (MoP) letter dated 12.03.2019 read with letter of Ministry of Finance (MoF) dated 21.01.2019 & 11.03.2019, the repayment of principal and interest of the above bonds shall be made by Government of India by making suitable budget provisions in the demand of Ministry of Power as per estimated liabilities. Accordingly, the amount of such bonds along with interest payable to Bond Holders is appearing as financial liability as above and also the amount recoverable by the company from Government of India has been shown as " Amount recoverable on Account of Bonds fully Serviced by Government of India" under Non-Current Financial Assets-Others under Note No-3.4.-For Corporate Office only

Detail of Government of India Fully Serviced Bonds raised during financial year 2018-19 is as under : -For Corporate Office only

Government of India Fully Serviced Bond-I Series:
8.12% semi-annual, 10 year unsecured, non-cumulative, redeemable, non-convertible Taxable Bonds of ₹ 10,00,000/- each. (Date of redemption - 22.03.2029) -

16.2.2 Maturity Analysis of Retention Money

The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) :

Particulars	As at 31st March, 2021	As at 31st March, 2020
More than 1 Year & Less than 3 Years	4,054,103	2,154,903
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	4,054,103	2,154,903

NOTE NO. 17 PROVISIONS - NON CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
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	-	-

17.1 Information about Provisions is given in Note 34 (21) of Standalone Financial Statements.

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NOTE NO. 16.2 FINANCIAL LIABILTIES - NON CURRENT - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
Payable towards Bonds Fully Serviced by Government of India (Refer Note 16.2.1)		
- Principal	-	-
Retention Money	3,642,806	1,853,595
TOTAL	3,642,806	1,853,595

16.2.1 For meeting funding requirement of Government of India for the Scheme of Power System Development Fund (PSDF) during the financial year 2018-19, the company has raised an aggregate amount of ₹ ..... through private placement of Unsecured Non-cumulative Non-convertible Redeemable, taxable 'Government of India Fully Serviced Bonds- Series- I', with face value of ₹ 10,00,000/- each , in the nature of debentures (Bonds). As per Ministry of Power (MoP) letter dated 12.03.2019 read with letter of Ministry of Finance (MoF) dated 21.01.2019 & 11.03.2019, the repayment of principal and interest of the above bonds shall be made by Government of India by making suitable budget provisions in the demand of Ministry of Power as per estimated liabilities. Accordingly, the amount of such bonds along with interest payable to Bond Holders is appearing as financial liability as above and also the amount recoverable by the company from Government of India has been shown as " Amount recoverable on Account of Bonds fully Serviced by Government of India" under Non-Current Financial Assets-Others under Note No-3.4.-For Corporate Office only

Detail of Government of India Fully Serviced Bonds raised during financial year 2018-19 is as under : -For Corporate Office only

Government of India Fully Serviced Bond-I Series:
8.12% semi-annual, 10 year unsecured, non-cumulative, redeemable, non-convertible Taxable Bonds of ₹ 10,00,000/- each. (Date of redemption - 22.03.2029)

16.2.2 Maturity Analysis of Retention Money

The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) :

Particulars	As at 31st March, 2021	As at 31st March, 2020
More than 1 Year & Less than 3 Years	4,054,103	2,154,903
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	4,054,103	2,154,903

NOTE NO. 17 PROVISIONS - NON CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
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	-	-

17.1 Information about Provisions is given in Note 34 (21) of Standalone Financial Statements.

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

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
Deferred Tax Liability		
a) Property, Plant and Equipments, Right of Use, Investment Property and Intangible Assets.	-	-
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for employee benefit scheme, doubtful debts, inventory and others	-	-
b) Other Items	-	-
c) MAT credit entitlement	-	-
Deferred Tax Assets	-	-
Deferred Tax Liability (Net)	-	-

18.1 Movement in Deferred Tax Liability/ (Assets)

18.2 Pursuant to the provisions of Section 115BAA of the Income Tax Act 1961 announced by Tax Laws (amended) Ordinance 2019 and promulgated as Taxation Laws (amendment) Act 2019 enacted on 11th December 2019 applicable with effect from 1st April 2019, Domestic Companies have options to pay Income Tax at the concessional rates by forgoing certain exemptions/ deductions (the new tax regime) as specified in the said section. The company has Minimum Alternate Tax (MAT) credit of Rs. ..... lying unutilized as on 30th September, 2020 and is availing tax deductions in respect of its profit from generation of power from certain power stations. In view of this it has been decided to continue with existing tax structure for Current and Deferred Tax recognition. Necessary decision for exercising the option under section 115BAA will be taken once tax deductions are not available and MAT credit is substantially exhausted.

18.3 MAT credit entitlement is required to be recognised as Deferred Tax Assets based on convincing evidence of probability of future taxable profit in foreseeable future against which such credit can be utilized. Considering this and in absence of any current development for utilisation of MAT credit entitlement, the unutilized MAT credit of Rs. ..... on the principal of prudence as being followed in earlier years has been continued not to be recognised in financial statements. Moreover, Deferred Tax accrual or reversal has consequential impact on related Regulatory Deferral Account balances and even otherwise this is not expected to have material impact on the profit of the company.

NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
Income received in advance-Advance Against Depreciation	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	65,132,774	112,659,060
Grants in aid-from Government-Deferred Income (Refer Note 19.1)	-	-
TOTAL	65,132,774	112,659,060
GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
Opening Balance (Current and Non Current)	-	
Add: Received during the year		
Less: Transferred to Statement of Profit and Loss (Refer Note 24.2)		
Closing Balance (Current and Non Current) (Refer Note 19.1.1)	-	-
Grants in Aid-from Government-Deferred Income (Current)- (Refer Note No-21)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-

19.1.1 Grant includes:-

(i) Fair valuation of Subordinate Debts received from Government of India for Chutak Power Station, Nimmoo Bazgo Power Station and Kishanganga Power Station accounted as Grant In Aid. - -

(ii) Funds (Grant in Aid) received from Government of India through Solar Energy Corporation of India (SECI) for setting up 50 MW Solar Power Project in Tamilnadu and Funds (Grant in Aid) received from Government of India for setting up rooftop Solar Power Plant. - -

NOTE NO. 20.1 BORROWINGS - CURRENT

(Amount in ₹)

	PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
A	Loan Repayable on Demand		
	From Banks-Secured (Refer Note 20.1.1)	-	-
B	Other Loans		
	From Bank-Secured (Refer Note 20.1.2)	-	-
	TOTAL	-	-

20.1.1 Detail of Borrowings (Secured)

S.No	Name of Bank along with details of Security	As at 31st March, 2021	As at 31st March, 2020
1			
2			
3			
	Total	-	-

20.1.2 Secured loan from Bank amounting to ₹ ..... (Previous Year ₹ .....) is towards amount payable to the banks by the beneficiaries on account of bills discounted with recourse against trade receivables. Refer Note 7.5 on continuing recognition of trade receivables liquidated by way of bill discounting.

NOTE NO. 20.2 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
Total outstanding dues of micro enterprise and small enterprise(s) (Refer Note 20.2.1)	44,798,874	2,426,420
Total outstanding dues of Creditors other than micro enterprises and small enterprises	173,360,197	129,450,301
TOTAL	218,159,071	131,876,721

20.2.1 Disclosure of sundry creditors under Trade Payables is based on the information available with the Company regarding the status of the suppliers as defined under the Micro, Small and Medium Enterprise Development Act, 2006 (the Act). Disclosure requirement in respect of Trade Payables of Micro and Small Enterprises under Section 22 of The Micro, Small and Medium Enterprise Development Act, 2006 is given under Note No.34(15).

20.2.2 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 20.3 OTHER FINANCIAL LIABILITIES - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
Current maturities of long term debt (Refer Note 20.3.1)		
- Bonds	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Term Loan -Financial Institutions-Secured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Other-Unsecured (in Foreign Currency)	-	-
Current maturities of lease obligations (Refer Note 16.1.5)	-	-
Bond application money	-	-
Liability against capital works/supplies other than Micro and Small Enterprises	24,098,296	8,020,837
Liability against capital works/supplies-Micro and Small Enterprises (Refer Note 20.3.2)	2,558,664	1,126,746
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Payable towards Bonds Fully Serviced by Government of India		
- Principal	-	-
- Interest	-	-
Earnest Money Deposit/ Retention Money	22,492,424	22,083,911
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend (Refer Note 20.3.3)	-	-
Unpaid interest (Refer Note 20.3.3)	-	-
Payable to Employees	125,448	430,089
Payable to Others	90,571	72,421
TOTAL	49,365,403	31,734,004

20.3.1 Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Note No-16.1.2

20.3.2 Disclosure of amount payable to Micro and Small Enterprises is based on the information available with the Company regarding the status of the suppliers as defined under the Micro, Small and Medium Enterprise Development Act, 2006 (the Act). Disclosure requirement under Section 22 of The Micro, Small and Medium Enterprise Development Act, 2006 is given under Note No.34(15).

20.3.3 "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. There is no amount due for payment to Investor Education and Protection Fund.

20.3.4 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

NOTE NO. 21 OTHER CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	47,175,712	46,825,132
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Water Usage Charges Payables	-	-
Statutory dues payables	9,628,176	7,717,453
Contract Liabilities-Deposit Works	-	-
Contract Liabilities-Project Management/ Consultancy Work	-	-
Provision toward amount recoverable in respect of Project Management/ Consultancy Work	-	-
Advance from Customers and Others	-	-
Grants in aid-from Government-Deferred Income (Refer Note No-19)	-	-
TOTAL	56,803,888	54,542,585

21.1 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 22 PROVISIONS - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
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 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	-	-
iii) 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	-	-
iv) Provision For Wage Revision - 3rd Pay Revision Committee		
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	57,191,623	68,850,000
Additions during the year	158,739,597	
Amount used during the year	21,373,535	
Amount reversed during the year	-	11,658,377
Closing Balance	194,557,685	57,191,623
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	-	-
v) Provision in respect of arbitration award/ court cases		
As per last Balance Sheet	449,667,507	449,667,507
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	449,667,507	449,667,507
vi) Provision - Others		
As per last Balance Sheet	3,663,580	403,197,737
Additions during the year	-	708,661
Amount used during the year	609,240	396,192,252
Amount reversed during the year	3,054,340	4,050,566
Closing Balance	-	3,663,580
TOTAL	644,225,192	510,522,710

22.1 Information about Provisions is given in Note 34 (21) of Standalone Financial Statements.

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NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2021	As at 31st March, 2020
Current Tax Liability 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 of Current Tax Liability (A)	-	-
Less: Current Advance Tax including Tax Deducted at Source (B)	-	-
Net Current Tax Liabilities (A-B)	-	-
(Disclosed under Note No-12 above)	-	-
TOTAL	-	-

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NOTE NO 24.1 REVENUE FROM OPERATIONS

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
	Operating Revenue		
A	SALES (Refer Note 24.1.1, 24.1.3 and 34(20))		
	Sale of Power	6,124,698,946	6,120,753,227
	Advance Against Depreciation -Written back during the period	-	-
	Performance based Incentive/ (Disincentive)	512,255,171	679,492,016
	Sub-total (i)	6,636,954,117	6,800,245,243
	Less :		
	Sales adjustment on account of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments (Refer Note 24.1.2)	-	-
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	22,172,141	24,095,934
	Sub-total (ii)	22,172,141	24,095,934
	Sub - Total (A) = (i-ii)	6,614,781,976	6,776,149,309
B	Income from Finance Lease (Refer Note 34(16)(C))	-	-
C	Income from Operating Lease (Refer Note 34(16)(D))	-	-
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		
	Sale of Power (Net of Rebate)	-	-
	Trading Margin	-	-
	Sub - Total (E)	-	-
	Sub-Total-I (A+B+C+D+E)	6,614,781,976	6,776,149,309
F	OTHER OPERATING REVENUE		
	Income From Sale of Self Generated VERs/REC	-	-
	Income on account of generation based incentive (GBI)	-	-
	Interest from Beneficiary States -Revision of Tariff	-	-
	Sub-Total-II	-	-
	TOTAL (I+II)	6,614,781,976	6,776,149,309

24.1.1 Sale of Power includes :-

(i) Amount recovered/recoverable directly from beneficiary towards deferred tax liablity pertaining to the period upto 2009 and materialised during the year. (For Corporate Office only)

(ii) Deemed generation as allowed by Central Electricity Regulatory Commission (CERC). (For Corporate Office only)

(iii) Amount of earlier year sales pending finalisation of tariff. (Also Refer Note 34(20)) (For Corporate Office only)

24.1.2 Tariff Adjustment:- Tariff regulation notified by Central Electricity Regulatory Commission (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. (For Corporate Office only)

24.1.3 Amount of unbilled revenue included in Sales. (For Corporate Office only)

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NOTE NO. 24.2 OTHER INCOME

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
A) Interest Income		
- Investments carried at FVTOCI- Non Taxable	-	-
- Investments carried at FVTOCI- Taxable	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
- Loan to Government of Arunachal Pradesh	-	-
- Deposit Account	319,281	311,907
- Employee's Loans and Advances (Net of Rebate)	-	-
- Advance to contractors	-	-
- Others	-	-
B) Dividend Income		
- Dividend from subsidiaries	-	-
- Dividend - Others	-	-
C) Other Non Operating Income (Net of Expenses directly attributable to such income)		
Late payment surcharge	52,225,244	12,727,276
Realization of Loss Due To Business Interruption	-	-
Profit on sale of investments	-	-
Profit on sale of Assets (Net)	-	-
Income from Insurance Claim	135,452,742	-
Liabilities/ Impairment Allowances/ Provisions not required written back (Refer Note 24.2.1)	3,090,920	3,863,236
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	-	-
Exchange rate variation (Net)	-	-
Mark to Market Gain on Derivative	-	-
Others	6,137,357	6,993,580
Sub-total	197,225,544	23,895,999
Add/(Less): C.O./Regional Office/PID Income	1,520,283	4,090,433
Sub-total	198,745,827	27,986,432
Less: transferred to Expenditure Attributable to Construction	-	-
Less: transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Less: Transfer of other income to grant	-	-
Total	198,745,827	27,986,432

24.2.1 Detail of Liabilities/Impairment Allowances/Provisions not required written back		
a) Allowances for Bad & Doubtful Employees Loans		
b) Allowances for Bad & Doubtful Advances to Contractor/ Supplier		
c) Allowances for Bad & Doubtful Loan to State Government		
d) Allowances for Bad & Doubtful Capital Advances		
e) Allowances for Obsolescence & Diminution in Value of Inventories		
f) Impairment Allowances for trade receivables		
g) Allowances for Bad & Doubtful Deposits		
h) Impairment Allowances for loan which have significant increase in credit		
i) Allowances for doubtful recoverables		
j) Allowances for Doubtful Accrued Interest		
k) Allowances for project expenses awaiting write off sanction		
l) Allowances for losses pending investigation/awaiting write off / sanction		
m) Provision for Long Term Benefits (Provided for on the basis of acturial valuation)		
n) Provision for PRP / Incentive /Productivity Linked Incentive		
o) Provision for tariff adjustment		
p) Provision for Committed Capital Expenditure		
q) Provision for Livelihood Assistance		
r) Provision for Restoration expenses of Insured Assets		
s) Provision for 3rd PRC		
t) Others	3,090,920	3,863,236
TOTAL	3,090,920	3,863,236

24.2.2 Total includes ₹ ..... (Previous year ₹ .....) relating to Subansiri Lower Project as explained in Note-34(22). However Regulatory Deferral Account Balances for an amount of ₹ ..... (Previous year ₹ .....) pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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NOTE NO. 25.1 Purchase of Power - Trading

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
Purchase of Power	-	-
Less : Rebate from Supplier	-	-
Total	-	-

NOTE NO. 25.2 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
Water Usage Charges	-	-
Consumption of stores and spare parts	9,407,148	14,773,514
Sub-total	9,407,148	14,773,514
Less: transferred to Expenditure Attributable to Construction	-	-
Total	9,407,148	14,773,514

NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
Salaries and Wages	395,519,741	425,213,303
Contribution to provident and other funds	46,423,228	55,594,764
Staff welfare expenses	16,143,379	18,181,031
Leave Salary & Pension Contribution	-	-
Sub-total	458,086,348	498,989,098
Add/(Less): C.O./Regional Office Expenses	355,951,228	367,251,098
Sub-total	814,037,576	866,240,196
Less: transferred to Expenditure Attributable to Construction	-	615,987
Less: Recoverable from Deposit Works	-	-
Total	814,037,576	865,624,209

26.1 Disclosure about operating leases towards residential accomodation for employees are given in Note 34 (16) (A).

26.2

Contribution to provident and other funds include contributions:	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
i) towards Employees Provident Fund	23,920,306	25,337,940
ii) towards Employees Defined Contribution Superannuation Scheme	17,811,538	26,301,231

26.3 Salary and wages includes expenditure on short term leases as per IND AS-116 " Leases". - 276450

26.4 Total includes ₹ ..... (Previous year ₹ .....) relating to Subansiri Lower Project as explained in Note-34(22). However Regulatory Deferral Account Balances for an amount of ₹ ..... (Previous year ₹ .....) pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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NOTE NO. 27 FINANCE COSTS

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
A	Interest on Financial Liabilities at Amortized Cost		
	Bonds	44,729,150	44,729,150
	Term loan	11,272,602	50,379,453
	Foreign loan	-	-
	Government of India loan	-	-
	Lease Liabilities	-	-
	Unwinding of discount-Government of India Loan	-	-
	Sub-total	56,001,752	95,108,603
B	Other Borrowing Cost		
	Call spread/ Coupon Swap	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	-
	Unwinding of discount-Provision & Financial Liablities	168,521	129,285
	Sub-total	168,521	129,285
C	Applicable net (gain)/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Transferred to Deferred Foreign Currency Fluctuation Assets	-	-
	Sub-total	-	-
D	Interest on Income Tax	-	-
	Total (A + B + C+D)	56,170,273	95,237,888
	Add/(Less): C.O./Regional Office/PID Expenses	930,593	764,910
	TOTAL	57,100,866	96,002,798
	Less: transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total	57,100,866	96,002,798

27.1 Total includes ₹ ..... (Previous year ₹ .....) relating to Subansiri Lower Project as explained in Note-34(22). However Regulatory Deferral Account Balances for an amount of ₹ ..... (Previous year ₹ .....) pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
Depreciation -Property, Plant and Equipment	1,506,590,387	1,506,183,076
Depreciation-Right of use Assets	9,388,572	9,388,572
Amortization -Intangible Assets	-	91,170
Depreciation adjustment on account of Foreign Exchange Rate Variation (Refer Note 19 and 5(C)(ii)	(47,175,706)	(47,175,706)
Add/(Less): C.O./Regional Office / PID Expenses	8,563,445	9,519,642
Sub-total	1,477,366,698	1,478,006,754
Less: transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total	1,477,366,698	1,478,006,754

28.1 Total includes ₹ ..... (Previous year ₹ .....) relating to Subansiri Lower Project as explained in Note-34(22). However Regulatory Deferral Account Balances for an amount of ₹ ..... (Previous year ₹ .....) pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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NOTE NO. 29 OTHER EXPENSES

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
A.	Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
B.	REPAIRS AND MAINTENANCE		
	- Building	22,589,203	23,489,685
	- Machinery	49,614,797	64,302,914
	- Others	180,158,995	100,337,707
C.	OTHER EXPENSES		
	Rent	21,789,066	20,590,041
	Hire Charges	-	-
	Rates and taxes	10,434,454	12,810,699
	Insurance	146,051,889	125,374,667
	Security expenses	64,850,848	53,279,740
	Electricity Charges	38,610,313	37,301,012
	Travelling and Conveyance	2,225,430	7,651,703
	Expenses on vehicles	3,305,044	2,835,763
	Telephone, telex and Postage	6,096,296	5,215,238
	Advertisement and publicity	399,419	420,291
	Entertainment and hospitality expenses	34,021	7,500
	Printing and stationery	2,054,226	2,300,457
	Consultancy charges - Indigenous	752,880	8,936,257
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer Note 29.3)	88,500	561,193
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	-	-
	Loss on Assets (Net)	9,437,143	9,832,461
	Losses out of insurance claims	161,212,742	68,850,000
	Donation	-	-
	Corporate social responsibility (Refer Note 34(14))	34,628,186	41,136,154
	Community Development Expenses	-	-
	Directors' Sitting Fees	-	-
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary	-	-
	Expenditure on Self Generated VER's/REC	-	-
	Expenses for Regulated Power	-	-
	Less: - Exp Recoverable on Regulated Power	-	-
	Exchange rate variation (Net)	-	-
	Training Expenses	389,478	468,901
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL	5,719,799	10,596,389
	Operational/Running Expenses of Kendriya Vidyalay	8,136,639	6,139,553
	Operational/Running Expenses of Other Schools	-	-
	Operational/Running Expenses of Guest House/Transit Hostel	15,007,787	14,305,924
	Operating Expenses of DG Set-Other than Residential	5,263,807	4,758,542
	Change in Fair Value of Derivatives	-	-
	Other general expenses	36,692,918	6,904,386
	Sub-total	825,543,880	628,407,177
	Add/(Less): C.O./Regional Office/PID Expenses	42,404,487	58,320,833
	Sub-total	867,948,367	686,728,010
	Less: transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Less: Transfer to General Reserve for Expenses on Buyback	-	-
	Sub-total (i)	867,948,367	686,728,010
D.	PROVISIONS/ IMPAIRMENT ALLOWANCE		
	Impairment allowance for trade receivables	-	-
	Impairment Allowance for Expected Credit Loss -Trade Receivables	-	-
	Allowance for Bad and doubtful advances / deposits	-	-
	Allowance for Bad and doubtful claims	-	-
	Allowance for Doubtful Interest	-	-
	Allowance for stores and spares/ Construction stores	-	-
	Allowance for Shortage in store & spares provided	-	-
	Allowance against diminution in the value of investment	-	-
	Allowance for Project expenses	-	-
	Allowance for fixed assets/ stores	-	-
	Allowance for Diminution in value of Inventory of Self Generated VER's Provided for	-	-
	Allowance for catchment area treatment plan	-	-
	Interest to Beneficiary (Refer Note 29.2)	-	-
	Interest against court/arbitration award	-	-
	Others	-	-
	Sub-total	-	-
	Add/(Less): C.O./Regional Office/PID Expenses	-	-
	Sub-total	-	-
	Less: transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Sub-total (ii)	-	-
	Total (i+ii)	867,948,367	686,728,010

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29.1 Disclosure about operating leases are given in Note 34 (16) (A).

29.2

(Amount in ₹)

Particulars	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
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.	-	-

29.3

(Amount in ₹)

Detail of audit expenses are as under: -	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
i) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	335,231
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	88,500	177,000
Reimbursement of expenses	-	48,962
iii) Goods and Service Tax (GST) Auditors		
Audit Fees	-	-
Reimbursement of expenses	-	-
Total Audit Expenses	88,500	561,193

29.4 Rent includes the following expenditure as per IND AS-116 " Leases".

(i) Expenditure on short-term leases other than lease term of one month or less	21,789,066	20,590,041
(ii) Expenditure on long term lease of low-value assets	-	-
(iii) Variable lease payments not included in the measurement of lease liabilities	-	-

29.5 Total includes ₹ ..... (Previous year ₹ .....) relating to Subansiri Lower Project as explained in Note-34(22). However Regulatory Deferral Account Balances for an amount of ₹ ..... (Previous year ₹ .....) pertaining to Subansiri Lower Project has been recognised as per Ind AS 114-"Regulatory Deferral Accounts".

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NOTE NO. 30.1 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
Current Tax		
Provision for Current Tax	-	-
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		-
- Adjustments on account of MAT credit entitlement	-	-
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)	-	-
Net Deferred Tax	-	-
Total	-	-

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NOTE NO. 30.2 OTHER COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
(i) Items that will not be reclassified to profit or loss		
(a) Remeasurement of the post employment defined benefit obligations	(17,078,250)	(11,212,095)
Less: Income Tax on remeasurement of the post employment defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax)	(17,078,250)	(11,212,095)
Less:-Movement in Regulatory Deferral Account Balances in respect of tax on defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax) and Regulatory deferral account balances (a)	(17,078,250)	(11,212,095)
(b)Investment in Equity Instruments	-	-
Less: Income Tax on Equity Instruments	-	-
Sub total (b)	-	-
Total (i)=(a)+(b)	(17,078,250)	(11,212,095)
(ii) Items that will be reclassified to profit or loss		
- Investment in Debt Instruments	-	-
Less: Income Tax on Investment in Debt Instruments	-	-
Total (ii)	-	-
Total =(i+ii)	(17,078,250)	(11,212,095)

NOTE NO. 11 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
Movement in Regulatory Deferral Account Balances on account of:-		
(i) Subansiri Lower Project:-		
a) Employee Benefits Expense	-	-
b) Other Expenses	-	-
c) Depreciation and Amortization Expense	-	-
d) Finance Costs	-	-
e) Other Income	-	-
Sub Total (i)	-	-
(ii) Wage Revision as per 3rd Pay Revision Committee	-	-
(iii) Kishanganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iv) Exchange Differences on Monetary Items	-	-
(v) Adjustment against Deferred Tax Recoverable for tariff period upto 2009	-	-
(vi) Adjustment against Deferred Tax Liabilities for tariff period 2014-2019.	-	-
(vii) MAT Credit	-	-
TOTAL (i)+(ii)+(iii)+(iv+(v)+(vi)	-	-
Impact of Tax on Regulatory Deferral Accounts		
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Total	-	-

Refer Note 14 of Standalone Financial Statements.

NHPC LIMITED FARIDABAD

NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION (EAC) FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE YEAR.

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2021	For the Year ended 31st March, 2020
A.	GENERATION EXPENSE		
	Consumption of stores and spare parts	-	-
	Sub-total	-	-
B.	EMPLOYEE BENEFITS EXPENSE		
	Salaries and Wages	-	615,987
	Contribution to provident and other funds	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	615,987
C.	FINANCE COST		
	Interest on : (Refer Note 2.2.1)		
	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- Interest on FC Loans - Effective Interest Adjustment	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
D.	DEPRECIATION AND AMORTISATION EXPENSES	-	-
	Sub-total	-	-
E.	OTHER EXPENSES		
	Repairs And Maintenance :		
	-Building	-	-
	-Machinery	-	-
	-Others	-	-
	Rent & Hire Charges	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	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	-	-
F.	PROVISIONS	-	-
	Sub-total	-	-
G.	CORPORATE OFFICE/REGIONAL OFFICE EXPENSES		
	Other Income	-	-
	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	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit	-	-
	Transfer of Income to EAC - MTM Gain on Derivatives	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H) (Refer Note 2.2)	-	615,987

NHPC LIMITED FARIDABAD

Annexure to Note No. 18.1

Movement in Deferred Tax Liability

(Amount in ₹)

Particulars	Property, Plant and Equipments,Investment Property and Intangible Assets.	Financial Assets at FVTOCI	Other Items	Total
At 1st April 2020	-	-	-	-
Charge/(Credit)				
To Statement of Profit and Loss	-	-	-	-
To Other Comprehensive Income		-		-
At 31st March 2021	-	-	-	-

Movement in Deferred Tax Assets

(Amount in ₹)

Particulars	Provision for employee benefit scheme, doubtful debts, inventory and others	Other Items	MAT credit entitlement	Total
At 1st April 2020	-	-	-	-
(Charge)/Credit				-
To Statement of Profit and Loss	-	-	-	-
To Other Comprehensive Income				-
At 31st March 2021	-	-	-	-
			-	

NHPC LIMITED
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FARIDABAD

NOTE 15.1 EQUITY SHARE CAPITAL

PARTICULARS	As at 31st March, 2021		As at 31st March, 2020	
	Nos	Amount	Nos	Amount
Authorized Share Capital (Par value per share Rs. 10)	15000000000	150000000000	15000000000	150000000000
Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	10045034805	100450348050	10045034805	100450348050

15.1.1 Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:

Opening Balance	10045034805	100,450,348,050	10045034805	100,450,348,050
Less: Buyback of shares during the period/ year	-	-	-	-
Closing Balance	10045034805	100,450,348,050	10045034805	100,450,348,050

15.1.2 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.
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

15.1.3 Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -

	As at 31st March, 2021		As at 31st March, 2020	
	Number	In (%)	Number	In (%)
President of India				
Life Insurance Corporation of India				

15.1.4 1,02,56,33,691 equity shares of ₹ 10 each were bought back during the period of five years immediately preceeding the date of Balance Sheet.

NHPC LIMITED FARIDABAD

NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2021

Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION					NET BLOCK	
		As at 01-Apr-2020	Additions		Deductions		Other Adjustments	As at 31st March, 2021	As at 01-Apr-2020	For the Year	Adjustments	As at 31st March, 2021	As at 31st March, 2021	As at 31st March, 2020
			IUT	Others	IUT	Others								
i)	Land – Freehold	398242906						398242906	0			0	398242906	398242906
ii)	Roads and Bridges	146421323				744261		145677062	34287180	6847704	-223836	40911048	104766014	112134143
iii)	Buildings	1389605680						1389605680	295554360	59742108	0	355296468	1034309212	1094051320
iv)	Railway sidings	0						0	0	0	0	0	0	0
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	14623596145						14623596145	5866337233	1172088636	0	7038425869	7585170276	8757258912
vi)	Generating Plant and machinery	3134966849		28500867		12903686		3150564030	1126161915	240483274	-3552449	1363092740	1787471290	2008804934
vii)	Plant and machinery Sub station	15522548		1770000		1516735		15775813	5723314	1111366	-782115	6052565	9723248	9799234
viii)	Plant and machinery Transmission lines	147742924		2657764				150400688	68185293	13707809	0	81893102	68507586	79557631
ix)	Plant and machinery Others	5958392				785958		5172434	2237023	197719	-283383	2151359	3021075	3721369
x)	Construction Equipment	25925699				524266		25401433	11199736	2217944	-195248	13222432	12179001	14725963
xi)	Water Supply System/Drainage and Sewerage	36834319						36834319	6645283	1483380	0	8128663	28705656	30189036
xii)	Electrical installations	6425768						6425768	469835	235800	0	705635	5720133	5955933
xiii)	Vehicles	14420846		7228583		779105		20870324	5448870	1273690	-258916	6463644	14406680	8971976
xiv)	Aircraft/ Boats	435165		758500				1193665	338865	7935	0	346800	846865	96300
xv)	Furniture and fixture	11778133		1071349		16		12849466	4260150	847964	0	5108114	7741352	7517983
xvi)	Computers	14366699	212951	884191		1004090		14459751	9412648	1941543	-639871	10714320	3745431	4954051
xvii)	Communication Equipment	11144883		8369		855408		10297844	3441509	672769	-629157	3485121	6812723	7703374
xviii)	Office Equipments	53326216		6847632		1243890		58929958	15982867	3730746	-638411	19075202	39854756	37343349
	Total	20036714495	212951	49727255	0	20357415	0	20066297286	7455686081	1506590387	-7203386	8955073082	11111224204	12581028414
	Previous year	20015729000	133853	35953153		15101511		20036714495	5952825799	1506183076	-3322794	7455686081	12581028414	14062903201

Note: -

2.1.1 a) Freehold land amounting to ₹ ..... (Previous period .....) covering an area of ..... hectare (Previous period .....hectare) has been recorded in revenue records in favour of the Government of India through the Government of Jammu & Kashmir, in possession of Salal Power Station (a Power Station of NHPC Limited). Title deeds in respect of freehold land of the Power Station amounting to ₹ ..... (Previous period ₹ .....) covering an area of ..... hectare (Previous period ..... hectare) is however, yet to be executed/ passed.

b) In respect of other units, title deeds/title in respect of freehold land amounting to ₹6.33 crores (Previous period ₹ 6.33 crores) covering an area of 4.689 hectare (Previous period 4.689 hectare) is however, yet to be executed/passed.

2.1.2 Freehold Land includes 8 hectare (Previous period 8 hectare) of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A subsidiary of NHPC Limited) for a consideration of ₹ 100 per annum as rent, for which a lease agreement has been entered between NHPC Limited and LDHCL.

2.1.3 Adjustments to Gross Block include adjustment for depreciation charged and capitalized during construction of a project.

2.1.4 Pending approval of revised cost estimates (RCE) of Sewa-II, Kishanganga, Chamera-III, Teesta Low Dam-III, Uri-II & Teesta Low Dam-IV Power Stations, capital expenditure incurred on these power stations has been considered for capitalisation.

2.1.5 Refer Note No 34(9) of Standalone Financial Statement for information of non-current assets equitably mortgaged/hypothecated with banks as security for related borrowings.

2.1.6 Refer Note no. 34(4) of Standalone Financial Statements for information regarding assets capitalised on provisional basis.

2.1.7 Refer Note no. 34(18) of Standalone Financial Statements for information regarding Impairment of Assets.

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

Class of Assets	For the Year ended on 31.3.2021	For the Year ended on 31.03.2020
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machinery Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Total	-	-

2.1.9 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.

NHPC LIMITED FARIDABAD

NOTE NO. 3.3 Intangible Assets

Sl. No.	Particulars	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		As at 01-Apr-2021	Additions		Deductions		Other Adjustments	As at 31st March, 2022	As at 01-Apr-2021	For the Year	Adjustments	As at 31st March, 2022	As at 31st March, 2021	As at 31st March, 2022
			IUT	Others	IUT	Others								
(i)	Computer Software	1313809						1313809	1313809			1313809	0	0
	Total	1313809	0	0	0	0	0	1313809	1313809	0	0	1313809	0	0
	Previous year	1313809						1313809	1221469		91170	1313809	0	91170

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.

NHPC LIMITED FARIDABAD

Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment

Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION					NET BLOCK	
		As at 01-Apr-2020	Additions		Deductions		Other Adjustments	As at 31st March, 2021	As at 01-Apr-2020	For the Year	Adjustments	As at 31st March, 2021	As at 31st March, 2021	As at 31st March, 2020
			IUT	Others	IUT	Others								
i)	Land – Freehold (Refer Note 2.1.1 and 2.1.2)	398242906	0	0	0	0	0	398242906	0	0	0	0	398242906	398242906
ii)	Roads and Bridges	192256754	0	0	0	1000557	0	191256197	80122611	6847704	-450132	86520183	104736014	112134143
iii)	Buildings	1769759219	0	0	0	0	0	1769759219	675707889	59742108	0	735450007	1034309212	1094051330
iv)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	22198648224	0	0	0	0	0	22198648224	13441389312	1172088636	0	14613477948	7585170276	8757258912
vi)	Generating Plant and machinery	4545513653	0	28500867	0	13009643	0	4561004877	2536708719	240483274	-3658406	2773533587	1787471290	2008804934
vii)	Plant and machinery Sub station	21463365	0	1770000	0	2384751	0	20848614	11664131	1111366	-1650131	11125366	9723248	9799234
viii)	Plant and machinery Transmission lines	235926287	0	2657764	0	0	0	238584051	156368656	13707809	0	170076465	68507586	79557631
ix)	Plant and machinery Others	9993396	0	0	0	933399	0	9059997	6272027	197719	-430824	6038922	3021075	3721369
x)	Construction Equipment	44955256	0	0	0	957018	0	43998238	30229293	2217944	-628000	31819237	12179001	14725963
xi)	Water Supply System/Drainage and Sewerage	43161100	0	0	0	0	0	43161100	12972064	1483380	0	14455444	28705656	30189036
xii)	Electrical installations	6483198	0	0	0	0	0	6483198	527265	235800	0	763065	5720133	5955933
xiii)	Vehicles	19069438	0	7228583	0	1629293	0	24668728	10097462	1273690	-1109104	10262048	14406680	8971976
xiv)	Aircraft/ Boats	963000	0	758500	0	0	0	1721500	866700	7935	0	874635	846865	96300
xv)	Furniture and fixture	18330825	0	1071349	0	40602	0	19361572	10812842	847964	-40586	11620220	7741352	7517983
xvi)	Computers	21666892	281524	884191	0	1954574	0	20878033	16712841	1941543	-1521782	17132602	3745431	4954051
xvii)	Communication Equipment	15533738	0	8369	0	1734510	0	13807597	7830364	672769	-1508259	6994874	6812723	7703374
xviii)	Office Equipments	72136542	0	6847632	0	2018787	0	76965387	34793193	3730746	-1413308	37110631	39854756	37343349
	Total	29614103793	281524	49727255	0	25663134	0	29638449438	17033075379	1506590387	-12440532	18527225234	11111224204	12581028414
	Previous year	29594438478	427152	35953153		16714990		29614103793	15531535277	1506183076	-4642974	17033075379	12581028414	14062903201

Note: -

Underground works amounting to ₹ ..... (Previous year ₹ .....), created on" Land -Right to Use"classified under Right of use Assets, are included under the relevant heads of Property, Plant and Equipment.

NOTE NO. 2.4 INVESTMENT PROPERTY

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2020	Additions		Deductions		Other Adjustments	As at 31st March, 2021	As at 01-Apr-2020	For the Year	Adjustments	As at 31st March, 2021	As at 31st March, 2021	As at 31st March, 2020
			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													

Please check the figures mannually and make correction if required.

2.3.1 Amounts recognised in the Statement of Profit and Loss for investment property

(Amount in ₹)

	As at 31.3.2021	As at 31.03.2020
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental	-	-

2.3.2 Fair Value of Investment property

As at 31.3.2021	As at 31.03.2020
	-

2.3.3 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.

2.3.4 Valuation process

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

Annexure-I to NOTE NO. 2.5 Intangible Assets

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

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2020	Additions		Deductions		Other Adjustments	As at 31st March, 2021	As at 01-Apr-2020	For the Year	Adjustments	As at 31st March, 2021	As at 31st March, 2021	As at 31st March, 2020
			IUT	Others	IUT	Others								
(i)	Computer Software	2335785	0	0	0	0	0	2335785	2335785	0	0	2335785	0	0
	Total	2335785	0	0	0	0	0	2335785	2335785	0	0	2335785	0	0
	Previous year	2335785						2335785	2244615	91170		2335785	0	91170

NHPC LIMITED FARIDABAD

NOTE NO. 2.3 Right - of - use Assets

Sl. No.	PARTICULARS	As at 01-Apr-2020	Additions		Deductions		Other Adjustments	As at 31st March, 2021	As at 01-Apr-2020	For the Year	Adjustments	As at 31st March, 2021	As at 31st March, 2021	As at 31st March, 2020
			NJT	Others	NJT	Others								
i)	Land -Leasehold	0						0	0	0	0	0	0	0
ii)	Building Under Lease	0						0	0	0	0	0	0	0
iii)	Construction Equipment	0						0	0	0	0	0	0	0
iv)	Vehicles	0						0	0	0	0	0	0	0
v)	Land-Right to Use	216830815						216830815	46942860	9388572	0	56331432	160499383	169887955
	Total	216830815	0	0	0	0	0	216830815	46942860	9388572	0	56331432	160499383	169887955
	Previous year	216830815						216830815		46942860		46942860	169887955	216830815

Note:-

2.3.1 a)Land - Leasehold includes ..... hectare (Previous period ..... hectare) taken from Sashastra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/-. Out of this area ..... hectare (previous period ..... hectare) has been handed over to Indo-Tibetan Border Police(ITBP).

b) In respect of other units, lease deeds in respect of leasehold land amounting to ₹ ..... (Previous period ₹ .....) covering an area of ..... hectare (Previous period ..... hectare) are yet to be executed/passed.

c) Land -Leasehold includes amounting to Rs. .....(Previous period Rs. .....) recognised during the period as Right of Use Asset pursuant to Ind AS 116-Leases which were earlier classified as operating leases. Refer Note 34(16) for further disclosure under Ind AS 116.

2.3.2 "Building under Lease" includes building space of 5001 sq. feet in Kidwai Nagar, New Delhi amounting to Rs.....(Previous period Rs. .....) acquired during Financial Year 2018-19. Lease deed in respect of the same is pending execution.

2.3.3 Refer Note No 34(9) of Standalone Financial Statements for information of non-current assets equitably mortgaged/ hypothecated with banks as security for related borrowings.

2.3.4 Refer Note no. 34(18) of Standalone Financial Statements for information regarding Impairment of Assets.

2.3.5 Additional disclosure of Right of use Assets as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note.

NHPC LIMITED FARIDABAD

Annexure-I to NOTE NO. 2.3 Right - of - use Assets

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK		
		As at 01-Apr-2020	Additions		Deductions		Other Adjustments	As at 31st March, 2021	As at 01-Apr-2020	For the Year	Adjustments	As at 31st March, 2021	As at 31st March, 2021	As at 31st March, 2020	
			IUT	Others	IUT	Others									
i)	Land Leasehold (Refer Note 2.3.1)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Building Under Lease (Refer 34(168))	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Construction Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iv)	Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	0	0
v)	Land-Right to Use	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	281094368	0	0	0	0	0	281094368	111206413	9388572	0	120594985	160499383	169887955	0
	Previous year	281094368					0	281094368	111206413	9388572	0	120594985	160499383	169887955	0
								281094368		111206413		111206413	169887955	281094368	0

Note no. 2.6 Intangible Assets Under Development

(Amount in ₹)

S.No	Particulars	Linkage	As at 01-Apr-2020	Addition	Adjustment	Capitalised	As at 31st March, 2021
(i)	Computer Software Under Development	432201	-				-
	TOTAL		-	-	-	-	-
	Previous year						-

Note no. 2.2 Capital Work In Progress

(Amount in ₹)

S.No	Particulars	As at 01-Apr-2020	Addition	Adjustment	Capitalised	As at 31st March, 2021
i)	Roads and Bridges	-				-
ii)	Buildings	122000	1167753			1289753
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
vi)	Generating Plant and Machinery	-	6383480		6383480	-
vii)	Plant and Machinery - Sub station	-				-
viii)	Plant and Machinery - Transmission lines	-				-
ix)	Plant and Machinery - Others	2666752		(8988)	2657764	-
x)	Construction Equipment	-				-
xi)	Water Supply System/Drainage and Sewerage	-				-
xii)	Assets awaiting installation	-				-
xiii)	CWIP - Assets Under 5 KM Scheme Of the GOI	4712668	25173773		23935451	5950990
xiv)	Survey, investigation, consultancy and supervision charges	-				-
xv)	Expenditure on compensatory Afforestation	-				-
xvi)	Expenditure attributable to construction (Refer Note-32)	-				-
	Less: Capital Work in Progress Provided (Refer Note 2.2.2)	-				-
	Sub total (a)	7501420	32725006	(8988)	32976695	7240743
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	-
	TOTAL	7501420	32725006	(8988)	32976695	0
	Previous year	1304534	25443003	-	19246117	7240743
						7501420

2.2.1 Expenditure attributable to Construction (EAC) includes ₹ ..... (Previous period ₹ .....) towards borrowing cost capitalised during the period. - Only for construction projects. (Also Refer Note-32)

2.2.2 Capital Work in Progress (CWIP) includes a cumulative expenditure of ₹ ..... (Previous period ₹ .....) including Survey, Investigation, Consultancy and Supervision Charges of ₹ ..... (Previous period ₹ .....) on projects under Survey & Investigation stage. Of this, a sum of ₹ .....(Previous period ₹ .....) pertains to Subansiri Upper Project, which had been decided by Government of Arunachal Pradesh to be handed over to a Private Developer. However, pending handing over of the project & recovery of expenditure incurred on it, the said amount remains provided for in the books as an abundant precaution. Out of the balance of ₹ ..... (Previous period ₹ .....) pertaining to projects with the company, a sum of ₹ ..... (Previous period ₹ .....) has been provided upto date where uncertainties are attached and ₹ ..... (Previous period ₹ .....), pertaining to other projects having reasonable certainty of getting clearance, is carried over. (Also Refer Note 34(24), 34(25), 34(26) and 34(27))

2.2.3 Siang Basin, Subansiri Basin & Dibang Multipurpose Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets and liabilities have been accounted for to the extent of amounts incurred by the Company on these projects. Siang Lower & Siyom HE Projects (in Siang Basin) & Subansiri Middle (in Subansiri Basin) have since been handed over to Private Developer and liability arising out of settlement of accounts with Brahmaputra Board towards these projects if any, is recoverable from respective Private Developers. - Only for Dibang & Subansiri Lower Project

2.2.4 Underground Works amounting to ₹ ..... (Previous period ₹ .....) created on "Land -Right to Use" classified under Right of Use Assets, are included under respective heads of Capital Work in Progress (CWIP).

2.2.5 Refer Note no. 34(9) of Standalone Financial Statements for information of non-current assets pledged with banks as security for related borrowings. (For CO Only)

2.2.6 Capital Expenditure on projects under construction approved by the competent authority undergoes revision over period of time as hydroelectric projects are time intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred is carried forward in Capital Work in Progress (CWIP).

2.2.7 Refer Note no. 34(4) of Standalone Financial Statements for information regarding assets capitalised on provisional basis.

2.2.8 Refer Note no. 34(18) of Standalone Financial Statements for information regarding Impairment of Assets.

2.2.9 Capital work in progress includes ₹ ..... (Previous period ₹ .....) in respect of Subansiri Lower HE Project where active construction have been resumed from October 19 after interruption in the construction activities from December 2011 till September 2019.

TEESTA-V POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

Financial assets	Notes	As at 31st March, 2021			As as 31st March, 2020		
		Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost	Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost
Non-current Financial assets							
(i) Non-current investments							
a) In Equity Instrument (Quoted)	3.1			-			-
b) In Debt Instruments (Government/ Public Sector Undertaking)- Quoted	3.1			-			-
Sub-total		-	-	-	-	-	-
(ii) Trade Receivables	3.2			-			-
(iii) Loans							
a) Deposits	3.3			-			-
b) Employees	3.3			-			-
c) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.3			-			-
c) Others	3.3			-			-
(iv) Others							
-Lease Receivables Including interest	3.4			-			-
-Recoverable on account of Bonds fully Serviced by Government of India	3.4			-			-
-Share Application Money - Limited (Pending Allotment)	3.4			-			-
- Derivative MTM Asset	3.4	-		-	-		-
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.4			-			-
Total Non-current Financial assets		-	-	-	-	-	-
Current Financial assets							
(i) Trade Receivables	7			-			-
(ii) Cash and cash equivalents	8			(448,738)			(2,359,983)
(iii) Bank balances other than Cash and Cash Equivalents	9			5,604,703			5,309,677
(iv) Loans	10						
-Employee Loans				-			-
-Loans to Joint Venture (National High Power				-			-
-Deposits				-			-
-Others				-			-
(v) others (Excluding Lease Receivables)	11			136,416,476			197,759
(vi) others (Lease Receivables including interest)	11			-			-
Total Current Financial Assets		-	-	141,572,441	-	-	3,147,453
Total Financial Assets		-	-	141,572,441	-	-	3,147,453

Financial Liabilities	Notes	As at 31st March, 2021			As as 31st March, 2020		
		Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost	Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost
(i) Long-term borrowings	16.1			-			-
(ii) Long term maturities of lease obligations	16.1			-			-
(iii) Other Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.2			3,642,806			1,853,595
(iv) Borrowing -Short Term	20.1			-			-
(v) Trade Payables including Micro, Small and Medium Enterprises	20.2			218,159,071			131,876,721
(vi) Other Current financial liabilities							
a) Current maturities of long term borrowings	20.3			-			-
b) Current maturities of lease obligations	20.3			-			-
c) Interest Accrued but not due on borrowings	20.3			-			-
d) Other Current Liabilities	20.3			49,365,403			31,734,004
Total Financial Liabilities				271,167,280			165,464,320

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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 values 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.The fair value of financial assets and liabilities included in level 3 is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using prices from observable current market transactions and dealer quotes of similar instruments. This includes derivative MTM assets/liabilities,security deposits/ retention money and loans at below market rates of interest.

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:

(Amount in ₹)

		As at 31st March, 2021			As as 31st March, 2020		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial Assets at FVTOCI							
(i) Investments-							
- In Equity Instrument (Quoted)	3.1	-			-		
- In Debt Instruments (Government/ Public Sector Undertaking)- Quoted *	3.1	-			-		
Financial Assets at FVTPL :							
(i) Derivative MTM Asset (Call spread option and Coupon only swap)	3.4		-			0	
Total		-	-	-	-	-	-

Note:

* in the absence of latest quoted market rates in respect of these instruments, rates have been derived as per Fixed Income Money Market and Derivatives Association of India (FIMMDA).

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, 2021			As at 31st March, 2020		
	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		0			0	
c) Deposits	3.3			-			-
d) Others	3.3			-			-
(ii) Others							
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4		-			-	
-Recoverable on account of Bonds fully Serviced by Government of India	3.4	0			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1 & 20.3						
(ii) Long term & Short term maturities of lease obligations	16.1 & 20.3			-			0
(iii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.2	-		3,642,806	0		1853595
Total Financial Liabilities		0	0	3642806	0	0	1853595

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

Particulars	Note No.	As at 31st March, 2021		As at 31st March, 2020	
		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	-	-	-	-
c) Deposits	3.3	-	-	-	-
d) Others		-	-	-	-
(ii) Others					
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	-	-	-	-
-Recoverable on account of Bonds fully Serviced by Government of India	3.4	-	-	-	-
Total Financial Assets		-	-	-	-
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1 & 20.3	-		-	
(ii) Long term & Short term maturities of lease obligations	16.1 & 20.3	-	-	-	-
(iii) Other Long Term Financial Liabilities (Including Payable towards Bonds Fully Serviced by Government of India)	16.2	3,642,806	3,642,806	1,853,595	1,853,595
Total Financial Liabilities		3,642,806	3,642,806	1,853,595	1,853,595

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) Financial liabilities that are subsequently measured at amortised cost are recognised initially at fair value minus transaction costs using the effective interest method where such transaction costs incurred on long term borrowings are material.

(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. Call spread option and coupon only swap

Risk management framework

The Company's activities make it susceptible to various risks. The Company has taken adequate measures to address such concerns by developing adequate systems and practices. Company has a well-defined risk management policy to provide overall framework for the risk management in the Company. The Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company is exposed to the following risks from its use of financial instruments:

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, unbilled revenue & 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. Unbilled revenue primarily relates to the Company's right to consideration for work completed but not billed at the reporting date and have substantially the same risk characteristics as trade receivables for the same type of contracts.

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 :-

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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 Government of Arunanchal Pradesh : The Company has given loan to Government of Arunachal Pradesh at 9% rate of interest as per the terms and conditions of Memorandum of understanding signed between the Company and Government 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.

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:

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2020
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
Non-current investments (Other than Subsidiaries and Joint Ventures)	-	-
Loans -Non Current (including interest)	-	-
Other Non Current Financial Assets	-	-
Current Investments	-	-
Cash and cash equivalents	(448,738)	(2,359,983)
Bank balances other than Cash and Cash Equivalents	5,604,703	5,309,677
Loans -Current	-	-
Other Financial Assets (Excluding Lease Receivables)	136,416,476	197,759
Total (A)	**141,572,441**	**3,147,453**
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	-	-
Lease Receivables (Including Interest)	-	-
Total (B)	-	-
TOTAL (A+B)	**141,572,441**	**3,147,453**

(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

A default in recovery of financial assets occurs when in view of the management there is no significant possibility of recovery of receivables after considering all available options for recovery. As the power stations and beneficiaries of the company are spread over various states of India, geographically there is no concentration of credit risk.

The Company primarily sells electricity to bulk customers comprising mainly of state utilities owned by State Governments. The Company has a robust payment security mechanism in the form of Letters of Credit (LC) backed by the Tri-Partite Agreements (TPA) signed among the Govt. of India, RBI and the individual State Governments subsequent to the issuance of the One Time Settlement Scheme of SEBs dues during 2001-02 by the GOI, which was valid till October 2016. Govt of India has approved the extension of these TPAs for another period of 10 years. Most of the States have signed these TPAs and signing is in progress for the balance states. As per the provisions of the TPA, the customers are required to establish LC covering 105% of the average monthly billing of the Company for last 12 months. The TPA also provided that if there is any default in payment of current dues by any State Utility the outstanding dues can be deducted from the Central Plan Assistance of the State and paid to the concerned CPSU. There is also provision of regulation of power by the Company in case of non payment of dues and non-establishment of LC.

CERC Tariff Regulations 2019-24 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.

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(Iii) Reconciliation of impairment loss provisions

The movement in the allowance for impairment in respect of financial assets during the period was as follows:

(Amount in ₹)

	Trade Receivables	Claim Recoverable	Loans	Total
Balance as at 1.4.2019	-	72,342,220.00	-	72,342,220.00
Changes in Loss Allowances	0	0	0	0
Balance as at 1.4.2020	0	72342220	0	72342220
Changes in Loss Allowances	0	0	0	0
Balance as at 31.3.2021	0	72342220	0	72342220

Based on historical default rates, the company believes that no impairment allowance is necessary in respect of any other financial assets as the amounts of such allowances are not significant.

(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:

(Amount in ₹)

	As at 31st March, 2021	As at 31st March, 2020
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, 2021

(Amount in ₹)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.3.2021	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	-	-	-	-	-
Lease obligations	16.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	53,419,506	49,365,403	4,054,103	-	-
Trade Payables	20.2	218,159,071	218,159,071	-	-	-
Total Financial Liabilities		271,578,577	267,524,474	4,054,103	-	-

As at 31st March, 2020

(Amount in ₹)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2020	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	-	-	-	-	-
Lease obligations	16.1 & 20.3	-	-	-	-	-
Other financial Liabilities	16.2 & 20.3	33,888,907	31,734,004	2,154,903	-	-
Trade Payables	20.2	131,876,721	131,876,721	-	-	-
Total Financial Liabilities		165,765,628	163,610,725	2,154,903	-	-

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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:

(Amount in ₹)

Particulars	As at 31st March, 2021	As at 31st March, 2021	As at 31st March, 2020	As at 31st March, 2020
	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. The majority of the borrowings of the company are at fixed interest rate. In case of floating rate borrowings there is no impact on Statement of Profit and Loss of the company due to increase/decrese in interest rates, as the same is recoverable from beneficiaries through tariff .

(ii) Price Risk:

(a) Exposure

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

(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB and PTC)

The table below summarises the impact of increase/decrease in the market price of investment in equity instruments on the company's equity for the period/ year:

(Amount in ₹)

Particulars	As at 31st March, 2021		As at 31st March, 2020	
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 Government and Public Sector Undertaking 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:

(Amount in ₹)

Particulars	As at 31st March, 2021		As at 31st March, 2020	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Government Securities				
Public Sector Undertaking 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, 2021	As at 31st March, 2020
Financial Liabilities:		
Foreign Currency Loans		
Japan International Corporation LTD (JPY)		
MUFG BANK (JPY)		
Other Financial Liabilities	-	-
Net Exposure to foreign currency (liabilities)	0	0

Out of the above, loan from MUFG bank is hedged by derivative instrument. For balance exposure gain/(loss) on account of exchange variation is recoverable from beneficieries asper Tariff Regulation 2019-24. Therefore, currency risk in respect of such exposure would not be very significant.

(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.

(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:

(Amount in ₹)

Statement of Gearing Ratio		
Particulars	As at 31st March, 2021	As at 31st March, 2020
(a) Total Debt	-	-
(b) Total Capital	3,409,050,459	3,651,788,361
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 The gross Debt Service Coverage Ratio of the Company will no time be less than 1.25 during the currency of loan.

5.The Government of India holding in the company not to fall below 51%.

6. First Charge on Assets with 1:1.33 coverage on pari paasu basis.

During the period the company has complied with the above loan covenants.

Annexure to Note 2.1 & 2.6 as at
31.3.2021

11 Addition of Fixed assets on account of Others (Have Purchases & CWIP Capitalised)

Sr. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	FACING PLATE FOR BOTTOM RING	410701	1475000
2	REMOTE TERMINAL UNIT (RTU) FOR DUAL REPORTING WITH REMOTE DATA CENT	410711	2360000
3	L2 CORE 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP M	410711	20930
4	L2 CORE 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 03 NOS. GIGABIT LX SFP M	410711	20930
5	L2 CORE 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP M	410711	20930
6	L2 CORE 10/100/1000 MBPS SWITCH WITH2 SFP SLOTS, 02 NOS. GIGABIT LX SFP M	410711	20930
7	SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF ONLINE CAVITATION S	410711	4700056
8	AUTOMATIC GENERATION CONTROL (AGC) AT TSV	410711	1683422
9	132 KV TEST(WH) BAY, MAKE-MEGGER, MODEL-OTS100AF	410713	849800
10	PORTABLE DISTILLED WATER PLANT, 6-8 LPH, 5-10KW, 230V, SS BODY MAKE: STERLOX	410713	64768
11	PORTABLE DISSOLVED GAS ANALYSER COMPLETE WITH STANDARD ACCESSOR	410713	4065100
12	HYDRAULIC SLIDOR PLATFORM, CAPACITY: 500 KG , MAKE-STAR ENT, MODEL:-	410713	565969
13	1000KVA (11/0.433KV)-433KV STEP DOWN INDOOR & DRY TYPE CAST RESIN THREE PHASE TRANSFORMER	410714	2672700
14	C.R. LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KG0004574	410714	1510400
15	C.R. LOWER 0 STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KG0004574	410714	1510400
16	FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KG0004573)	410714	1475000
17	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KG0004572)	410714	1463200
18	TURBINE GENERATOR SHAFT COUPLING BOLTS/STUDS & NUTS FOR 170MW (Unit-I) 2005/06001	410714	3948791
19	SUBMERSIBLE SEWAGE WATER PUMP 3PH, 415V, 3.4-4.9HP 300-350 LPM KSB, AM	410714	138830
20	DISTRIBUTION TRANSFORMER 500KVA,11/0.433KV, 50HZ,3-PH,OUTDOOR,DYN-11 MAKE VIJAY TRAFO,IS 2026/1160	410801	885000
21	DISTRIBUTION TRANSFORMER,500KVA,11/0.433KV, 50HZ,3-PH,OUTDOOR,DYN-11 MAKE VIJAY TRAFO,IS 2026/1160	410801	885000
22	Supply and laying of 3-core HT cable 185 sq.mm, 11KV UE ELPE insulated under ground A	410904	2657764
23	BUS-32 SEATER AC MAKE-VE COMMERCIAL VEHICLES LIMITED MODEL- EICHER 2097 II SML S7E	411507	3464545
24	BUS-32 SEATER NON AC MAKE-SML ISUZU LIMITED MODEL- SML S7 BUS-32 SEATER BS 6	411507	1857484
25	BUS-32 SEATER NON AC MAKE-SML ISUZU LIMITED MODEL- SML S7 BUS-32 SEATER BS 6	411507	1857484
26	MINI TRUCK TATA 407 BS-VI	411508	1649750
27	HDPE LIFE BOAT 8 SEATER MAKE AND MODEL-FUNYAK 390 WITH 30HP 2 STROKE OBM	411603	758500
28	REVOLVING CAIR LOW NECK MAKE-GODREJ,MODEL-PULSE	411701	9306
29	EXECUTIVE TABLE (SIZE 1500MMX 900MMX 750MM)-MAKE-CHAIRTECH, MODEL-OE	411701	5999
30	REVOLVING CHAIR WITH LOW BACK	411701	8592
31	GODREJ CHAIR VISITOR (BRAVO) CODE-FUSU12R	411701	6506
32	GODREJ CHAIR VISITOR (BRAVO) CODE-FUSU12R	411701	6506
33	VISITOR CHAIR WITH ARM SEAT BACK PADED MAKE - ASB MODEL-ASBC10630	411701	6718
34	VISITOR CHAIR WITH ARM SEAT BACK PADED MAKE - ASB MODEL-ASBC10630	411701	6718
35	VISITOR CHAIR WITH ARM SEAT BACK PADED MAKE - ASB MODEL-ASBC10630	411701	6718
36	VISITOR CHAIR WITH ARM SEAT BACK PADED MAKE - ASB MODEL-ASBC10630	411701	6718
37	VISITOR CHAIR WITH ARM SEAT BACK PADED MAKE - ASB MODEL-ASBC10630	411701	6718
38	STEEL ALMIRAH BIG	411701	22019
39	EXECUTIVE TABLE (MAKE - ML OFFICE SOLUTION MODEL-ML 1106 BOTH SIDE STORAGE	411701	21775
40	OFFIECR TABLE ENTERPRISE 1500X750X728MM	411701	22150
41	COMPUTER TABLE, 48X24X30	411701	7998
42	COMPUTER TABLE, 48X24X30	411701	7998
43	COMPUTER TABLE, 48X24X30	411701	7998
44	FILING CABINET 4 DOOR	411701	15300
45	FILING CABINET 4 DOOR	411701	15300
46	STUDY CHAIR	411701	15300
47	STUDY CHAIR	411707	5500
48	STUDY CHAIR	411707	5500
49	STUDY CHAIR	411707	5500
50	STUDY CHAIR	411707	6982
51	STUDY CHAIR	411707	6982
52	STUDY CHAIR	411707	6982
53	STUDY CHAIR	411707	6982
54	STEEL ALMIRAH BIG	411707	6982
55	STEEL ALMIRAH BIG	411707	17405
56	STEEL ALMIRAH BIG	411707	17405
57	STEEL ALMIRAH BIG	411707	17405
58	STEEL ALMIRAH BIG	411707	17405
59	STEEL ALMIRAH BIG	411707	17405
60	CENTER TABLE	411707	17405
61	CENTER TABLE	411707	13688
62	CENTER TABLE	411707	13688
63	CENTER TABLE	411707	13688
64	CENTER TABLE	411707	13688
65	CENTER TABLE	411707	13688
66	STUDY TABLE	411707	13688
67	STUDY TABLE	411707	10207
68	STUDY TABLE	411707	10207
69	STUDY TABLE	411707	10207
70	STUDY TABLE	411707	10207
71	STUDY TABLE	411707	10207
72	STUDY TABLE	411707	10207
73	STUDY TABLE	411707	6800
74	STUDY TABLE	411707	6800
75	DINING TABLE SET (WITH SIX CHAIRS)	411707	6800
76	PREMIUM WOODEN BED SIDE TABLE	411707	31990
77	PREMIUM WOODEN BED SIDE TABLE	411707	7150
78	DRESSING TABLE WOODEN.	411707	7150
79	DRESSING TABLE WOODEN.	411707	27500
80	WOODEN BED, 6 1/2'X5'	411707	27500
81	WOODEN BED, 6 1/2'X5'	411707	19765
82	WOODEN BED, 6 1/2'X5'	411707	19765
83	WOODEN BED, 6 1/2'X5'	411707	19765
84	WOODEN BED, 6 1/2'X5'	411707	19765
85	WOODEN BED, 6 1/2'X5'	411707	19765
86	WOODEN DOUBLE BED 6' X 6.5'	411707	19765
87	WOODEN DOUBLE BED 6' X 6.5'	411707	55000
88	SOFA SET (3+1+1)	411707	55000
89	SOFA SET (3+1+1)	411707	63250
90	SOFA SET (3+1+1)	411707	63250
91	WOODEN RACK 48 INCH X 30 INCH X 16 INCH	411707	63250
92	WOODEN RACK 48 INCH X 30 INCH X 16 INCH	411707	8500
93	WOODEN RACK 48 INCH X 30 INCH X 16 INCH	411707	8500
94	Laptop Omen HP 15EK0017TX	411707	8500
95	HP Laptop 13-BA0011TX	411801	80000
96	Laptop NB PC Pavilion 14-dw0069TU(X360 HP	411801	85000
97	MULTIFUNCTION MACHINE MAKE &#8"CANON MODEL- IR C3020	411801	80000
98	PANTUM M7102DN MONOCHROME MULTIFUNCTION DUPLEX LASERJET NETWORK	411803	154517
99	PANTUM M7102DN MONOCHROME MULTIFUNCTION DUPLEX LASERJET NETWORK	411803	14899
100	CANON DIGITAL PHOTOCOPIER MACHINE MODEL IR-2006N WITH DUPLEX	411803	14899
101	CANON DIGITAL PHOTOCOPIER MACHINE MODEL IR-2006N WITH DUPLEX	411803	54990
102	CANON IR 2206 WITH PLATEN COVER & TONER CANNON	411803	54990
103	CANON IR 2206 WITH PLATEN COVER & TONER CANNON	411803	35490
104	EPSON ECO INK TANK A3 WI-FI DUPLEX ALL-IN-ONE PRINTER L15150	411803	35490
105	EPSON ECO INK TANK A3 WI-FI DUPLEX ALL-IN-ONE PRINTER L15150	411803	51999
106	EPSON ECO INK TANK A3 WI-FI DUPLEX ALL-IN-ONE PRINTER L15150	411803	51999
107	EPSON ECO INK TANK A3 WI-FI DUPLEX ALL-IN-ONE PRINTER L15150	411803	51999
108	LAYER 2 ACCESS 16 PORT SWITCH MAKE-TP-LINK MODE-TL-SG1216MPE	411805	13588
109	LAYER 2 ACCESS 16 PORT SWITCH MAKE-TP-LINK MODE-TL-SG1216MPE	411806	13588
110	LAYER 2 ACCESS 16 PORT SWITCH MAKE-TP-LINK MODE-TL-SG1216MPE	411806	13588
111	8 PORTS UNMANAGED POE+ LAYER 2 ACCESS SWITCH MAKE- NETGEAR, MODEL	411806	8856
112	MOBILE HANDSET MODEL NUMBER-M2B0814LN MAKE-XIAOMI REDMI 9I	411902	8368
113	COLOR PHOTOCOPIER MAKE:-CANNON, MODEL:- IRC-3120 WITH DADF CANON	412003	159990
114	ECG MACHINE (BPL CARDIART 8106R)	412005	58344
115	TREADMILL MOTORISED 3 HP AC MOTOR & 5.5 HP PEAK POWER	412006	142240
116	FLAT /INCLINE/ DECLINE BENCH PRESS	412006	14701
117	FLAT /INCLINE/ DECLINE BENCH PRESS	412006	14701
118	GYM BALLS 65CM MAKE: COUGAR, MODEL NO.: NIL	412006	983
119	GYM BALLS 65CM MAKE: COUGAR, MODEL NO.: NIL	412006	983

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	[illegible] MAKE: CROMA, MODEL NO.: NIL	412008	883
	[illegible] MAKE: CROMA, MODEL NO.: NIL	412008	883
	[illegible] MAKE: CROMA, MODEL NO.: NIL	412008	883
	[illegible]	412006	20000
	[illegible]	412006	20000
	[illegible] METER, MAKE: PRESTIGE MODEL 340V2	412007	5071
	[illegible] 25 LTR.	412007	9999
	[illegible] 25 LTR.	412007	9999
	[illegible] WATER HEATER	412007	9250
	[illegible] WATER HEATER	412007	9250
	[illegible] WATER HEATER	412007	9250
	[illegible] WATER HEATER	412007	9250
	[illegible] WATER HEATER	412007	9250
	[illegible] WATER HEATER	412007	9250
	[illegible] WATER HEATER	412007	9250
	[illegible] WATER HEATER	412007	9250
	[illegible] WATER HEATER	412007	9250
	[illegible] WATER HEATER	412007	9250
	[illegible] WATER HEATER	412007	9250
134	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
135	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
136	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
137	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
138	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
139	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
140	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
141	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
142	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
143	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
144	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
145	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
146	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
147	AIR CONDITIONER 1.5 TON SPLIT TYPE , 5 STAR, MAKE- VOLTAS, MODEL- [illegible]	412008	34600
148	USB COMPACT HANDHELD CAMCORDER MAKE NIKON MODEL D780	412020	180000
149	USB CAMERA WITH SPEAKER PHONE FOR VIDEO CONF. SYSTEM 4K (3840 X 2160	412501	285800
150	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	15690
151	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	15690
152	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	15690
153	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	15690
154	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	15690
155	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	15690
156	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	15690
157	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	15690
158	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	15690
159	PA SPEAKER, MAKE- JBL, MODEL- CONTROL 25-1	412501	15690
160	AMPLIFIER MIXER, MAKE- JBL, MODEL- LIBRA, 500 W	412501	23935
170	FIBER OPTIC TOOL KIT	412503	13491
171	CIRCULAR SAW - MAKE: BOSCH, MODEL NO. GKS 140 7	412503	6753
172	WEIGHING MACHINE	412503	41052
173	INSULATION TESTER, 500V, HAND DRIVEN GENERATOR TYPE,MAKE-CIE, MODEL-I	412503	9900
174	INSULATION TESTER, 500V, HAND DRIVEN GENERATOR TYPE,MAKE-CIE, MODEL-I	412503	9900
176	INSULATION TESTER, 2500V, HAND DRIVEN GENERATOR TYPE,MAKE-CIE,MODEL-	412503	8550
178	INSULATION TESTER, 2500V, HAND DRIVEN GENERATOR TYPE,MAKE-CIE,MODEL-	412503	8550
177	OTDR FIBRE SHOT PRO 21 QUAD	412503	169000
179	HOT AIR OVEN MAKE- BIO ENTERPRISES MODEL- BIO BAI-24	412503	18000
179	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER, 9OLITRES CAPACITY.	412503	20250
180	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER, 9OLITRES CAPACITY.	412503	20250
181	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER, 9OLITRES CAPACITY.	412503	20250
182	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER, 9OLITRES CAPACITY.	412503	20250
183	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER, 9OLITRES CAPACITY.	412503	20250
184	AFFF MECHANICAL FOAM TYPE FIRE EXTINGUISHER, 9OLITRES CAPACITY.	412503	20250
185	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 5 KG.	412801	900
186	INSULATION TESTER,5000V,HAND DRIVEN GENERATOR TYPE,MAKE-WACO,MODEL-WI 5001	412503	8100
187	INSULATION TESTER,5000V,HAND DRIVEN GENERATOR TYPE,MAKE-WACO,MODEL-WI 5001	412503	8100
188	5KV INSULATION TESTER - MEGGER (S1-568)	412503	571342
189	MOTOR, 25HP, 3-PH, 960/1000 RPM MAKE-HINDUSTAN,MODEL-2HE2-706-0003	412503	82600
190	PARSWA 24V SMPS BASED FLOAT CUM BOOST CHARGER MAKE- PARSWA, MODEL-PPM 50 LCD	412503	24000
191	PARSWA 24V SMPS BASED FLOAT CUM BOOST CHARGER MAKE- PARSWA, MODEL-PPM 50 LCD	412503	24000
192	HIGH MAST FLAG POLE (HEIGHT 30 MTRS)	412503	927800
193	Supply and Installation of Fire farm smoke detectors and manual call point at KV building T1	412503	822750
194	Supply and Installation of Fire farm smoke detectors and manual call point at Admin building	412503	1871579
195			
196	HAND HELD METAL DETECTOR-MAGTECH HHMD001	412801	2500
197	HAND HELD METAL DETECTOR-MAGTECH HHMD001	412801	2500
198	HAND HELD METAL DETECTOR-MAGTECH HHMD001	412801	2500
199	HAND HELD METAL DETECTOR-MAGTECH HHMD001	412801	2500
200	HAND HELD METAL DETECTOR-MAGTECH HHMD001	412801	2500
201	HAND HELD METAL DETECTOR-MAGTECH HHMD001	412801	2500
202	UPS 1 KVA OFFLINE	412801	4499
203	UPS 1 KVA OFFLINE	412801	4499
204	UPS 1 KVA OFFLINE	412801	4499
205	UPS 1 KVA OFFLINE	412801	4499
206	UPS 1 KVA OFFLINE	412801	4499
207	UPS 1 KVA OFFLINE	412801	4499
208	UPS 1 KVA OFFLINE	412801	4499
209	UPS 1 KVA OFFLINE	412801	4499
210	UPS 1 KVA OFFLINE	412801	4499
211	UPS 1 KVA OFFLINE	412801	4499
212	UPS 1 KVA OFFLINE	412801	4499
213	UPS 1 KVA OFFLINE	412801	4499
214	MONOBLOCK PUMP,SINGLE PHASE,0.5 HP	412801	3442
215	REVOLVING CHAIR WITH ARM (GOOD QUALITY)-MAKE-VICTOR, MODEL-101	412801	4139
216	DIGITAL VERNIER CALIPER, RANGE 0-150 MM, RESOLUTION 0.01 MM MAKE-INSIZE	412801	4331
217	SUNFLAME GAS STOVE 2 BURNER	412801	2092
218	SUNFLAME GAS STOVE 2 BURNER	412801	2092
219	SUNFLAME GAS STOVE 2 BURNER	412801	2092
220	SUNFLAME GAS STOVE 2 BURNER	412801	2092
221	MIXER GRINDER	412801	4798
222	MIXER GRINDER	412801	4798
223	MIXER GRINDER	412801	4798
224	MIXER GRINDER	412801	4798
225	ROUND TABLE,NILKAMAL & BRILLIANT	412801	1700
226	ROUND TABLE,NILKAMAL & BRILLIANT	412801	1700
227	ROUND TABLE,NILKAMAL & BRILLIANT	412801	1700
228	ROUND TABLE,NILKAMAL & BRILLIANT	412801	1700
229	ROUND TABLE,NILKAMAL & BRILLIANT	412801	1700
230	ROUND TABLE,NILKAMAL & BRILLIANT	412801	1700
231	ROUND TABLE,NILKAMAL & BRILLIANT	412801	1700
232	ROUND TABLE,NILKAMAL & BRILLIANT	412801	1700
233	ROUND TABLE,NILKAMAL & BRILLIANT	412801	1700
234	ROUND TABLE,NILKAMAL & BRILLIANT	412801	1700
235	ROUND TABLE,NILKAMAL & BRILLIANT	412801	1700
236	ROUND TABLE,NILKAMAL & BRILLIANT	412801	1700
237	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	1973
238	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	1973
239	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	1973
240	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	1973
241	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	1973
242	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	1973

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314	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	1973
315	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	1973
316	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	1973
317	EXHAUST FAN 150 MM SWEEP, PLASTICL BODY	412801	1973
318	EXHAUST FAN 225 MM STEEL BODY -MAKE- HAVELLS, MODEL DSP	412801	1770
319	EXHAUST FAN 225 MM STEEL BODY -MAKE- HAVELLS, MODEL DSP	412801	1770
320	EXHAUST FAN 225 MM STEEL BODY -MAKE- HAVELLS, MODEL DSP	412801	1770
321	EXHAUST FAN 225 MM STEEL BODY -MAKE- HAVELLS, MODEL DSP	412801	1770
161	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
162	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
163	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
164	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
165	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
166	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
167	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
168	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
169	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
170	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
171	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
172	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
173	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
174	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
175	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
176	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
177	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
178	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
179	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
180	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
181	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
182	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
183	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
184	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
185	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
186	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
187	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
188	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
189	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
190	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
191	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
192	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
193	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
194	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
195	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
196	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
197	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
198	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
199	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
200	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
201	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
202	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
203	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
204	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
205	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
206	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
207	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
208	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
209	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
210	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
211	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
212	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
213	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
214	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
215	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
216	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
217	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
218	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
219	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
220	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
221	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
222	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
223	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
224	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
225	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
226	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
227	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
228	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
229	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
230	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
231	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
232	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
233	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
234	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
235	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
236	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
237	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
238	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
239	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
240	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
241	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
242	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900

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344	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
345	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
346	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
347	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
348	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
349	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
350	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
351	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
352	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
353	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
354	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
355	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
356	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
357	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
358	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
359	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
360	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
361	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
362	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
363	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
364	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
365	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
366	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
367	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
368	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
369	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
370	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
371	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
372	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
373	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
374	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
375	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
376	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
377	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
378	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
379	ABC POWDER TYPE FIRE EXTINGUISHER CAPACITY 6 KG	412801	900
380	TELEPHONE SET	412801	774
381	TELEPHONE SET	412801	774
382	TELEPHONE SET	412801	774
383	TELEPHONE SET	412801	774
384	TELEPHONE SET	412801	774
385	TELEPHONE SET	412801	774
386	TELEPHONE SET	412801	774
387	TELEPHONE SET	412801	774
388	TELEPHONE SET	412801	774
389	TELEPHONE SET	412801	774
390	TELEPHONE SET	412801	774
391	TELEPHONE SET	412801	774
392	TELEPHONE SET	412801	774
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402	TELEPHONE SET	412801	774
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409	TELEPHONE SET	412801	774
410	TELEPHONE SET	412801	774
411	TELEPHONE SET	412801	774
412	TELEPHONE SET	412801	774
413	TELEPHONE SET	412801	774
414	TELEPHONE SET	412801	774
415	TELEPHONE SET	412801	774
416	TELEPHONE SET	412801	774
417	TELEPHONE SET	412801	774
418	TELEPHONE SET	412801	774
419	TELEPHONE SET	412801	774
420	TELEPHONE SET	412801	774
421	TELEPHONE SET	412801	774
422	TELEPHONE SET	412801	774
423	TELEPHONE SET	412801	774
424	TELEPHONE SET	412801	774
425	TELEPHONE SET	412801	774
426	TELEPHONE SET	412801	774
427	TELEPHONE SET	412801	774
428	TELEPHONE SET	412801	774
429	TELEPHONE SET	412801	774
430	TELEPHONE SET	412801	774
431	TELEPHONE SET	412801	774
432	TELEPHONE SET	412801	774
433	TELEPHONE SET	412801	774
434	TELEPHONE SET	412801	774
435	TELEPHONE SET	412801	774
436	TELEPHONE SET	412801	774
437	TELEPHONE SET	412801	774
438	TELEPHONE SET	412801	774
439	TELEPHONE SET	412801	774
440	TELEPHONE SET	412801	774
441	TELEPHONE SET	412801	774
442	TELEPHONE SET	412801	774
443	TELEPHONE SET	412801	774
444	TELEPHONE SET	412801	774
445	TELEPHONE SET	412801	774
446	TELEPHONE SET	412801	774
447	TELEPHONE SET	412801	774
448	TELEPHONE SET	412801	774
449	TELEPHONE SET	412801	774
450	TELEPHONE SET	412801	774
451	TELEPHONE SET	412801	774
452	TELEPHONE SET	412801	774
453	TELEPHONE SET	412801	774
454	TELEPHONE SET	412801	774
455	TELEPHONE SET	412801	774
456	TELEPHONE SET	412801	774
457	TELEPHONE SET	412801	774
458	TELEPHONE SET	412801	774
	Total		49727255

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					

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Additions on account of Inter unit transfers

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			
DESKTOP HP ELITE DESKTOP INTEL CORE I7-4770/500GB/DVD/4GB/WIN	411801	58752	TEESTA IV	139	Q3-2	15321	43,431.00
DESKTOP HP ELITE DESKTOP INTEL CORE I7-4770/500GB/DVD/4GB/WIN	411801	58752	TEESTA IV	139	Q3-3	15331	43,421.00
DESKTOP HP ELITE DESKTOP INTEL CORE I7-4770/500GB/DVD/4GB/WIN 8 / ONE CONSUMER QUANTUM/UPS	411801	57288	TEESTA IV	139	Q3-4	6702	50,587.00
DESKTOP HP ELITE DESKTOP INTEL CORE I7-4770/500GB/DVD/4GB/WIN 8 / ONE CONSUMER QUANTUM/UPS	411801	57288	TEESTA IV	139	Q3-6	6702	50,587.00
LASER JET PRINTER HP LJ PRO P 1606DN	411803	18274	TEESTA IV	139	Q3-5	14813	3,461.00
LASER JET PRINTER HP LJ PRO P 1606DN	411803	17568	TEESTA IV	139	Q3-7	9694	7,874.00
LASER JET PRINTER M1136 MFP	411803	13500	TEESTA IV	139	Q3-8	0	13,500.00
							-
Total		391524					212951

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

Particular of assets	Head of account	Gross block Addition (Rs.)	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
Providing Rolling work for approach Singtam - Dikchu Rd 435m to 540 m Road	410201	337494		337494
Providing rolling work for approach Singtam - Dikchu Rd 504m to 627 m Road	410201	339432		339432
Construction of guide bhe structure on approach road to Dam Site, RD-600 to 659m.	410201	174461		174461
Gas filling protection work on app road to Dam site	410201	149170		149170
2.0 UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1K0004572	410701	17784		17784
2.0 UPPER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1K0004572	410701	17784		17784
2.0 UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1K0004573	410701	20748		20748
FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410701	31438		31438
2.0 UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1K0004573	410701	20748		20748
2.0 LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1K0004574	410701	2458186		2458186
UPPER MOVING LABYRINTH WITH ITS HARDWARE	410701	1991893		1991893
FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410701	2679588		2679588
FACING PLATE FOR BOTTOM RING WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL(DRW. REF. 1KQ004573)	410701	1924359		1924359
FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410701	1924359		1924359
LOWER ROTATING WEARING RING/LABYRINTH	410701	1530877		1530877
PARTICLE COUNTER 9000-S-1 OP 1.4-600BAR	410713	329181		329181
FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410714	31300		31300
FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410714	31300		31300
630 KVA 11/0415 KV/OY 11 step down	410802	345168		345168
Distribution Transformer 630 Outdoor	410802	381456		381456
Erection of 0.43/11 KV 630 KVA	410802	228629		228629
Contamination Checking Kit for Hydraulic Oil	410808	23113		23113
Chain Pulley Block 10 TON	410806	56547		56547
Chain Pulley Block 10 TON	410808	56547		56547
Chain Pulley 3 TONS	410806	22403		22403
Chain Pulley 3 TONS	410806	22402		22402
Chain Pulley Block with 03 meter lift capacity - 2.0 TON	410806	14215		14215
Chain Pulley Block with 03 meter lift capacity - 2.0 TON	410806	14215		14215
Chain Pully 3 Ton	410806	20497		20497
Chain Pully Block with 03 metre Lift Capacity 2.0 Ton	410806	14070		14070
Chain Pulley block with 03 mtr lift - capacity - 2.0 Ton	410806	14070		14070
25 MM Diameter inlet and outlet pipe	410806	177480		177480
Single, spring-return, general purpose hydraulic cylinder Qty: 2 nos. Model No. C1006C Typ	410806	370903		370903
Single acting spring-return, general purpose hydraulic cylinder Qty: 2 nos. Model No. C2506	410806	154986		154986
Single acting, spring-return, general purpose hydraulic cylinder Qty: 2 nos. Model No. C3504	410806	233242		233242
Welding rectifier model RS-400, 60-400 AMP	410806	79310		79310
Breaker TE-706	410806	66171		66171
Breaker TE-905 AVR Demolition	410806	84026		84026
Pistol Drill Machine 460WT	410806	5301		5301
MANNUAL AND HYDAULIC PULLER SET INCLUDING ACCESSORIES, CAPACITY:17.5 & 30 T, MODEL IP3-2017	411001	933396		933396
Main Hydraulic Pump A2F090/61 R-VB805	411112	216565		216565
Grazers Concrete Pump	411112	342756		342756
INVERTER BASED PORTABLE WELDING MACHINE (MAKE: ESAB, MODEL: BUDDY A	411114	61750		61750
Air Compressor CP-425 (2W) Diesel Portable	411115	61318		61318
JACK HAMMER ATLAS COPCO RH 656 4W WITH LUBRICATOR BLG 30	411116	46968		46968
JACK HAMMER ATLAS COPCO RH 656 4W WITH LUBRICATOR BLG 30	411116	46968		46968
HYDRAULIC JACK 15 TON CAPACITY MODEL: 9015X, MAKE: POWER TEAM	411130	62427		62427
HYDRAULIC JACK 15 TON CAPACITY MODEL: 9015X, MAKE: POWER TEAM	411130	62427		62427
Petrol Driven Chain Saw 20	411130	27814		27814
Petrol Driven Chain Saw 20	411130	27915		27915
Chairs (CHR-4) Without Arm	411701	1		1
Chairs (CHR-4) Without Arm	411701	1		1
Chairs (CHR-4) Without Arm	411701	1		1
Chairs (CHR-4) Without Arm	411701	1		1
Chairs (CHR-4) Without Arm	411701	1		1
Chairs (CHR-4) Without Arm	411701	1		1
Patient Wheel Chair Folding(Vissco)	411706	5624		5624
Patient Wheel Chair Folding(Vissco)	411706	5624		5624
Foete Dropler	411706	391		391
Foete Dropler	411706	391		391
Meter Perforated 3 seater	411706	4761		4761
Meter Perforated 3 seater	411706	4761		4761
Meter Perforated 3 seater	411706	4761		4761
Meter Perforated 3 seater	411706	4761		4761
Meter Perforated 3 seater	411706	4761		4761
Meter Perforated 3 seater	411706	4761		4761
ASUS ROG STRIX GL553D-DM132 CORE I7 BLACK	411801	79990		79990
HP Laptop 13-BA0011TX	411801	60000		60000
TFT/LCD MONITOR-18.5INCH	411801	5099		5099
TFT/LCD MONITOR-18.5INCH	411801	5099		5099
TFT/LCD MONITOR-18.5INCH	411801	5099		5099
Modi Olivette PCS Intel	411801	5190		5190
Computer IIP with Monitor Compaq	411801	5840		5840
20" TFT MONITOR	411801	6842		6842
20" TFT MONITOR	411801	6842		6842
P.C Intel Pentium III	411801	7862		7862
DESKTOP COMPUTER WITH 18.5" TFT (HP COMPAQ DX2480 MICROTOWER PC)	411801	37080		37080
DESKTOP COMPUTER WITH 18.5" TFT (HP COMPAQ DX2480 MICROTOWER PC)	411801	37080		37080
DESKTOP COMPUTER WITH 18.5" TFT (HP COMPAQ DX2480 MICROTOWER PC)	411801	37262		37262
DESKTOP COMPUTER (HP PRO 3090) WITH 18.5 TFT MONITOR	411801	39400		39400
DESKTOP COMPUTER (HP PRO 3090) WITH 18.5 TFT MONITOR	411801	39400		39400
DESKTOP COMPUTER (HP PRO 3090) WITH 18.5 TFT MONITOR	411801	39400		39400
INTEL CORE 2 DUP PROCESSOR 2.4 GHZ OR HIGHER DESKTOP COMPUTER WITH	411801	49500		49500
INTEL CORE 2 DUP PROCESSOR 2.4 GHZ OR HIGHER DESKTOP COMPUTER WITH	411801	49500		49500
PERSONAL COMPUTER (DESKTOP)	411801	58724		58724
PERSONAL COMPUTER (DESKTOP)	411801	58724		58724
Computer with Intel core 2 duo 1.8 GHZ processer 2 MB & 21 TFT Monitor	411801	61545		61545
Computer with Intel core 2 duo 1.8 GHZ processer 2 MB & 21 TFT Monitor	411801	61545		61545
Computer with Intel core 2 duo 1.8 GHZ processer 2 MB & 21 TFT Monitor	411801	61545		61545
Printer (A-3 Size (Colour Inject)	411803	2802		2802
DESKJET PRINTER(COLOUR), HP & K209G	411803	7119		7119
DESKJET PRINTER(COLOUR), HP & K209G	411803	7119		7119
DESKJET PRINTER(COLOUR), HP & K209G	411803	7119		7119
DESKJET PRINTER(COLOUR), HP & K209G	411803	7119		7119
DESKJET PRINTER(COLOUR), HP & K209G	411803	7119		7119
DESKJET PRINTER(COLOUR), HP & K209G	411803	7119		7119
HP LASER JET PRINTER 1020+	411803	7723		7723
HP LASERJET PRINTER MODEL 1008	411803	8179		8179
HP LASERJET PRINTER MODEL 1008	411803	8179		8179
HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9116		9116
HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9116		9116
HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9213		9213
HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9213		9213
HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9213		9213
HP FLAT BED SCANNER MODEL HP SCANJET G3110 A-4 SIZE FLAT BED SCANNER	411803	9213		9213
HP LASER JET P-2055D PRINTER	411803	20291		20291
HP OFFICE JET 7110 WIDE FORMAT PRINTER (A3 SIZE)	411803	20557		20557

[illegible] A3 SIZE FORMAT PRINTER (A3 SIZE)	411803	20557		20557
[illegible] PRINTER	411803	21155		21155
[illegible] A3 SIZE FORMAT PRINTER (A1 SIZE)	411803	22907		22907
[illegible] (BLACK) (1 PTM, 1MMS(Standard Memory) 1200*1200 DPI, Native	411803	39500		39500
[illegible]	411803	42332		42332
[illegible] (COMPATIBLE)	411803	61793		61793
[illegible] (COMPATIBLE)	411803	61793		61793
[illegible] (TONER)	411804	12827		12827
[illegible] (TONER)	411804	12827		12827
[illegible]	411804	19695		19695
[illegible]	411804	19695		19695
[illegible] back up power technology & Earthing , Installation & commissioning	411809	92600		92600
[illegible] STORAGE 24TB EXPANDABLE UPTO 32TB	411806	169500		169500
[illegible] STORAGE 24TB EXPANDABLE UPTO 32TB	411806	191548		191548
[illegible] STORAGE 24TB EXPANDABLE UPTO 32TB	411806	191548		191548
[illegible] CORDLESS PHONE	411902	17818		17818
[illegible]	411902	1700534		1700534
[illegible]	411903	15169		15169
[illegible]	412011	13575		13575
[illegible] SPLIT VOLTAS 1.5 TON 5 STAR 185CY CODE 88150044	412008	31248		31248
[illegible] NOTE 1 DARK GREY 32GB IMEI 86ZX23031107212	412801	3500		3500
[illegible]	412801	3950		3950
[illegible] Rating 1KVA	412020	5421		5421
[illegible] 1KVA 2Hrs	412020	5465		5465
[illegible] Charge	412020	5465		5465
[illegible] EXHAUST FAN 10 INCH PHASE	412801	1		1
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
UPS 600 VA	412801	1060		1060
UPS 600 VA	412801	1597		1597
UPS 600 VA	412801	1597		1597
UPS 600 VA	412801	2029		2029
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1597		1597
UPS 500 VA APC WITH INTERNAL BATTERY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	2002		2002
UPS 500 VA APC WITH INTERNAL BATTERY	412801	1060		1060
UPS 600 VA	412801	2002		2002
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1597		1597
UPS 600 VA	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1597		1597
UPS 600 VA	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1597		1597
UPS 500 VA APC WITH INTERNAL BATTERY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	2002		2002
UPS 600 VA	412801	1060		1060
UPS 600 VA	412801	1597		1597
UPS 600 VA	412801	1597		1597
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1597		1597
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
EXHAUST FAN 230 MM SWEEP, METAL BODY	412801	1060		1060
PEDESTRAL FAN	412801	1060		1060
EXHAUST FAN LIGHT DUTY 300 MM	412801	2950		2950
EXHAUST FAN LIGHT DUTY 300 MM	412801	1194		1194
EXHAUST FAN LIGHT DUTY 300 MM	412801	1194		1194
EXHAUST FAN LIGHT DUTY 300 MM	412801	1194		1194
EXHAUST FAN LIGHT DUTY 300 MM	412801	1194		1194
EXHAUST FAN LIGHT DUTY 300 MM	412801	1194		1194
EXHAUST FAN LIGHT DUTY 300 MM	412801	1194		1194
UPS 600 VA	412801	1194		1194
OFFLINE UPS 650I(600VA)	412801	2029		2029
Usha Ceiling Fan	412801	1		1
Usha Ceiling Fan	412801	1		1
Usha Ceiling Fan	412801	1		1
Usha Ceiling Fan	412801	1		1
Usha Ceiling Fan	412801	1		1
Usha Ceiling Fan	412801	1		1
Usha Ceiling Fan	412801	1		1
Usha Ceiling Fan	412801	1		1
Usha Ceiling Fan	412801	1		1
Usha Ceiling Fan	412801	1		1
Usha Ceiling Fan	412801	1		1
Usha Ceiling Fan	412801	1		1
Usha Ceiling Fan	412801	1		1
UPS 500 VA	412801	1		1
Polar Ceiling fan	412801	1		1
Polar Ceiling fan	412801	1		1
Polar Ceiling fan	412801	1		1
Polar Ceiling fan	412801	1		1
Polar Ceiling fan	412801	1		1
Polar Ceiling fan	412801	1		1
Polar Ceiling fan	412801	1		1
Polar Ceiling fan	412801	1		1
Polar Ceiling fan	412801	1		1
Polar Ceiling fan	412801	1		1
Usha Ceiling Fan	412801	1		1
Voltage Stabilizer 0.5KVA	412801	1		1
UPS 500 VA APC WITH INTERNAL BATTERY	412801	1		1
1 P H Electronic Energy Meter	412801	2002		2002
UPS 500 VA	412801	1		1
17 P H Electronic Energy Meter	412801	1		1
18 P H Electronic Energy Meter	412801	1		1
19 P H Electronic Energy Meter	412801	1		1
20 P H Electronic Energy Meter	412801	1		1
Earth Tester	412801	1		1
Earth Tester	412801	1		1
UPS 500 VA	412801	1		1
Digital Insulation Tester	412801	1		1
Digital Insulation Tester	412801	1		1
UPS 600 VA	412801	1		1
PA DRIVER UNIT AU-40XT	412801	1597		1597
PA DRIVER UNIT AU-40XT	412801	1873		1873
PA DRIVER UNIT AU-40XT	412801	1873		1873
PA DRIVER UNIT AU-40XT	412801	1873		1873
PA DRIVER UNIT AU-40XT	412801	1873		1873
PA DRIVER UNIT AU-40XT	412801	1873		1873
PA DRIVER UNIT AU-40XT	412801	1873		1873
PA DRIVER UNIT AU-40XT	412801	1873		1873
PA DRIVER UNIT AU-40XT	412801	1873		1873
23 Watts Column Speaker	412801	1		1
24 Watts Column Speaker	412801	1		1
25 Watts Column Speaker	412801	1		1
26 Watts Column Speaker	412801	1		1
27 Watts Column Speaker	412801	1		1
28 Watts Column Speaker	412801	1		1
29 Watts Column Speaker	412801	1		1

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FLY INSECT KILLER DOUBLE ROD	412801	4741		4741
FLY INSECT KILLER DOUBLE ROD	412801	4741		4741
TOSHIBA E-STUDIO 207 DIGITAL COPIER CUM PRINTER, 112 MB MEMORY, COPPY	412003	66815		66815
DIGITAL PHOTOCOPIER M/C WITH NETWORK PRINTER RAM 112MB (TOSHIBA E-S	412003	63283		63283
DIGITAL PHOTOCOPIER M/C WITH NETWORK PRINTER RAM 112MB (TOSHIBA E-S	412003	63283		63283
FLY INSECT KILLER DOUBLE ROD	412801	4741		4741
2 KVA IGBT Based True online UPS with SMF Battery	412020	54500		54500
UPS 500 VA	412801	2825		2825
OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	412503	10602		10602
OFFLINE UPS 1KVA (APPROX. 30 MIN BACKUP)	412503	10602		10602
Dot Matrix Printer	412020	31005		31006
PCMCIA card Reader	412003	17505		17505
DIGITAL PHOTOCOPIER M/C WITH NETWORK PRINTER RAM 112MB (TOSHIBA E-S	412003	63283		63283
SHARP DIGITAL PHOTO COPY MACHINE	412020	78000		78000
VACCUM CLEANER- EUR TRENDYSTEEL 1200 WATT	412801	8153		8153
CALLER ID TELEPHONE SET	412801	1520		1520
CALLER ID TELEPHONE SET	412801	1520		1520
CALLER ID TELEPHONE SET	412801	1520		1520
CALLER ID TELEPHONE SET	412801	1520		1520
CALLER ID TELEPHONE SET ORPAT 3862	412801	1049		1049

	Baby Cradle C Stand	412801	1		1
	Baby Cradle C Stand	412801	1		1
	Patient Stretcher Foldable	412801	1		1
	Stretcher	412801	1		1
	Stretcher	412801	1		1
	Stretcher	412801	1		1
	Stretcher	412801	1		1
	Stretcher	412801	1		1
	Stretcher	412801	1		1
	Accutrend Sensor Machine	412020	6190		6190
	Royal Pul Steg Brand Fogging Machine	412020	35439		35439
	HEMOTOCRIT METER - MAKE: MARIENFELD MODEL: 32 430 00	412801	1432		1432
	HEMOTOCRIT METER - MAKE: MARIENFELD MODEL: 32 430 00	412801	1432		1432
	HEMOTOCRIT METER - MAKE: MARIENFELD MODEL: 32 430 00	412801	1432		1432
	ECG MACHINE (BPL CARDIART 8108R)	412005	67000		67000
	ECG MACHINE-MODEL- VESTA 301 (PORTABLE 3 CHANNEL), MAKE-RMS	412005	51434		51434
	ACCUCHEK ACTIVE GLUCOMETER	412801	1323		1323
	ACCUCHEK ACTIVE GLUCOMETER	412801	1323		1323
	ACCUCHEK ACTIVE GLUCOMETER	412801	1570		1570
	ACCUCHEK ACTIVE GLUCOMETER	412801	1570		1570
	ACCUCHEK ACTIVE GLUCOMETER	412801	1570		1570
	ACCUCHEK ACTIVE GLUCOMETER	412801	1570		1570
	DIGITAL B P APPARATUS	412801	2676		2676
	DIGITAL B P APPARATUS	412801	2676		2676
	DIGITAL B P APPARATUS	412801	2676		2676
	DIGITAL B P APPARATUS	412801	2676		2676
	DIGITAL B P APPARATUS	412801	2676		2676
	B.P. APPRATUS MERCURY, ULTRA LIFE TIME	412801	2000		2000
	B.P. APPRATUS MERCURY, ULTRA LIFE TIME	412801	2000		2000
	B.P. APPRATUS MERCURY, ULTRA LIFE TIME	412801	2000		2000
	B.P. APPRATUS MERCURY, ULTRA LIFE TIME	412801	2000		2000
	B.P. APPRATUS MERCURY, ULTRA LIFE TIME	412801	2000		2000
	B.P. APPRATUS MERCURY, ULTRA LIFE TIME	412801	2000		2000
	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799		2799
	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799		2799
	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799		2799
	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799		2799
	SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799		2799
	DIGITAL B P APPARATUS	412801	2789		2789
	DIGITAL B P APPARATUS	412801	2789		2789
	OXYGEN CONCENRATOR	412005	56892		56892
	NEEDLE AND SYRINGE CUTTER/DESTROYER ELECTRIC	412801	3016		3016
	NEEDLE AND SYRINGE CUTTER/DESTROYER ELECTRIC	412801	3016		3016
	NEEDLE AND SYRINGE CUTTER/DESTROYER ELECTRIC	412801	1824		1824
	NEEDLE AND SYRINGE CUTTER/DESTROYER ELECTRIC	412801	1824		1824
	ELECTRICAL STERILIZER 14X6X8	412801	2100		2100
	PULSE-OXIMETER	412801	2800		2800
	PULSE-OXIMETER	412801	2800		2800
	WEIGHING MACHINE	412801	1114		1114
	WEIGHING MACHINE	412801	1114		1114
	WEIGHING MACHINE	412801	1114		1114
	ROOM HEATER(QUARTZ), GH 3002	412801	1446		1446
	ROOM HEATER(QUARTZ), GH 3002	412801	1446		1446
	ROOM HEATER(QUARTZ), GH 3002	412801	1446		1446
	ROOM HEATER(QUARTZ), GH 3002	412801	1446		1446
	ROOM HEATER(QUARTZ), GH 3002	412801	1446		1446
	ROOM HEATER(QUARTZ), GH 3002	412801	1446		1446
	ROOM HEATER(QUARTZ), GH 3002	412801	1446		1446
	ROOM HEATER(QUARTZ), GH 3002	412801	1446		1446
	ROOM HEATER(QUARTZ), GH 3002	412801	1446		1446
	CITY FAN	412801	1050		1050
	NUT SPLITTERS 15 TON CAPACITY MODEL: HNS150A, MAKE- POWER TEAM	412503	265669		265669
	SPREADERS 1 TON CAPACITY MODEL: HS2000, MAKE: POWER TEAM	412503	47094		47094
	EMPTY OXYGEN CYLINDER CAP. 7 CUM	412503	13440		13440
	EMPTY OXYGEN CYLINDER CAP. 7 CUM	412503	13440		13440
	EMPTY OXYGEN CYLINDER CAP. 7 CUM	412503	13440		13440
	EMPTY OXYGEN CYLINDER CAP. 7 CUM	412503	13440		13440
	EMPTY OXYGEN CYLINDER CAP. 7 CUM	412503	13440		13440
	EMPTY D A GAS CYLINDER 5.89 CUM	412503	14280		14280
	EMPTY D A GAS CYLINDER 5.89 CUM	412503	14280		14280
	Welding Rectifier SSR - 600	412020	111899		111899
	Aquaguard NOVA Water Purifier	413008	5808		5808
	Chain Pully Block	412020	7966		7966
	Chain Pully Block	412020	417		417
	Steel Almirah	412801	1		1
	Centre Table with Glass Top 48" x 24"	412801	1		1
	Centre Table with Glass Top 48" x 24"	412801	1		1
	CITY FAN	412801	1050		1050
	CITY FAN	412801	1050		1050
	CITY FAN	412801	1050		1050
	TATA BUS SK 018/0159 Chasis No 359357MOG129130	411507	46800		46800
	TATA BUS SK018/0160 Chasis No 359357MOG129458	411507	79920		79920
	Tata Bus SK01P/0162 Model LP-1512 TC/42P	411507	80688		80688
	Tata Bus SK01P/0163 Model LP-1512 TC/42	411507	80667		80667
	TATA Safari EX4X4 (Engine No. 483/DLTC-SDGWL712957)	411502	157464		157464
	Swarai Mazda WT 48 TC-0	411506	784644		784644
	Pickup Van (Tata 407) SKF-CAB	411504	34274		34274
	JEEP COMMANDER BR 14P-P-4411	411502	364818		364818
	Total		35893134	0	35893134

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F.1 Deductions 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					-

F.2 Deductions on account of Inter unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost
				Name of Unit / Company	Code of Unit / Company			
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

F. Addition / Deduction of Fixed assets on account of Adjustments

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Addition, (-) for Deduction)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.	Nature
	Lower Stationary Wearing Ring/Labyrinth	410701	1510400		1510400	
	UPPER MOVING WEARING RING/LABYRINTH	410701	1191800		1191800	
	FACING PLATE FOR HEAD COVER	410701	2042678		2042678	
	FACING PLATE FOR BOTTOM RING	410701	1475000		1475000	
	FACING PLATE FOR HEAD COVER	410701	2042678		2042678	
	LOWER ROTATING WEARING RING/LABYRINTH	410701	806793		806793	
	GS. LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 03, DRG. NO: 1KQ004574	410714	-1510400		-1510400	
	GS. UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004603	410714	-1191800		-1191800	
	LOWER ROTATING WEARING RING/LABYRINTH	410714	-806793		-806793	
	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410714	-2042678		-2042678	
	FACING PLATE FOR HEAD COVER WITH HP-HVOF HARD COATING, 13-4 STAINLESS STEEL (DRW. REF. 1KQ004572)	410714	-2042678		-2042678	
	FACING PLATE FOR BOTTOM RING	410714	-1475000		-1475000	
	Total		0	0	0	

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Annexure to Note 2.3 as at 31.3.2021

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
	Total		0

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

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

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
					-
					-
					-
					-
					-
					-
					-
					-
	Total		0		-

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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	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
								-
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.	Nature
	Total		0			

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Annexure to Note 2.2

(Amount in Rupees)

Particulars	Linkage	31.3.2021	31.03.2020
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501 & 437589 & 437505 & 437500	3599429	3599429
Gratuity and contribution to provident fund (including administration fees)	437502	686639	686639
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**4286068**	**4286068**
Less: Capitalized During the year/Period	438103	4286068	4286068
Sub-total(A)		**0**	**0**
B. OTHER EXPENSES			
CONSUMPTION OF STORES AND SPARES AT PROJECTS GENERATING INFIRM POWER	437507	0	0
REPAIR AND MAINTENANCE- DAM/WATER REGULATING SYSEM AT PROJECTS GENERATING INFIRM POWER	437508	0	0
REPAIR AND MAINTENANCE- GPM/ OTHER POWER PLANT SYSTEM AT PROJECTS GENERATING INFIRM POWER	437509	0	0
Repairs-Building	437510	0	0
Repairs-Machinery	437511	0	0
Repairs-Others	437512	0	0
Rent	437514 & 437588	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
EAC - LEASE RENT	437534	0	0
Loss on assets/ materials written off	437528	0	0
Losses on sale of assets	437530	0	0
Other general expenses	437525 & 437535	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

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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
ix) EAC- INTEREST ON FC LOANS - EFFECTIVE INTEREST ADJUSTMENT	437590	0	0
x) EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)	437587	0	0
Sub-total (c)		**0**	**0**
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		**0**	**0**
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			
Sub-total(e)	437561	0	0
Less: Capitalized During the year/Period	438106	**0**	**0**
Sub-total(E)		0	0
		0	**0**
F. DEPRECIATION & AMORTISATION			
	437560	0	0
Sub-total (f)	437586	0	0
Less: Capitalized During the year/Period	438104	**0**	**0**
Sub-total(F)		0	0
		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-MTM Gain on derivatives	437580	0	0
ix) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0
Sub-total (h)		**0**	**0**
Less: Capitalized During the year/Period	438101	0	0
Sub-total (H)		**0**	**0**
I. C.O./Regional Office Expenses (i)	437599	5863067	5863067
Less: Capitalized During the year/Period	438109	5863067	5863067
Sub-total(I)		**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**10149135**	**10149135**
Less: Capitalized During the year/Period		**10149135**	**10149135**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**

Annexure for reporting of transaction pertaining to previous period (i.e. period prior to CY 2020-21)

Name of unit:

TEESTA-V POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Year ended 31.3.2021

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
1	900127	HONORARIUM (EXECUTIVE)	Cr	118272	Errors in booking expenditure in 2019-20
2	925020	Miscellaneous Expenditure	Dr	31319779	Interest on deposit in COURT-AGAINST ARBITRATION AWARD-UNSECURED booked in 2018-19 reversed in Q2- 2020-21

NHPC LIMITED FARIDABAD

Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2020-21 .

Name of unit: TEESTA-V POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Year ended 31.3.2021

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
1	900127	HONORARIUM (EXECUTIVE)	Cr	118272	Errors in booking expenditure in 2019-20
2	925020	Miscellaneous Expenditure	Dr	31319779	Interest on deposit in COURT-AGAINST ARBITRATION AWARD-UNSECURED booked in 2018-19 reversed in Q2- 2020-21

Summary of Prior Period Adjustments made during Year ended 31.3.2021

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	31319779	2018-19
	Finance Cost	-118272	2019-20
	Depreciation & Amortization Expenses		
	total expenses (B)		
		31201507	
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)		

NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2021

Sl. No.	PARTICULARS	GROSS BLOCK										DEPRECIATION								NET BLOCK		
		As at 01-Apr-2020	Classified under Finance Lease as at 01-Apr-2020	After Finance Lease as at 01-Apr-2020	Additions		Deductions		Other Adjustments	As at 31st March, 2021	Classified under Finance Lease as at 31st March 2021	After Financial Lease as at 31st March 2021	As at 01-Apr-2020	Classified under Finance Lease as at 01-Apr-2020	After Finance Lease as at 01-Apr-2020	For the Year	Dep for the period-Lease Adjustement	Adjustments	As at 31st March, 2021	Classified under Finance Lease as at 31st March 2021	After Financial Lease as at 31st March 2021	As at 31st March, 2021	After Financial Lease as at 31st March 2021	After Financial Lease as at 31st March, 2020
					IUT	Others	IUT	Others																
(i)	Land – Freehold	398242906	0	398242906						398242906	0	398242906	0	0	0				0	0	0	398242906	398242906	398242906
(ii)	Roads and Bridges	192256754	0	192256754						192256197	0	192256197	80122611	0	80122611	6847704	0	-480132	86490183	0	105766014	112134143	112134143	
(iii)	Buildings	1768759219	0	1768759219				1000557		1768759219	0	1768759219	673707899	0	673707899	59742100	0	0	733450007	0	1034309212	1034309212	1094051320	
(iv)	Railway sidings	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	22198648224	0	22198648224						22198648224	0	22198648224	13441389312	0	13441389312	1172088636	0	0	14613477948	0	14613477948	7585170276	7585170276	8757258912
vi)	Generating Plant and machinery	4545513653	0	4545513653		28500867		13009663		4561004877	0	4561004877	2536708719	0	2536708719	240483274	0	-3658406	2773533587	0	2773533587	1787471290	1787471290	2008804934
vii)	Plant and machinery Sub station	21463365	0	21463365		1770000		2384751		20848614	0	20848614	11664131	0	11664131	1111366	0	-1650131	11125366	0	11125366	9723248	9723248	9799234
viii)	Plant and machinery Transmission lines	225926287	0	225926287		2657764				238584051	0	238584051	156368656	0	156368656	13707809	0	0	170076465	0	170076465	68507586	68507586	79557631
(ix)	Plant and machinery Others	9993396	0	9993396				933399		9059997	0	9059997	6272027	0	6272027	197718	0	-430824	6038922	0	6038922	3021075	3021075	3721469
x)	Construction Equipment	44955256	0	44955256				957018		43998238	0	43998238	30229293	0	30229293	2217944	0	-628000	31819237	0	31819237	12179001	12179001	14725963
xi)	Water Supply System/Drainage and Sewerage	43161100	0	43161100						43161100	0	43161100	12972064	0	12972064	1483380	0	0	14455444	0	14455444	28705656	28705656	30189036
xii)	Electrical installations	6483198	0	6483198						6483198	0	6483198	527265	0	527265	235680	0	0	763085	0	763085	5720133	5720133	5955813
xiii)	Vehicles	19066438	0	19066438		722858		1629293		24668728	0	24668728	10897462	0	10897462	1273690	0	-1109194	10262048	0	10262048	14406680	14406680	8171976
xiv)	Aircraft/ Boats	963000	0	963000		258500				1721500	0	1721500	866700	0	866700	7935	0	0	874635	0	874635	846865	846865	96300
xv)	Furniture and fixture	18330825	0	18330825		1071349		40602		19361572	0	19361572	10812642	0	10812642	847064	0	-40586	11620220	0	11620220	7741352	7741352	7517981
xvi)	Computers	21666892	0	21666892	281524	894191		1954574		20878033	0	20878033	16712841	0	16712841	1941561	0	-1521782	17132602	0	17132602	3745431	3745431	4954052
xvii)	Communication Equipment	15513738	0	15513738		8369		1734510		13807597	0	13807597	7830384	0	7830384	672769	0	-1208259	6994874	0	6994874	6812723	6812723	7703374
xviii)	Office Equipments	72136542	0	72136542		8847632		2018787		76965387	0	76965387	34793193	0	34793193	3730746	0	-1413308	37110631	0	37110631	39854756	39854756	37343349
	Total	29614103793	0	29614103793	281524	49727255	0	23663134	0	29638449438	0	29638449438	17013075379	0	17013075379	1598393387	0	-12440532	18527225234	0	18527225234	11111224204	11111224204	12581028414
	Previous year									29614103793	0	29614103793							17013075379	0	17013075379	12581028414	12581028414	0

Please check the figures mannually and make correction if required.

NOTE NO. 2.4 INVESTMENT PROPERTY

Sl. No.	PARTICULARS	GROSS BLOCK										AMORTISATION									NET BLOCK		
		As at 01-Apr-2020			Additions		Deductions		Other Adjustments	As at 31st March, 2021			As at 01-Apr-2020			For the Year		Adjustments	As at 31st March, 2021			As at 31st March, 2021	
					IUT	Others	IUT	Others															
i)	Land Freehold	0								0			0			0			0			0	
	Total	0			0	0	0	0	0	0			0			0		0	0			0	
	Previous year									0						0		0	0			0	

Please check the figures mannually and make correction if required.

i) Amounts recognised in profit or loss for investment property

Rental income	
Direct operating expenses from property that generated rental income	Nil
Direct operating expenses from property that did not generate rental income	Nil
	Nil

(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 finalizing 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. 2.5 Other Intangible Assets

Please check the figures mannually and make correction if required. -17031075379

Sl. No.	PARTICULARS	GROSS BLOCK										AMORTISATION									NET BLOCK		
		As at 01-Apr-2020	Classified under Finance Lease as at 01-Apr-2020	After Finance Lease as at 01-Apr-2020	Additions		Deductions		Other Adjustments	As at 31st March, 2021	Classified under Finance Lease as at 31st March 2021	After Financial Lease as at 31st March 2021	As at 01-Apr-2020	Classified under Finance Lease as at 01-Apr-2020	After Finance Lease as at 01-Apr-2020	For the Year	Dep for the period-Lease Adjustement	Adjustments	As at 31st March, 2021	Classified under Finance Lease as at 31st March 2021	After Financial Lease as at 31st March 2021	As at 31st March, 2021	After Financial Lease as at 31st March 2021	After Financial Lease as at 31st March, 2020
					IUT	Others	IUT	Others																
ii	Computer Software	2335785	0	2335785						2335785	0	2335785	2335785	0	2335785	0	0	0	2335785	0	2335785	0	0	0
	Total	2335785	0	2335785	0	0	0	0	0	2335785	0	2335785	2335785	0	2335785	0	0	0	2335785	0	2335785	0	0	0
	Previous year	2335785								2335785	0	2335785	2244615			91170			2335785	0	2335785	0	0	0

NOTE NO. 2.3 Right of Use Assets

Sl. No.	PARTICULARS	GROSS BLOCK										DEPRECIATION									NET BLOCK		
		As at 01-Apr-2020	Classified under Finance Lease as at 01-Apr-2020	After Finance Lease as at 01-Apr-2020	Additions		Deductions		Other Adjustments	As at 31st March, 2021	Classified under Finance Lease as at 31st March 2021	After Financial Lease as at 31st March 2021	As at 01-Apr-2020	Classified under Finance Lease as at 01-Apr-2020	After Finance Lease as at 01-Apr-2020	For the Year	Dep for the period-Lease Adjustement	Adjustments	As at 31st March, 2021	Classified under Finance Lease as at 31st March 2021	After Financial Lease as at 31st March 2021	As at 31st March, 2021	After Financial Lease as at 31st March 2021	After Financial Lease as at 31st March, 2020
					IUT	Others	IUT	Others																
i)	Land -Leasehold	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Building-Right of Use	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Land- Right to Use	281094368	0	281094368						281094368	0	281094368	111206413	0	111206413	9388572	0	0	120594985	0	120594985	160499383	160499383	169887955
iv)	Construction Equipment	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
v)	Vehicles	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	281094368	0	281094368	0	0	0	0	0	281094368	0	281094368	111206413	0	111206413	9388572	0	0	120594985	0	120594985	160499383	160499383	169887955

NHPC LIMITED FARIDABAD

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

PARTICULARS		As at 31st March, 2021	As at 31st March, 2020
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	-	-

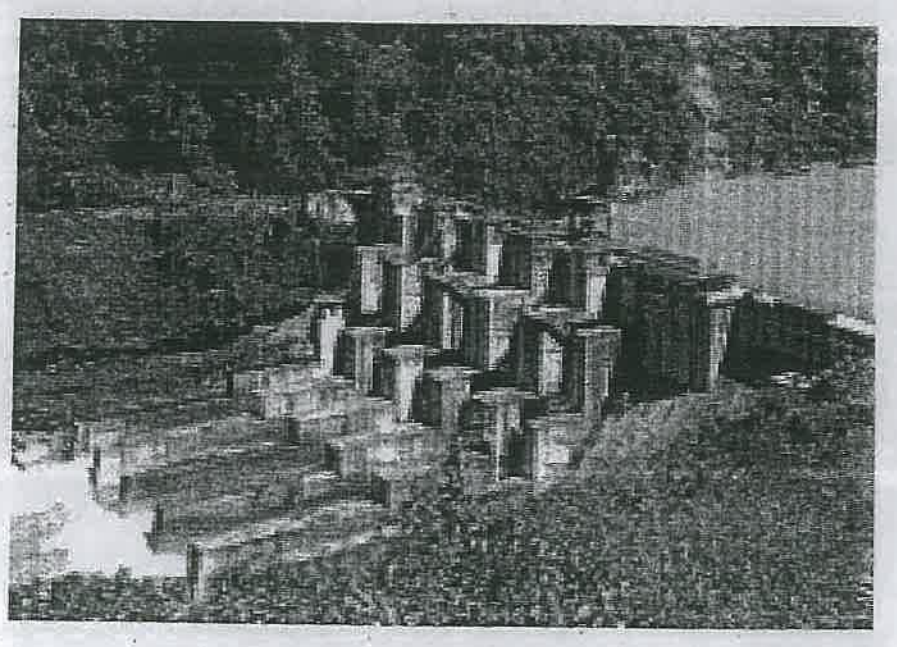
SUB NOTE NO. 11 FINANCIAL ASSETS - CURRENT - LOANS (old 13)

NHPC LIMITED

TEESTA-V POWER STATION

BALUTAR, EAST SIKKIM

SIKKIM



2021-22

AUDITED ACCOUNTS

FOR THE FINCIAL YEAR 2021-22

NHPC LIMITED FARIDABAD

NHPC LIMITED

[illegible] TEESTA V POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2022

ASSETS			
NON-CURRENT ASSETS			
[illegible]			
[illegible]			
[illegible]			
[illegible]			
[illegible]			
[illegible]			
[illegible]			
[illegible]			
g) Financial Assets			
i) Investments			
ii) Loans			
iii) Others			
h) Non Current Tax Assets (Net)			
Other Non Current Assets			
TOTAL NON CURRENT ASSETS		12,903,942,709	13,139,926,328
(2) CURRENT ASSETS			
a) Inventories		[illegible]	[illegible]
c) Financial Assets			
i) Trade Receivables		[illegible]	
ii) Cash and Cash Equivalents		[illegible]	
iii) Bank Balances other than Cash and Cash Equivalents		95,097	[illegible]
vi) Loans		5,896,392	[illegible]
vi) Others			
c) Current Tax Assets (Net)		23,873,629	[illegible]
d) Other Current Assets		[illegible]	[illegible]
TOTAL CURRENT ASSETS		319,691,860	376,163,693
(3) Regulatory Deferral Account Debit Balances		394,584,886	[illegible]
TOTAL ASSETS		13,618,219,457	13,910,074,909
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1		
(b) Other Equity	15.2	3,205,525,289	3,390,351,074
TOTAL EQUITY		3,205,525,289	3,390,351,074
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1		
ia) Lease Liabilities	16.2		
ii) Other financial liabilities	16.3	[illegible]	3,647,806
b) Provisions	17		
c) Deferred Tax Liabilities (Net)	18		
d) Other non-current Liabilities	19	104,821,253	108,698,570
TOTAL NON CURRENT LIABILITIES		106,563,992	112,346,376
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1		
ia) Lease Liabilities	20.2		
ii) Trade Payables	20.3		
Total outstanding dues of micro enterprises and small enterprises		18,476,185	44,798,874
Total outstanding dues of Creditors other than micro enterprises and small enterprises		115,820,147	173,360,197
iii) Other financial liabilities	20.4	48,957,845	49,365,403
b) Other Current Liabilities	21	18,259,613	13,238,092
c) Provisions	22	611,454,507	644,225,192
d) Current Tax Liabilities (Net)	23		
(4) FUND FROM C.O			
TOTAL CURRENT LIABILITIES	15.3	9,493,161,979	9,482,394,701
(5) Regulatory Deferral Account Credit Balances		10,306,130,276	10,407,382,459
TOTAL EQUITY & LIABILITIES	14.2	13,618,219,457	13,910,074,909

Accompanying notes to the Standalone Financial Statements 1-34

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

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn No. 302013E)

(CA R K NANDA)
Partner
M No. 510574

Place: Gurugram
Date: 29/04/2022

CHATURVEDI & CO. 74 PARK STREET KOLKATA-700016 CHARTERED ACCOUNTANTS

[illegible]
Head of Project

NHPC LIMITED एनएचपीसी N.H.P.C FARIDABAD

NHPC LIMITED

Name of the Unit: TEESTA V POWER STATION

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

PARTICULARS	Note No.	For the year ended 31st March 2022	For the year ended 31st March 2021
INCOME			
(i) Revenue from Operations	24	5,232,105,928	6,605,958,164
(ii) Other Income	25	98,725,601	197,054,205
TOTAL INCOME		5,330,831,529	6,803,012,369
EXPENSES			
(i) Purchase of Power - Trading	45		
(ii) Generation Expenses	26	14,560,880	9,467,148
(iii) Employee Benefits Expense	27	757,735,586	921,491,966
(iv) Finance Costs	28	45,239,064	57,317,354
(v) Depreciation and Amortization Expense	29	366,861,314	1,478,767,112
(vi) Other expenses		1,008,627,427	977,531,814
TOTAL EXPENSES		2,178,019,198	3,248,515,394
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		3,193,791,827	3,554,496,975
Exceptional Items			161,538,439
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		3,193,791,827	3,394,958,536
Tax Expenses	30		
(i) Current Tax			
(ii) Deferred Tax			
Total Tax Expenses			
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		3,193,791,827	3,394,958,536
Movement in Regulatory Deferral Account Balances (Net of Tax)	31		
PROFIT FOR THE YEAR (A)		3,193,791,827	3,394,958,536
OTHER COMPREHENSIVE INCOME (B)	30.7		
(i) Items that will not be reclassified to profit or loss (Net of Tax)			
(a) Remeasurement of the post employment defined benefit obligations		11,733,362	(4,607,462)
Less: Movement in Regulatory Deferral Account Balances-Re-measurement of tax on defined benefit obligations			
Movement in Regulatory Deferral Account Balances-Remeasurement of post employment defined benefit obligations			
Less: Impact of Tax on Regulatory Deferral Accounts			
Sub total (a)		11,733,362	(4,607,462)
(b) Investment in Equity Instruments			
Sub total (b)			
Total (i)=(a) + (b)		11,733,362	(4,607,462)
(ii) Items that will be reclassified to profit or loss (Net of Tax)			
Investment in Debt Instruments			
Total (ii)			
Other Comprehensive Income (B)=(i+ii)		11,733,362	(4,607,462)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) (COMPRISING PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR)		3,205,525,189	3,390,351,074
Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each)	34 (12)		
Before movements in Regulatory Deferral Account Balances			
After movements in Regulatory Deferral Account Balances			
Accompanying notes to the Standalone Financial Statements	1-34		

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

For Chaturvedi & Co.
Chartered Accountants
[Firm Reg. No.302272E]

(R. K. KANOI)
Partner
M.No 510574

CHATURVEDI & CO. 21 PARK STREET KOLKATA-700016 CHARTERED ACCOUNTANTS

Place: Uttarakhand
Date: 29/04/2022

(PAWAN KUMAR RAJPUT)
Head of Finance

(SUJEETA RANJAN DAS)
Head of Project

29/4/22

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH 2022

A. EQUITY SHARE CAPITAL

Particulars	Note No.	Amount
As at 1st April 2021	15.1	
Changes in Equity Share Capital due to prior period errors		
Restated balances as at 1st April 2021	15.1	
Change in Equity Share Capital		
As at 31st March 2022	15.1	

B. OTHER EQUITY

Particulars	Reserve & Surplus				Other Comprehensive Income		
	Capital Redemption Reserve	Bond Redemption Reserve	General Reserve	Surplus/ Retained Earnings	Debt instruments through OCI	Equity Instruments through OCI	Total
Balance as at 1st April, 2021							
Changes in accounting policy or prior period errors							
Restated balances as at 1st April 2021							
Profit for the year				3,293,741,827			
Other Comprehensive Income				11,723,362			
Total Comprehensive Income for the year				1,205,535,184			
Share Application Money received during the year							
Transfer to Retained Earning							
Amount transferred from Bond Redemption Reserve							
Tax on Dividend - Write back							
Amount written back from Research & Development Fund							
Amount Transferred from General Reserve							
Transfer from Retained Earning							
Dividend							
Tax on Dividend							
Transfer to Bond Redemption Reserve							
Transfer to Research and Development Fund							
Transfer to General Reserve							
Balance as at 31st March 2022							

NHPC LIMITED FARIDABAD

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No.302137E)

(P.K. NANDA)
Partner
M No. 510574

CHATURVEDI & CO. 24 PARK STREET KOLKATA-700016

(PAWAN KUMAR RAPRIT)
Head of Finance

(SHRI S RANJAN DAS)
Head of Project

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2022

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2022	As at 31st March, 2021
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	10,891,870,978	11,111,224,204
b) Capital Work In Progress	2.2	873,430	7,240,743
c) Right Of Use Assets	2.3	151,110,811	160,499,383
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	-	-
f) Intangible Assets under development	2.6	-	-
g) Financial Assets			
i) Investments	3.1	-	-
ii) Loans	3.2	-	-
iii) Others	3.3	-	-
h) Non Current Tax Assets (Net)	4	-	-
i) Other Non Current Assets	5	1,860,087,490	1,860,361,998
TOTAL NON CURRENT ASSETS		12,903,942,709	13,139,326,328
(2) CURRENT ASSETS			
a) Inventories	6	101,988,301	96,291,024
b) Financial Assets			
i) Trade Receivables	7	4,436,022	-
ii) Cash and Cash Equivalents	8	93,297	(448,738)
iii) Bank balances other than Cash and Cash Equivalents	9	5,856,392	5,604,703
iv) Loans	10	-	-
v) Others	11	73,873,828	136,416,476
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	133,444,020	138,300,228
TOTAL CURRENT ASSETS		319,691,860	376,163,693
(3) Regulatory Deferral Account Debit Balances	14	394,584,888	394,584,888
TOTAL ASSETS		13,618,219,457	13,910,074,909
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	3,205,525,189	3,390,351,074
TOTAL EQUITY		3,205,525,189	3,390,351,074
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ia) Lease Liabilities	16.2	-	-
ii) Other financial liabilities	16.3	1,742,739	3,642,806
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	104,821,253	108,698,570
TOTAL NON CURRENT LIABILITIES		106,563,992	112,341,376
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ia) Lease Liabilities	20.2	-	-
ii) Trade Payables	20.3		
Total outstanding dues of micro enterprises and small enterprises		18,476,185	44,798,874
Total outstanding dues of Creditors other than micro enterprises and small enterprises		115,820,147	173,360,197
iii) Other financial liabilities	20.4	48,957,845	49,365,403
b) Other Current Liabilities	21	18,259,613	13,238,092
c) Provisions	22	611,454,507	644,225,192
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	9,493,161,979	9,482,394,701
TOTAL CURRENT LIABILITIES		10,306,130,276	10,407,382,459
(5) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL EQUITY & LIABILITIES		13,618,219,457	13,910,074,909

Accompanying notes to the Standalone Financial Statements 1-34

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

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No.302137E)

(CA R.K. NANDA)
Partner
M.No. 510574

(PAWAN KUMAR RAJPUT)
Head of Finance

(CHITTA RANJAN DAS)
Head of Project

30/4/22

Place: -
Date: -

NHPC LIMITED FARIDABAD

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NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2022

(Amount in ₹)

PARTICULARS	Note No.	For the year ended 31st March, 2022	For the year ended 31st March, 2021
INCOME			
i) Revenue from Operations	24.1	5,232,605,518	6,605,958,164
ii) Other Income	24.2	89,205,507	197,054,205
TOTAL INCOME		5,321,811,025	6,803,012,369
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	14,565,807	9,407,148
iii) Employee Benefits Expense	26	752,735,586	823,491,966
iv) Finance Costs	27	45,229,064	57,317,354
v) Depreciation and Amortization Expense	28	306,861,314	1,478,767,112
vi) Other Expenses	29	1,008,627,427	877,531,814
TOTAL EXPENSES		2,128,019,198	3,246,515,394
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		3,193,791,827	3,556,496,975
Exceptional Items		-	161,538,439
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		3,193,791,827	3,394,958,536
Tax Expenses			
i) Current Tax	30.1	-	-
ii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		3,193,791,827	3,394,958,536
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	-	-
PROFIT FOR THE YEAR (A)		3,193,791,827	3,394,958,536
OTHER COMPREHENSIVE INCOME (B)	30.2		
(I) Items that will not be reclassified to profit or loss (Net of Tax)			
(a) Remeasurement of the post employment defined benefit obligations		11,733,362	(4,607,462)
Less:-Movement in Regulatory Deferral Account Balances in respect of tax on defined benefit obligations		-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of post employment defined benefit obligations		-	-
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		11,733,362	(4,607,462)
(b)Investment in Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		11,733,362	(4,607,462)
(ii) Items that will be reclassified to profit or loss (Net of Tax)			
- Investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		11,733,362	(4,607,462)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) (COMPRISING PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR)		3,205,525,189	3,390,351,074
Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each)	34 (12)		
Before movements in Regulatory Deferral Account Balances			
After movements in Regulatory Deferral Account Balances			
Accompanying notes to the Standalone Financial Statements	1-34		

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

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No.302137E)

(CA R.K. NANDA)
Partner
M.No. 510574

(PAWAN KUMAR RAJPUT)
Head of Finance

30/4/22
(CHITTA RANJAN DAS)
Head of Project

Place: -
Date: -

NHPC LIMITED FARIDABAD

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH 2022

A. EQUITY SHARE CAPITAL

Particulars	Note No.	Amount
As at 1st April 2021	15.1	-
Changes in Equity Share Capital due to prior period errors		
Restated balances as at 1st April 2021	15.1	-
Change in Equity Share Capital		
As at 31st March 2022	15.1	-

B. OTHER EQUITY

(Amount in ₹)

Particulars	Reserve & Surplus				Other Comprehensive Income		Total
	Capital Redemption Reserve	Bond Redemption Reserve	General Reserve	Surplus/ Retained Earnings	Debt Instruments through OCI	Equity Instruments through OCI	
Balance as at 1st April, 2021	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors							
Restated balances as at 1st April 2021	-	-	-	-	-	-	-
Profit for the year	-	-	-	3,193,791,827	-	-	3,193,791,827
Other Comprehensive Income	-	-	-	11,733,362	-	-	11,733,362
Total Comprehensive Income for the year	-	-	-	3,205,525,189	-	-	3,205,525,189
Share Application Money received during the year.							-
Transfer to Retained Earning							-
Amount transferred from Bond Redemption Reserve	-	-		-			-
Tax on Dividend - Write back	-	-		-			-
Amount written back from Research & Development Fund				-			-
Amount Transferred from General Reserve							-
Transfer from Retained Earning							-
Dividend	-	-		-			-
Tax on Dividend	-	-		-			-
Transfer to Bond Redemption Reserve	-	-		-			-
Transfer to Research and Development Fund	-	-		-			-
Transfer to General Reserve							-
Balance as at 31st March 2022	-	-	-	3,205,525,189	-	-	3,205,525,189

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No.302137E)

(CA R.K. NANDA)
Partner
M.No. 510574

(PAWAN KUMAR RAJPUT)
Head of Finance

3/4/22
(CHITTA RANJAN DAS)
Head of Project

NHPC LIMITED FARIDABAD

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 listed and traded on the National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange India Limited (BSE) in India. 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 in which the Company is involved 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.

Historical cost is the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition or the amount of proceeds received in exchange for the obligation, or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business. 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.

(C) Application of new and revised standards

During the year, the Ministry of Corporate Affairs has notified the Companies (Indian Accounting Standards) Amendment Rules, 2021 which has brought about certain amendments in the existing Indian Accounting Standards. Impact of these amendments are disclosed hereunder:

(i) **Interest rate benchmark reform – Phase 2: Amendments to Ind AS 109, Ind AS 107 and Ind AS 116:** The Companies (Indian Accounting Standards) Amendment Rules, 2021 has added certain provisions regarding interest rate benchmark reforms under Ind AS 109" Financial Instruments". Consequential amendments have also been made in Ind AS 107- Financial Instruments-Disclosures and Ind AS 116- Leases. There is, however, no material impact on the financial statements of the Company.

(ii) **Ind AS 116: COVID-19 related rent concession**

MCA issued an amendment to Ind AS 116 Covid-19-Related Rent Concessions beyond 30 June 2021 to update the condition for lessees to apply the relief to a reduction in lease payments originally due on or before 30 June 2022 from 30 June 2021. The amendment applies to annual reporting periods beginning on or after 1 April 2021. In case a lessee

NHPC LIMITED FARIDABAD

has not yet approved the financial statements for issue before the issuance of this amendment, then the same may be applied for annual reporting periods beginning on or after 1 April 2020.

These amendments had no material impact on the financial statements of the Company.

(iii) **Amendment to Ind AS 105, Ind AS 16 and Ind AS 28**

The definition of "Recoverable amount" is amended such that the words "the higher of an asset's fair value less costs to sell and its value in use" are replaced with "higher of an asset's fair value less costs of disposal and its value in use". Consequential amendments have been made in Ind AS 105, Ind AS 16 and Ind AS 28.

These amendments had no material impact on the financial statements of the Company.

(iv) Amendments/ revision in other standards are either not applicable or do not have any material impact on the financial statements.

(D) 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) except where indicated otherwise.

(E) 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 contingent 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 may have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

Critical judgments and estimates

a) Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116- Leases. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Identification of a lease requires significant judgment.

To assess whether a contract conveys the right to control the use of an identified asset for a period of time, an entity shall assess whether, throughout the period of use, the customer has both of the following:

a. the right to obtain substantially all of the economic benefits from use of the identified asset; and

b. the right to direct the use of the identified asset.

To control the use of an identified asset, a customer is required to have the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use. A customer has the right to direct the use of an identified asset throughout the period of use if the customer has the right to direct how and for what purpose the asset is used throughout the period of use.

NHPC LIMITED
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The Company also uses significant judgment in assessing the lease term (including anticipated renewals) and the applicable discount rate.

The Company determines the lease term as the non-cancellable period of a lease, together with both periods covered by an option to extend the lease if the Company is reasonably certain to exercise that option; and periods covered by an option to terminate the lease if the Company is reasonably certain not to exercise that option. In assessing whether the Company is reasonably certain to exercise an option to extend a lease, or not to exercise an option to terminate a lease, it considers all relevant facts and circumstances that create an economic incentive for the Company to exercise the option to extend the lease, or not to exercise the option to terminate the lease. The Company revises the lease term if there is a change in the non-cancellable period of a lease.

The discount rate is the incremental borrowing rate specific to the lease being evaluated or for a portfolio of leases with similar characteristics.

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 power station 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 and machinery and computers and peripherals which are in accordance with useful life as prescribed in 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

NHPC LIMITED
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measure its obligations are appropriate and documented. However, any changes in these assumptions may have an impact on the resulting calculations.

e) Revenue

The Company records revenue from sale of power based on Tariff approved by the CERC, as per the principles of Ind AS 115- *Revenue from Contracts with Customers*. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations. Further, where tariff is pending revision due to revision in cost estimates, tariffs are computed based on the parameters and methods prescribed under the CERC Tariff Regulations and an estimated amount of revenue is recognised when an application is made to the CERC after obtaining necessary approvals to the extent it is highly probable that there will be no downward adjustment to the revenue recognised.

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 due to 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 and 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 2019-24. 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 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 and Equipment, Capital Work in Progress is based on estimates and 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.

NHPC LIMITED
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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). Therefore, the carrying amount of property, plant and equipment, Capital Work in Progress, intangible assets and Investment Property as per the previous GAAP as at April 1, 2015, were maintained on transition to Ind AS.

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 power station on completion of the originally estimated useful life of the power station is added to the cost of the related asset when it meets the recognition criteria. 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 and 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 and 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. 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 (CWIP)

a) Expenditure incurred on assets under construction (including a project) is carried at cost under 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

NHPC LIMITED FARIDABAD

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 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 and 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 change in use supported by evidence.

4.0 Intangible Assets and Intangible Assets under Development

a) Expenditure on research is charged to expenditure 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 that are acquired by the Company and which have finite useful lives, 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) Subsequent expenditure is recognized as an increase in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the Company and the cost of the item can be measured reliably.

d) 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

NHPC LIMITED FARIDABAD

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 reporting date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.

b) Exchange differences relating to PPE/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective PPE/capital work-in-progress.

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

d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after April 1, 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

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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 less impairment, if any.

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 right 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 and joint ventures, Trade Receivables, Loan to employees, 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
- At fair value through profit and loss

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 are either recorded in the Statement of Profit and Loss or under 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 Company 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.

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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 interest 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). The Company classifies all other equity instruments 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 of an equity instrument classified at FVTOCI, are recognized in 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:

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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 Company 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 116- *Leases.*

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 116 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, the Company reverts to recognize impairment loss allowance based on 12-month ECL. The amount of expected credit loss/ 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.

Scrap is valued at net realisable value.

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.

11.0 Dividends

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Final 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 obligations 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 and borrowings, trade and other payables.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value less 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 cost 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.

e) Derivative financial instruments

Derivative financial instruments that are held by the Company to hedge the foreign currency and interest rate risk exposures and are not designated as hedges are accounted for at fair value through profit or loss. Changes in fair value are recognised in the Statement of Profit and Loss.

13.0 Government Grants

a) The benefits of a government loan at a below market rate of interest is treated as Government Grant. The loan is initially recognised and measured at fair value and the government grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the

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accounting policy applicable to financial liabilities and government grant is recognized initially as deferred income and subsequently in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

b) Monetary grants 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.

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.

b) 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.

c) 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 and subsidiary companies, dividend from investments in equity in other bodies corporate, interest from investment in bonds, surcharge received from beneficiaries for delayed payments, sale of scrap, other miscellaneous income, etc.

a) **Revenue from sale of power**

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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.

ii) Revenue from sale of power (except minimum lease receipts in respect of power stations considered as Finance Lease/Operating Lease) is accounted for as per tariff notified by the Central Electricity Regulatory Commission (CERC) under the CERC (Terms & Conditions of Tariff) Regulations, 2019 as modified by the orders of Appellate Tribunal for Electricity to the extent applicable. In the case of Power Stations where provisional/ final tariff is yet to be notified or where incentives/disincentives are chargeable/ payable as per CERC (Terms & Conditions of Tariff) Regulations, revenue is recognised to the extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.

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

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

vi) 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 on the basis of input method. Input method recognises revenue on the basis of the costs incurred towards the satisfaction of a performance obligation relative to the total expected costs to the satisfaction of that performance obligation.

ii) Contract modifications, if any, are accounted for when there is a change in the scope or price (or both) of a contract that is approved by the parties to the contract and when the parties to a contract approve a modification that either creates new or changes existing enforceable rights and obligations of the parties to the contract. 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. Contract modifications are recorded on standalone basis when the scope of the contract increases because of the addition of promised goods or services or the price of the contract increases by an amount of consideration that reflects the Company's standalone selling prices of the additional promised goods or services and any appropriate adjustments to that price to reflect the circumstances of the particular contract. 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

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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) 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.

iii) 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 it is highly probable that a significant reversal in the amount of revenue recognised will not occur in the future.

16.0 Employee Benefits

i) Short-term employee benefits

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

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

ii) Defined contribution plans

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

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

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and Social Security Scheme administered through separate trusts are accounted for 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, Memento on Superannuation to employees and Employees Family Economic Rehabilitation Scheme are in the nature of defined benefit plans. All these plans, other than Allowance on Retirement/Death ,Memento on Superannuation to employees and Employees Family Economic Rehabilitation Scheme are administered through separate trusts.

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

In respect of Provident Fund Scheme, a liability is recognised in the Balance Sheet where the present value of the defined benefit obligation at the end of the reporting period is higher than the fair value of plan assets. Any surplus of fair value of plan assets over the present value of the defined benefit obligation at the end of the reporting period is not recognised as an asset since the Company does not have any right to the benefits either in the form of refunds from the Plan or by way of lower contribution to the Plan.

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 (except in the case of Provident Fund Scheme) and losses arising from experience adjustments and changes in actuarial assumptions are recognised directly in Other Comprehensive Income in the period in which they occur and are included in retained earnings in the Statement of Changes in Equity.

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

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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 consist of (a) interest expense calculated using the effective interest method as described in Ind AS 109 – 'Financial Instruments' (b) finance charges in respect of finance leases recognized in accordance with Ind AS 116– 'Leases' and(c) exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised as part of the cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which necessarily take substantial period of time to get ready for their intended use or sale. All other borrowing costs are expensed in the period in which they occur.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalised. When the Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalisation of the borrowing costs is computed based on the weighted average cost of all borrowings that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset. However, borrowing costs applicable to borrowings made specifically for the purpose of obtaining a qualifying asset are excluded from this calculation, until substantially all the activities necessary to prepare that asset for its intended use or sale are complete.

Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalisation.

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

Other borrowing costs are recognized as an expense in the year in which they are incurred.

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 extended life as per CERC Tariff Regulations/Orders, 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.

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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).

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 useful life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

- Construction Plant and Machinery

- Computer and 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.

iii) Based on management assessment, depreciation on Roof Top Solar Power System / Equipment is provided on straight line basis over a period of twenty five years with residual value of 10%.

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.

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

h) Leasehold Land of operating units, is amortized over the period of lease or 40 years whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

i) Leasehold Land and buildings, of units other than operating units, is amortized over the period of lease or 40 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) Right to use in respect of land 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 and Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the

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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 useful 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.

c) In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project, 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

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).

b) Deferred tax

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

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

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

iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in Other Comprehensive Income or Equity.

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

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

vii) When there is uncertainty regarding income tax treatments, the Company assesses whether a tax authority is likely to accept an uncertain tax treatment. If it concludes that the tax authority is unlikely to accept an uncertain tax treatment, the effect of the uncertainty on taxable income, tax bases and unused tax losses and unused tax credits is recognised. The effect of the uncertainty is recognised using the method that, in each case, best reflects the outcome of the uncertainty: the most likely outcome or the expected value. For each case, the Company evaluates whether to consider each uncertain tax treatment separately, or in conjunction with another or several other uncertain tax treatments, based on the approach that best prefixes the resolution of uncertainty.

21.0 Compensation from third parties

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

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

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22.0 Segment Reporting

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

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

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

23.0 Leases

The Company assesses whether a contract is or contains a lease at the inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- the contract involves the use of an identified asset – this may be specified explicitly or implicitly and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified;
- the Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- the Company has the right to direct the use of the asset. The Company has this right when it has the decision-making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases where the decision about how and for what purpose the asset is used is predetermined, the Company has the right to direct the use of the asset if either:
  - the Company has the right to operate the asset; or
  - the Company designed the asset in a way that predetermines how and for what purpose it will be used.

At inception or on reassessment of a contract that contains a lease component, the Company allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices. However, for the leases of land and buildings in which it is a lessee, the Company has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

i. Company as a lessee

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

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 Right of Use Assets.

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The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability. Assessment of impairment is done using the principles of Ind AS 36-Impairment of Assets as given in Significant Accounting Policy No. 19.0 above.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Company's incremental borrowing rate. Generally, the Company uses its incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee, or if the Company changes its assessment of whether it will exercise a purchase, extension or termination option or when a lease contract is modified, and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in statement of profit and loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Company presents right-of-use assets that do not meet the definition of investment property as a separate line item on the face of the balance sheet.

The Company has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low-value assets. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

ii. Company as a lessor

When the Company acts as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.

For embedded leases in the nature of a Finance Lease, the investment in the power station is recognised as a Lease Receivable. The minimum lease receipts are identified by segregating the embedded lease receipts from the contract amounts (including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09 up to 31st March 2009 and considered as deferred income). Each lease receipt is allocated between

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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.

Subsequent to initial recognition, the Company regularly reviews the estimated unguaranteed residual value and applies the impairment requirements of Ind AS 109- Financial Instruments, recognising an allowance for expected credit losses on the lease receivables.

Finance lease income is calculated with reference to the gross carrying amount of the lease receivables, except for credit-impaired financial assets for which interest income is calculated with reference to their amortised cost (i.e. after a deduction of the loss allowance).

If an arrangement contains lease and non-lease components, the Company applies Ind AS 115- *Revenue from Contracts with Customers* to allocate the consideration in the contract.

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 Business combinations

Business combinations are accounted for using the acquisition accounting method as at the date of the acquisition, which is the date at which control is transferred to the Company. The consideration transferred in the acquisition and the identifiable assets acquired and liabilities assumed are recognized at fair values on their acquisition date. Goodwill is initially measured at cost, being the excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed. Where the fair value of net identifiable assets acquired and liabilities assumed exceed the consideration transferred, after reassessing the fair values of the net assets and contingent liabilities, the excess is recognized as capital reserve. Acquisition related costs are expensed as incurred.

25.0 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.

26.0 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.

27.0 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

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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'.

28.0 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 /liabilities are classified as non-current assets / liabilities.

29.0 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: Standards issued but not yet effective

The Ministry of Corporate Affairs has vide notification dated March 23, 2022 notified Companies (Indian Accounting Standards) Amendment Rules, 2022 which amends certain Indian Accounting Standards, and are effective April 1, 2022. The summary of the major amendments and its impact on the Company are given hereunder:

(i) Ind AS 16 – Proceeds before intended use

The amendment prohibits an entity recognising the excess of net sale proceeds of items produced over the cost of testing, in the Statement of Profit and Loss. Instead, the same shall be deducted from the directly attributable costs considered as part of cost of an item of property, plant, and equipment.

The Company does not expect the amendment to have any impact in the financial statements.

(ii) Ind AS 37 – Onerous Contract – Cost of fulfilling a Contract

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The amendments specify that the "Cost of fulfilling" a contract comprises the "cost that relate directly to the Contract". Cost that relate directly to the Contract are both the incremental costs of fulfilling the contract (example: direct labour, material) and allocation of other costs that relate directly to fulfilling the contract.

This amendment is essentially in the nature of a clarification and the Company does not expect the amendment to have any material impact in the financial statements.

(iii) Ind AS 103: Business Combination

The amendment states that to qualify for recognition as part of applying the acquisition method, the identifiable assets acquired and liabilities assumed must meet the definitions of assets and liabilities as provided in the Conceptual Framework for Financial Reporting under Indian Accounting Standards (Conceptual Framework) issued by the Institute of Chartered Accountants of India. Therefore, the acquirer does not recognise those costs as part of applying the acquisition method. Instead, the acquirer recognises those costs in its post-combination financial statements in accordance with other Ind AS.

These amendments have no material impact on the financial statements of the Company.

(iv) Ind AS 109 – Annual improvement to Ind AS (2021)

The amendment clarifies which fees an entity includes when it applies the "ten percent" test of Ind AS 109 in assessing whether to derecognise a financial liability.

The Company does not expect the amendment to have any impact in the financial statements.

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NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2022

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		As at 01-Apr-2021	Additions		Deductions		Other Adjustments	As at 31st March, 2022	As at 01-Apr-2021	For the Year	Adjustments	As at 31st March, 2022	As at 31st March, 2022	As at 31st March, 2021
			IUT	Others	IUT	Others								
i)	Land – Freehold	398242906						398242906	0			0	398242906	398242906
ii)	Roads and Bridges	145677062						145677062	40911048	3118191	0	44029239	101647823	104766014
iii)	Buildings	1389605680		3690941				1393296621	355296460	31685137	0	386981605	1006315016	1034309212
iv)	Railway sidings	0						0	0	0	0	0	0	0
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	14623596145						14623596145	7038425869	198468672	0	7236894541	7386701604	7585170276
vi)	Generating Plant and machinery	3150564030		48533049		10798599		3188298480	1363092740	50011609	-3853260	1409251089	1779047391	1787471290
vii)	Plant and machinery Sub station	15775813		8562000		266222		24071591	6052565	363091	-118392	6297264	17774327	9723248
viii)	Plant and machinery Transmission lines	150400688		274508				150675196	81893102	1572170	0	83465272	67209924	68507586
ix)	Plant and machinery Others	5172434						5172434	2151359	65038	0	2217197	2955237	3021075
x)	Construction Equipment	25401433		3566130		31277		28936286	13222432	1907354	0	15129706	13806500	12179001
xi)	Water Supply System/Drainage and Sewerage	36834319		2596040				39431159	8128663	957361	0	9086024	30345135	28705656
xii)	Electrical installations	6425768				19781		6405987	705635	187800	-13032	880403	5525584	5720133
xiii)	Vehicles	20870324		1354869		373421		21851772	6463644	463498	-258916	6668226	15183546	14406680
xiv)	Aircraft/ Boats	1193665						1193665	346800	25068	0	371868	821797	846865
xv)	Furniture and fixture	12849466	519957	1767563				15136986	5108114	255101	234508	5597723	9539263	7741352
xvi)	Computers	14459751		374025		133733		14700043	10714320	1664198	-126782	12251736	2448307	3745431
xvii)	Communication Equipment	10297844		43243		774062		9567025	3485121	198032	-389103	3294050	6272975	6812723
xviii)	Office Equipments	58929958	244760	9705791		152962		68727547	19075202	1547117	71585	20693904	48033643	39854756
	Total	20066297286	764717	80468959	0	12550057	0	20134980905	8955073082	292490237	-4453392	9243109927	10891070978	11111224204
	Previous year	20036714495	212951	49727255		20357415		20066297286	7455686081	1506590387	-7203386	8955073082	11111224204	12501028414

Note:-

2.1.1 (a) Title deeds of Immoveable Properties not held in name of the Company as on 31st March 2022:-

	Description of Item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company	
Property, Plant and Equipment	Land	6.33 CRORES	DIFFERENT PARTIES	NO		Mutation awaited	As per annexure-A
	Building						
	Others						

(b) Title deeds of Immoveable Properties not held in name of the Company as on 31st March 2021:-

	Description of Item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company	
Property, Plant and Equipment	Land	6.33 CRORES	DIFFERENT PARTIES	NO		Mutation awaited	As per annexure-A
	Building						
	Others						

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2.1.2 Freehold land amounting to ₹ ..... (Previous period .....) covering an area of ..... hectare (Previous period .....hectare) has been recorded in revenue records in favour of the Government of India through the Government of Jammu & Kashmir, in possession of Salal Power Station (a Power Station of NHPC Limited). Title deeds in respect of freehold land of the Power Station amounting to ₹ ..... (Previous period ₹ .....) covering an area of ..... hectare (Previous period ..... hectare) is however, yet to be executed/ passed.(To be filled by Salal Power Station)

2.1.3 Freehold Land includes 8 hectare (Previous period 8 hectare) of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A subsidiary of NHPC Limited) for a consideration of ₹ 100 per annum as rent, for which a lease agreement has been entered between NHPC Limited and LDHCL.

2.1.4 Adjustments to Gross Block and adjustment to Depreciation is the amount derecognised from PPE and recognised as Lease Receivables under Financial Assets as Power Station is accounted as a Finance Lease under Ind AS 116. (Refer Note 34)

2.1.5 Pending approval of revised cost estimates (RCE) of Sewa-II, Kishanganga, Chamera-III, Teesta Low Dam-III, Uri-II & Teesta Low Dam-IV Power Stations, capital expenditure incurred on these power stations has been considered for capitalisation.

2.1.6 Refer Note No 34(9) of Standalone Financial Statement for information of non-current assets equitably mortgaged/hypothecated with banks as security for related borrowings.

2.1.7 Refer Note no. 34(4) of Standalone Financial Statements for information regarding assets capitalised on provisional basis.

2.1.8 Refer Note no. 34(18) of Standalone Financial Statements for information regarding impairment of Assets.

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

Class of Assets	For the Year ended on 31.3.2022	For the Year ended on 31.03.2021
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinerySub station		
Plant and machinery Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical Installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Total	-	-

2.1.10 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.

NOTE NO. 2.3 Right - of - use Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2021	Additions		Deductions		Other Adjustments	As at 31st March, 2022	As at 01-Apr-2021	For the Year	Adjustments	As at 31st March, 2022	As at 31st March, 2022	As at 31st March, 2021
			IUT	Others	IUT	Others								
i)	Land -Leasehold	0						0	0	0	0	0	0	0
ii)	Building Under Lease	0						0	0	0	0	0	0	0
iii)	Construction Equipment	0						0	0	0	0	0	0	0
iv)	Vehicles	0						0	0	0	0	0	0	0
v)	Land-Right to Use	216830815						0	0	0	0	0	0	0
	Total	216830815	0	0	0	0	0	216830815	56331432	9388572	0	65720004	151110811	160499383
	Previous year	216830815						216830815	46942860	9388572		56331432	160499383	169887955

Note:-

2.3.1 a)Land - Leasehold includes ..... hectare (Previous period ..... hectare) taken from Sashastra Seema Bal (SSB) for Subansiri Upper Project on lease for a period of 99 years at notional value of ₹ 1/-. Out of this area ..... hectare (previous period ..... hectare) has been handed over to Indo-Tibetan Border Police(ITBP).

b) In respect of other units, lease deeds in respect of leasehold land amounting to ₹ NIL (Previous period ₹ NIL) covering an area of NIL. hectare (Previous period NIL hectare) are yet to be executed/passed.

c) Land -Leasehold includes amounting to Rs. .....(Previous period Rs. .....) recognised during the period as Right of Use Asset pursuant to Ind AS 116-Leases which were earlier classified as operating leases. Refer Note 34(16) for further disclosure under Ind AS 116.

2.3.2 Refer Note No 34(9) of Standalone Financial Statements for information of non-current assets equitably mortgaged/ hypothecated with banks as security for related borrowings.

2.3.3 Refer Note no. 34(18) of Standalone Financial Statements for information regarding impairment of Assets.

2.3.4 Adjustments to Gross Block and adjustment to Depreciation is the amount derecognised from Right of Use Assets and recognised as Lease Receivables under Financial Assets as Power Station is accounted as a Finance Lease under Ind AS 116. (Refer Note 34)

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NOTE NO. 2.5 Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2021	Additions		Deductions		Other Adjustments	As at 31st March, 2022	As at 01-Apr-2021	For the Year	Adjustments	As at 31st March, 2022	As at 31st March, 2022	As at 31st March, 2021
			IUT	Others	IUT	Others								
II)	Computer Software	1312839				17769		1295070	1312839	0	-17769	1295070	0	0
	Total	1312839	0	0	0	17769	0	1295070	1312839	0	-17769	1295070	0	0
	Previous year	1312839						1312839	1312839			1312839	0	0

Note : 2.5.1Additional 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.
2.5.2 Adjustments to Gross Block and adjustment to Depreciation is the amount derecognised from Intangible Assets and recognised as Lease Receivables under Financial Assets as Power Station is accounted as a Finance Lease under Ind AS 116. (Refer Note 34)

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Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						As at 31st March, 2022	DEPRECIATION				NET BLOCK	
		As at 01-Apr-2021	Additions		Deductions		Other Adjustments		As at 01-Apr-2021	For the Year	Adjustments	As at 31st March, 2022	As at 31st March, 2022	As at 31st March, 2021
			IUT	Others	IUT	Others								
i)	Land – Freehold	398242906	0	0	0	0	0	398242906	0		0	0	398242906	398242906
ii)	Roads and Bridges	191256197	0	0	0	0	0	191256197	88490183	3118191	0	89608374	101647823	102766014
iii)	Buildings	1769759219	0	3690941	0	0	0	1773450160	735450007	31685137	0	767135144	1006315016	1034309212
iv)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	22198648224	0	0	0	0	0	22198648224	14613477948	198468672	0	14811946620	7386701604	7585170276
vi)	Generating Plant and machinery	4561004877	0	48533049	0	10798599	0	4598739327	2773533587	50011609	-3853260	2819691936	1779047391	1787471290
vii)	Plant and machinery Sub station	20040614	0	8562000	0	370594	0	29040020	11125366	363091	-222764	11265693	17774327	9723248
viii)	Plant and machinery Transmission lines	238564051	0	274508	0	0	0	238838559	170076465	1572170	0	171648635	67209924	68507586
ix)	Plant and machinery Others	9059997	0	0	0	0	0	9059997	6038922	65838	0	6104760	2955237	3021075
x)	Construction Equipment	43998238	0	3566130	0	31277	0	47533091	31819237	1907354	0	33726591	13806500	12179001
xi)	Water Supply System/Drainage and Sewerage	43161100	0	2596840	0	0	0	45757940	14455444	957361	0	15412805	30345135	28705656
xii)	Electrical installations	6483198	0	0	0	35418	0	6447780	763065	187800	-28669	922196	5525584	5720133
xiii)	Vehicles	24660728	0	1354869	0	1145059	0	24876538	10262048	463498	-1030554	9694992	15183546	14406680
xiv)	Aircraft/ Boats	1721500	0	0	0	0	0	1721500	874635	25068	0	899703	821797	846865
xv)	Furniture and fixture	19361572	581783	1767563	0	0	0	21710918	11620220	255101	296334	12171655	9539263	7741352
xvi)	Computers	20078033	0	374025	0	154279	0	21097779	17132602	1664198	-147328	18649472	2448307	3745431
xvii)	Communication Equipment	13807597	0	43243	0	2449501	0	11401339	6994874	198032	-2064542	5128364	6272975	6812723
xviii)	Office Equipments	76965387	302277	9705791	0	330341	0	86643114	37110631	1547117	-48277	38609471	48033643	39854756
	Total	29630449438	884060	80468959	0	15315068	0	29704487389	18527225234	292490237	-7099060	18812616411	10891870978	11111224204
	Previous year	29614103793	281524	49727255		25663134		29630449438	17033075379	1506590387	-12440532	18527225234	11111224204	12581028414

Note:

Underground works amounting to ₹ ..... (Previous year ₹ ....), created on" Land -Right to Use"classified under Right of use Assets, are included under the relevant heads of Property, Plant and Equipment.

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Annexure-A

TEESTA V POWER STATION

Details of compensation for Houses / Land and other standing properties l.r.o. village Dipudara (Under Khamdong & Singbel Blocks) deposited with Govt. of Sikkim

(Possession & Mutation Pending)

Sl. No.	Name Sh.	Block	Plot no.	Land Area (in Hact.)	LAND AND OTHER STANDING PROPERTIES									HOUSE COMPENSATION			
					Total Land Area (in Hact.)	Rate	Amount	Other properties / Standing Properties	Total	30% Solatium	Total	4% Cont. Estb. Charges	Capt. Value of LR	Grand Total	House Compensation	30% Solatium	4% Conting. / Est. charges	Grand Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	Janga Bdr. Chettri	Singbel	651	0.160														
	Janga Bdr. Chettri	Singbel	649	0.436														
	Janga Bdr. Chettri	Singbel	647	1.463	2.059	2512318	5172862	475010	5647872	1694360	7342232	293689		7635921				
2	Mohan Bdr. Chettri	Singbel	647/834	0.098	0.098	2512318						13029		13029		Not accpeted amount reutrned by D		
								Sub Total (for Singbel Block)			7342232	306718	1230	7650180				
3	Buddha Singh Tamang	Khamdong	542/754	0.007	0.007	3125865	21881	64660	596682	179004	775686	31027			4140067	1242020	215283	5597370
	Buddha Singh Tamang	Khamdong	539/753	0.352	0.352	3125865	1100304	0										
	Buddha Singh Tamang	Khamdong	598	0.128	0.128	3125865	400111	0										
4	Ram Pd. Kuikel	Khamdong	542/704	0.0167	0.0167	3125865	52202	0	52202	15661	67863	2715						
5	Ram Pd. Bhattarai	Khamdong	542/679	0.0139	0.0139	3125865	43450	0	43450	13035	56485	2259						
6	Asis & Soonmaya Tamang	Khamdong	542/672	0.2362	0.6382	3125865	1994927	26592	2021519	606456	2627974	105119						
	Asis & Soonmaya Tamang	Khamdong	542/667	0.0060														
	Asis & Soonmaya Tamang	Khamdong	541	0.3960														
7	Chandra Dhoj Subba	Khamdong	672/707	0.009	0.009	3125865	28133	0	28133	8440	36573	1463			4535151	1360545	235828	6131524
8	Naren Chettri	Khamdong		0.0122	0.0122	3125865	38136		38136	11441	49577	1983						
9	Karna Singh Rai	Khamdong		0.0093	0.0093	3125865	29071		29071	8721	37792	1512						
10	Hari Maya Chhetri	Khamdong	672/683	0.022	0.022	3125865	68769	0	68769	20631	89400	3576						
11	Bhakta Baharur Limbu	Khamdong		0.013	0.013	3125865	40636		40636	12191	52827	2113						
12	Uphar Lamichaney	Khamdong	672/693	0.0185	0.0185	3125865	57829	0	57829	17349	75178	3007			906286	271886	47127	1225299
13	Dhanraj Rai tenant of Soom Maya Tamang	Khamdong	542/672/P		0	0	0	30100	30100	9030	39130	1565			409886	122966	21314	554166
14	Daniel Tamang land registered in the name of Neeryu Hangma	Khamdong	672/757	0.0141	0.0141	3125865	44075	0	44075	13222	57297	2292						
15	Kusum Tamang purchased from Soom Maya Tamang but could not registered.	Khamdong	542/672	0.0042	0.0042	3125865	13129	0	13129	3939	17068	683						
16	Bal Bahadur Rarally land recorded in the name of Nar Bdr.	Khamdong	542/P	0.106	0.106	3125865	331342	23310	354652	106396	461048	18442						
17	Chandra Bahadur Limboo tenant of Sun Maya Tamang	Khamdong	542/672	0	0	0	0	22200	22200	6660	28860	1154			308992	92698	16068	417758

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18	Bal Bahadur Rarally land recorded in the name of Soon Maya Tamang sold	Khamdong	542/672	0.0132	0.0132	3125865	41261	0	41261	12378	53639	2146			937428	281228	48746	1267402
19	Ashok Lamichaney	Khamdong	542/708	0.0149	0.0149	3125865	46575	0	46575	13972	60547	2422			1975046	592513	102702	2670261
20	Chituk Tamang land bank scheme	Khamdong	513/730	0.2023	0.2023	3125865	632362	54096	686458	205937	892395	35696						
21	Dawa Gyp Sherpa			0.021	0.021	3125865	65643	16210	81853	24556	106409	4256						
22	Nar Bdr. Tamang	Khamdong	542	0.1362	0.7242	3125865	2263752	77390	2341142	702342	3043484	121739						
23	Nar Bdr. Tamang	Khamdong	539	0.5880														
24	Anand Biswakarma	Khamdong	672/709	0.0232	0.0232	3125865	72520	0	72520	21756	94276	3771						
25	Akal singh Rai	Khamdong		0.0075	0.0075	3125865	23444		23444	7033	30477	1219						
26	Dilli ram Dakal	Khamdong		0.0122	0.0122	3125865	38136		38136	11441	49577	1983						
27	Mangma Dorjee	Khamdong		0.0138	0.0138	3125865	43137		43137	12941	56078	2243						
28	Sentabir Tamang	Khamdong	672/757	0.0256	0.0256	3125865	80022		80022	24007	104029	4161						
29	Am Kumar Sharma	Khamdong	542/711	0.0112	0.0112	3125865	35010	4252	39262	11779	51041	2042						
30	Yasoda Dhakal			0.007	0.007	3125865	21881	0	21881	6564	28445	1138						
31	Nima Tamang	Khamdong	513	0.0129	0.0129	3125865	40324	280	40604	12181	52785	2111						
32	Passang Tamang	Khamdong	513/760	0.1500	0.1500	3125865	468880	5684	474564	142369	616933	24677						
33	Bir Bdr. Tamang	Khamdong	513/748	0.0178	0.0178	3125865	55640	2604	58244	17473	75717	3029						
34	Prem Bdr. Tamang	Khamdong	698	0.0069	0.0069	3125865	21568	0	21568	6470	28038	1122						
								Sub Total	(For Khamdong Block)		9816628	392665	971	10210264				
35	Sunmaya Tamang														4602096	1380629	239309	6222034
36	Kall Bahadur Subba														907485	272246	47189	1226920
37	Neeruhang Subba														3177221	953166	165215	4295602
38	Ram Prasad Subba														6056402	1816921	314933	8188256
39	Ranjeet Tamang														2099788	629936	109189	2838913
40	Shankar Lamichaney														137513	41254	7151	185918
41	Kusum Tamang														216624	64987	11264	292875
42	Ram Prasad Bhattarai														2834908	850472	147415	3832795
43	Ong Tshering Lepcha														104423	31327	5430	141180
44	Chituk Tamang														236038	70811	12274	319123
														17860444				45407396
				4.7848	4.7848													45407396

Total compensation for Land & Other standing Properties 17860444
Total House compensation 45407396
Total compensation amount paid to Revenue Officer, Land, Revenue & DM Deptt. 63267840
As per Balance Sheet 63267839
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FARIDABAD NHPC LIMITED

NOTE NO. 2.4 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2021	Additions		Deductions		Other Adjustments	As at 31st March, 2022	As at 01-Apr-2021	For the Year	Adjustments	As at 31st March, 2022	As at 31st March, 2022	As at 31st March, 2021
			IUT	Others	IUT	Others								
II	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0
												0	0	0

Please check the figures manually and make correction if required.

2.4.1 Amounts recognised in the Statement of Profit and Loss for investment property

(Amount in ₹)

	As at 31.3.2022	As at 31.03.2021
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental	-	-

2.4.2 Fair Value of Investment property

As at 31.3.2022	As at 31.03.2021

2.4.3 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.

2.4.4 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.The valuation is carried out by a registered valuer as defined under rule 2 of Companies (Registered Valuer and Valuation) Rules, 2017.

2.4.5 Title deeds of Immoveable Properties not held in name of the Company as on 31st March 2022:-

	Description of item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Reason for not being held in the name of the Company
Investment Property					

2.4.6 Title deeds of Immoveable Properties not held in name of the Company as on 31st March 2021:-

	Description of item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Reason for not being held in the name of the Company
Investment Property					

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Annexure-I to NOTE NO. 2.5 Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2021	Additions		Deductions		Other Adjustments	As at 31st March, 2022	As at 01-Apr-2021	For the Year	Adjustments	As at 31st March, 2022	As at 31st March, 2022	As at 31st March, 2021
			IUT	Others	IUT	Others								
II	Computer Software	2335785	0	0	0	57694	0	2278091	2335785	0	-57694	2278091	0	0
	Total	2335785	0	0	0	57694	0	2278091	2335785	0	-57694	2278091	0	0
	Previous year	2335785						2335785	2335785			2335785	0	0

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Annexure-I to NOTE NO. 2.3 Right of use Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2021	Additions		Deductions		Other Adjustments	As at 31st March, 2022	As at 01-Apr-2021	For the Year	Adjustments	As at 31st March, 2022	As at 31st March, 2022	As at 31st March, 2021
			IUT	Others	IUT	Others								
i)	Land Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Building Under Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Construction Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
iv)	Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	0
v)	Land-Right to Use	281094368	0	0	0	0	0	281094368	120594985	-9388572	0	129983557	151110811	160499383
	Total	281094368	0	0	0	0	0	281094368	120594985	9388572	0	129983557	151110811	160499383
	Previous year	281094368						281094368	111206413	9388572		120594985	160499383	169887955

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Note no. 2.2 Capital Work in Progress

(Amount in ₹)

S.No	Particulars	As at 01-Apr-2021	Addition	Adjustment	Capitalised	As at 31st March, 2022
i)	Roads and Bridges	-				-
ii)	Buildings	1289753	3227224	(94206)	3690941	731830
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
vi)	Generating Plant and Machinery	-				-
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	-	141600			141600
xii)	Computers	-				-
xiii)	Office Equipments	-				-
xiv)	Assets awaiting installation	5950990	19656346		25609336	-
xv)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xvi)	Survey, investigation, consultancy and supervision charges	-				-
xvii)	Expenditure on compensatory Afforestation	-				-
xviii)	Expenditure attributable to construction (Refer Note-32)	-	-			-
	Less: Capital Work in Progress Provided (Refer Note 2.2.4)	-				-
	Sub total (a)	7240743	23027170	(94206)	29300277	873430
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	7240743	23027170	(94206)	29300277	873430
	Previous year	7501420	32725006	(8988)	32976695	7240743

2.2.1 (a) CWIP aging schedule as on 31st March 2022

CWIP	Amount in CWIP for a period of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in Progress	873,430.00				873,430.00
Projects temporarily Suspended					-
Total	873,430.00	-	-	-	873,430.00

(b) CWIP Completion Schedule as on 31st March 2022 for delayed projects

CWIP	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
					-
Total	-	-	-	-	-

2.2.2 (a) CWIP aging schedule as on 31st March 2021

CWIP	Amount in CWIP for a period of				
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total
Projects in Progress	7,240,743.00				7,240,743.00
Projects temporarily Suspended					-
Total	7,240,743.00	-	-	-	7,240,743.00

(b) CWIP Completion Schedule as on 31st March 2021 for delayed projects

CWIP	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
					-
Total	-	-	-	-	-

2.2.3 Expenditure attributable to Construction (EAC) includes ₹ ..... (Previous period ₹ .....) towards borrowing cost capitalised during the period. - Only for construction projects. (Also Refer Note-32)

2.2.4 Capital Work in Progress (CWIP) includes a cumulative expenditure of ₹ ..... (Previous period ₹ .....) including Survey, Investigation, Consultancy and Supervision Charges of ₹ ..... (Previous period ₹ .....) on projects under Survey & Investigation stage. Of this, a sum of ₹ .....(Previous period ₹ .....) pertains to Subansiri Upper Project, which had been decided by Government of Arunachal Pradesh to be handed over to a Private Developer. However, pending handing over of the project & recovery of expenditure incurred on it, the said amount remains provided for in the books as an abundant precaution. Out of the balance of ₹ ..... (Previous period ₹ .....) pertaining to projects with the company, a sum of ₹ ..... (Previous period ₹ .....) has been provided upto date where uncertainties are attached and ₹ ..... (Previous period ₹ .....), pertaining to other projects having reasonable certainty of getting clearance, is carried over. (Also Refer Note 34(24), 34(25), 34(26) and 34(27))

2.2.5 Siang Basin, Subansiri Basin & Dibang Multipurpose Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets and liabilities have been accounted for to the extent of amounts incurred by the Company on these projects. Siang Lower & Siyom HE Projects (in Siang Basin) & Subansiri Middle (in Subansiri Basin) have since been handed over to Private Developer and liability arising out of settlement of accounts with Brahmaputra Board towards these projects if any, is recoverable from respective Private Developers. - Only for Dibang & Subansiri Lower Project

2.2.6 Underground Works amounting to ₹ NIL (Previous period ₹ NIL) created on "Land -Right to Use" classified under Right of Use Assets, are included under respective heads of Capital Work in Progress (CWIP).

2.2.7 Refer Note no. 34(9) of Standalone Financial Statements for information of non-current assets pledged with banks as security for related borrowings. (For CO Only)

2.2.8 Capital Expenditure on projects under construction approved by the competent authority undergoes revision over period of time as hydroelectric projects are time. intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred is carried forward in Capital Work in Progress (CWIP).

2.2.9 Refer Note no. 34(4) of Standalone Financial Statements for information regarding assets capitalised on provisional basis.

2.2.10 Refer Note no. 34(18) of Standalone Financial Statements for information regarding Impairment of Assets.

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Note no. 2.6 Intangible Assets Under Development

(Amount in ₹)

S.No	Particulars	Linkage	As at 01-Apr-2021	Addition	Adjustment	Capitalised	As at 31st March, 2022
(i)	Computer Software Under Development	432201	-	-			-
	TOTAL		-	-	-	-	-
	Previous year						-

2.6.1 Intangible Assets under Development aging schedule as on 31st March 2022

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Projects in Progress					-
Projects temporarily Suspended					-
Total	-	-	-	-	-

2.6.2 Intangible Assets under Development Completion Schedule as on 31st March 2022

Intangible Assets under Development	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
					-
					-
Total	-	-	-	-	-

2.6.3 Intangible Assets under Development aging schedule as on 31st March 2021

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Projects in Progress					-
Projects temporarily Suspended					-
Total	-	-	-	-	-

2.6.4 Intangible Assets under Development Completion Schedule as on 31st March 2021

Intangible Assets under Development	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
					-
					-
Total	-	-	-	-	-

Annexure to Note 2.1 & 2.5 as at 31.3.2022

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
1	CONSTRUCTION OF HM STORE AT DAMSITE	410306	1195547
2	Construction of Non-Executive canteen	410327	2130170
3	Construction of Non-Executive canteen	410425	365224
4	SHAFT SLEEVE HP-HV OF COATING 1KQ004703P NO-2 FLUSH BOLT-1 KQ004703 P NO -9 LOCK PIN -1KQ004703 PNO-	410701	518377
5	SHAFT SLEEVE HP-HV OF COATING 1KQ004703P NO-2 FLUSH BOLT-1 KQ004703 P NO -9 LOCK PIN -1KQ004703 PNO-	410701	518375
6	PORTABLE WELDING MACHINE SINGLE PHASE MAKE- CRUXWELD, MODEL- CCARC-200	410713	17898
7	PORTABLE WELDING MACHINE SINGLE PHASE MAKE- CRUXWELD, MODEL- CCARC-200	410713	17898
8	ONLINE TOTAL SOLID SUSPENDED MONITORING SYSTEM MAKE- XYLEM, MODEL- VSOLID700IQ	410713	348725
9	PORTABLE ARC WELDING MACHINE (SINGLE PHASE) MAKE: ESAB MODEL: ARC 250I	410713	35400
10	PORTABLE ARC WELDING MACHINE (SINGLE PHASE) MAKE: ESAB MODEL: ARC 250I	410713	35400
11	PORTABLE ARC WELDING MACHINE (SINGLE PHASE) MAKE: ESAB MODEL: ARC 250I	410713	106550
12	"PORTABLE ARC WELDING MACHINE (THREE PHASE 16 KVA) MAKE: ESABMODEL: ARC 400I"	410713	58882
13	220V DC VRLA TYPE 2200AH BATTERY BANK	410714	3920164
14	LT ACB , MAKE L&T , 800A, 3 POLE MANUAL AND ELECTRICALLY OPERATED, MAKE : L&T, MODEL NO. CN-CS-800S1	410714	100639
15	ACB 800A, 3 POLE, 415V AC, 3 POLE EDO WITH MP BASED PROTEC.REL.MAKE:LARSEN TURBO,Â CN-CS-800C	410714	135914
16	ACB 800A, 3 POLE, 415V AC, 3 POLE EDO WITH MP BASED PROTEC.REL.MAKE:LARSEN TURBO,Â CN-CS-800C	410714	135914
17	2X10 KVA REDUNDANT TRUE ONLINE INDUSTRIAL 3 PHASE OUTPUT UPS MAKE: BETTER POWER MODEL: MX-PRO SERIES	410714	442500
18	ACB 800A, 3 POLE, 415V AC, 3 POLE EDO WITH MP BASED PROTEC.REL.MAKE:LARSEN TURBO,Â CN-CS-800C	410714	135914
19	ACB 800A, 3 POLE, 415V AC, 3 POLE EDO WITH MP BASED PROTEC.REL.MAKE:LARSEN TURBO,Â CN-CS-800C	410714	135914
20	ACB 800A, 3 POLE, 415V AC, 3 POLE EDO WITH MP BASED PROTEC.REL.MAKE:LARSEN TURBO,Â CN-CS-800C	410714	135914
21	MAINTENANCE EARTHING SWITCH TYPE T155-ES	410714	2424914
22	COMPLETE CB T155-2 POLE ALONG WITH OPERATING MECHANISM, MAKE: GE	410714	14540618
23	DISCONNECTOR SWITCH TYPE T155-DS (FOR GENERATOR BAY)	410714	8194071
24	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	410714	913062
25	CAPACITOR VOLTAGE TRANSFORMER, 420 KV, 4400PF, MAKE-ABB, MODEL-CPB-H 420	410714	505040
26	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	410714	913062
27	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	410714	913062
28	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	410714	913062
29	VARISTOR 13 ELEMENTS C22/390V (C22X13 390V), MAKE- ALSTOM MODEL- 70034FG2	410714	913062
30	220V DC VRLA TYPE 2200 AH BATTERY BANK	410714	3920065
31	GENERATOR BRAKE & JACK ASSEMBLY WITH BREAK PAD FOR GENERATOR BRAKES, TSV-OSAKA JACK, 175320.2	410714	2913550

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32	GENERATOR BRAKE & JACK ASSEMBLY WITH BREAK PAD FOR GENERATOR BRAKES, TSV-OSAKA JACK, 175320.2	410714	2913550
33	KSB GAMMA 200-420AGB M -CW HORIZONTAL CENTRIFUGAL PUMP(74 KW)	410714	837800
34	KSB GAMMA 200-420AGB M -CW HORIZONTAL CENTRIFUGAL PUMP(74 KW)	410714	837800
35	BOREWELL SUBMERSIBLE PUMP-MOTOR SET (3 HP)MAKE KSB MODEL: CORA 7D/15+UMAI 100-2.2/22	410714	38961
36	BOREWELL SUBMERSIBLE PUMP-MOTOR SET (3 HP)MAKE KSB MODEL: CORA 7D/15+UMAI 100-2.2/22	410714	38961
37	5 MVA, 66KV/11KV TRANSFORMER COPPER WOUND ONAN TYPE	410801	6254000
38	630KVA ,DYN-11 ,11KV ,3PHASE SERVOKON DISTRIBUTION TRANSFORMER MODEL-SSL 630KVA DT LEVEL-2	410801	1095000
39	630KVA ,DYN-11 ,11KV ,3PHASE SERVOKON DISTRIBUTION TRANSFORMER MODEL-SSL 630KVA DT LEVEL-2	410801	1095000
40	5 MVA, 66KV/11KV TRANSFORMER COPPER WOUND ONAN TYPE	410801	116000
41	INSTALLATION OF 11/0.22KV OUTDOOR TYPE DISTRIBUTION SUB STATION NHPC TSV ADIT-III TUMTAR MAKHA EAST	410904	274508
42	ESCORTS HYDRAULIC MOBILE CRANE LIFTING CAPACITY 14 TONNE MAKE-ESCORTS MODEL- TRX 1550	411109	3159001
43	ESCORTS HYDRAULIC MOBILE CRANE LIFTING CAPACITY 14 TONNE MAKE-ESCORTS MODEL- TRX 1550	411109	40000
44	ESCORTS HYDRAULIC MOBILE CRANE LIFTING CAPACITY 14 TONNE MAKE-ESCORTS MODEL- TRX 1550	411109	22819
45	MONOBLOCK CENTRIFUGAL PUMP MOTOR	411112	131421
46	AIR COMPRESSORS OIL LUBRICATED, THREE PHASE, AC, 50 HZ, 500 LITERS. MAKE: UNIQUE MODEL: UCT-10-2545	411115	178851
47	STHIL CARBIDE TIPPED BLADE CHAIN SAW MAKE: STHIL MODEL: MS180	411130	16969
48	STHIL CARBIDE TIPPED BLADE CHAIN SAW MAKE: STHIL MODEL: MS180	411130	16969
49	DRILLING OF BOREWELLS AND INSTALLATION OF CASING AND SUBMERSIBLE PUMPS AT BALUTAR COLONY TSV	411201	2596840
50	TATA WINGER AMBULANCE-3488MM WB, A	411506	1334752
51	TATA WINGER AMBULANCE-3488MM WB, AIS-125 PART-1 TYPE- B CERTIFIED, DUAL AC MODEL: 2.2L DICOR, BS-IV	411506	20117
52	STUDY TABLE	411701	8012
53	L-SHAPED MODULAR LAB MAKE-GODREJ, M	411701	381392
54	CHAIR-MOTION HIGH BACK	411701	10810
55	CHAIR-MOTION HIGH BACK	411701	10810
56	CHAIR-MOTION HIGH BACK	411701	10810
57	CHAIR-MOTION HIGH BACK	411701	10810
58	CHAIR-MOTION HIGH BACK	411701	10810
59	CHAIR-MOTION HIGH BACK	411701	10810
60	CHAIR-MOTION HIGH BACK	411701	10810
61	CHAIR-MOTION HIGH BACK	411701	10810
62	CHAIR-MOTION HIGH BACK	411701	10810
63	CHAIR-MOTION HIGH BACK	411701	10810
64	CHAIR-MOTION HIGH BACK	411701	10810
65	CHAIR-MOTION HIGH BACK	411701	10810
66	CHAIR-MOTION HIGH BACK	411701	10810
67	CHAIR-MOTION HIGH BACK	411701	10810
68	CHAIR-MOTION HIGH BACK	411701	10810
69	STUDY CHAIR	411707	6962
70	STUDY CHAIR	411707	6962
71	STUDY CHAIR	411707	6962
72	STUDY CHAIR	411707	6962
73	STUDY CHAIR	411707	6962
74	STUDY CHAIR	411707	6962
75	DRESSING TABLE WOODEN.	411707	16579
76	DRESSING TABLE WOODEN.	411707	16579
77	CENTER TABLE	411707	7894
78	CENTER TABLE	411707	7894
79	CENTER TABLE	411707	7894
80	PREMIUM WOODEN BED SIDE TABLE	411707	6136
81	PREMIUM WOODEN BED SIDE TABLE	411707	6136
82	STUDY TABLE	411707	8012
83	STUDY TABLE	411707	8012
84	CENTER TABLE	411707	7894
85	CENTER TABLE	411707	7894
86	CENTER TABLE	411707	7894
87	CENTER TABLE	411707	7894
88	CENTER TABLE	411707	7894
89	CENTER TABLE	411707	7894
90	CENTER TABLE	411707	7894
91	CENTER TABLE	411707	7894
92	WOODEN DOUBLE BED 6' X 6.5'	411707	44828
93	WOODEN DOUBLE BED 6' X 6.5'	411707	44828
94	WOODEN BED SIZE 5-1/2'X3'	411707	9971
95	WOODEN BED SIZE 5-1/2'X3'	411707	9971
96	WOODEN BED SIZE 5-1/2'X3'	411707	9971
97	WOODEN BED SIZE 5-1/2'X3'	411707	9971
98	WOODEN BED SIZE 5-1/2'X3'	411707	9971
99	WOODEN BED SIZE 5-1/2'X3'	411707	9971
100	WOODEN BED SIZE 5-1/2'X3'	411707	9971
101	WOODEN BED SIZE 5-1/2'X3'	411707	9971
102	STUDY CHAIR	411707	6962
103	STUDY CHAIR	411707	6962

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104	STUDY CHAIR	411707	6662
105	STUDY CHAIR	411707	6662
106	STUDY CHAIR	411707	6662
107	STUDY CHAIR	411707	6662
108	WOODEN DOUBLE BED 6' X 6.5'	411707	30149
109	PREMIUM WOODEN BED SIDE TABLE	411707	8850
110	DRESSING TABLE WOODEN,	411707	24839
111	SOFA SET FOUR SEATER (2+1+1) WITH TEA	411707	61230
112	SOFA SET (3+1+1)	411707	49383
113	SOFA SET (3+1+1)	411707	49383
114	WOODEN SINGLE BED OF SIZE 78X36	411707	15000
115	WOODEN SINGLE BED OF SIZE 78X36	411707	15000
116	WOODEN SINGLE BED OF SIZE 78X36	411707	15000
117	WOODEN SINGLE BED OF SIZE 78X36	411707	15000
118	WOODEN BED, 6 1/2'X5'	411707	25345
119	WOODEN SINGLE BED OF SIZE 78X36	411707	15000
120	WOODEN BED, 6 1/2'X5'	411707	25345
121	WOODEN BED, 6 1/2'X5'	411707	25345
122	WOODEN SINGLE BED OF SIZE 78X36	411707	15000
123	SOFA SET (3+1+1) MAKE - ROYALZ	411707	93590
124	DINING TABLE SET (WITH SIX CHAIRS)	411707	70000
125	WOODEN BED KING SIZE ROYALOAK, NAPLES BD602-6	411707	67877
126	WOODEN ALMIRAH ROYALOAK, NAPLES WR602-4	411707	47250
127	SOFA 3 SEATER ROYALOAK, MOURYA WOODEN	411707	44100
128	WOODEN DRESSING TABLE ROYALOAK, DR602 NAPLE DRESSER	411707	36750
129	CENTER TABLE	411707	28000
130	STUDY TABLE ROYALOAK, SPENCER OF5001	411707	15000
131	BED SIDE TABLE ROYALOAK, NAPLES ST603	411707	12936
132	BED SIDE TABLE ROYALOAK, NAPLES ST603	411707	12936
133	STUDY CHAIR ROYALOAK, AMBER CR48BL	411707	11809
134	WOODEN SHOES RACK ROYALOAK, SE01	411707	8926
135	APPLE 11 iPad Pro 3rdG CL 128GB SG	411801	80000
136	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
137	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
138	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
139	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
140	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
141	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
142	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
143	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
144	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
145	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
146	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
147	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
148	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
149	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
150	LED MONITOR MAKE: ZEBRONICS MODEL: ZEBSTER ZEB-19VHD	411801	5849
151	COLOR PHOTOCOPIER MAKE:-CANNON, MODEL:- IRC-3120 WITH DADF CANON	411803	177860
152	8 PORT POE 1 GBPS SWITCH, WEB MANAGED WITH 2 SFP PORTS - AIRPRO , APESG3010P	411806	14200
153	8 PORT POE 1 GBPS SWITCH, WEB MANAGED WITH 2 SFP PORTS - AIRPRO , APESG3010P	411806	14200
154	MOBILE PHONE MAKE-SAMSUNG MODEL-G	411902	7999
155	MOBILE PHONE MAKE-SAMSUNG MODEL-G	411902	7999
156	REDMI 9I MIDNIGHT BLACK 4GB/64GB MAKE	411902	9283
157	IP TELEPHONE SET SIPON-A20	411903	5986
158	IP TELEPHONE SET SIPON-A20	411903	5987
159	IP TELEPHONE SET SIPON-A20	411903	5987
160	TABLE TOP AUTOCLAVE MAKE-SSFW MODE	412005	12390
161	TABLE TOP AUTOCLAVE MAKE-SSFW MODE	412005	12390
162	TABLE TOP AUTOCLAVE MAKE-SSFW MODE	412005	12390
163	TABLE TOP AUTOCLAVE MAKE-SSFW MODE	412005	12390
164	TABLE TOP AUTOCLAVE MAKE-SSFW MODE	412005	12390
165	OXYGEN CONCENTRATOR MLABS-OX-63S	412005	92149
166	ALCOHOL BREATH ANALYSER, AT-6000	412005	18900
167	ALCOHOL BREATH ANALYSER, AT-6000	412005	18900
168	ALCOHOL BREATH ANALYSER, AT-6000	412005	18900
169	OXYGEN CONCENTRATOR MLABS-OX-63S	412005	92149
170	OXYGEN CONCENTRATOR MLABS-OX-63S	412005	92149
171	OXYGEN CONCENTRATOR MLABS-OX-63S	412005	92149
172	OXYGEN CONCENTRATOR MLABS-OX-63S	412005	92149
173	OXYGEN CONCENTRATOR MLABS-OX-63S	412005	92149
174	AUTOCLAVE (VERTICAL) DOUBLE DRUM SINGLE CHAMBER SS /BRASS	412005	21500
175	AUTOCLAVE (VERTICAL) DOUBLE DRUM SINGLE CHAMBER SS /BRASS	412005	21500
176	AUTOCLAVE (VERTICAL) DOUBLE DRUM SINGLE CHAMBER SS /BRASS	412005	21500
177	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	5650

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178	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	5650
179	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	5650
180	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	5650
181	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	5650
182	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	5650
183	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	5650
184	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	5650
185	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	5650
186	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	5650
187	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	5650
188	GEYSER 25L CAPACITY.-MAKE- MARC, MODEL- CLASSIC	412007	5650
189	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
190	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
191	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
192	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
193	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
194	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
195	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
196	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
197	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
198	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
199	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
200	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
201	SPLIT AC 1.5 T MAKE- GODREJ MODEL- GIC	412008	37000
202	PEDESTAL FAN	412011	6826
203	PEDESTAL FAN	412011	6826
204	PEDESTAL FAN	412011	6826
205	PEDESTAL FAN	412011	6826
206	PEDESTAL FAN	412011	6826
207	LED TV 32 INCH MAKE- XIOMI(MI), MODEL- 4	412501	16500
208	LED TV 32 INCH MAKE- XIOMI(MI), MODEL- 4	412501	16500
209	LED TV 32 INCH MAKE- XIOMI(MI), MODEL- 4	412501	16500
210	LED TV 32 INCH MAKE- XIOMI(MI), MODEL- 4	412501	16500
211	LED TV 32 INCH MAKE- XIOMI(MI), MODEL- 4	412501	16500
212	LED TV 32 INCH MAKE- XIOMI(MI), MODEL- 4	412501	16500
213	LED TV 32 INCH MAKE- XIOMI(MI), MODEL- 4	412501	16500
214	LED TV 32 INCH MAKE- XIOMI(MI), MODEL- 4	412501	16500
215	MULTIMEDIA PROJECTOR EPSON, EB-2265U	412501	196000
216	CORDLESS MICROPHONE (HANDHELD), AHUJA, AWM700U2	412501	7825
217	CORDLESS MICROPHONE (HANDHELD), AHUJA, AWM700U2	412501	7825
218	CORDLESS MICROPHONE (HANDHELD), AHUJA, AWM700U2	412501	7825
219	CORDLESS MICROPHONE (HANDHELD), AHUJA, AWM700U2	412501	7825
220	MICROPHONE AWM 630 VG	412501	5546
221	MICROPHONE AWM 630 VG	412501	5546
222	CCTV(80 CAMERA-DH-IPC-HFW2831T-ZS-S2	412503	286150
223	CCTV(80 CAMERA-DH-IPC-HFW2831T-ZS-S2	412503	4523372
224	HAND OPERATED SIREN 1.5 KM RANGE	412503	15694
225	HAND OPERATED SIREN 1.5 KM RANGE	412503	15694
226	SMART 4G 3MP BULLET CAMERA WITH 128	412503	9800
227	SMART 4G 3MP BULLET CAMERA WITH 128	412503	9800
228	SMART 4G 3MP BULLET CAMERA WITH 128	412503	9800
229	GASOLINE ENGINE OPERATED POWER PAC	412503	1375596
230	GASOLINE ENGINE OPERATED POWER PAC	412503	1375596
231	MASTER RECTIFIRE INVERTER BASED (IGBT) DOUBLE BRIDGE TYPE WELDING SET, MAKE: MASTER, MODEL: MIT 400	412503	51500
232	REFRIGRATOR DOUBLE DOOR 314 LTR CAF	412505	36000
233	REFRIGERATOR 579 LTRS. MAKE-SAMSUNG MODEL- RF57A5232B1	412505	89491
234	SINGLE DOOR REFRIGERATOR - GODREJ 185L 3 STAR DIRECT COOL	412505	14520
235	SINGLE DOOR REFRIGERATOR - GODREJ 185L 3 STAR DIRECT COOL	412505	14520
236	SINGLE DOOR REFRIGERATOR - GODREJ 185L 3 STAR DIRECT COOL	412505	14520
237	SINGLE DOOR REFRIGERATOR - GODREJ 185L 3 STAR DIRECT COOL	412505	14520
238	SINGLE DOOR REFRIGERATOR - GODREJ 185L 3 STAR DIRECT COOL	412505	14520
239	MEGA PHONE SHOULDER SLIM TYPE (20W	412801	3595
240	MEGA PHONE SHOULDER SLIM TYPE (20W	412801	3595
241	MEGA PHONE SHOULDER SLIM TYPE (20W	412801	3595
242	UPS 1 KVA OFFLINE	412801	3712
243	UPS 1 KVA OFFLINE	412801	3712
244	UPS 1 KVA OFFLINE	412801	3712
245	UPS 1 KVA OFFLINE	412801	3712
246	UPS 1 KVA OFFLINE	412801	3712
247	UPS 1 KVA OFFLINE	412801	3712
248	UPS 1 KVA OFFLINE	412801	3712
249	UPS 1 KVA OFFLINE	412801	3712
250	UPS 1 KVA OFFLINE	412801	3712
251	UPS 1 KVA OFFLINE	412801	3712
252	INDUCTION HEATER, MAKE- PRESTIGE,MOI	412801	2695
253	WEB-CAMERA	412801	2050
254	WEB-CAMERA	412801	2050
255	WEB-CAMERA	412801	2050
256	WEB-CAMERA	412801	2050
257	WEB-CAMERA	412801	2050
258	WEB-CAMERA	412801	2050
259	PLASTIC CHAIR WITH CUSHION SEAT & BAS	412801	2650
260	PLASTIC CHAIR WITH CUSHION SEAT & BAS	412801	2650

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261	PLASTIC CHAIR WITH CUSHION SEAT & BAC	412801	2650
262	PLASTIC CHAIR WITH CUSHION SEAT & BAC	412801	2650
263	PLASTIC CHAIR WITH CUSHION SEAT & BAC	412801	2650
264	SOFA SIDE TABLE ROYALOAK, SERIAN ST106	412801	4738
265	SOFA SIDE TABLE ROYALOAK, SERIAN ST106	412801	4738
266	BALCONY/ GARDEN CHAIR ROYALOAK, SE01	412801	4690
267	BALCONY/ GARDEN CHAIR ROYALOAK, SE01	412801	4690
268	BALCONY/ GARDEN CHAIR ROYALOAK, SE01	412801	4690
269	BALCONY/ GARDEN CHAIR ROYALOAK, SE01	412801	4690
270	FIXED CELLULAR TERMINAL (FCT) MAKE-TELLS MODEL-TF01G	412801	4400
271	WALL MOUNTED FAN	412801	1817
272	WALL MOUNTED FAN	412801	1817
273	WALL MOUNTED FAN	412801	1817
274	WALL MOUNTED FAN	412801	1817
275	WALL MOUNTED FAN	412801	1817
276	WALL MOUNTED FAN	412801	1817
277	WALL MOUNTED FAN	412801	1817
278	WALL MOUNTED FAN	412801	1817
279	WALL MOUNTED FAN	412801	1817
280	WALL MOUNTED FAN	412801	1817
281	WALL MOUNTED FAN	412801	1817
282	WALL MOUNTED FAN	412801	1817
283	WALL MOUNTED FAN	412801	1817
284	WALL MOUNTED FAN	412801	1817
285	WALL MOUNTED FAN	412801	1817
286	WALL MOUNTED FAN	412801	1817
287	WALL MOUNTED FAN	412801	1817
288	WALL MOUNTED FAN	412801	1817
289	WALL MOUNTED FAN	412801	1817
290	WALL MOUNTED FAN	412801	1817
	Total		75778018

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			
1	GODREJ COMPUTER TABLE, MODEL STYLO	411701	7656	Teesta IV HEP	111	Q4-2	1383	6276
2	GODREJ REVOLVING CHAIR, MODEL PCH-7102R	411701	5894	Teesta IV HEP	111	Q4-3	782	5112
3	TABLE T-8	411701	5220	Teesta IV HEP	111	Q4-4	5219	1
4	PREMIUM SOFA SET OF ART LEATHER 3+1+1	411707	77912	Teesta IV HEP	111	Q4-10	9135	68777
5	PREMIUM SOFA SET OF ART LEATHER 3+1+1	411707	77912	Teesta IV HEP	111	Q4-11	9135	68777
6	PREMIUM WOODEN 3 DOOR WARDROBE WITH MIRROR	411707	52687	Teesta IV HEP	111	Q4-15	6179	46508
7	EXECUTIVE WOODEN 3 DOOR WARDROBE WITH MIRROR	411707	46335	Teesta IV HEP	111	Q4-14	5423	40912
8	EXECUTIVE WOODEN BED 180CM. X 200CM. WITH STORAGE	411707	45162	Teesta IV HEP	111	Q4-16	5290	39872
9	72X42,WITH 8 CHAIRS, CHAIRS MADE OF S.S PIPE,SEAT BACK PADDED	411707	44408	Teesta IV HEP	111	Q4-23	0	44408
10	DINING TABLE WITH GLASS TOP & 6 CHAIRS	411707	41869	Teesta IV HEP	111	Q4-13	4912	36957
11	180X200CM WITH 3 DOOR WARDROBE AND BED SIDE TABLE	411707	40989	Teesta IV HEP	111	Q4-22	0	40989
12	PREMIUM WOODEN BED 180CM. X 200CM. WITH DRAWER	411707	37968	Teesta IV HEP	111	Q4-19	4445	33523
13	PREMIUM WOODEN DRESSING TABLE WITH STOOL	411707	23809	Teesta IV HEP	111	Q4-21	2800	21009
14	WITH ROUND SHAPE CANE CENTRAL TABLE	411707	19392	Teesta IV HEP	111	Q4-9	638	18756
15	EXECUTIVE WOODEN DRESSING TABLE	411707	12608	Teesta IV HEP	111	Q4-17	1489	11119
16	CENTER TABLE WITH GLASS TOP	411707	7465	Teesta IV HEP	111	Q4-12	867	6598
17	WOODEN BED SIZE 6-1/2'X3'	411707	7459	Teesta IV HEP	111	Q4-6	788	6671
18	SINGLE BED WOODEN 3'X6.5'X24	411707	7042	Teesta IV HEP	111	Q4-5	1155	5887
19	SIDE TABLE	411707	6823	Teesta IV HEP	111	Q4-7	727	6096
20	SIDE TABLE	411707	6823	Teesta IV HEP	111	Q4-8	727	6096
21	EXECUTIVE WOODEN BED SIDE TABLE	411707	6348	Teesta IV HEP	111	Q4-20	734	5614
22	SONY LED TV 32 - KLV-32R412C	412007	32421	Teesta IV HEP	111	Q4-24	0	32421

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23	MICROWAVE OVEN	412007	15150	Teesta IV HEP	111	Q4-25	1515	13635
24	GEYSER 15L	412007	9494	Teesta IV HEP	111	Q4-26	1244	8250
25	REMOTE, MAKE VOLTAS MODEL PLATINUM 5S	412006	44362	Teesta IV HEP	111	Q4-29	8707	35655
26	REMOTE, MAKE VOLTAS MODEL PLATINUM 5S	412006	44362	Teesta IV HEP	111	Q4-30	8707	35655
27	4 KVA DIGITAL STABLIZER	412006	5050	Teesta IV HEP	111	Q4-27	992	4058
28	4 KVA DIGITAL STABLIZER	412006	5050	Teesta IV HEP	111	Q4-28	992	4058
29	SAMSUNG REFRIGRATOR RT-24DS	412013	18988	Teesta IV HEP	111	Q4-32	2487	16501
30	LCD TV SONY (26BX20)	412014	22500	Teesta IV HEP	111	Q4-34	2818	19682
31	KENT RO WATER PURIFIER-PEARL	412020	17675	Teesta IV HEP	111	Q4-37	813	16862
32	PREMIUM WOODEN BED SIDE TABLE	412801	4293	Teesta IV HEP	111	Q4-18	4292	1
33	CENTRE TABLE WOODEN 1.5' X3'	412801	3653	Teesta IV HEP	111	Q4-42	3652	1
34	MIXER GRINDER	412801	3313	Teesta IV HEP	111		3312	1
35	CORNER TABLE BOOMRANGE	412801	3122	Teesta IV HEP	111	Q4-40	3121	1
36	CORNER TABLE BOOMRANGE	412801	3122	Teesta IV HEP	111	Q4-43	3121	1
37	CORNER TABLE BOOMRANGE	412801	3122	Teesta IV HEP	111	Q4-44	3121	1
38	CORNER TABLE BOOMRANGE	412801	3122	Teesta IV HEP	111		3121	1
39	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-36	0	3099
40	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-39	0	3099
41	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-45	0	3099
42	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-46	0	3099
43	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-47	0	3099
44	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-48	0	3099
45	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-49	0	3099
46	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-50	0	3099
47	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-51	0	3099
48	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-52	0	3099
49	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-53	0	3099
50	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-54	0	3099
51	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-55	0	3099
52	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-56	0	3099
53	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-57	0	3099
54	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-58	0	3099
55	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-59	0	3099
56	PVC CUSHIONED CHAIR (SUPREME ORNATE)	412801	3099	Teesta IV HEP	111	Q4-60	0	3099
57	HEAT CONVECTOR 2KW	412801	2879	Teesta IV HEP	111	Q4-36	2878	1
58	CANE CHAIR	412801	2525	Teesta IV HEP	111	Q4-41	2524	1
59	ROOM HEATER DOUBLE ROD (2000WATT)	412801	1446	Teesta IV HEP	111		0	1446
60	ROOM HEATER DOUBLE ROD (2000WATT)	412801	1446	Teesta IV HEP	111		0	1446
	Total		884060				119343	764717

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost
1	Main generating equipment consist of through fl	410701	192450	0	192450
2	Main generating equipment consist of through fl	410701	192450	0	192450
3	CS- UPPER MOVING LABYRINTH WITH ITS	410701	1348078	0	1348078
4	LOWER ROTATING WEARING RING/LABYRI	410701	1530877	0	1530877
5	CS- LOWER STATIONARY LABYRINTH WITH	410701	1953395	0	1953395
6	2 Nos. each of 220 V DC & 48 V DC Batteries w	410707	1784260	0	1784260

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7	220V DC VRLA TYPE 2200 AH BATTERY BAN	410707	3797059	0	3797059
8	5 TON CAPACITY HEAVY DUTY SINGLE DRU	410806	183134	51610	131,524.00
9	3 TON CAPACITY HEAVY DUTY SINGLE DRU	410806	93730	26381	67,349.00
10	3 TON CAPACITY HEAVY DUTY SINGLE DRU	410806	93730	26381	67,349.00
11	ESCORTS HYDRAULIC MOBILE CRANE LIFT	411109	31277	0	31277
12	ENERGY METER 5AMP 3 PH HT	411401	8854	3909	4945
13	ENERGY METER 5AMP 3 PH HT	411401	8854	3909	4945
14	ENERGY METER 5AMP 3 PH HT	411401	8855	3909	4946
15	ENERGY METER 5AMP 3 PH HT	411401	8855	3910	4945
16	AC AMBASSADOR CAR BR 14 H - 5544	411501	360415	324374	36041
17	Ambulance	411506	784644	447264	337380
18	TFT/LCD MONITOR-18.5INCH	411801	5099	5098	1
19	TFT/LCD MONITOR-18.5INCH	411801	5099	5098	1
20	TFT/LCD MONITOR-18.5INCH	411801	5099	5098	1
21	PERSONAL COMPUTER (DESKTOP)	411801	56000	0	56000
22	PERSONAL COMPUTER (DESKTOP)	411801	58328	0	58328
23	MEDIA CONVERTER GIGABIT - SM (1000MBI	411804	12827	2626	10201
24	MEDIA CONVERTER GIGABIT - SM (1000MBI	411804	12827	2626	10201
25	Fax Machine(MODI)	411902	11851	11850	1
26	Installation of Mast for Antenna of	411902	16993	12904	4089
27	Erection, Commissioning & Earthing of	411802	40055	27653	12402
28	Erection, Commissioning & Earthing of	411902	43160	27653	15507
29	Multimedia Communication Server	411902	2295527	1595379	700148
30	OFC MEDIA CONVERTER	411903	8585	0	8585
31	OFC MEDIA CONVERTER	411903	8585	0	8585
32	ASUS ZENFONE 2 ZE551ML, 64GB ROM, 4GI	411904	24745	0	24745
33	Geyser 25 Ltr PVC Body	412006	399	398	1
34	Geyser 25 Ltr PVC Body	412006	399	398	1
35	Geyser 25 Ltr PVC Body	412006	399	398	1

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36	Geyser 25 Ltr PVC Body	412006	399	398	1
37	Geyser 25 Ltr PVC Body	412006	400	399	1
38	H.C.161D-1.5 Ton Split A.C Bluestar	412008	8568	8568	1
39	Air Conditioner Window Type 2.0 Ton	412008	24500	17275	7225
40	Air Conditioner Window Type 2.0 Ton	412008	24500	17276	7224
41	Voltage Stabliser	412020	1	0	1
42	Inverter based portable welding rectifier 200 AM	412020	47957	19655	28,302.00
43	SYMANTEC ANTIVIRUS SOLUTION FOR MO	412201	2215	0	2215
44	QUICK HEAL TOTAL SECURITY ANTIVIRUS	412201	15554	0	15554
45	Antivus software	412201	39925	39925	0
46	SONY COLOR TV 21	412501	11990	7433	4557
47	SONY COLOR TV 21	412501	13990	8820	5170
48	SONY COLOR TV 21	412501	13990	8820	5170
49	10/100/1000 MBPS 8 PORT POE SWITCH	412503	16042	0	16042
50	10/100/1000 MBPS 8 PORT POE SWITCH	412503	16042	0	16042
51	INVERTER 3.6 KVA, MICROTEK	412503	18185	0	18185
52	WALL MOUNTED FAN	412801	1	0	1
53	Polar 16" Mistral Wall Mounting Fan	412801	1	0	1
54	Polar 16" Mistral Wall Mounting Fan	412801	1	0	1
55	Ceiling Fan 48"	412801	1	0	1
56	Ceiling Fan 48"	412801	1	0	1
57	Ceiling Fan 48"	412801	1	0	1
58	Ceiling Fan 48"	412801	1	0	1
59	Ceiling Fan 48"	412801	1	0	1
60	Ceiling Fan 48"	412801	1	0	1
61	Ceiling Fan 48"	412801	1	0	1
62	Ceiling Fan 48"	412801	1	0	1
63	Ceiling Fan 48"	412801	1	0	1
64	Ceiling Fan 48"	412801	1	0	1

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55	Ceiling Fan 48"	412801	1	0	1
56	Poler 48 Fan	412801	1	0	1
57	Poler 48 Fan	412801	1	0	1
58	Poler 48 Fan	412801	1	0	1
69	Poler 48 Fan	412801	1	0	1
70	Poler 48 Fan	412801	1	0	1
71	Poler 48 Fan	412801	1	0	1
72	Poler 48 Fan	412801	1	0	1
73	Poler 48 Fan	412801	1	0	1
74	Poler 48 Fan	412801	1	0	1
75	Poler 48 Fan	412801	1	0	1
76	Poler 48 Fan	412801	1	0	1
77	Bench & Desk	412801	1	0	1
78	Bench & Desk	412801	1	0	1
79	Bench & Desk	412801	1	0	1
80	Bench & Desk	412801	1	0	1
81	Bench & Desk	412801	1	0	1
82	Bench & Desk	412801	1	0	1
83	Bench & Desk	412801	1	0	1
84	Bench & Desk	412801	1	0	1
85	Bench & Desk	412801	1	0	1
86	Bench & Desk	412801	1	0	1
87	Bench & Desk	412801	1	0	1
88	Bench & Desk	412801	1	0	1
89	Bench & Desk	412801	1	0	1
90	Bench & Desk	412801	1	0	1
91	Bench & Desk	412801	1	0	1
92	Bench & Desk	412801	1	0	1
93	Bench & Desk	412801	1	0	1

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94	Bench & Desk	412801	1	0	1
95	Bench & Desk	412801	1	0	1
96	Bench & Desk	412801	1	0	1
97	Bench & Desk	412801	1	0	1
98	Bench & Desk	412801	1	0	1
99	Bench & Desk	412801	1	0	1
100	Bench & Desk	412801	1	0	1
101	Bench & Desk	412801	1	0	1
102	Bench & Desk	412801	1	0	1
103	Bench & Desk	412801	1	0	1
104	Bench & Desk	412801	1	0	1
105	Bench & Desk	412801	1	0	1
106	Bench & Desk	412801	1	0	1
107	AC/DC Power Supply Unit 10 Amp with Battery	412801	1	0	1
108	UPS 500 VA	412801	1	0	1
109	UPS 500 VA	412801	1	0	1
110	UPS 500 VA	412801	1	0	1
111	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1	0	1
112	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1	0	1
113	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1	0	1
114	TELETWIN 1+1 Telephone Set Make: BEETEL	412801	1	0	1
115	Plastic Table	412801	1	0	1
116	Plastic Table	412801	1	0	1
117	Plastic Round Table 4'x4'	412801	1	0	1
118	Plastic Round Table 4'x4'	412801	1	0	1
119	Plastic Round Table 4'x4'	412801	1	0	1
120	Plastic Round Table 4'x4'	412801	1	0	1
121	Plastic Round Table 4'x4'	412801	1	0	1
122	Plastic Round Table 4'x4'	412801	1	0	1

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123	Wooden Cots (72x36x21)	412801	1	0	1
124	Wooden Cots (72x36x21)	412801	1	0	1
125	Wooden Cots (72x36x21)	412801	1	0	1
126	Wooden Cots (72x36x21)	412801	1	0	1
127	Wooden Cots (72x36x21)	412801	1	0	1
128	Wooden Cots (72x36x21)	412801	1	0	1
129	Wooden Cots (72x36x21)	412801	1	0	1
130	Wooden Cots (72x36x21)	412801	1	0	1
131	Wooden Cots (72x36x21)	412801	1	0	1
132	Wooden Cots (72x36x21)	412801	1	0	1
133	Bench & Desk	412801	1	0	1
134	Bench & Desk	412801	1	0	1
135	Bench & Desk	412801	1	0	1
136	Bench & Desk	412801	1	0	1
137	Bench & Desk	412801	1	0	1
138	Bench & Desk	412801	1	0	1
139	Bench & Desk	412801	1	0	1
140	Bench & Desk	412801	1	0	1
141	Bench & Desk	412801	1	0	1
142	Bench & Desk	412801	1	0	1
143	Bench & Desk	412801	1	0	1
144	Bench & Desk	412801	1	0	1
145	Bench & Desk	412801	1	0	1
146	Bench & Desk	412801	1	0	1
147	Bench & Desk	412801	1	0	1
148	Bench & Desk	412801	1	0	1
149	Bench & Desk	412801	1	0	1
150	Bench & Desk	412801	1	0	1
151	Bench & Desk	412801	1	0	1

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152	Bench & Desk	412801	1	0	1
153	Bench & Desk	412801	1	0	1
154	Bench & Desk	412801	1	0	1
155	Bench & Desk	412801	1	0	1
156	Bench & Desk	412801	1	0	1
157	Bench & Desk	412801	1	0	1
158	Bench & Desk	412801	1	0	1
159	Bench & Desk	412801	1	0	1
160	Bench & Desk	412801	1	0	1
161	Bench & Desk	412801	1	0	1
162	Bench & Desk	412801	1	0	1
163	Bench & Desk	412801	1	0	1
164	Bench & Desk	412801	1	0	1
165	Bench & Desk	412801	1	0	1
166	Bench & Desk	412801	1	0	1
167	Bench & Desk	412801	1	0	1
168	Bench & Desk	412801	1	0	1
169	Bench & Desk	412801	1	0	1
170	Bench & Desk	412801	1	0	1
171	Bench & Desk	412801	1	0	1
172	Bench & Desk	412801	1	0	1
173	Bench & Desk	412801	1	0	1
174	Bench & Desk	412801	1	0	1
175	Bench & Desk	412801	1	0	1
176	Bench & Desk	412801	1	0	1
177	Bench & Desk	412801	1	0	1
178	Bench & Desk	412801	1	0	1
179	Bench & Desk	412801	1	0	1
180	Bench & Desk	412801	1	0	1

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181	Bench & Desk	412801	1	0	1
182	ORTEM Ceiling Fan	412801	1	0	1
183	ORTEM Ceiling Fan	412801	1	0	1
184	ORTEM Ceiling Fan	412801	1	0	1
185	ORTEM Ceiling Fan	412801	1	0	1
186	ORTEM Ceiling Fan	412801	1	0	1
187	ORTEM Ceiling Fan	412801	1	0	1
188	ORTEM Ceiling Fan	412801	1	0	1
189	ORTEM Ceiling Fan	412801	1	0	1
190	ORTEM Ceiling Fan	412801	1	0	1
191	ORTEM Ceiling Fan	412801	1	0	1
192	ORTEM Ceiling Fan	412801	1	0	1
193	ORTEM Ceiling Fan	412801	1	0	1
194	ORTEM Ceiling Fan	412801	1	0	1
195	ORTEM Ceiling Fan	412801	1	0	1
196	ORTEM Ceiling Fan	412801	1	0	1
197	ORTEM Ceiling Fan	412801	1	0	1
198	ORTEM Ceiling Fan	412801	1	0	1
199	ORTEM Ceiling Fan	412801	1	0	1
200	ORTEM Ceiling Fan	412801	1	0	1
201	ORTEM Ceiling Fan	412801	1	0	1
202	ORTEM Ceiling Fan	412801	1	0	1
203	ORTEM Ceiling Fan	412801	1	0	1
204	ORTEM Ceiling Fan	412801	1	0	1
205	ORTEM Ceiling Fan	412801	1	0	1
206	ORTEM Ceiling Fan	412801	1	0	1
207	ORTEM Ceiling Fan	412801	1	0	1
208	ORTEM Ceiling Fan	412801	1	0	1
209	ORTEM Ceiling Fan	412801	1	0	1

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210	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
211	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
212	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
213	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
214	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
215	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
216	Pedestal Fan 16 Blade (Orient)	412801	1	0	1
217	Speaker 100 W	412801	1	0	1
218	Speaker 100 W	412801	1	0	1
219	Speaker 100 W	412801	1	0	1
220	Speaker 100 W	412801	1	0	1
221	Sleep Well Matress Foam	412801	1	0	1
222	Sleep Well Matress Foam	412801	1	0	1
223	Sleep Well Matress Foam	412801	1	0	1
224	Sleep Well Matress Foam	412801	1	0	1
225	Sleep Well Matress Foam	412801	1	0	1
226	Sleep Well Matress Foam	412801	1	0	1
227	Sleep Well Matress Foam	412801	1	0	1
228	Sleep Well Matress Foam	412801	1	0	1
229	Sleep Well Matress Foam	412801	1	0	1
230	Sleep Well Matress Foam	412801	1	0	1
231	Sleep Well Matress Foam	412801	1	0	1
232	Sleep Well Matress Foam	412801	1	0	1
233	Sleep Well Matress Foam	412801	1	0	1
234	Sleep Well Matress Foam	412801	1	0	1
235	Sleep Well Matress Foam	412801	1	0	1
236	Sleep Well Matress Foam	412801	1	0	1
237	Sleep Well Matress Foam	412801	1	0	1
238	Sleep Well Matress Foam	412801	1	0	1

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239	Sleep Well Matress Foam	412801	1	0	1
240	Sleep Well Matress Foam	412801	1	0	1
241	Sleep Well Matress Foam	412801	1	0	1
242	Sleep Well Matress Foam	412801	1	0	1
243	Sleep Well Matress Foam	412801	1	0	1
244	Sleep Well Matress Foam	412801	1	0	1
245	Sleep Well Matress Foam	412801	1	0	1
246	Sleep Well Matress Foam	412801	1	0	1
247	Sleep Well Matress Foam	412801	1	0	1
248	Sleep Well Matress Foam	412801	1	0	1
249	Sleep Well Matress Foam	412801	1	0	1
250	Sleep Well Matress Foam	412801	1	0	1
251	Sleep Well Matress Foam	412801	1	0	1
252	Sleep Well Matress Foam	412801	1	0	1
253	Sleep Well Matress Foam	412801	1	0	1
254	Sleep Well Matress Foam	412801	1	0	1
255	Sleep Well Matress Foam	412801	1	0	1
256	Sleep Well Matress Foam	412801	1	0	1
257	Sleep Well Matress Foam	412801	1	0	1
258	Sleep Well Matress Foam	412801	1	0	1
259	Sleep Well Matress Foam	412801	1	0	1
260	Sleep Well Matress Foam	412801	1	0	1
261	TELEPHONE SET	412801	950	0	950
262	CALLER ID TELEPHONE SET ORPAT 3662	412801	1049	1048	1
263	CALLER ID TELEPHONE SET ORPAT 3662	412801	1049	1048	1
264	CALLER ID TELEPHONE SET ORPAT 3662	412801	1049	1048	1
265	CALLER ID TELEPHONE SET ORPAT 3662	412801	1049	1048	1
266	CALLER ID TELEPHONE SET ORPAT 3662	412801	1049	1048	1
267	CALLER ID TELEPHONE SET ORPAT 3662	412801	1049	1048	1

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268	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049	1048	1
269	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049	1048	1
270	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049	1048	1
271	CALLER ID TELEPHONE SET ORPAT 3862	412801	1049	1048	1
272	EXHAUST FAN 230 MM SWEEP, METAL BOD	412801	1060	1059	1
273	EXHAUST FAN 230 MM SWEEP, METAL BOD	412801	1060	1059	1
274	EXHAUST FAN 230 MM SWEEP, METAL BOD	412801	1060	1059	1
275	EXHAUST FAN 230 MM SWEEP, METAL BOD	412801	1060	1059	1
276	EXHAUST FAN 230 MM SWEEP, METAL BOD	412801	1060	1059	1
277	EXHAUST FAN 230 MM SWEEP, METAL BOD	412801	1060	1059	1
278	EXHAUST FAN 230 MM SWEEP, METAL BOD	412801	1060	1059	1
279	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
280	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
281	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
282	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
283	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
284	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
285	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
286	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
287	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
288	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
289	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
290	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
291	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
292	CALLER ID TELEPHONE SET-BEETEL M57	412801	1145	0	1145
293	10/100 FAST ETHERNET SWITCH DES1008D	412801	1151	1150	1
294	TELEPHONE SET	412801	1173	0	1173
295	MANTRA MFS100 DEVICE (MFS 100) FINGER	412801	1350	0	1350
296	TABLE FAN	412801	1450	1449	1

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297	NOKIA 101	412801	1494	1493	1
298	NOKIA 101	412801	1494	1493	1
299	CALLER ID TELEPHONE SET	412801	1520	1519	1
300	CALLER ID TELEPHONE SET	412801	1520	1519	1
301	CALLER ID TELEPHONE SET	412801	1520	1519	1
302	CALLER ID TELEPHONE SET	412801	1520	1519	1
303	CALLER ID TELEPHONE SET	412801	1520	1519	1
304	CALLER ID TELEPHONE SET	412801	1520	1519	1
305	CALLER ID TELEPHONE SET	412801	1520	1519	1
306	CALLER ID TELEPHONE SET	412801	1520	1519	1
307	CALLER ID TELEPHONE SET	412801	1520	1519	1
308	CALLER ID TELEPHONE SET	412801	1520	1519	1
309	CALLER ID TELEPHONE SET	412801	1520	1519	1
310	CALLER ID TELEPHONE SET	412801	1520	1519	1
311	CALLER ID TELEPHONE SET	412801	1520	1519	1
312	CALLER ID TELEPHONE SET	412801	1520	1519	1
313	CALLER ID TELEPHONE SET	412801	1520	1519	1
314	UPS 600 VA	412801	1597	1596	1
315	WALL HANGING FAN	412801	1710	1709	1
316	WALL MOUNTED FAN	412801	1896	1895	1
317	NOKIA 130	412801	1933	0	1933

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318	ADSL WIRELESS MODEM-MAKE- TP LINK, M	412801	1971	0	1971
319	UPS 500 VA APC WITH INTERNAL BATTERY	412801	2002	2001	1
320	UPS 500 VA APC WITH INTERNAL BATTERY	412801	2002	2001	1
321	UPS 600 VA	412801	2029	2028	1
322	UPS 600 VA	412801	2029	2028	1
323	UPS 600 VA	412801	2029	2028	1
324	UPS 600 VA	412801	2029	2028	1
325	UPS 600 VA	412801	2029	2028	1
326	UPS 600 VA	412801	2029	2028	1
327	MOTOROLA FW200L FIXED WIRELESS TELE	412801	2098	0	2098
328	UPS 600 VA	412801	2373	2372	1
329	DESK TELEPHONE SET VISIONTEK 21G	412801	2475	0	2475
330	FIXED WIRELESS PHONE (GSM) VISIONTEK	412801	2524	2523	1
331	UPS 600 VA	412801	2625	0	2625
332	FIXED WIRELESS PHONE-BEETEL-F1GSM	412801	2718	0	2718
333	PEDESTRAL FAN	412801	2950	2949	1
334	PEDESTRAL FAN	412801	2950	2949	1
335	MONOBLOCK PUMP,SINGLE PHASE,0.5 HP	412801	3442	0	3442
336	TELETWIN (1+1) TELEPHONE SET, BEETEL	412801	3512	0	3512
337	8 PORT GIGABIT SWITCH 10/100 /1000 MBPS	412801	4120	4119	1
338	UPS 1 KVA OFFLINE	412801	4499	0	4499
339	DIGITAL PHONE	412801	5000	4999	1
	Total		15372792	2804936	12567026

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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	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
	Total		0					-

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
	Total		0				0	0

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

Sl. No.	Particular of assets	Head of Account	Gross block Adjusted (Rs.) (+) for Addition, (-) for Deduction	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.	Nature
1	220V DC VRLA TYPE 2200 AH BATTERY BAN	410714	-3920085	0	-3920085	
2	220V DC VRLA TYPE 2200AH BATTERY BANI	410714	-3920164	0	-3920164	
3	220V DC VRLA TYPE 2200AH BATTERY BANK-2	410707	3920164	0	3920164	
4	220V DC VRLA TYPE 2200 AH BATTERY BANK	410707	3920085	0	3920085	
5	LOWER ROTATING WEARING RING/LABYRI	410714	-806793	0	-806793	
6	CS- UPPER MOVING LABYRINTH WITH ITS	410714	-1191600	0	-1191600	
7	CS- LOWER STATIONARY LABYRINTH WITH	410714	-1510400	0	-1510400	
8	CS- LOWER STATIONARY LABYRINTH WITH ITS HARDWARE, PART NO: 02, DRG. NO: 1KQ004574	410701	1510400	0	1510400	
9	CS- UPPER MOVING LABYRINTH WITH ITS HARDWARE PART NO: 02, DRG. NO: 1KQ004608	410701	1191600	0	1191600	
10	LOWER ROTATING WEARING RING/LABYRINTH	410701	806793	0	806793	
	Total		0			

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Annexure to Note 2.3 as at
31.3.2022

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

Sl. No.	Particular of assets	Head of account	Gross block Adjusted (Rs.)
	Total		0

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

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

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

Sl. No.	Particular of assets	Head of account	Gross block Addition (Rs.)	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
	Total		0		

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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	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
								-
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

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)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.	Nature
	Total		0			

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Annexure to Note 2.2

(Amount in Rupees)

Particulars	Linkage	31.3.2022	31.03.2021
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501 & 437589 & 437505 & 437500	3599429	3599429
Gratuity and contribution to provident fund (including administration fees)	437502	686639	686639
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		4286068	4286068
Less: Capitalized During the year/Period	438103	4286068	4286068
Sub-total(A)		0	0
B. OTHER EXPENSES			
CONSUMPTION OF STORES AND SPARES AT PROJECTS GENERATING INFIRM POWER	437507	0	0
REPAIR AND MAINTENANCE- DAM/WATER REGULATING SYSEM AT PROJECTS GENERATING INFIRM POWER	437508	0	0
REPAIR AND MAINTENANCE- GPM/ OTHER POWER PLANT SYSTEM AT PROJECTS GENERATING INFIRM POWER	437509	0	0
Repairs-Building	437510	0	0
Repairs-Machinery	437511	0	0
Repairs-Others	437512	0	0
Rent	437514 & 437588	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
EAC - LEASE RENT	437534	0	0
Loss on assets/ materials written off	437528	0	0
Losses on sale of assets	437530	0	0
Other general expenses	437525 & 437535	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

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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
ix) EAC- INTEREST ON FC LOANS - EFFECTIVE INTEREST ADJUSTMENT	437590	0	0
x) EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)	437587	0	0
Sub-total (c)		0	0
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		0	0
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
	437586	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-MTM Gain on derivatives	437580	0	0
ix) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0
Sub-total (h)		0	0
Less: Capitalized During the year/Period	438101	0	0
Sub-total (H)		0	0
I. C.O./Regional Office Expenses (i)	437599	5863067	5863067
Less: Capitalized During the year/Period	438109	5863067	5863067
Sub-total(I)		0	0
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		10149135	10149135
Less: Capitalized During the year/Period		10149135	10149135
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		0	0

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

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
Total		

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

(Amount in ₹)

	PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
	At Amortised Cost		
A	Loan to Related Party (including interest thereon) - Considered good- Unsecured *		
	- National High Power Test Laboratory (P) Limited (Refer Note 34(8) and 3.2.1)	-	-
B	Loans to Employees (Refer Note 3.2.2)		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	- Considered doubtful- Unsecured	-	-
	Less : Allowances for doubtful Employees loans (Refer Note 3.2.3)	-	-
	Sub-total	-	-
C	Contractor / supplier		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	– Against bank guarantee	-	-
	– Others	-	-
	- Considered doubtful- Unsecured	-	-
	Less : Allowances for doubtful advances to Contractor/ Supplier (Refer Note 3.2.4)	-	-
	Sub-total	-	-
D	State Government in settlement of dues from customer		
	- Considered good- Secured	-	-
	- Considered good- Unsecured		
	- Considered doubtful- Unsecured		
	Less : Allowances for doubtful Loan to State Government (Refer Note 3.2.5)		
	Sub-total	-	-
E	Loan including Interest to Government of Arunachal Pradesh (Refer Note 3.2.6)		
	- Considered good- Unsecured	-	-
	Sub-total	-	-
	TOTAL	-	-

3.2.1	Loans and advances in the nature of loan that are repayable on demand. (To be filled by CO)		
	Loans and advances in the nature of loan that are without specifying any terms or period of repayment.(To be filled by CO)		
	*Detail of Repayment:-To be filled by Corporate Office		
	* Represents loan granted for business purpose.		
3.2.2	Due from directors or other officers of the company - For Corporate Office only		
3.2.3	Allowances for doubtful Employees loans		
	Addition during the year		
	Closing balance	-	-
3.2.4	Allowances for doubtful advances to Contractor/ Supplier		
	Addition during the year		
	Closing balance	-	-
3.2.5	Allowances for doubtful Loan to State Government		
	Addition during the year		
	Closing balance	-	-
3.2.6	Loan to Government of Arunachal Pradesh granted for Business Purpose includes :		
	- Principal		-
	- Interest		-
3.2.7	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.		
3.2.8	Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.		

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

(Amount in ₹)

	PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
A	Deposits		
	- Considered good- Unsecured	-	-
	- Considered doubtful- Unsecured	-	-
	Less : Allowances for Doubtful Deposits (Refer Note 3.3.1)	-	-
	Sub-total	-	-
B	Bank Deposits with more than 12 Months Maturity	-	-
C	Lease Rent receivable (Refer Note 34(16)(C))	-	-
D	Amount Recoverable on account of Bonds Fully Serviced by Government of India (Refer Note 3.3.2 and also Refer 11(J))	-	-
E	Interest receivable on lease	-	-
F	Interest accrued on:	-	-
	- Bank Deposits with more than 12 Months Maturity	-	-
G	Derivative Mark to Market Asset	-	-
H	Share Application Money Pending Allotment		
	- Subsidiary /Joint Venture	-	-
	TOTAL	-	-

3.3.1	Allowances for Doubtful Deposits		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

3.3.2 Refer Note 16.2.1 in respect of amount payable towards Bonds fully serviced by Government of India.

3.3.3 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

NOTE NO. 4 NON CURRENT TAX ASSETS (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
Advance Income Tax Including Tax Deducted at Source	-	-
Less: Provision for Current Tax	-	-
Non Current Tax (Refer Note No-23)	-	-
Total	-	-

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NOTE NO. 5 OTHER NON-CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
A. CAPITAL ADVANCES		
- Considered good- Secured	-	-
- Considered good- Unsecured		
– Against bank guarantee	-	-
– Others	-	274,508
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful - Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 5.1)	-	-
Sub-total	-	274,508
B. ADVANCES OTHER THAN CAPITAL ADVANCES		
i) DEPOSITS		
- Considered good- Unsecured	-	-
Less : Expenditure booked against demand raised by Government Departments.	-	-
- Considered doubtful - Unsecured	-	-
Less : Allowances for Doubtful Deposits (Refer Note 5.2)	-	-
Sub-total	-	-
ii) Other advances		
- Considered good- Unsecured	-	-
- Considered doubtful - Unsecured	-	-
Sub-total	-	-
C Interest accrued		
Others		
- Considered Good	-	-
D. Others		
i) Advance against arbitration awards towards capital works (Unsecured)		
Released to Contractors - Against Bank Guarantee	1,302,954,143	1,302,954,143
Released to Contractors - Others	-	-
Deposited with Court	557,133,347	557,133,347
Sub-total	1,860,087,490	1,860,087,490
ii) Deferred Foreign Currency Fluctuation Assets/ Expenditure		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
Sub-total	-	-
iii) Deferred Cost on Employees Advances	-	-
TOTAL	1,860,087,490	1,860,361,998

5.1 Provision for doubtful Advances		
Opening Balance	-	-
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
5.2 Provision for doubtful Deposits		
Opening Balance	-	-
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

5.3 Advances due from Directors or other officers at the end of the Year (For Corporate Office only)

5.4 Advances due by Firms or Private Companies in which any director of the Company is a director or member (For Corporate Office only)

5.5 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 6 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
(Valued at lower of Cost or Net Realisable Value)		
Stores and spares	98,955,993	94,084,718
Stores in transit/ pending inspection	348,250	5,050,436
Loose tools	2,892,154	2,940,076
Scrap inventory	-	-
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory for Self Generated VER's/REC	-	-
Less: Allowances for Obsolescence and Diminution in Value (Refer Note 6.1)	208,096	5,784,206
TOTAL	101,988,301	96,291,024
6.1 Allowances for Obsolescence and Diminution in Value		
Opening Balance	5,784,206	5,820,785
Addition during the year (Refer Note 6.1.1)		
Used during the year		
Reversed during the year	5,576,110	36,579
Closing balance	208,096	5,784,206
6.1.1 During the Year, inventories written down to net realisable value (NRV) and recognised as an expense in the Statement of Profit and Loss.	-	-
6.1.2 Allowances for Obsolence and Diminution in value of inventory booked in earlier years and reversed during the year.	5,576,110	36,579

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NOTE NO. 7 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
- Trade Receivables- Considered Good- Unsecured (Refer Note 7.2 and 7.3)	4,436,022	-
- Trade Receivables-Unbilled- Considered Good- Unsecured (Refer Note 7.5)	-	-
- Trade Receivables- Credit Impaired (Refer Note 7.2 and 7.3)	-	-
Less: Impairment allowances for Trade Recevables (Refer Note 7.1)	-	-
TOTAL	4,436,022	-

7.1 Impairment allowances for Trade Recevables

Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

7.2 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

7.3 Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point 7.2 above .- For Corporate Office only

7.4 Refer Annexure-I to Note No-7 for Ageing schedule of Trade Receivables.

7.5 Represents receivable on account of :

Grossing up of Return on Equity		
Water cess		
Unbilled sale for the month of March		
Annual Fixed Charges pending revision/ approval -Parbati-III Power Station		
Annual Fixed Charges pending revision/ approval -Chamera-III Power Station		
Annual Fixed Charges pending revision/ approval-Sewa-II Power Station		
Annual Fixed Charges pending revision/ approval-TLDP-IV Power Station		
Saving due to refinancing & Bond Issue Expenses		
Tax adjustment including Deferred Tax Materialized		
Energy Shortfall		
Additional Impact of Goods and Services Tax		
Operation and Maintenance Expenses - Bairasiul		
Foreign Exchange Rate Variation		
O & M and Security Expenses-Incresae as per new Tariff Regulation 2019-24		
Depreciation on account of change in project life		
Wage Revision		
Unbilled Debtor- Power Trading Business		
Revision Of Annual Fixed Charges -Sewa-II, Uri-II, Chamera-III and TLDP-III Power Station		
Impact of Truing up 2014-19 and Petition filed for 2019-24.		
Rate Revision -TLDP-III Power Station		
Others		
Total	-	-

7.6 Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value.

7.7 Trade Receivables amounting to ₹ ..... (Previous Year ₹ .....) liquidated by way of discounting of bills from various banks have not been derecognised in view of terms of the bill discounting agreement as per which the Company guarantees to compensate the banks for credit losses that may occur in case of default by the respective beneficiaries. Refer Note 20.1.2 with regard to liability recognised in respect of discounted bills.

7.8 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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Annexure-I to Note No-7

As at 31st March 2022

Particulars	Trade Receivable due and outstanding for following period from due date of payment							
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) Undisputed Trade receivables-Considered Good			4,436,022.00					4,436,022.00
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	4,436,022.00	-	-	-	-	4,436,022.00

As at 31st March 2021

Particulars	Trade Receivable due and outstanding for following period from due date of payment							
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) Undisputed Trade receivables-Considered Good								-
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	-	-	-	-	-	-

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NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS (Amount in ₹)

	PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
A	Balances with banks		
	With scheduled banks		
I)	- In Current Account (Refer Note 8.1)	85,712	(448,930)
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 (Refer Note.8.1)	7,585	192
	TOTAL	93,297	(448,738)
	8.1 Includes stamps on hand	7,585	192

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

(Amount in ₹)

	PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
A	Bank Deposits for original maturity more than 3 months upto 12 months (Refer Note 9.1)	-	-
B	Deposit -Unpaid Dividend	-	-
C	Deposit -Unpaid Interest	-	-
D	Other Earmarked Balances with Banks (Refer Note 9.2)	5,856,392	5,604,703
	TOTAL	5,856,392	5,604,703
9.1	Includes balances held for works being executed by Company on behalf of other agencies and are not freely available for the business of the Company.	-	-
9.2	Includes balances which are not freely available for the business of the Company :		
	(i) held for works being executed by Company on behalf of other agencies.	-	-
	(ii) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim.	5,856,392	5,604,703

NOTE NO. 10 . FINANCIAL ASSETS - CURRENT - LOANS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
A	Loan (Including interest thereon) to Related Party - Unsecured (considered good) *		
	- National High Power Test Laboratory (P) Limited (Refer Note 34(8) and 10.1)	-	-
	Sub-total	-	-
B	Employees Loan (including accrued interest) (Refer Note 10.2)		
	- Loans Receivables- Considered good- Secured	-	-
	- Loans Receivables- Considered good- Unsecured	-	-
	- Loans Receivables which have significant Increase in Credit Risk	-	-
	Less : Impairment allowances for loans which have significant Increase in Credit Risk (Refer Note 10.3)	-	-
	Sub-total	-	-
C	Loan to State Government in settlement of dues from customer		
	- Unsecured (considered good)	-	-
	Sub-total	-	-
D	Advances to Subsidiaries / JV's	-	-
	TOTAL	-	-

10.1	Loans and advances in the nature of loan that are repayable on demand. (To be fillled by CO)		
	Loans and advances in the nature of loan that are without specifying any terms or period of repayment.(To be fillled by CO)		
	*Detail of Repayment:-To be filled by Corporate Office		
	*Represents loan granted for business purpose.		
10.2	Due from directors or other officers of the company. - For Corporate Office only		
10.3	Impairement Allowances 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	-	-
10.4	Advance due by firms or private companies in which any Director of the Company is a Director or member . -For Corporate Office only		

10.5 Particulars of Loans as required in terms of Section 186 (4) of the Companies Act, 2013 have been disclosed under Note 10 above.

10.6 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
A	Deposits		
	- Considered good- Unsecured	-	-
	'- Considered doubtful- Unsecured		
	Less : Impairement Allowances for Doubtful Deposits (Refer Note 11.1)	-	-
	Sub-total	-	-
B	Amount recoverable	132,383,379	208,758,696
	Less: Allowances for Doubtful Recoverables (Refer Note 11.2)	58,533,964	72,342,220
	Sub-total	73,849,415	136,416,476
C	Receivable from Subsidiaries / Joint Ventures (Refer Note 11.4)	-	-
D	Receivable on account of Late Payment Surcharge	-	-
E	Lease Rent receivable (Finance Lease) (Refer Note 34(16)(C))	-	-
F	Interest income accrued on Bank Deposits (Refer Note 11.3)	24,413	-
G	Interest receivable on Finance lease	-	-
H	Interest recoverable from beneficiary	-	-
I	Interest Accrued on Investment (Bonds)	-	-
J	Amount Recoverable on account of Bonds Fully Serviced by Government of India (Refer Note 3.3(D))		
	-Principal	-	-
	- Interest accrued	-	-
K	Interest accrued on Loan to State Government in settlement of dues from customers	-	-
L	Derivative MTM Asset	-	-
M	Claim recoverable from parent company - NHPC LTD.	-	-
	TOTAL	73,873,828	136,416,476

11.1	Impairement Allowances for Doubtful Deposits		
	Opening Balance	-	-
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
11.2	Allowances for Doubtful Recoverables		
	Opening Balance	72,342,220	72,342,220
	Addition during the year		
	Used during the year	13,808,256	
	Reversed during the year		
	Closing balance	58,533,964	72,342,220

11.3 Includes interest accrued on balances of held for works being executed by Company on behalf of other agencies and are not freely available for the business of the Company.

11.4 Receivable from Subsidiaries / joint ventures includes claim of the company towards capital expenditure incurred on Kiru & Kawar HE Projects which have been transferred to M/s Chenab Valley Power Projects Private Limited (a joint venture company of NHPC Limited and Jammu and Kashmir State Power Development Corporation).

11.5 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 12 CURRENT TAX ASSETS (NET)

(Amount in ₹)

	PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
	Current Tax Assets		
A	Advance Income Tax including Tax Deducted at Source	-	-
B	Less: Provision for Current Tax	-	-
	Net Current Tax Assets (A-B)	-	-
	Income Tax Refundable	-	-
	Total	-	-

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NOTE NO. 13 OTHER CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
A. Advances other than Capital Advances		
a) Deposits		
- Considered good- Unsecured	500,000	500,000
Less : Expenditure booked against demand raised by Government Departements	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for Doubtful Deposits (Refer Note 13.1)	-	-
Sub-total	500,000	500,000
b) Advance to contractors and suppliers (Refer Note 13.8)		
- Considered good- Secured	-	-
- Considered good- Unsecured		
– Against bank guarantee	-	-
– Others	13,308,606	12,880,299
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 13.2)	-	-
Sub-total	13,308,606	12,880,299
c) Other advances - Employees		
- Considered good- Unsecured (Refer Note 13.7)	410,335	-
Sub-total	410,335	-
d) Interest accrued		
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Allowances for Doubtful Interest (Refer Note 13.3)	-	-
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Allowances for project expenses awaiting write off sanction (Refer Note 13.4)	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation	622,155	622,155
Less: Allowances for losses pending investigation/awaiting write off / sanction (Refer Note 13.5)	622,155	622,155
Sub-total	-	-
c) Work in Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	102,617,318	121,714,127
e) Deferred Cost on Employees Advances	-	-
f) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) Surplus / Obsolete Assets (Refer Note 13.9)	2,144,808	2,380,981
h) Goods and Services Tax Input Receivable	14,462,953	-
Less: Allowances for Goods and Services Tax Input Receivable (Refer Note 13.6)	-	-
Sub-total	14,462,953	-
i) Others (Mainly on account of Material Issued to Contractors)	-	824,821
TOTAL	133,444,020	138,300,228

13.1 Allowances for Doubtful Deposits		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
13.2 Allowances for doubtful advances (Contractors and Suppliers)		
Opening Balance		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

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13.3	Allowances for Doubtful Accrued Interest		
	Opening Balance		
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.4	Allowances for project expenses awaiting write off sanction		
	Opening Balance		
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.5	Allowances for losses pending investigation/ awaiting write off / sanction		
	Opening Balance	622,155	622,155
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	622,155	622,155
13.6	Allowances for Goods and Services Tax Input Receivable		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.7	Loans and Advances due from Directors or other officers at the end of the year. -For Corporate Office only		
13.8	Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- For Corporate Office only		
13.9	Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.		
13.10	Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.		

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NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES (Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
A Regulatory Deferral Account Balances in respect of Subansiri Lower Project		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year		
Reversed during the year		
Less:Provided for	-	
Closing balance	-	-
B Wage Revision as per 3rd Pay Revision Committee		
Opening Balance	394,584,888	394,584,888
Addition during the year (through Statement of Profit and Loss) (Refer Note 31)	-	
Addition during the year (through Other Comprehensive Income)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	394,584,888	394,584,888
C Kishanganga Power Station: Differential Depreciation due to Moderation of Tariff		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
D Exchange Differences on Monetary Items		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
E Adjustment against Deferred Tax Recoverable for tariff period upto 2009		
Opening Balance	-	
Addition during the year (Refer Note 31)		
Used during the year		
Reversed during the year		
Closing balance	-	-
F Adjustment against Deferred Tax Liabilities for tariff period 2014-2019 and onwards		
Opening Balance	-	
Addition during the year (Refer Note 31)		
Used during the year		
Reversed during the year		
Closing balance	-	-
G Regulatory Deferral Account Balances on account of Borrowings and Other Costs incurred during Covid-19 Lock Down Period		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Used during the year		
Reversed during the year		
Closing balance	-	-
Closing Balance (A+B+C+D+E+F)	394,584,888	394,584,888
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Regulatory Deferral Account Balances net of Deferred Tax.	394,584,888	394,584,888

14.1 Refer Note-34 (18) and 34 (22) of Standalone Financial Statements.

NOTE NO. 14.2 REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES (Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
MAT CREDIT		
Opening Balance	-	
Addition during the year (Refer Note 31)		
Used during the year		
Reversed during the year		
Closing balance	-	-

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NOTE : 15.1 EQUITY SHARE CAPITAL

	PARTICULARS	As at 31st March, 2022		As at 31st March, 2021	
		Nos	Amount	Nos	Amount
	Authorized Share Capital (Par value per share Rs. 10)	15000000000	150000000000	15000000000	150000000000
	Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	10045034805	100450348050	10045034805	100450348050

15.1.1 Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period:

Opening Balance	10045034805	100,450,348,050	10045034805	100,450,348,050
Less:-Buyback of shares during the period/ year	-	-	-	-
Closing Balance	10045034805	100,450,348,050	10045034805	100,450,348,050

15.1.2 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.
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

15.1.3 Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -

	As at 31st March, 2022		As at 31st March, 2021	
	Number	In (%)	Number	In (%)
- President of India - Life Insurance Corporation of India				

15.1.4 1,02,56,33,691 equity shares of ₹ 10 each were bought back during the period of five years immediately preceeding the date of Balance Sheet.

15.1.5 Shareholding of Promoters as at 31st March 2022

S.No	Promoter Name	No. of Shares	% of Total Shares	% Change during the Period

15.1.6 Shareholding of Promoters as at 31st March 2021

S.No	Promoter Name	No. of Shares	% of Total Shares	% Change during the Period

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Note 15.2 Other Equity

(Amount In ₹)

	PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
A	Capital Reserve	-	-
B	Capital Redemption Reserve	-	-
C	Securities Premium Account	-	-
D	Bond Redemption Reserve	-	-
E	Research & Development Fund.	-	-
F	Share Application Money Pending Allotment	-	-
G	General Reserve	-	-
H	Retained Earnings	-	-
	I) Reserves created on account of Ind AS Adjustment	-	-
	II) Closing Balance Remeasurement of the defined benefit plans	11,733,362	(4,607,462)
	III) Surplus	3,193,791,827	3,394,958,536
I	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	3,205,525,189	3,390,351,074
	* Surplus		
	Profit for the Year as per Statement of Profit and Loss	3,193,791,827	3,394,958,536
	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	3,193,791,827	3,394,958,536
	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	3,193,791,827	3,394,958,536

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NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
FUNDS FROM CORPORATE OFFICE	12,872,745,775	14,402,621,269
C.O.(FDB)	124,959,192	633,613,524
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	91,323	214,216
RO-JAMMU	-	-
RO-ITANAGAR	(1,500)	-
RO-TEESTA	126,731,525	134,431,389
RO-CHANDIGARH	-	-
BAIRASIUL	802,496	-
RO-BANIKHET	-	-
LOKTAK	(3,731)	285
SALAL	-	-
TANAKPUR	-	-
CHAMERA-I	(1,224)	-
URI - I	(16,565)	(20,439)
RANGIT	(18,129)	(1,496,658)
CHAMERA-II	-	(6,018)
DULHASTI	132,777	-
DHAULIGANGA-I	(1,664)	3,955
TEESTA-V	-	-
CHAMERA-III	-	-
CHUTAK	(84,333)	(503,294)
TLDP-III	-	-
PARBATI -II	(4,573)	(2,005)
PARBATI-III	-	-
SEWA-II	-	-
URI - II	(3,978,281)	(1,493)
KISHANGANGA	(785)	(9,024)
NIMMO BAZGO	(5,562)	(3,425)
TLDP-IV	(2,409)	(2,160)
TEESTA-IV	290,445	(62,596)
SUBANSARI LOWER	(2,526)	(7,951)
DIBANG	32,036	(5,726)
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
DUGAR HE PROJECT	-	-
40MW SOLAR PROJECT GANJAM	-	-
CHEQUE PAID ACCOUNT	213,436,622	169,994,290
CHEQUE COLLECTED ACCOUNT	(32,205,624)	(19,309,770)
COMMERCIAL - IUT	(4,844,718,544)	(6,494,833,079)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	353,174,416	363,088,607
CENTRALIZED VENDOR PAYMENT ACCOUNT	681,810,822	294,690,804
Total	9,493,161,979	9,482,394,701

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NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS (Amount in ₹)

	PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
	At Amortised Cost		
A	- Secured Loans		
	-Bonds	-	-
	-Term Loan	-	-
	- from Banks	-	-
	- from Other (Financial Institutions)	-	-
B	- Unsecured Loans		
	-Term Loan		
	- from Government of India (Subordinate Debts)	-	-
	- from Bank	-	-
	- from Other (in Foreign Currency)	-	-
	TOTAL	-	-

16.1.1 Debt Covenants : Refer Note 33(3) with regard to capital Management

16.1.2 Particulars of Redemption, Repayments and Securities.

16.1.3 Maturity Analysis of Borrowings (For Corporate Office Only)

The table below summarises the maturity profile of the company's borrowings and lease liability based on contractual payments (Undiscounted Cash Flows) :

Particulars	As at 31st March, 2022	As at 31st March, 2021
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 LIABILITIES - NON CURRENT - LEASE LIABILITIES (Amount in ₹)

	PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
	Lease Liabilities	-	-
	TOTAL	-	-

16.2.1 Maturity Analysis of Lease Liability

The table below summarises the maturity profile of the company's borrowings and lease liability based on contractual payments (Undiscounted Cash Flows) :

Particulars	As at 31st March, 2022	As at 31st March, 2021
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

16.2.2	Movement in Lease Liability	As at 31st March, 2022	As at 31st March, 2021
	Opening Balance	-	
	Addition in lease liabilities		
	Finance Cost accrued during the year	-	
	Less: Payment of lease liabilities	-	
	Closing Balance	-	-
	Current maturities of lease obligations (Refer Note 20.2)	-	-
	Long term maturities of lease obligations	-	-

NOTE NO. 16.3 FINANCIAL LIABILTIES - NON CURRENT - OTHERS (Amount in ₹)

	PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
	Payable towards Bonds Fully Serviced by Government of India (Refer Note 16.3.1)		
	- Principal	-	
	Retention Money	1,742,739	3,642,806
	Derivative Liability	-	-
	TOTAL	1,742,739	3,642,806

16.3.1 For meeting funding requirement of Government of India for the Scheme of Power System Development Fund (PSDF) during the financial year 2018-19, the company has raised an aggregate amount of ₹ ..... through private placement of Unsecured Non-cumulative Non-convertible Redeemable, taxable 'Government of India Fully Serviced Bonds- Series- I', with face value of ₹ 10,00,000/- each , in the nature of debentures (Bonds). As per Ministry of Power (MoP) letter dated 12.03.2019 read with letter of Ministry of Finance (MoF) dated 21.01.2019 & 11.03.2019, the repayment of principal and interest of the above bonds shall be made by Government of India by making suitable budget provisions in the demand of Ministry of Power as per estimated liabilities. Accordingly, the amount of such bonds along with interest payable to Bond Holders is appearing as financial liability as above and also the amount recoverable by the company from Government of India has been shown as " Amount recoverable on Account of Bonds fully Serviced by Government of India" under Non-Current Financial Assets-Others under Note No-3.3 -For Corporate Office only

Detail of Government of India Fully Serviced Bonds raised during financial year 2018-19 is as under : -For Corporate Office only

Government of India Fully Serviced Bond-I Series:
8.12% semi-annual, 10 year unsecured, non-cumulative, redeemable, non-convertible Taxable Bonds of ₹ 10,00,000/- each. (Date of redemption - 22.03.2029)

16.3.2 Maturity Analysis of Retention Money

The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) :

Particulars	As at 31st March, 2022	As at 31st March, 2021
More than 1 Year & Less than 3 Years	1880845	4054103
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	1880845	4054103

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NOTE NO. 17 PROVISIONS - NON CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
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	-	-

17.1 Information about Provisions is given in Note 34 (21) of Standalone Financial Statements.

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

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
Deferred Tax Liability		
a) Property, Plant and Equipments, Right of Use, Investment Property and Intangible Assets.	-	-
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for employee benefit scheme, doubtful debts, inventory and others	-	-
b) Other Items	-	-
c) MAT credit entitlement	-	-
Deferred Tax Assets	-	-
Deferred Tax Liability (Net)	-	-

18.1 Movement in Deferred Tax Liability/ (Assets)

18.2 Pursuant to the provisions of Section 115BAA of the Income-Tax Act 1961 announced by Tax Laws (amended) Ordinance 2019 and promulgated as Taxation Laws (amendment) Act 2019 enacted on 11th December 2019 applicable with effect from 1st April 2019, Domestic Companies have options to pay Income Tax at the concessional rates by forgoing certain exemptions/ deductions (the new tax regime) as specified in the said section. The company has Minimum Alternate Tax (MAT) credit of Rs. ..... lying unutilized as on 31st March, 2022 and is availing tax deductions in respect of its profit from generation of power from certain power stations. In view of this it has been decided to continue with existing tax structure for Current and Deferred Tax recognition. Necessary decision for exercising the option under section 115BAA will be taken once tax deductions are not available and MAT credit is substantially exhausted.

18.3 During the year, the Company has recognised MAT credit amounting to Rs. ____ Crore out of total MAT Credit of Rs. _____ crore available to the Company in future (31 March 2021: ₹ Nil) as the same is likely to give future economic benefits in the form of availability of set off against future income tax liability. Out of the above, an amount of Rs. _____ Crore (31 March 2021: ₹ Nil) has been recognised as payable to beneficiaries through regulatory deferral account balances. (Also refer Note _____).

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Annexure to Note No. 18.1

Movement in Deferred Tax Liability

(Amount in ₹)

Particulars	Property, Plant and Equipments,Investment Property and Intangible Assets.	Financial Assets at FVTOCI	Other Items	Total
At 1st April 2021	-	-	-	-
Charge/(Credit)				
-to Statement of Profit and Loss	-	-	-	-
-to Other Comprehensive Income		-		-
At 31st March 2022	-	-	-	-

Movement in Deferred Tax Assets

(Amount in ₹)

Particulars	Provision for employee benefit scheme, doubtful debts, inventory and others	Other Items	MAT credit entitlement	Total
At 1st April 2021	-	-	-	-
(Charge)/Credit				-
-to Statement of Profit and Loss	-	-	-	-
-to Other Comprehensive Income				-
At 31st March 2022	-	-	-	-
			-	

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NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
Income received in advance-Advance Against Depreciation	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	104,821,253	108,698,570
Grants in aid-from Government-Deferred Income (Refer Note 19.1)	-	-
TOTAL	104,821,253	108,698,570
19.1 GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
Opening Balance (Current and Non Current)	-	
Add: Received during the year		
Less: Transferred to Statement of Profit and Loss (Refer Note 24.2)		
Closing Balance (Current and Non Current) (Refer Note 19.1.1)	-	-
Grants in Aid-from Government-Deferred Income (Current)- (Refer Note No-21)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-
19.1.1 Grant includes:-		
(i) Fair valuation of Subordinate Debts received from Government of India for Chutak Power Station, Nimmoo Bazgo Power Station and Kishanganga Power Station accounted as Grant in Aid.	-	-
(ii) Funds (Grant in Aid) received from Government of India through Solar Energy Corporation of India (SECI) for setting up 50 MW Solar Power Project in Tamilnadu and Funds (Grant in Aid) received from Government of India for setting up rooftop Solar Power Plant.	-	-

NOTE NO. 20.1 BORROWINGS - CURRENT

(Amount in ₹)

	PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
A	Loan Repayable on Demand		
	From Banks-Secured (Refer Note 20.1.1)	-	-
B	Other Loans		
	From Bank-Secured (Refer Note 20.1.2)	-	-
C	Current maturities of long term debt (Refer Note 20.1.3)		
	- Bonds	-	-
	- Term Loan -Banks-Secured	-	-
	- Term Loan -Banks-Unsecured	-	-
	- Term Loan -Financial Institutions-Secured	-	-
	- Unsecured-From Government (Subordinate Debts)	-	-
	- Other-Unsecured (In Foreign Currency)	-	-
	Sub Total (C)	-	-
	TOTAL	-	-

20.1.1 Detail of Borrowings (Secured)

S.No	Name of Bank along with details of Security	As at 31st March, 2022	As at 31st March, 2021
1			
2			
3			
	Total	-	-

20.1.2 Secured loan from Bank amounting to ₹ ..... (Previous Year ₹ .....) is towards amount payable to the banks by the beneficiaries on account of bills discounted with recourse against trade receivables. Refer Note 7.7 on continuing recognition of trade receivables liquidated by way of bill discounting.

20.1.3 Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in Note No-16.1.2

NOTE NO. 20.2 LEASE LIABILTIES - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
Current maturities of Lease Liabilities (Refer Note 16.2.2)	-	-
TOTAL	-	-

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NOTE NO. 20.3 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
Total outstanding dues of micro enterprise and small enterprise(s) (Refer Note 20.3.1)	18,476,185	44,798,874
Total outstanding dues of Creditors other than micro enterprises and small enterprises	115,820,147	173,360,197
TOTAL	134,296,332	218,159,071

20.3.1 Disclosure regarding Micro, Small and Medium Enterprise :-

Outstanding Liabilities towards Micro, Small and Medium Enterprise	18,476,185	44,798,874

Disclosure of amount payable to Micro and Small Enterprises is based on the information available with the Company regarding the status of the suppliers as defined under the Micro, Small and Medium Enterprise Development Act, 2006 (the Act). Additional disclosure as required under Section 22 of The Micro, Small and Medium Enterprise Development Act, 2006 is given under Note No.34(15).

20.3.2 Refer Annexure-I to Note No-20.3 for Ageing schedule of Trade Payables.

20.3.3 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

NOTE NO. 20.4 OTHER FINANCIAL LIABILITIES - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
Bond application money	-	-
Liability against capital works/supplies other than Micro and Small Enterprises	7,407,410	24,098,296
Deposits	-	-
Liability against capital works/supplies-Micro and Small Enterprises (Refer Note 20.4.1)	9,016,553	2,558,664
Liability against Corporate Social Responsibility	315,282	-
Interest accrued but not due on borrowings	-	-
Interest accrued and due on borrowings	-	-
Payable towards Bonds Fully Serviced by Government of India		
- Principal	-	-
- Interest	-	-
Earnest Money Deposit/ Retention Money	31,948,614	22,492,424
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend (Refer Note 20.4.2)	-	-
Unpaid interest (Refer Note 20.4.2)	-	-
Payable to Employees	195,906	125,448
Payable to Others	74,080	90,571
TOTAL	48,957,845	49,365,403

20.4.1 Disclosure regarding Micro, Small and Medium Enterprise :-

Outstanding Liabilities towards Micro, Small and Medium Enterprise	9,016,553	2,558,664
Outstanding Interest towards Micro, Small and Medium Enterprise	-	-

Disclosure of amount payable to Micro and Small Enterprises is based on the information available with the Company regarding the status of the suppliers as defined under the Micro, Small and Medium Enterprise Development Act, 2006 (the Act). Additional disclosure as required under Section 22 of The Micro, Small and Medium Enterprise Development Act, 2006 is given under Note No.34(15).

20.4.2 "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. There is no amount due for payment to Investor Education and Protection Fund.

20.4.3 Refer Note-34(13) of the Standalone Financial Statements with regard to confirmation of balances.

NOTE NO. 21 OTHER CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	3,743,617	3,609,916
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Water Usage Charges Payables	-	-
Statutory dues payables	14,515,996	9,628,176
Contract Liabilities-Deposit Works	-	-
Contract Liabilities-Project Management/ Consultancy Work	-	-
Provision toward amount recoverable in respect of Project Management/ Consultancy Work	-	-
Advance from Customers and Others	-	-
Grants in aid-from Government-Deferred Income (Refer Note No-19)	-	-
TOTAL	18,259,613	13,238,092

21.1 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances

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Annexure-I to Note No-20.3

As at 31st March 2022

Particulars	Unbilled	Not Due	Trade Payble due and outstanding for following period from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) MSME			16771857	1546562	157766		18476185
(ii) Others		7660042	93459555	-5907805	20536090	72265	115820147
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	0	7660042	110231412	-4361243	20693856	72265	134296332

As at 31st March 2021

Particulars	Unbilled	Not Due	Trade Payble due and outstanding for following period from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) MSME			44492770	223892	51128	31084	44798874
(ii) Others			163511757	-16001939	23822314	2028065	173360197
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	0	0	208004527	-15778047	23873442	2059149	218159071

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NOTE NO. 22 PROVISIONS - CURRENT (Amount In ₹)

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
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 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	-	-
Less:-Advance Paid	-	-
Closing Balance Net of Advance	-	-
iii) 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	-	-
iv) Provision For Wage Revision - 3rd Pay Revision Committee		
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	194,557,685	57,191,623
Additions during the year		158,739,597
Amount used during the year	147,751,859	21,373,535
Amount reversed during the year	13,818,826	
Closing Balance	32,987,000	194,557,685
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	-	-
v) Provision in respect of arbitration award/ court cases		
As per last Balance Sheet	449,667,507	449,667,507
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	449,667,507	449,667,507
vi) Provision - Others		
As per last Balance Sheet	-	-
Additions during the year	128,800,000	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	128,800,000	-
TOTAL	611,454,507	644,225,192

22.1 Information about Provisions is given in Note 34 (21) of Standalone Financial Statements.

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NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

PARTICULARS	As at 31st.March, 2022	As at 31st March, 2021
Current Tax Liability 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 of Current Tax Liability (A)	-	-
Less: Current Advance Tax including Tax Deducted at Source (B)	-	-
Net Current Tax Liabilities (A-B)	-	-
(Disclosed under Note No-4 above)	-	-
TOTAL	-	-

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NOTE NO. 24.1 REVENUE FROM OPERATIONS

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	Operating Revenue		
A	SALES (Refer Note 24.1.1 and 24.1.2)		
	Sale of Power	4,438,356,711	5,898,520,612
	Advance Against Depreciation -Written back during the period	-	-
	Performance based Incentive	419,051,168	730,190,627
	Sub-total (i)	4,857,407,879	6,628,711,439
	Less :		
	Sales adjustment on account of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments (Refer Note 24.1.2)	-	-
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	24,298,414	22,753,275
	Sub-total (ii)	24,298,414	22,753,275
	Sub - Total (A) = (i-ii)	4,833,109,465	6,605,958,164
B	Income from Finance Lease (Refer Note 34(16)(B))	-	-
C	Income from Operating Lease (Refer Note 34(16)(C))	-	-
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		
	Sale of Power (Net of Rebate)	-	-
	Trading Margin	-	-
	Sub - Total (E)	-	-
	Sub-Total-I (A+B+C+D+E)	4,833,109,465	6,605,958,164
F	OTHER OPERATING REVENUE		
	Income From Sale of Self Generated VERs/REC	399,496,053	-
	Income on account of generation based Incentive (GBI)	-	-
	Interest from Beneficiary States -Revision of Tariff	-	-
	Sub-Total-II	399,496,053	-
	TOTAL (I+II)	5,232,605,518	6,605,958,164

24.1.1 Sale of Power includes :-

(i) Amount recovered/recoverable directly from beneficiary towards deferred tax liability pertaining to the period upto 2009 and materialised during the year. (For Corporate Office only)

(ii) Deemed generation as allowed by Central Electricity Regulatory Commission (CERC). (For Corporate Office only)

(iii) Amount of earlier year sales pending finalisation of tariff. (For Corporate Office only)

24.1.2 Tariff Adjustment:- Tariff regulation notified by Central Electricity Regulatory Commission (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. (For Corporate Office only)

24.1.3 Amount of unbilled revenue included in Sales. (For Corporate Office only)

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NOTE NO. 24.2 OTHER INCOME

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
A) Interest Income		
- Investments carried at FVTOCI- Non Taxable	-	-
- Investments carried at FVTOCI- Taxable	-	-
- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
- Loan to Government of Arunachal Pradesh	-	-
- Deposit Account	305,572	319,281
- Employee's Loans and Advances (Net of Rebate)	-	-
- Advance to contractors	-	-
- Others	-	-
B) Dividend Income		
- Dividend from subsidiaries (Refer Note 34.8)	-	-
- Dividend - Others	-	-
C) Other Non Operating Income (Net of Expenses directly attributable to such income)		
Late payment surcharge	11,609,079	49,445,947
Realization of Loss Due To Business Interruption	-	-
Profit on sale of Investments	-	-
Profit on sale of Assets (Net)	-	-
Income from Insurance Claim	23,379,000	135,452,742
Liabilities/ Impairment Allowances/ Provisions not required written back (Refer Note 24.2.1)	19,749,588	3,090,920
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 (Refer Note 19)	-	-
Exchange rate variation (Net)	2,310,945	-
Mark to Market Gain on Derivative	-	-
Others	30,400,028	6,652,860
Sub-total	87,754,212	194,961,750
Add/(Less): C.O. Expenses Allocation	1,034,560	2,092,455
Add/(Less): Regional Office Expenses Allocation	416,735	-
Sub-total	89,205,507	197,054,205
Less: transferred to Expenditure Attributable to Construction	-	-
Less: transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Less: Transfer of other income to grant	-	-
Total	89,205,507	197,054,205
24.2.1 Detail of Liabilities/Impairment Allowances/Provisions not required written back		
a) Allowances for Bad & Doubtful Employees Loans		
b) Allowances for Bad & Doubtful Advances to Contractor/ Supplier		
c) Allowances for Bad & Doubtful Loan to State Government		
d) Allowances for Bad & Doubtful Capital Advances		
e) Allowances for Obsolescence & Diminution in Value of Inventories		
f) Impairment Allowances for trade receivables		
g) Allowances for Bad & Doubtful Deposits		
h) Impairment Allowances for loan which have significant increase in credit		
i) Allowances for doubtful recoverables		
j) Allowances for Doubtful Accrued Interest		
k) Allowances for project expenses awaiting write off sanction		
l) Allowances for losses pending investigation/awaiting write off / sanction		
m) Provision for Long Term Benefits (Provided for on the basis of acturial valuation)		
n) Provision for PRP / Incentive /Productivity Linked Incentive		
o) Provision for tariff adjustment		
p) Provision for Committed Capital Expenditure		
q) Provision for Livelihood Assistance		
r) Provision for Restoration expenses of Insured Assets		
s) Provision for 3rd PRC		
t) Others	19,749,588	3,090,920
TOTAL	19,749,588	3,090,920

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NOTE NO. 25.1 Purchase of Power - Trading

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Purchase of Power	-	-
Less : Rebate from Supplier	-	-
Total	-	-

NOTE NO. 25.2 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Water Usage Charges	-	-
Consumption of stores and spare parts	14,565,807	9,407,148
Sub-total	14,565,807	9,407,148
Less: transferred to Expenditure Attributable to Construction	-	-
Total	14,565,807	9,407,148

NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Salaries and Wages	367,380,702	397,528,240
Contribution to provident and other funds	47,715,057	57,795,243
Staff welfare expenses	16,046,074	16,426,105
Leave Salary & Pension Contribution	-	-
Sub-total	431,141,833	471,749,588
Add/(Less): C.O. Expenses Allocation	233,185,810	351,742,378
Add/(Less): Regional Office Expenses Allocation	88,407,943	-
Sub-total	752,735,586	823,491,966
Less: transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total	752,735,586	823,491,966

26.1 Disclosure about leases towards residential accomodation for employees are given in Note 34 (16) (A).

26.2 Contribution to provident and other funds include contributions:	For the year ended 31st March, 2022	For the year ended 31st March, 2021
i) towards Employees Provident Fund	23,175,927	23,920,306
ii) towards Employees Defined Contribution Superannuation Scheme	21,322,671	29,893,610

26.3 Salary and wages includes expenditure on short term leases as per IND AS-116 "Leases". - 0

NHPC LIMITED FARIDABAD

NOTE NO. 27 FINANCE COSTS

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
A	Interest on Financial Liabilities at Amortized Cost		
	Bonds	44,729,150	44,729,150
	Term loan	-	11,272,602
	Foreign loan	-	-
	Government of India loan	-	-
	Short Term Loan	-	-
	Cash credit facilities /WCDL	-	-
	Other interest charges	-	-
	Lease Liabilities	-	-
	Unwinding of discount-Government of India Loan	-	-
	Sub-total	44,729,150	56,001,752
B	Other Borrowing Cost		
	Call spread/ Coupon Swap	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	-
	Unwinding of discount-Provision & Financial Liabilities	27,426	168,521
	Sub-total	27,426	168,521
C	Applicable net (gain)/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Transferred to Deferred Foreign Currency Fluctuation Assets	-	-
	Sub-total	-	-
D	Interest on Income Tax	-	-
	Total (A + B + C+D)	44,756,576	56,170,273
	Add/(Less): C.O. Expenses Allocation	472,148	1,147,081
	Add/(Less): Regional Office Expenses Allocation	340	-
	TOTAL	45,229,064	57,317,354
	Less: transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total	45,229,064	57,317,354

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Depreciation -Property, Plant and Equipment	292,490,237	1,506,590,387
Depreciation-Right of use Assets	9,388,572	9,388,572
Amortization -Intangible Assets	-	-
Depreciation adjustment on account of Foreign Exchange Rate Variation (Refer Note 19 and 5(D)(II))	(3,743,616)	(47,175,706)
Add/(Less): C.O. Expenses Allocation	6,476,610	9,963,859
Add/(Less): Regional Office Expenses Allocation	2,249,511	-
Sub-total	306,861,314	1,478,767,112
Less: transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total	306,861,314	1,478,767,112

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NOTE NO. 29 OTHER EXPENSES

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
A.	Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
B.	REPAIRS AND MAINTENANCE		
	- Building	27,937,488	22,589,203
	- Machinery	53,901,266	49,614,797
	- Others	214,644,434	180,158,995
C.	OTHER EXPENSES		
	Rent	22,322,134	21,789,066
	Hire Charges	-	-
	Rates and taxes	12,236,163	12,055,701
	Insurance	194,551,377	146,051,889
	Security expenses	66,401,642	64,850,848
	Electricity Charges	52,345,424	38,610,313
	Travelling and Conveyance	2,659,081	2,225,430
	Expenses on vehicles	3,144,822	3,305,044
	Telephone, telex and Postage	5,453,965	6,096,296
	Advertisement and publicity	633,261	399,419
	Entertainment and hospitality expenses	8,250	34,021
	Printing and stationery	1,461,396	2,054,226
	Consultancy charges - Indigenous	809,698	752,880
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer Note 29.3)	88,500	88,500
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenditure on land not belonging to company	128,914,615	-
	Loss on Assets (Net)	6,072,646	9,437,143
	Losses out of insurance claims	-	161,212,742
	Donation	-	-
	Corporate social responsibility (Refer Note 34(14))	39,731,123	34,628,186
	Community Development Expenses	-	-
	Directors' Sitting Fees	-	-
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary	-	-
	Expenditure on Self Generated VER's/REC	80,349,740	-
	Expenses for Regulated Power	-	-
	Less: - Exp Recoverable on Regulated Power	-	-
	Exchange rate variation (Net)	-	-
	Training Expenses	224,436	389,478
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL	10,654,079	5,719,799
	Operational/Running Expenses of Kendriya Vidyalay	7,594,935	8,136,639
	Operational/Running Expenses of Other Schools	-	-
	Operational/Running Expenses of Guest House/Transit Hostel	16,596,578	15,007,787
	Operating Expenses of DG Set-Other than Residential	7,249,501	5,263,807
	Change in Fair Value of Derivatives	-	-
	Other general expenses	8,415,624	36,692,918
	Sub-total	964,402,178	827,165,127
	Add/(Less): C.O. Expenses Allocation	22,321,171	50,366,687
	Add/(Less): Regional Office Expenses Allocation	21,904,078	-
	Sub-total	1,008,627,427	877,531,814
	Less: transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Less: Transfer to General Reserve for Expenses on Buyback	-	-
	Sub-total (i)	1,008,627,427	877,531,814
D.	PROVISIONS/ IMPAIRMENT ALLOWANCE		
	Impairment allowance for trade receivables	-	-
	Impairment Allowance for Expected Credit Loss -Trade Receivables	-	-
	Allowance for Bad and doubtful advances / deposits	-	-
	Allowance for Bad and doubtful claims	-	-
	Allowance for Doubtful Interest	-	-
	Allowance for stores and spares/ Construction stores	-	-
	Allowance for Shortage in store & spares provided	-	-
	Allowance against diminution in the value of investment	-	-
	Allowance for Project expenses	-	-
	Allowance for losses pending investigation/ awaiting write off / sanction	-	-
	Allowance for Diminution in value of Inventory of Self Generated VER's Provided for	-	-
	Allowance for catchment area treatment plan	-	-
	Interest to Beneficiary (Refer Note 29.2)	-	-
	Interest against court/arbitration award	-	-
	Others	-	-
	Sub-total	-	-
	Add/(Less): C.O. Expenses Allocation	-	-
	Add/(Less): Regional Office Expenses Allocation	-	-
	Sub-total	-	-
	Less: transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Sub-total (ii)	-	-
	Total (i+ii)	1,008,627,427	877,531,814

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29.1 Disclosure about leases are given in Note 34 (16) (A).

29.2

(Amount in ₹)

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
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.	-	-

29.3

(Amount in ₹)

Detail of audit expenses are as under: -	For the year ended 31st March, 2022	For the year ended 31st March, 2021
i) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
ii) Cost Auditors		
Audit Fees	88,500	88,500
Reimbursement of expenses	-	-
iii) Goods and Service Tax (GST) Auditors		
Audit Fees	-	-
Reimbursement of expenses	-	-
Total Audit Expenses	88,500	88,500

29.4 Rent includes the following expenditure as per IND AS-116 " Leases".

(i) Expenditure on short-term leases other than lease term of one month or less	22,322,134	21,789,066
(ii) Expenditure on long term lease of low-value assets	-	-
(III) Variable lease payments not included in the measurement of lease liabilities	-	-

NOTE NO. 30.1 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Current Tax		
Provision for Current Tax	-	-
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		-
- Adjustments on account of MAT credit entitlement		-
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)	-	-
Net Deferred Tax	-	-
Total	-	-

30.1.1 Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Accounting profit/loss before income tax including movement in Regulatory Deferral Account Balance	3,193,791,827	3,394,958,536
Applicable tax rate (%)		
Computed tax expense	-	-
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income		
Non Deductible Tax Expenses		
Tax Exempt Income		
Tax Incentives (80-IA Deductions)		
Adjustment for current tax of earlier periods		
Minimum Alternate Tax Adjustments		
Change in rate of tax		
.....		
.....		
.....		
.....		
Change in rate of tax		
Adjustment Relating To Earlier periods		
Income tax expense reported in Statement of Profit and Loss	-	-

30.1.2 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	.....	.....

30.1.3 Tax losses and credits		
(I) Unused tax losses for which no deferred tax asset has been recognised	.....	.....
Potential tax benefit @ 30%	.....	.....
(II) The details of MAT Credit available to the Company in future but not recognised in the books of account (Refer Note 30.5)		

30.1.4 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	.....	.....

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NOTE NO. 30.2 OTHER COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
(i) Items that will not be reclassified to profit or loss		
(a) Remeasurement of the post employment defined benefit obligations	11,733,362	(4,607,462)
Less: Income Tax on remeasurement of the post employment defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax)	11,733,362	(4,607,462)
Less:-Movement in Regulatory Deferral Account Balances in respect of tax on defined benefit obligations	-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of post employment defined benefit obligations	-	-
Less: Impact of Tax on Regulatory Deferral Accounts	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax) and Regulatory deferral account balances (a)	11,733,362	(4,607,462)
(b) Investment in Equity Instruments	-	-
Less: Income Tax on Equity Instruments	-	-
Sub total (b)	-	-
Total (i)=(a)+(b)	11,733,362	(4,607,462)
(ii) Items that will be reclassified to profit or loss		
- Investment in Debt Instruments	-	-
Less: Income Tax on investment in Debt Instruments	-	-
Total (ii)	-	-
Total =(I+II)	11,733,362	(4,607,462)

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FARIDABAD

NOTE NO. 31 Movement in Regulatory Deferral Account Balances (Amount in ₹)

PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
Movement in Regulatory Deferral Account Balances on account of:-		
(I) Subansiri Lower Project:-		
a) Employee Benefits Expense	-	-
b) Other Expenses	-	-
c) Depreciation and Amortization Expense	-	-
d) Finance Costs	-	-
e) Other Income	-	-
Sub Total (I)	-	-
(II) Wage Revision as per 3rd Pay Revision Committee	-	-
(III) Kishanganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iv) Exchange Differences on Monetary Items	-	-
(v) Adjustment against Deferred Tax Recoverable for tariff period upto 2009	-	-
(vi) Adjustment against Deferred Tax Liabilities for tariff period 2014-2019 and onwards	-	-
(vii) Movement in Regulatory Deferral Account Balances on account of Borrowings and Other Costs incurred during Covid-19 Lock Down Period.		
a) Employee Benefits Expense	-	-
b) Other Expenses	-	-
c) Depreciation and Amortization Expense	-	-
d) Finance Costs	-	-
e) Other Income	-	-
Sub Total (vii)	-	-
(viii) MAT Credit	-	-
TOTAL (I)+(II)+(iii)+(iv+(v)+(vi)+(vii)+(viii)	-	-
Impact of Tax on Regulatory Deferral Accounts		
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Total	-	-

Refer Note 14 of Standalone Financial Statements.

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NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION (EAC) FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE YEAR

(Amount in ₹)

	PARTICULARS	For the year ended 31st March, 2022	For the year ended 31st March, 2021
A.	**GENERATION EXPENSE**		
	Consumption of stores and spare parts	-	-
	Sub-total	-	-
B.	**EMPLOYEE BENEFITS EXPENSE**		
	Salaries and Wages	-	-
	Contribution to provident and other funds	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
C.	**FINANCE COST**		
	Interest on : (Refer Note 2.2.1)		
	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- Interest on FC Loans - Effective Interest Adjustment	-	-
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	-	-
D.	**DEPRECIATION AND AMORTISATION EXPENSES**	-	-
	Sub-total	-	-
E.	**OTHER EXPENSES**		
	Repairs And Maintenance :		
	-Building	-	-
	-Machinery	-	-
	-Others	-	-
	Rent & Hire Charges	-	-
	Rates and taxes	-	-
	Insurance	-	-
	Security expenses	-	-
	Electricity Charges	-	-
	Travelling and Conveyance	-	-
	Expenses on vehicles	-	-
	Telephone, telex and Postage	-	-
	Advertisement and publicity	-	-
	Printing and stationery	-	-
	Design and Consultancy charges:		
	- Indigenous	-	-
	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	-	-
F.	**PROVISIONS**	-	-
	Sub-total	-	-
G.	**CORPORATE OFFICE/REGIONAL OFFICE EXPENSES**		
	Other Income	-	-
	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	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit	-	-
	Transfer of income to EAC - MTM Gain on Derivatives	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H) (Refer Note 2.2)	-	-

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TEESTA-V POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

(Amount in ₹)

Financial assets	Notes	As at 31st March, 2022			As as 31st March, 2021		
		Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost	Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost
Non-current Financial assets							
(I) Non-current Investments							
a) In Equity Instrument (Quoted)	3.1			-			-
b) In Debt Instruments (Government/ Public Sector Undertaking)- Quoted	3.1			-			-
Sub-total		-	-	-	-	-	-
(II) Loans							
a) Loans to Joint Venture (National High Power Test Laboratory (P) Limited)	3.2			-			-
b) Employees	3.2			-			-
c) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.2			-			-
d) Others	3.2			-			-
(III) Others							
) Deposits	3.3			-			-
-Lease Receivables including Interest	3.3			-			-
-Recoverable on account of Bonds fully Serviced by Government of India	3.3			-			-
-Share Application Money Pending Allotment	3.3			-			-
- Derivative Mark to Market Asset	3.3			-			-
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.3			-			-
Total Non-current Financial assets		-	-	-	-	-	-
Current Financial assets							
(i) Trade Receivables	7			-			-
(ii) Cash and cash equivalents	8			4,436,022			-
(iii) Bank balances other than Cash and Cash Equivalents	9			93,297			(448,738)
(iv) Loans	10			5,856,392			5,604,703
-Employee Loans				-			-
-Loans to Joint Venture (National High Power Test Laboratory (P) Limited)				-			-
-Others				-			-
(v) others (Excluding Lease Receivables)	11			-			-
(vi) others (Lease Receivables including interest)	11			73,873,828			136,416,476
Total Current Financial Assets		-	-	-	-	-	-
Total Financial Assets		-	-	84,259,539	-	-	141,572,441
		-	-	84,259,539	-	-	141,572,441

Financial Liabilities	Notes	As at 31st March, 2022			As as 31st March, 2021		
		Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost	Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost
(i) Long-term borrowings	16.1			-			-
(ii) Long term maturities of lease liabilities	16.2			-			-
(iii) Other Financial Liabilities (Including Payable towards Bonds Fully Serviced by Government of India)	16.3			1,742,739			3,642,806
(iv) Borrowing -Short Term Including current maturities of long term borrowings	20.1			-			-
(v) Current maturities of lease obligations	20.2			-			-
(vi) Trade Payables including Micro, Small and Medium Enterprises	20.3			134,296,332			218,159,071
(vii) Other Current financial liabilities							
a) Interest Accrued but not due on borrowings	20.4			-			-
b) Other Current Liabilities	20.4			48,957,845			49,365,403
Total Financial Liabilities				184,996,916			271,167,280

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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.The fair value of financial assets and liabilities included in level 3 is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using prices from observable current market transactions and dealer quotes of similar instruments. This includes derivative MTM assets/liabilities,security deposits/ retention money and loans at below market rates of interest.

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:

(Amount in ₹)

		As at 31st March, 2022			As as 31st March, 2021		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial Assets at FVTOCI							
(i) Investments-							
- In Equity Instrument (Quoted)	3.1	-			-		
- In Debt Instruments (Government/ Public Sector Undertaking)- Quoted *	3.1	-			-		
Financial Assets at FVTPL :							
(i) Derivative MTM Asset (Call spread option and Coupon only swap)	3.3		-			0	
Total		-	-	-	-	-	-

Note:

* in the absence of latest quoted market rates in respect of these instruments, rates have been derived as per Fixed Income Money Market and Derivatives Association of India (FIMMDA).

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, 2022			As at 31st March, 2021		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Loans							
a) Employees	3.2		0			0	
b) Loans to Joint Venture (National High Power Test Laboratory (P) Limited)	3.2		-			-	
c) Loan to Government of Arunachal Pradesh (Including Interest Accrued)	3.2		0			0	
d) Others	3.2			-			-
(ii) Others							
Deposits	3.3			-			-
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.3		-			-	
-Recoverable on account of Bonds fully Serviced by Government of India	3.3	0			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(i) Long-term borrowings including current maturities and accrued interest	16.1,20.1 and 20.4						
(ii) Long term & Short term maturities of lease obligations	16.2 & 20.2			-			0
(iii) Other Long Term Financial Liabilities (Including Payable towards Bonds Fully Serviced by Government of India)	16.3	-		1,742,739	0		3642806
Total Financial Liabilities		0	0	1742739	0	0	3642806

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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, 2022		As at 31st March, 2021	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets					
(i) Loans					
a) Employees	3.2	-		-	
b) Loans to Joint Venture (National High Power Test Laboratory (P) Limited)	3.2	-	-	-	-
c) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.2	-	-	-	-
d) Others		-	-	-	-
(ii) Others					
Deposits	3.3	-	-	-	-
-Bank Deposits with more than 12 Months Maturity (including Interest accrued)	3.3	-	-	-	-
-Recoverable on account of Bonds fully Serviced by Government of India	3.3	-	-	-	-
Total Financial Assets		-	-	-	-
Financial Liabilities					
(i) Long-term borrowings including Current maturities and accrued interest	16.1,20.1 and 20.4	-		-	
(ii) Long term & Short term maturities of lease obligations	16.2 & 20.2	-	-	-	-
(iii) Other Long Term Financial Liabilities (Including Payable towards Bonds Fully Serviced by Government of India)	16.3	1,742.739	1,742.739	3,642.806	3,642.806
Total Financial Liabilities		1,742.739	1,742.739	3,642.806	3,642.806

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) Financial liabilities that are subsequently measured at amortised cost are recognised initially at fair value minus transaction costs using the effective interest method where such transaction costs incurred on long term borrowings are material.

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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. Call spread option and coupon only swap

Risk management framework

The Company's activities make it susceptible to various risks. The Company has taken adequate measures to address such concerns by developing adequate systems and practices. Company has a well-defined risk management policy to provide overall framework for the risk management in the Company. The Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company is exposed to the following risks from its use of financial instruments:

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, unbilled revenue & 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. Unbilled revenue primarily relates to the Company's right to consideration for work completed but not billed at the reporting date and have substantially the same risk characteristics as trade receivables for the same type of contracts.

Lease receivables of the company are with regard to Power Purchase Agreements classified as finance lease as per Ind AS 116- '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 :-

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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 Government of Arunanchal Pradesh : The Company has given loan to Government of Arunachal Pradesh at 9% rate of interest as per the terms and conditions of Memorandum of understanding signed between the Company and Government 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.

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

(Amount in ₹)

Particulars	As at 31st March, 2022	As at 31st March, 2021
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
Non-current investments (Other than Subsidiaries and Joint Ventures)	-	-
Loans -Non Current (including interest)	-	-
Other Non Current Financial Assets	-	-
Current Investments	-	-
Cash and cash equivalents	93,297	(448,738)
Bank balances other than Cash and Cash Equivalents	5,856,392	5,604,703
Loans -Current	-	-
Other Financial Assets (Excluding Lease Receivables)	73,873,828	136,416,476
Total (A)	79,823,517	141,572,441
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	4,436,022	-
Lease Receivables (Including Interest)	-	-
Total (B)	4,436,022	-
TOTAL (A+B)	84,259,539	141,572,441

(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

A default in recovery of financial assets occurs when in view of the management there is no significant possibility of recovery of receivables after considering all available options for recovery. As the power stations and beneficiaries of the company are spread over various states of India, geographically there is no concentration of credit risk.

The Company primarily sells electricity to bulk customers comprising mainly of state utilities owned by State Governments. The Company has a robust payment security mechanism in the form of Letters of Credit (LC) backed by the Tri-Partite Agreements (TPA) signed among the Govt. of India, RBI and the Individual State Governments subsequent to the issuance of the One Time Settlement Scheme of SEBs dues during 2001-02 by the GOI, which was valid till October 2016. Govt of India has approved the extension of these TPAs for another period of 10 years. Most of the States have signed these TPAs and signing is in progress for the balance states. As per the provisions of the TPA, the customers are required to establish LC covering 105% of the average monthly billing of the Company for last 12 months. The TPA also provided that if there is any default in payment of current dues by any State Utility the outstanding dues can be deducted from the Central Plan Assistance of the State and paid to the concerned CPSU. There is also provision of regulation of power by the Company in case of non payment of dues and non-establishment of LC.

CERC Tariff Regulations 2019-24 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) Reconcillation of Impairment loss provisions
The movement in the allowance for impairment in respect of financial assets during the period was as follows:

(Amount in ₹)

	Trade Receivables	Claim Recoverable	Loans	Total
Balance as at 1.4.2020	-	72,342,220.00		72,342,220.00
Changes in Loss Allowances	0	0	0	0
Balance as at 1.4.2021	0	72342220	0	72342220
Changes in Loss Allowances	0	-13808256	0	-13808256
Balance as at 31.3.2022	0	58533964	0	58533964

Based on historical default rates, the company believes that no impairment allowance is necessary in respect of any other financial assets as the amounts of such allowances are not significant.

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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:

(Amount in ₹)

Particulars	As at 31st March, 2022	As at 31st March, 2021
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, 2022

(Amount in ₹)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.3.2022	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 and 20.1	-	-	-	-	-
Lease Liabilities	16.2 & 20.2	-	-	-	-	-
Other financial Liabilities	16.3 & 20.4	50,838,690	48,957,845	1,880,845	-	-
Trade Payables	20.3	134,296,332	134,296,332	-	-	-
Total Financial Liabilities		185,135,022	183,254,177	1,880,845	-	-

As at 31st March, 2021

(Amount in ₹)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2021	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 and 20.1	-	-	-	-	-
Lease Liabilities	16.2 & 20.2	-	-	-	-	-
Other financial Liabilities	16.3 & 20.4	53,419,506	49,365,403	4,054,103	-	-
Trade Payables	20.3	218,159,071	218,159,071	-	-	-
Total Financial Liabilities		271,578,577	267,524,474	4,054,103	-	-

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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:

(Amount in ₹)

Particulars	As at 31st March, 2022	As at 31st March, 2022	As at 31st March, 2021	As at 31st March, 2021
	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. The majority of the borrowings of the company are at fixed interest rate. In case of floating rate borrowings there is no impact on Statement of Profit and Loss of the company due to increase/decrese in interest rates, as the same is recoverable from beneficiaries through tariff .

(ii) Price Risk:

(a) Exposure

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

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(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of IOB and PTC)

The table below summarises the impact of increase/decrease in the market price of investment in equity instruments on the company's equity for the period/ year:

(Amount in ₹)

Particulars	As at 31st March, 2022		As at 31st March, 2021	
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 Government and Public Sector Undertaking 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:

(Amount in ₹)

Particulars	As at 31st March, 2022		As at 31st March, 2021	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Government Securities				
Public Sector Undertaking 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, 2022	As at 31st March, 2021
Financial Liabilities:		
Foreign Currency Loans		
Japan International Corporation LTD (JPY)		
MUFG BANK (JPY)		
Other Financial Liabilities	-	-
Net Exposure to foreign currency (liabilities)	0	0

Out of the above, loan from MUFG bank is hedged by derivative instrument. For balance exposure gain/(loss) on account of exchange variation is recoverable from beneficieries asper Tariff Regulation 2019-24. Therefore, currency risk in respect of such exposure would not be very significant.

(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:

(Amount in ₹)

Statement of Gearing Ratio		
Particulars	As at 31st March, 2022	As at 31st March, 2021
(a) Total Debt	-	-
(b) Total Capital	3,205,525,189	3,390,351,074
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 The gross Debt Service Coverage Ratio of the Company will no time be less than 1.25 during the currency of loan.

5.The Government of India holding in the company not to fall below 51%.

6. 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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Note No-33(4) :-Financial Ratios of NHPC Limited

S.No	Particulars	Numerator	Denominator	Current Period	Previous Period	% Variance	Reason for variance
(a)	Current Ratio	Current Assets	Current Liabilities	0.03	0.04	-14.18	
(b)	Debt-Equity Ratio	Total Debts	Shareholder's Equity	-	-	#DIV/0!	
(c)	Debt Service Coverage Ratio	Earning Avilable for debt service	Debt Service			#DIV/0!	
(d)	Return on Equity Ratio	Profit After Tax	Average Shareholder's Equity	24.21		#DIV/0!	
(e)	Inventory turnover Ratio	Revenue From Operation	Average Inventory	NA	NA		
(f)	Trade Receivable turnover ratio	Revenue From Operation	Average Debtors	589.79		#DIV/0!	
(g)	Trade Payables turnover ratio	Purchases	Average Trade Payables	NA	NA		
(h)	Net Capital turnover ration	Revenue From Operation	Working Capital	(0.52)	(0.66)	-20.43	
(i)	Net Profit ratio	Net Profit	Revenue from operations	61.04	51.39	18.77	
(j)	Return on Capital Employed	Earning Before Interest and Taxes	Capital Employed (Total Assets-Current Liabilities)	97.79	98.56	-0.78	
(k)	Return on Investment						

Note 1:- Company is required to give explanation for any change in the ratio by more than 25% as compared to the preceding year.

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30.1.5 :- Out of Total MAT credit of Rs. ____ Crore available to The Company, MAT credit of Rs. _____ Crore have been recognised in the books of accounts [refer Note No. ___] . The detail of MAT Credit available to the Company in future but the same has not been recognised in the books of account is given below:- (To be given by CO)

Financial Years	As at 31st March 2022		As at 31st March 2021	
	Amount	Year of Expiry	Amount	Year of Expiry
2020-21				
2019-20				
2018-19				
2017-18				
2016-17				
2015-16				
2014-15				
2013-14				
2012-13				
2008-09				
Total	0		0	

Liability for CSR Works Reconcilation			
Liability towards CSR Works	New Heads	Amount Outstanding as on 31.3.2021	Amount Outstanding as on 1.4.2020
SUNDRY CREDITORS-CSR-CAPITAL WORKS	310213	2250413	
SUNDRY CREDITORS-CSR-OTHER THAN CAPITAL WORKS	310413		
LIABILITY FOR SURPLUS ARISING FROM CSR ACTIVITIES	312503		
SUNDRY CREDITORS-CSR-MICRO, SMALL & MEDIUM ENTREPRISES	310437		
LIABILITY FOR CSR TO BE DEPOSITED IN SPECIFIED FUND	312501		
LIABILITY FOR CSR EXPENDITURE TO BE INCURRED ON ONGOING PROJECTS	312502		
		2,250,413.00	-
Heads in which these amount were lying as on 31.3.2021 and 1.4.2020		**Amount Outstanding as on 31.3.2021**	**Amount Outstanding as on 1.4.2020**
	Old Heads		
	31xxxx		
	310431	2250413	
	31xxxx		
	31xxxx		
		2,250,413.00	-

Annexure for reporting of transaction pertaining to previous period i.e. period prior to FY 2021-22.

Name of unit: TEESTA-V POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during Year ended 31.3.2022

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

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Summary of Prior Period Adjustments made during Period ended 31.3.2022

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	Income		
	Revenue from Operations	0	0
	Other Income	0	0
	Total income (A)	0	0
B.	Expense	0	0
	Generationand Other Expenses	0	0
	Employee Benefits Expense	0	0
	Finance Cost	0	0
	Depreciation & Amortization Expenses	0	0
	total expenses (B)	0	0
		0	0
C	ASSETS	0	0
1	NON-CURRENT ASSETS	0	0
a)	Property Plant & Equipment	0	0
b)	Capital Work In Progress	0	0
c)	Investment Property	0	0
d)	Other Intangible Assets	0	0
e)	Financial Assets	0	0
	i) Investments	0	0
	ii) Trade Receivables	0	0
	iii) Loans	0	0
	iv) Others	0	0
f)	Deferred Tax Assets (net)	0	0
f)	Other Non Current Assets	0	0
g)	Non Current Assets - Regulatory Assets	0	0
		0	0
2	CURRENT ASSETS	0	0
a)	Inventories	0	0
b)	Financial Assets	0	0
	i) Investments	0	0
	ii) Trade Receivables	0	0
	iii) Cash & Cash Equivalents	0	0
	iv) Bank balances	0	0
	v) Loans	0	0
	vi) Others	0	0
c)	Current Tax Assets (Net)	0	0
d)	Other Current Assets	0	0
	TOTAL ASSETS (C)	0	0
D	LIABILITIES	0	0
2	NON-CURRENT LIABILITIES	0	0
a)	Financial Liabilities	0	0
	i) Borrowings	0	0
	ii) Trade Payables	0	0
	Total outstanding dues of micro enterprises and small enterprises	0	0
	Total outstanding dues of Creditors other than micro enterprises and small enterprises	0	0
	iii) Other financial liabilities	0	0
b)	Provisions	0	0
c)	Deferred Tax Liabilities (Net)	0	0
d)	Other non-current Liabilities	0	0
3	CURRENT LIABILITIES	0	0
a)	Financial Liabilities	0	0
	i) Borrowings	0	0
	ii) Trade Payables	0	0
	iii) Other financial liabilities	0	0
b)	Other Current Liabilities	0	0
c)	Provisions	0	0
d)	Current Tax Liabilities (Net)	0	0

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NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2022

Sl. No.	PARTICULARS	GROSS BLOCK										DEPRECIATION								NET BLOCK		
		As at 01-Apr-2021	Classified under Finance Lease as at 01-Apr-2021	After Finance Lease as at 01-Apr-2021	Additions		Deductions		Other Adjustment	As at 31st March, 2022	Classified under Finance Lease as at 31st March 2022	After Financial Lease as at 31st March 2022	As at 01-Apr-2021	Classified under Finance Lease as at 01-Apr-2021	After Finance Lease as at 01-Apr-2021	For the Year	Dep for the period-Lease Adjustment	Adjustments	As at 31st March, 2022	Classified under Finance Lease as at 31st March 2022	After Financial Lease as at 31st March 2022	As at 31st March, 2022	After Financial Lease as at 31st March 2022	After Financial Lease as at 31st March, 2021
					IUT	Others	IUT	Others																
(i)	Land - Freehold	3782427906	0	3782427906						3782427906	0	3782427906	0	0	0	0	0	0	0	0	0	3782427906	3782427906	3782427906
(ii)	Lands and Rights	1015556197	0	1015556197						1015556197	0	1015556197	65495183	0	65495183	11149181	0	0	76644364	0	76644364	938911833	938911833	949973014
(iii)	Buildings	1780759219	0	1780759219						1780759219	0	1780759219	735450007	0	735450007	31685132	0	0	767135139	0	767135139	1013624080	1013624080	1045309212
(iv)	Railway sidings	0	0	0		3698941				3698941	0	3698941	0	0	0	0	0	0	0	0	0	3698941	3698941	3698941
(v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	22198648224	0	22198648224						22198648224	0	22198648224	14013477948	0	14013477948	1386660672	0	0	14813348620	0	14813348620	7385301604	7385301604	7585170276
(vi)	Generating Plant and Machinery	4561004877	0	4561004877		48533049		10798579		4598739347	0	4598739347	2773533587	0	2773533587	50811689	0	-2853296	2819991980	0	2819991980	1778747360	1778747360	1787471290
(vii)	Plant and Machinery Sub station	29848614	0	29848614		8567000		376394		38040220	0	38040220	11125366	0	11125366	383091	0	-222764	11285693	0	11285693	17774527	17774527	9723249
(viii)	Plant and machinery Transmission lines	2385848531	0	2385848531		274308				2386858539	0	2386858539	1700764651	0	1700764651	153211181	0	0	1715948832	0	1715948832	670709024	670709024	684907585
(ix)	Plant and machinery Others	6059937	0	6059937						6059937	0	6059937	4733507	0	4733507	80430	0	0	4813937	0	4813937	1246000	1246000	1326430
(x)	Construction Equipments	43198228	0	43198228		2096130		31277		45257081	0	45257081	31819237	0	31819237	1901284	0	0	33720521	0	33720521	11536560	11536560	11378991
(xi)	Water Supply System/Drainage and Sewerage	43161188	0	43161188		2396840				45557940	0	45557940	14455444	0	14455444	957361	0	0	15412805	0	15412805	30145135	30145135	28705656
(xii)	Electrical Installations	6493198	0	6493198				31438		6461760	0	6461760	6447700	0	6447700	787045	0	-25853	7208892	0	7208892	922356	922356	45498
(xiii)	Vehicles	24668728	0	24668728		1354488		1145078		24878138	0	24878138	18781938	0	18781938	1633548	0	-1038534	19376952	0	19376952	5501186	5501186	5886790
(xiv)	Aircraft/ boats	1721500	0	1721500						1721500	0	1721500	1721500	0	1721500	0	0	0	1721500	0	1721500	0	0	0
(xv)	Furniture and fixture	19361572	0	19361572	5101782	1767513				26210867	0	26210867	3736135	0	3736135	229698	0	0	3965833	0	3965833	22245034	22245034	15625437
(xvi)	Computers	20878033	0	20878033		174025		134279		21917779	0	21917779	21710918	0	21710918	316702	0	0	22027620	0	22027620	890159	890159	1167115
(xvii)	Communication Equipment	13607597	0	13607597		43249		2449301		11201545	0	11201545	10997814	0	10997814	196832	0	0	11194646	0	11194646	6899	6899	609783
(xviii)	Office Equipments	13083387	0	13083387		1765381		130141		14718627	0	14718627	9994814	0	9994814	1366132	0	-147220	11213726	0	11213726	3504901	3504901	3088573
	Total	29619449438	0	29619449438	5101782	9785781		15315088	0	29709487389	0	29709487389	18527225234	0	18527225234	2924990237	0	-3899880	21448315591	0	21448315591	8261171798	8261171798	8182224204
	Previous year	29619449438	0	29619449438	884860	80460959	0	15315088	0	29709487389	0	29709487389	18527225234	0	18527225234	2924990237	0	-3899880	21448315591	0	21448315591	8261171798	8261171798	11111224204
		29619449438	0	29619449438	884860	80460959	0	15315088	0	29709487389	0	29709487389	18527225234	0	18527225234	2924990237	0	-3899880	21448315591	0	21448315591	8261171798	8261171798	11111224204
		29619449438	0	29619449438	981524	49727355		25063134		29709487389	0	29709487389	17033075379		17033075379	1506550387		-112488533	18527225234	0	18527225234	11111224204	11111224204	12501028414

Please check the figures manually and make correction if required.

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NOTE NO. 2.4 INVESTMENT PROPERTY

Sl. No.	PARTICULARS	GROSS BLOCK										AMORTISATION								NET BLOCK		
		As at 01-Apr-2021	Classified under Finance Lease as at 01 Apr-2021	After Finance Lease as at 01-Apr-2021	Additions		Deductions		Other Adjustments	As at 31st March, 2022	Classified under Finance Lease as at 31st March 2022	After Financial Lease as at 31st March 2022	As at 01-Apr-2021	Classified under Finance Lease as at 01 Apr-2021	After Finance Lease as at 01 Apr-2021	For the Year	Dep for the period-Lease Adjustment	Adjustments	As at 31st March, 2022	Classified under Finance Lease as at 31st March 2022	After Financial Lease as at 31st March 2022	As at 31st March, 2022	After Financial Lease as at 31st March 2021	After Financial Lease as at 31st March, 2021
					IUT	Others	IUT	Others																
(i)	Land Freehold	0								0			0						0			0		
	Total	0								0			0			0			0			0		
	Previous year	0			0	0	0	0	0	0			0			0		0	0			0		

Please check the figures manually and make correction if required.

i) Amounts recognised in profit or loss for investment property

Rental income	nil
Direct operating expenses from property that generated rental income	nil
Direct operating expenses from property that did not generate rental income	nil

(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 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. 2.5 Other Intangible Assets

Please check the figures manually And make correction if required.

Sl. No.	PARTICULARS	GROSS BLOCK										AMORTISATION								NET BLOCK		
		As at 01-Apr-2021	Classified under Finance Lease as at 01 Apr-2021	After Finance Lease as at 01-Apr-2021	Additions		Deductions		Other Adjustments	As at 31st March, 2022	Classified under Finance Lease as at 31st March 2022	After Financial Lease as at 31st March 2022	As at 01-Apr-2021	Classified under Finance Lease as at 01 Apr-2021	After Finance Lease as at 01 Apr-2021	For the Year	Dep for the period-Lease Adjustment	Adjustments	As at 31st March, 2022	Classified under Finance Lease as at 31st March 2022	After Financial Lease as at 31st March 2022	As at 31st March, 2022	After Financial Lease as at 31st March 2022	After Financial Lease as at 31st March, 2021
					IUT	Others	IUT	Others																
(i)	Computer Software	2335785	0	2335785			0	57694		2278091	0	2278091	2335785	0	2335785	0	0	-57694	2278091	0	2278091	0	0	0
	Total	2335785	0	2335785	0	0	0	57694	0	2278091	0	2278091	2335785	0	2335785	0	0	-57694	2278091	0	2278091	0	0	0
	Previous year	2335785	0	2335785	0	0	0	0	0	2335785	0	2335785	2335785	0	2335785	0	0	0	2335785	0	0	0	0	0

NOTE NO. 2.3 Right of Use Assets

Sl. No.	PARTICULARS	GROSS BLOCK										DEPRECIATION								NET BLOCK		
		As at 01-Apr-2021	Classified under Finance Lease as at 01 Apr-2021	After Finance Lease as at 01-Apr-2021	Additions		Deductions		Other Adjustments	As at 31st March, 2022	Classified under Finance Lease as at 31st March 2022	After Financial Lease as at 31st March 2022	As at 01-Apr-2021	Classified under Finance Lease as at 01 Apr-2021	After Finance Lease as at 01 Apr-2021	For the Year	Dep for the period-Lease Adjustment	Adjustments	As at 31st March, 2022	Classified under Finance Lease as at 31st March 2022	After Financial Lease as at 31st March 2022	As at 31st March, 2022	After Financial Lease as at 31st March 2021	After Financial Lease as at 31st March, 2021
					IUT	Others	IUT	Others																
(i)	Land -Leasehold	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(ii)	Building-Right of use	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(iii)	Land - Right to Use	28108943	0	28108943						28108943	0	28108943	12988355	0	12988355	934837	0	0	13923192	0	14185751	15120588	15120588	15120588
(iv)	Construction Equipment	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(v)	Vehicles	0	0	0						0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	28108943	0	28108943	0	0	0	0	0	28108943	0	28108943	12988355	0	12988355	934837	0	0	13923192	0	14185751	15120588	15120588	15120588

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

PARTICULARS		As at 31st March, 2022	As at 31st March, 2021
OTHER LOANS			
a) **Employees (at amortised Cost)**			
- Secured (considered good)		-	-
- Unsecured (considered good)		-	-
Less: Fair Value Adjustments (Secured)		-	-
Less: Fair Value Adjustments (Unsecured)		-	-
	Sub-total	-	-
b) **Contractor / supplier**			
– Against bank guarantee		-	-
Add/ Less: Fair value adjustment			
	Sub-total	-	-
e) Deposits			
- Unsecured (considered good)		-	-
Add/ Less: Fair value adjustment		-	-
	Sub-total	-	-

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

	As at 31st March, 2022	As at 31st March, 2021
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, 2022	As at 31st March, 2021
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. 16.3 FINANCIAL LIABILITIES - NON-CURRENT

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
Deposits/ retention money	1880845	4054103
Less: Fair value adjustment - Deposits/ retention money	(138106)	(411297)
TOTAL	1742739	3642806

SUB NOTE NO. 17 NON CURRENT - PROVISIONS

B. . OTHERS	As at 31st March, 2022	As at 31st March, 2021
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. 20.4 OTHER FINANCIAL LIABILITIES - CURRENT

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
Deposits/ retention money	31948614	22492424
Less: Fair value adjustment - Deposits/ retention money	-	-

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SUB NOTE NO. 22 CURRENT - PROVISIONS

PARTICULARS	As at 31st March, 2022	As at 31st March, 2021
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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NOTE NO. 34:

1 Disclosures relating to Contingent Liabilities:

Contingent Liabilities to the extent not provided for -

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

(i) Capital works

Particulars	(Amount in Rs.) 31.03.2022	31.03.2021
Claim of Contractors (Aggregated amount): Contractors have lodged claims against the Company on account of rate and 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	8,098,698,696	9,307,092,541
Arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law included in the claim:	7,997,373,549	7,624,550,281
Provisions created against above claims: Management has assessed the above claims and recognized a provision based on probability of outflow of resources embodying economic benefits.	460,267,362	460,267,362
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	7,638,431,334	8,846,825,179
Decrease of contingent liability from Opening Balance of Contingent Liability		1,585,174,421
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

Particulars	(Amount in Rs.) 31.03.2022	31.03.2021
Claim of erstwhile Land Holders: In respect of land acquired for the projects, some of the erstwhile land owners have filed claims for higher compensation before various authorities/courts.	391,649,805	206,324,373
Provisions created against above claims: Pending settlement, the Company has assessed and recognise a provision based on probability of outflow of resources embodying economic benefits	128,800,000	-
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	262,849,805	206,324,373
Decrease of contingent liability from Opening Balance of Contingent Liability		-
In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is 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

Particulars	(Amount in Rs.) 31.03.2022	31.03.2021
Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities:	251,528,073	251,528,073
Provisions created against above claims: Pending settlement, the Company has assessed and recognise a provision based on probability of outflow of resources embodying economic benefits	-	-
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	251,528,073	251,528,073
Decrease of contingent liability from Opening Balance of Contingent Liability		-
In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.		

(iV) Others

Particulars	(Amount in Rs.) 31.03.2022	31.03.2021
Claims on account of other miscellaneous matters pending before various forums	1,200,597	1,302,107
Provisions created against above claims: Pending settlement, the Company has assessed and recognise a provision based on probability of outflow of resources embodying economic benefits	-	-
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	1,200,597	1,302,107
Decrease of contingent liability from Opening Balance of Contingent Liability		101,510
In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is 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:

(Amount in Rs.)

Sl. No.	Particulars	Claims as on 31.03.2022	up to date Provision against the claims	Contingent liability as on 31.03.2022	Contingent liability as on 31.03.2021	Addition/	Decrease of contingent liability from Opening Balance as on 01.04.2021
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Capital Works	8,098,698,696	460,267,362	7,638,431,334	8,846,825,179	-1,208,393,845	1,585,174,421
2	Land Compen-sation cases	391,649,805	128,800,000	262,849,805	206,324,373	56,525,432	-
3	Disputed tax matters	251,528,073	-	251,528,073	251,528,073	-	-
4	Others	1,200,597	-	1,200,597	1,302,107	-101,510	101,510
	Total	8,743,077,171	589,067,362	8,154,009,809	9,305,979,732	-1,151,969,923	1,585,275,931

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

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

		(Amount in Rs.) 31.03.2022	31.03.2021
(d)	Possibility of reimbursement to the company towards above Contingent Liabilities.	-	-
(e) (i)	Amount paid towards above Contingent Liabilities in respect of Capital Works, pursuant to Niti Aayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors and such awards/orders have been further challenged by the Company in a Court of Law. The amount so paid has been shown under Other Non-Current Assets (Also refer Note No. 5).	1,302,954,143	1,302,954,143
(e) (ii)	Amount paid /deposited with courts/paid as per Court Order towards above contingent liabilities to contest the cases and has been shown under Other Non-Current/ Current Assets. (Also refer Note no. 5 and 13)	557,133,347	557,133,347

(f) The 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 31.03.2022 are as under:

Sl. No.	Particulars	Claims as on 31.03.2022	up to date Provision against the claims	Contingent liability as on 31.03.2022	Contingent liability as on 31.03.2021	Addition/	Decrease of contingent liability from Opening Balance as on 01.04.2021
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Government departments	251,528,073	-	251,528,073	251,528,073	-	-
2	State Government departments or Local Bodies	226,923,290	128,800,000	98,123,290	98,123,290	-	101,510
3	Central Public Sector Enterprises (CPSEs)	-	-	-	-	-	-
4	Others	8,264,625,808	460,267,362	7,804,358,446	8,956,328,369	-1,151,969,923	1,585,174,421
	Total	8,743,077,171	589,067,362	8,154,009,809	9,305,979,732	-1,151,969,923	1,585,275,931

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:

Particulars	(Amount in Rs.) 31.03.2022	31.03.2021
Counter Claims lodgeed by the Company 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	-	-
Ccounter claims towards arbitration awards (including updated interest thereon) included in the claim		
Amount of contingent assets i.e. Based on Management assessment, a favourable outcome is probable	-	-
In respect of rest of the claims, the possibility of any inflow is remote. Accordingly, these claims have not been recognised.		

(b) Late Payment Surcharge: (Provided at CO level)

Particulars	31.03.2022	31.03.2021
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. In view of significant uncertainties in the ultimate collection from the beneficiaries, late payment surcharged not recognised by the management :	-	-

(c) Revenue to the extent not recognised in respect of power stations: (Provided at CO level)

Particulars	31.03.2022	31.03.2021
Truing up order of 2009-14 and/or Tariff Order for 2014-19 are pending in respect of Sewa-II, Chamera-III, Teesta Low Dam-III and Teesta Low Dam-IV Power stations pending approval of revised cost estimate. Management has assessed that an additional revenue is likely to accrue on account of these expenditures which has not been recognised due to significant uncertainty for the approval thereof.	-	-

(d) Business Interruption Losses (Provided at CO level)

Particulars	(Amount in Rs.) 31.03.2022	31.03.2021
Insurance Claims due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Claim not recognised by the Management in this respect :	-	-
Power Station-wise details of claims are given at Note 34(23) of the standalone Financial Statements.		

(e) Other Cases

Particulars	(Amount in Rs.) 31.03.2022	31.03.2021
Claims on account of other miscellaneous matters estimated by Management but not been recognised.	491,114,182	346,342,374

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3	Commitments (to the extent not provided for):	(Amount in Rs.)	
(a)	Estimated amount of contracts remaining to be executed on capital account are as under:	As at 31.03.2022	As at 31.03.2021
	Property Plant and Equipment (including Capital Work in Progress)	26,642,879.78	50,872,178
	Intangible Assets	-	-
	Total	26,642,879.78	50,872,178
(b)	Company has commitments towards further investment in the subsidiary companies	-	-
(c)	Company has commitments towards further investment in the Joint Venture companies	-	-

4 Pending approval of competent authority, provisional payments / provisions made towards executed quantities of works of some of the items beyond the approved quantities and/ or for extra items aggregating to ₹ NIL (Previous year ₹ NIL) are included in Capital Work-in-Progress /Property, Plant and Equipment.

5 Disclosure under IND AS 115- 'Revenue from contract with Customers' is as under:

(a) Detail of revenue recognised from contract liabilities :

Sl. No.	Particulars	For the period ended 31.03.2022	For the period ended 31.03.2021
(i)	Revenue recognised from contract liabilities	-	-
(ii)	Revenue recognised due to price change or other contract variation that were not recognised earlier	-	-

(b) Remaining Performance obligations related to RR/RE/Consultancy contracts:

Sl. No.	Particulars	For the period ended 31.03.2022	For the period ended 31.03.2021
(i)	Total Revenue required to be recognised against Contract/ Consultancy Amount over the contract period	-	-
(ii)	Less: Revenue already recognised	-	-
(iii)	Transaction price for remaining performance obligations which shall be received over the contract period (i-ii)	-	-

6 The effect of foreign exchange rate variation(FERV) during the year are as under:

Sl. No.	Particulars	For the period ended 31.03.2022	For the period ended 31.03.2021
(A)	Amount charged to Statement of Profit and Loss as FERV	-2310945	-
(B)	Amount charged to Statement of Profit and Loss as Borrowing Cost		-
(C)	Amount recognised in Regulatory Deferral Account Balances		-

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 and Conditions of Tariff) Regulations 2019-24.

7 Operating Segment:

(a) Electricity generation (including income from embedded Finance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project Management, Consultancy works and Power Trading Business 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.

(c) The Company has entered into Power Trading business during the current financial year.

(d) Information about major customers: (Provided at CO level)

(e) Revenue from External Customers:

The Company is domiciled in India. The amount of its revenue from external customer is as under:

Sl. No	Revenue from External Customers	For the period ended 31.03.2022	For the period ended 31.03.2021
1	Bhutan	-	-
2	Nepal	-	-
	Total	-	-

Note: Above includes amount in foreign currency ₹ NIL (Previous year ₹ NIL).

8 Disclosures under Ind AS-24 "Related Party Disclosures":

(A) List of Related parties:

(i) Subsidiaries

Name of Companies	Principle place of
NHDC Limited	India
Loktak Downstream Hydroelectric Corporation Limited (LDHCL)	India
Bundelkhand Saur Urja Limited (BSUL)	India
Lanco Teesta Hydro Power Limited (LTHPL)	India
Jal Power Corporation Limited (w.e.f 31.03.2021) (JPCL)	India
Ratle Hydroelectric Power Corporation (w.e.f. 01.06.2021) (RHPCL)	India

(ii) Joint Ventures

Name of Companies	Principle place of operation
National High Power Test Laboratory (P) Ltd. (NHPTL)	India
Chenab Valley Power Projects Private Ltd. (CVPPL)	India

(iii) Key Managerial Personnel : Disclosure shall be dealt at Corporate Office Level.

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(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. 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. Accordingly, Party-wise details of material/significant transaction carried out with the Central Public Sector Enterprises/Govt. Agencies only have been disclosed. Transactions with these related parties are carried out in the ordinary course of business at normal commercial terms.

Sl. No.	Name of the Government	Nature of Relationship with NHPC
1	Government of India	Promoter (Shareholder having control over company)
2	Central Public Sector Enterprises (BHEL, IOCL,POSOCO, SAIL,PGCIL,DVC,REC, SJVNL, NTPC Ltd, New India Assurance Company, Oriental Insurance Co., HPCL , CISF, Kendriya Vidhyalaya etc.)	Entities controlled by the same Government (Central Government) that has control over NHPC

(B) Transactions and Balances with related parties are as follows:

(Amount in Rs.)

(i) Transactions with Subsidiaries

Name of Subsidiary		PAN	CIN	Detail of Transaction	For the period ended 31.03.2022	For the period ended 31.03.2021
Services provided by the Company	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
Dividend received by the company	NHDC					
Equity contributions (including share application money) by the company	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
Reimbursement of Cost of employee on deputation/Posted at	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
Loans & Advances given by the Company during the period	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
Loans & Advances received by the Company during the period	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					

(ii) Balances with Subsidiaries

Name of Subsidiary		PAN	CIN		As at 31.03.2022	As at 31.03.2021
Receivable (unsecured) from	NHDC					
	BSUL					
	LDHCL					

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Receivable (unsecured) from	LTHPL						
	JPCL						
	RHPCL						
Payable (unsecured) to	NHDC						
	BSUL						
	LDHCL						
	LTHPL						
	JPCL						
	RHPCL						
Investment in Equity (unsecured)	NHDC						
	BSUL						
	LDHCL						
	LTHPL						
	JPCL						
	RHPCL						
Loans & Advances Receivable (unsecured) from	NHDC						
	BSUL						
	LDHCL						
	LTHPL						
	JPCL						
	RHPCL						
Loans & Advances Payable (unsecured) to	NHDC						
	BSUL						
	LDHCL						
	LTHPL						
	JPCL						
	RHPCL						

(ii)

Transactions with Joint Ventures					For the period ended 31.03.2022	For the period ended 31.03.2021
Name of Joint Ventures		PAN	CIN	Detail of Transaction		
Services provided by the Company	CVPPL					
	NHPTL					
Dividend received by the company	CVPPL					
	NHPTL					
Equity contributions (including share application money) by the company	CVPPL					
	NHPTL					
Reimbursement of Cost of employee on deputation/Posted at	CVPPL					
Loans & Advances given by the Company during the period	CVPPL					
	NHPTL					
Loans & Advances received by the Company during the period	CVPPL					
	NHPTL					
Interest received on Loans & Advances given to	CVPPL					
	NHPTL					
Interest paid on Loans & Advances taken from	CVPPL					
	NHPTL					

(iv)

Balances with Joint Ventures					As at 31.03.2022	As at 31.03.2021
Name of Joint Ventures		PAN	CIN			
Receivable (unsecured)	CVPPL					
	NHPTL					
Payable (unsecured)	CVPPL					
	NHPTL					
Investment in Equity (unsecured)	CVPPL					
	NHPTL					
Loans & Advances Receivable from (unsecured)	CVPPL					
	NHPTL					
Loans & Advances Payable to (unsecured)	CVPPL					
	NHPTL					

(iii) Compensation to Key Management Personnel and Balances : Delt at Corporate Office

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(iv) Transactions & Balances with other related parties- Post Employment Benefit Plans : Delt at Corporate Office

(vi) Transactions with Government that has control over the Company- Central Government (Including ministries of Govt. of India)

(Amount in Rs)

Name of Related Party	PAN	CIN	Nature of Transaction	Nature of transaction by the Company	For the period ended 31.03.2022	For the period ended 31.03.2021
Government of India			Services Received by the Company	Guarantee Fee on Foreign Loans		
				Interest on Subordinate Debt		
				Any other service		
Government of India			Services Provided by the Company	Interest on BondsFully Serviced by GOI		
				Any other service		
Government of India			Dividend Paid During The Year	Dividend Paid		
Government of India			Loan Received by the company	Subordinate Debts received during the Year		
Government of India			Equity Investment	Equity Contribution received during the year		
Government of India			Sale of goods	Sale of Power through MEA		

(vi) Balances with Government that has control over the Company- Central Government

(Amount in Rs)

Name of Related Party	PAN	CIN	Nature of Balancess	For the period ended 31.03.2022	For the period ended 31.03.2021
Government of India			Loan Payable to Government (Subordinate debts)		
Government of India			Receivable - 8.12% NHPC GOI Fully Service Bonds Issued on mandate of MOP and Paid to		
Government of India			Payables (unsecured)		
Government of India			Receivables (Unsecured)		
Government of India			Guarantee Received from Government (Against Foreign Currency Borrowing)		

(vii) Transactions with entities controlled by the Government that has control over the Company/ Govt. Agency

(Amount in Rs)

Name of Related Party	PAN	CIN	Nature of Transaction	Nature of transaction by the Company	For the period ended 31.03.2022	For the period ended 31.03.2021
CISF			Services Received by the Company	Security Service Received		
KV			Services Received by the Company	Education facility	39225603	33078858
Bharat Heavy Electricals Limited (BHEL)	AAACB4146P	L74899DL1964GOI004281	Purchase of Assets	Purchase of Equipments & Erection	185850	0
			Purchase of goods	Purchase of Spares		
			Services Received by the Company	Manitenance Services		
Steel Authority of India Limited (SAIL)			Purchase of goods	Purchase of Steel & Iron Product		
Power Grid Corporation of India Limited (PGCIL)			Purchase of goods			
	AAACP0252G	L40101DL1989GOI0	Services Received by the Company		978709	844279
			Services Provided by the Company			
Power System Operation Corporation Limited. (POSOCO)	AAFCP2086B	U40105DL2009GOI	Services Received by the Company		4653105	3152112
			Purchase of goods			
Bharat Electronics Limited (BEL)			Services Received by the			
			Purchase of goods			
IOCL	AAACI1681G	L23201MH1959GOI	Purchase of goods	Purchase of fuel/ Oil products	8899856	8289831

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BPCL			Purchase of goods	Purchase of fuel /Oil products		
HPCL			Purchase of goods	Purchase of fuel/ Oil products		
Energy Efficiency Services Limited (EESL)			Purchase of goods			
			Services Received by the			
Damodar Valley Corporation			Sale of Goods	Sale of Power		
			Purchase of Goods	Purchase of Power		
National Insurance Company Limited			Services Received by the Company	Insurance Premium		
				Claim Settled		
New India Assurance Company Limited	AAACN4165C	L66000MH1919GOI000526	Services Received by the Company	Insurance Premium	175862453	171153660
				Claim Settled	12500000	0
United India Insurance Company Limited			Services Received by the Company	Insurance Premium		
				Claim Settled		
REC			Services Provided by the Company	Management Consultancy Service		
PFC			Services Provided by the Company	Management Consultancy Service		
NTPC			Services Received by the Company			
			Services Provided by the Company			
CENTRAL POWER RESEARCH INSTITUTE, KOLKATA	AAAAC0268P		Services Received by the Company		1349234	1764572
BUEREAU OF INDIAN STANDARD	AAAT80431G		Services Received by the Company	consultancy Fees	56640	56640
Dept of Tele communication			Services Received by the Company	License fees	657408	557126
DIRECTOR GENERAL,NATIONAL TEST	AAAGN0265P		Services Received by the Company	Testing Charges	92984	101480
THE ORIENTAL INSURANCE COMPANY LIMITED	AAACT0627R	U66010DL1947GOI007158	Services Received by the Company	Insurance services	657207	553368

(viii) Outstanding balances and guarantees with Related Parties

Name of Related Parties	Nature of Relation ship	Nature of Transaction	PAN	CIN	As at 31.03.2022	As at 31.03.2021
CISF	Balances with Entities controlled by the Government that has control over the Company	Receivable - Unsecured				
		Payable-Unsecured				
KV		Receivable - Unsecured				824821
		Payable-Unsecured			789784	
BHEL		Receivable - Unsecured				
		Payable-Unsecured				
SAIL		Receivable - Unsecured				
		Payable-Unsecured				
PGCIL		Receivable - Unsecured				
		Payable-Unsecured				
POSOCO		Receivable - Unsecured				

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	Payable-Unsecured	AAFCP2086B	U40106DL2009GOI	263940	249017
BEL	Receivable - Unsecured				
	Payable-Unsecured				
IOCL	Receivable - Unsecured				
	Payable-Unsecured				
BPCL	Receivable - Unsecured				
	Payable-Unsecured				
HPCL	Receivable - Unsecured				
	Payable-Unsecured				
EESL	Receivable - Unsecured				
	Payable-Unsecured				
DVC	Receivable - Unsecured				
	Payable-Unsecured				
National Insurance Company Limited	Receivable - Unsecured				
	Payable-Unsecured				
New India Assurance Company Limited	Receivable - Unsecured				
	Payable-Unsecured				
United India Insurance Company Limited	Receivable - Unsecured				
	Payable-Unsecured				
CENTRAL POWER RESEARCH INSTITUTE	Payable-Unsecured	AAAAC0268P		1084592	764925
Registar Supreme Court	Receivable - Unsecured			365632750	365632750

(vi) Following transations and balances with Shareholdes/Co- Venturer in Subsidiaries & Joint Ventures of NHPC having significant influence over that Company (Subsidiaries & Joint Ventures) are disclosed for the purpose of including the same in consolidated accounts of the group:

(a) Transactions with Shareholders in subsidiaries of NHPC (i.e. State Govt of Uttar Pradesh, Manipur, Madhya Pradesh) and Co-venturer in Jointly controlled entity (i.e. UT of Jammu & Kashmir):

(Amount in Rs)

Name of Related Party	Nature of Relation ship	Nature of Transaction	PAN	CIN	For the period ended 31.03.2022	For the period ended 31.03.2021
Govt. of Madhya Pradesh	Shareholder in NHDC having significant influence over the Company	Purchase of goods				
		Purchase of Asset				
		Services Received by the Company				
		Sale of Goods				
		Services Provided by the Company				
Govt. of Manipur	Shareholder in LDHCL having significant influence over the Company	Purchase of goods				
		Purchase of Asset				
		Services Received by the Company				
		Sale of Goods				

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		Services Provided by the Company				
UPNEDA	Shareholder in BSUL having significant influence over the Company	Purchase of goods				
		Purchase of Asset				
		Services Received by the Company				
		Sale of Goods				
		Services Provided				
JKSPDC	Shareholder in CVPPL having significant influence over the Company	Purchase of goods				
		Purchase of Asset				
		Services Received by the Company				
		Sale of Goods				
		Services Provided by the Company				

(b) **Balances with Shareholders in subsidiaries of NHPC (i.e. State Govt of Uttar Pradesh, Manipur, Madhya Pradesh) and Co-venturer in Jointly controlled entity (i.e. Govt. of Jammu & Kashmir)**

(Amount in Rs)

Name of Related Party	Nature of Relation ship	Nature of Transaction	PAN	CIN	As at 31.03.2022	As at 31.03.2021
Govt. of Madhya Pradesh	Shareholder in NHDC having significant influence over the Company	Receivable - Unsecured				
		Payable-Unsecured				
Govt. of Manipur	Shareholder in Manipur having significant influence over the Company	Receivable - Unsecured				
		Payable-Unsecured				
UPNEDA	Shareholder in BSUL having significant influence over the Company	Receivable - Unsecured				
		Payable-Unsecured				
JKSPDC	Shareholder in CVPPL having significant influence over the Company	Receivable - Unsecured				
		Payable-Unsecured				

(D) **Other notes to related party transactions:**

(i) Terms and conditions of transactions with the related parties:

(a) Transactions with the state governments and entities controlled by the Government of India are carried out at market terms on arms- length basis (except subordinate debts received from Central Government 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.

(b) Unsecured loan of Rs 18.40 crore (Previous Year Rs. 6.00 crore) granted to NHPTL is interest bearing @ 10% to be compounded annually.

(c) Consultancy services provided by the Company to subsidiary and joint venture companies are generally on nomination basis at the terms, conditions and principles applicable for consultancy services provided to other parties.

(d) Outstanding balances of subsidiary and joint venture companies as at 31.03.2022 are unsecured and settlement occurs through banking transactions. These balances other than loans are interest free. No impairment of receivables relating to amounts owed by related parties has been recognised. Assessment of impairment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

(ii) Commitment towards further investments in the subsidiary and joint venture companies are disclosed at Note 34(3).

(iii) Contributions to post-employment benefit plans are net of refunds from trusts.

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9 Particulars of Security: The same shall be made in the Standalone accounts of the Company: (Provided at CO level)

10 Disclosures Under Ind AS-19 " Employee Benefits": (Provided at CO level)

11 Particulars of income and expenditure in foreign currency and consumption of spares are as under:-

(Amount in Rs.)

Sl. No.	Particulars	For the period ended 31.03.2022	For the period ended 31.03.2021
a)	Expenditure in Foreign Currency		
	i) Interest		-
	ii) Other Misc. Matters		-
b)	Value of spare parts and Components consumed in operating units.		
	i) Imported		-
	ii) Indigenous	14,565,807	9,407,148
c)	Earnings in foreign currency		
	(i)Others	399,496,053	-

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

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13 Disclosure related to Confirmation of Balances is as under :

13 Balances shown under material issued to contractors, claims recoverable including insurance claims, loans (other than employees), advances for Capital expenditure, Trade Receivable, Advances to Contractors, Trade Payable 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 will not require any adjustment having any material impact on the Financial Statements of the Company.

(b) (b) The confirmation in respect of Trade Receivables, Trade Payables, Deposits, loans (other than employees), Advances to Contractors/ Suppliers/ Service Providers/ Others including for capital expenditure and material issued to contractors have been sought for outstanding balances of ₹ 0.05 crore or above in respect of each party as at 31st December, 2021. Status of confirmation of balances as at December 31, 2020 as well as amount outstanding as on 31.03.2022 is as under:

(Amount in Rs.)

Particulars	Outstanding amount as on 31.12.2021	Amount confirmed	Outstanding amount as on 31.03.2022
Trade receivable (including interest receivable from Beneficiaries)	41986350	0	4436022
Deposits,Loans, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	23063035	14300000	27608506
Trade/Other payables	79672770	17777550	144068277
Security Deposit/Retention Money payable	30373605	1318705	32843537

(c)

In the opinion of the management, unconfirmed balances will not require any adjustment having any material impact on the Financial Statements of the Company.

14 Disclosure related to Corporate Social Responsibility (CSR) (Refer Note 29)

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

Sl. No.	Heads of Expenses constituting CSR expenses	Account code	For the period ended 31.03.2022	For the period ended 31.03.2021
1	Health Care and Sanitation (including Medical Expenditure in NHPC Hospital/Dispensaries For Outsiders)	92-51-03, 92-51-23	7,020,453	6,106,235
2	Education and Skill Development (including Expenditure on Kendriya Vidyalaya/Other Schools For Outsiders)	92-51-04, 92-51-24	32,710,670	26,583,955
3	Women Empowerment /Senior Citizen	92-51-05	-	132,589
4	Environment	92-51-06	-	-
5	Art and Culture	92-51-07	-	-
6	Ex-Armed Forces	92-51-08	-	-
7	Sports	92-51-09	-	-
8	National Welfare Fund	92-51-10	-	-
9	Rural Development	92-51-12	-	749,521
10	Capacity Building	92-51-13	-	-
11	Swachh Vidyalaya Abhiyan	92-51-14	-	-
12	Swachh Bharat Abhiyan	92-51-15	-	857,676
13	Disaster Management (including Contribution to PM CARES Fund)	92-51-17	-	198,210
14	Contribution to CENTRAL GOVERNMENT FUND	92-51-18	-	-
15	EXPENDITURE ON CSR IMPACT ASSESSMENT	92-51-22	-	-
16	Administrative overhead	92-51-25	-	-
	Total amount		39,731,123	34,628,186

(ii) Other disclosures:-

(a) Details of expenditure incurred during the period ended on 31.03.2022 paid in cash and yet to be paid in cash along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in Rs.)

Purpose	Paid in cash (a)	Yet to be paid in cash (b)	Total (a+b)
Construction/Acquisition of any asset	-	-	-
For purpose other than (i) above	39,731,123	-	39,731,123
Total	39,731,123	-	39,731,123

(b) As stated above, a sum of ₹NILout of total expenditure of ₹ NIL 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 dated 11th October,2018 to the extent information available with management are as under:

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(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2022	As at 31.03.2021
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date:		
	a) Trade Payables:	-	-
	-Principal (Refer Note 20.2)	18,475,185	44,798,874
	-Interest	-	-
	b) Others:		
	-Principal (Refer Note 20.3)	9,016,553	2,558,664
	-Interest	-	-
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year.	-	-
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date	-	-
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	-	-

16 Disclosures regarding leases as per IND AS -116 "Leases":

A) Company as Lessee:

(i) Treatment of Leases as per Ind AS 116 :

The Company assesses whether a contract is or contains a lease, at the inception of the contract. The Company recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as tablets and personal computers, small items of office furniture and telephones). For these leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Company uses its incremental borrowing rate.

The Company has applied the following practical expedients on initial application of Ind AS 116:

(a) Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.

(b) Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application.

(c) Excluded the initial direct costs, if any from the measurement of the right-of-use asset at the date of recognition of right-of-use asset.

(d) Ud. Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

The weighted average incremental borrowing rate applied to leases recognised during FY 2021-22 is 6.20%.

There were no future minimum lease rental commitments in respect of non-cancellable operating leases as per Ind AS 17 as on March 31, 2019 as disclosed in Sl. No. 16 of Note No. 34 of Annual Report for the Financial Year 2018-19. Accordingly, lease liabilities accounted as at April 1, 2019 due to transition to Ind AS 116 is substantially due to inclusion of present value of the lease payments for the cancellable term of these lease agreements.

(ii) Nature of lease: The Company's significant leasing arrangements are in respect of the following assets:

(a) Premises under cancellable lease arrangements for residential use of employees ranging from 3-4 months to three years.

(b) Premises for offices, guest houses & transit camps on lease which are not non-cancellable and are usually renewable on mutually agreeable terms.

(c) Land obtained on lease for construction of projects and / or administrative offices.

(d) Vehicles on operating leases generally for a period of 1 to 2 years and such leases are not non-cancellable.

(iii) Amount recognised in the Statement of Profit and Loss / Expenditure Attributable to Construction in respect of short term, low value and variable lease during the year ended 31.03.2022: :

Description	31.03.2022	31.03.2021
Expenditure on short-term leases (Refer Note 25.3 and 29.4)	22,322,134	21,789,066
Expenditure on lease of low-value assets (Refer Note 29.4)		
Variable lease payments not included in the measurement of lease liabilities (Refer Note 29.4)		

(iv) Other Disclosures:

Description	31.03.2022	31.03.2021
Commitment for Short Term Leases as on 31.03.2022		

(iv) The following is the movement in lease liabilities(Refer Note 16.1.5):

Particulars	31.03.2022	31.03.2021
OPening Balance at 01.04.2021		
Additions in lease liabilities		
Finance cost accrued during the year		
Payment of lease liabilities		
Closing Balance at 31.03.2022		

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B) Finance Lease – Company as Lessor (Shall be provided only by Power Stations accounts as Finance Lease)
C) Operating Lease –Company as Lessor :(Shall be provided at CO level)

17 Disclosures under Ind AS-27 'Separate Financial Statements' shall be dealt at Corporate Office.

18 The Impairment Analysis as per Ind AS-36 on "Impairment of assets" shall be dealt at Corporate Office.

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

20 Disclosure in respect of insurance claim by All Power Stations:

The Assets of the all power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/oTeesta-V PSPower Station as on 31.03.2022 is as under:

(Amount in Rs)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at 31.03.2022	As at 31.03.2021
Against material damage	223853998	14,600,000	135,930,998	73323000	149,260,998
Business Interruption Loss	-	-	-	-	-
Total	223,853,998	14,600,000	135,930,998		149,260,998
Income recognised in respect of "Business Interruption Loss" during the year is ₹NIL.(Cumulative as on 31.03.2021 is ₹NIL).					

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

(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 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 was recognised earlier as per notification of the Department of Public Enterprises, Government of India.

(iii) Other Provisions:

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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 Year 2014-19/2019-24 by Central Electricity Regulatory Commission (CERC).

b) Provision for Livelihood Assistance:
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 Years 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 in case of non- current amount 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 and Construction Plant and Machinery 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 Year 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 Disclosure regarding Relationship with Struck off Companies: Following is the disclosure regarding balances with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956:

Name of the struck off company	Nature of transactions with struck off company	Balance Outstanding as at 31.03.2022	Relationship with the struck off company, if any, to be disclosed	Balance Outstanding as at 31.03.2021	Relationship with the struck off company, if any, to be disclosed
	Trade Receivables				
	Payables (Trade & Other)		To be Provided by CO		
	Advances/Deposits				
	EMD/Security Deposits				
	Claim Recoverables				
	Any other-Please specify				

23 Unit/Project specific notes :

(i) Dulhasti Power Station in r/o Bursar Project
As per deliberations of the Board of Directors in its meeting held on 20.03.2014, the viability of Bursar HE Project is dependent upon financial support from Government of India and Government of Jammu & Kashmir. Ministry of Power (MOP), Government of India was approached to provide funding for Survey and Investigation of Bursar Project to make it viable. As advised by the MoP, Ministry of Water Resources (MoWR) was approached to provide funds. In the meeting held with MoWR on 27.04.2015, it was informed by the representatives of MoWR that the request of the company for release of funds for preparation of DPR is under consideration for approval of Government of India. Detailed Project Report (DPR) of the project was submitted to CEA and expenditure of ₹ .....incurred have been carried forward as Capital Work in Progress. However, as an abundant precaution, provision made in earlier years in this respect has been continued in the books of accounts.

(ii) Tanakpur Power Station in respect of Kotlibhel Projects
Kotlibhel-1A, Kotlibhel-1B and Kotlibhel-II projects are three of the 24 hydro-electric projects located in the State of Utterakhand which are covered by the order dated 13.08.2013 of Hon'ble Supreme Court of India directing MoEF not to grant environmental/forest clearance to these projects until further order and to examine the significant impact on the bio-diversity of Alaknanda and Bhagirathi river basin. Pending adjudication about the fate of these projects, the expenditure incurred upto 31.03.2022 amounting to ₹ ....., ₹ ..... and ₹ ..... have been carried forward as Capital Work in Progress in respect of Kotlibhel-1A, Kotlibhel-1B and Kotlibhel-II projects respectively. However, as an abundant precaution, provision for these amounts totalling ₹ .....up to 31.03.2022 has been made in the books of accounts.

NHPC LIMITED FARIDABAD

(iii) Subansiri Lower Project in respect of Tawang I & II projects

a) Forest Clearance in respect of Tawang Stage-II Hydroelectric Project is under process. Forest Clearance for Tawang-I Hydroelectric Project shall be taken up after Forest Clearance of Tawang-II HE Project. Pending this, expenditure of ₹..... (previous year ₹ .....) incurred on these projects is being carried forward as Capital Work in Progress. Further, due to uncertainties in the implementation of Tawang I and II Projects, a provision of Rs....(previous year Rs.....) has been made in the books of accounts as an abundant precaution.

(iv) Dhauliganga power station in r/o Dhauliganga Intermediate Project:

a) Implementation of Dhauliganga Intermediate, Chungar Chal and Kharmoli Lumti Tulil Hydroelectric Projects has been temporarily put on hold. Pending final decision to hand over these projects to the Government of Uttarakhand, the expenditure incurred upto 31.03.2022 amounting to ₹ ..... (previous year ₹ .....) have been carried forward as Capital Work in Progress. However, as an abundant precaution, provision for ₹ ..... (previous year .....) has been made in the books of accounts.

b) Measures to reduce capital cost and optimise tariff of Goriganga IIIA Project are being explored. Pending decision on the same, the expenditure incurred upto 31.03.2022 amounting to ₹ ..... (previous year ₹ .....) have been carried forward as Capital Work in Progress. However, as an abundant precaution, provision for ₹ ..... (previous year Rs .....) has been made in the books of accounts.

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NHPC Limited (A Government of India Enterprise)
NOTE NO. 34:

vi. [illegible] Project, Jaitapur:

Sl. No.	Description	Quantity
1	[illegible]	

[illegible] information in respect of the [illegible] Projects:

Particulars	[illegible]
[illegible]	[illegible]

[illegible] Projects. Please refer [illegible] Assets (Excluding Land)

24 Disclosures relating to creation of Regulatory Deferral Account (RDA) balances as per Ind AS 114 – Disclosures related to movement of RDA balances are presented in the table below. [illegible]

Particulars	Regulatory Deferral Account Balances (Rs.)
Opening balance as on 01.04.2021	
Additions during the year (+)	
Amount collected during the year (-)	
Unwinding income recognised in the Statement of Profit and Loss (P&L)	
Closing balance as on 31.03.2022 (1+2-3)	

[illegible] generally allowed by the CERC after due prudence check. The Company has [illegible] the quantum of regulatory deferral account balances to be recovered from beneficiaries. The Company has [illegible] the carrying amount of regulatory deferral account balances in respect of the [illegible] during the current CERC Regulation 2019-24 period.

For Chaturvedi & Co
Chartered Accountants
Firm Regn. No. [illegible]

CA R.K. NANDA
Partner
M No. 010574

Place: Ghaziabad
Date: 29/04/2022

CHATURVEDI & CO. 24 PARK STREET KOLKATA-700016 CHARTERED ACCOUNTANTS

[illegible]
Head of Finance

29/4/22
Head of Project

NHPC LIMITED FARIDABAD

v) Wind Power Project, Jaisalmer:

Quantitative details of Renewable Energy Certificates (RECs) in respect of renewable energy

Sl. No.	Description	Quantity
1	No. of RECs issued	
2	No. of RECs under certification	
3	No. of RECs sold during the year	

24 Following information is required for preparation of Statement of Cash Flows:

Particulars	For the year ended on 31.03.2022	For the year ended on 31.03.2021
Cash flow from sale of Property, Plant & Equipment and Intangible Assets (Excluding Taxes)		

25 Disclosures relating to creation of Regulatory Deferral Account (RDA)balances as per Ind AS 114 : (Disclosures relating to creation of Regulatory Deferral Account (RDA)balances as per Ind AS 114 are given in Appendix V.The units having RDA balances should copy the content pertaining to their unit & paste here under)

Particulars	Regulatory Deferral Account Balances (Rs.)
Opening balance as on 01.04.2021	394,584,888
Addition during the year (+)	-
Amount collected during the year (-)	-
Regulatory income recognized in the Statement of Profit and Loss (B+C)	-
Closing balance as on 31.03.2022 (A+D)	394,584,888

Recoverability of the Regulatory Deferral Account balances on account of Pay Revision of Employees is however, subject to Regulatory Risk since such expenditures are generally allowed by the CERC after due prudence check. Any disallowance of expenditure after prudence check can affect the quantum of regulatory deferral account balances to be recovered from beneficiaries. The company expects to recover the carrying amount of Regulatory Deferral Account balances in respect of 3rd pay revision during the current CERC Regulation 2019-24 periods.

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No.302137E)

(CA R.K. NANDA)
Partner
M.No. 510574

(PAWAN KUMAR RAJPUT)
Head of Finance

30/4/22

(CHITTA RANJAN DAS)
Head of Project

Place:
Date:

NHPC LIMITED
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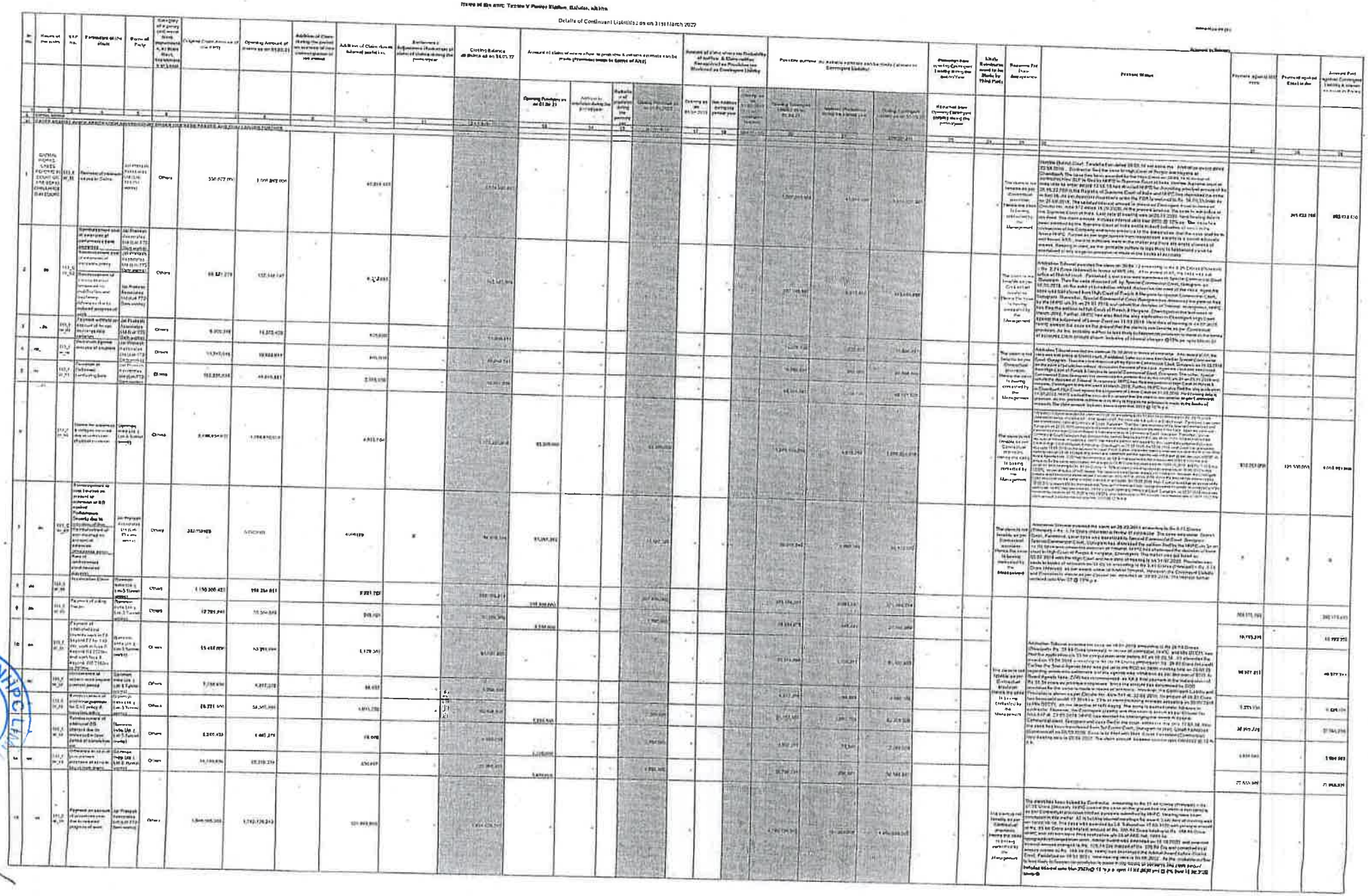
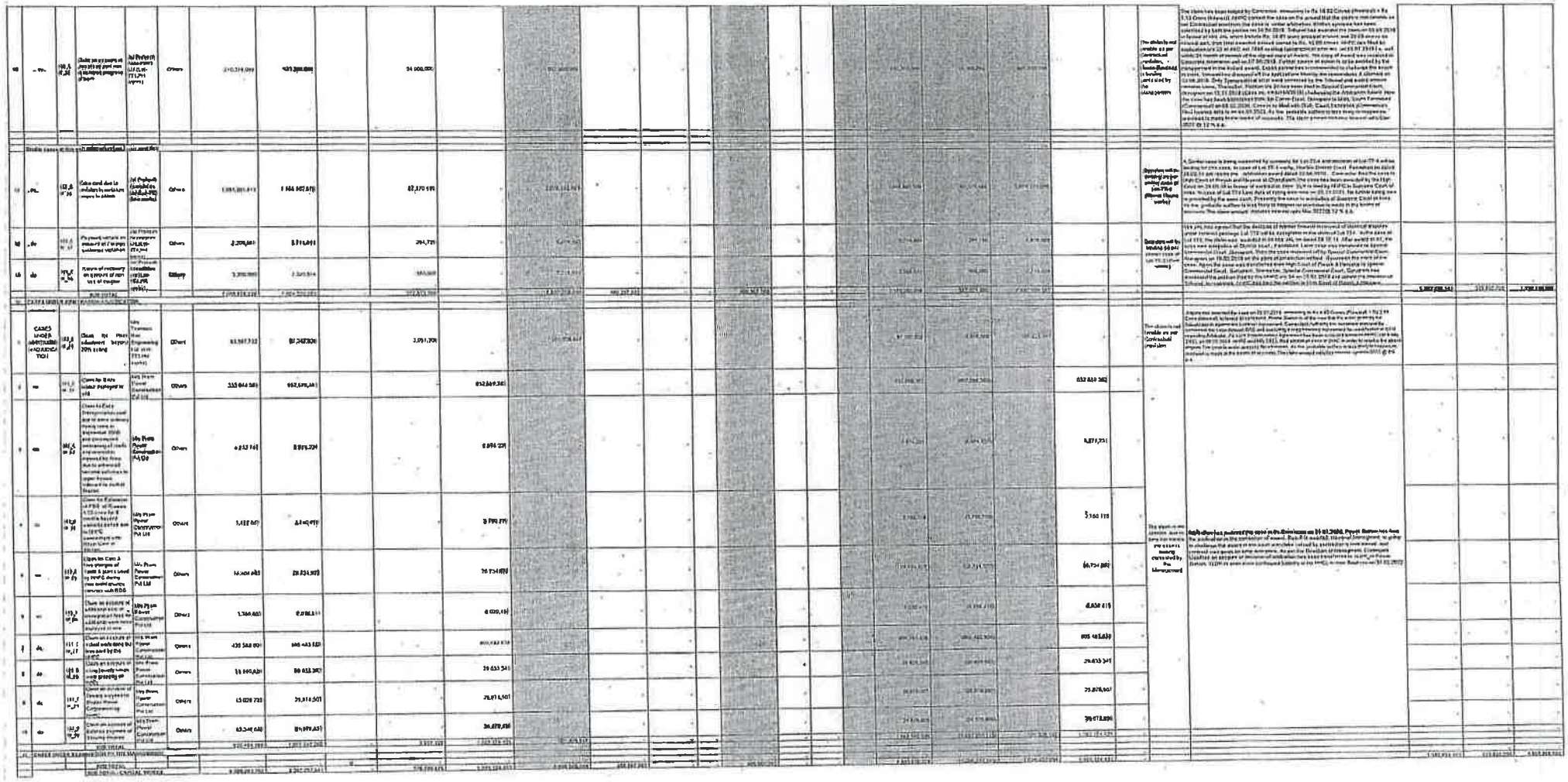
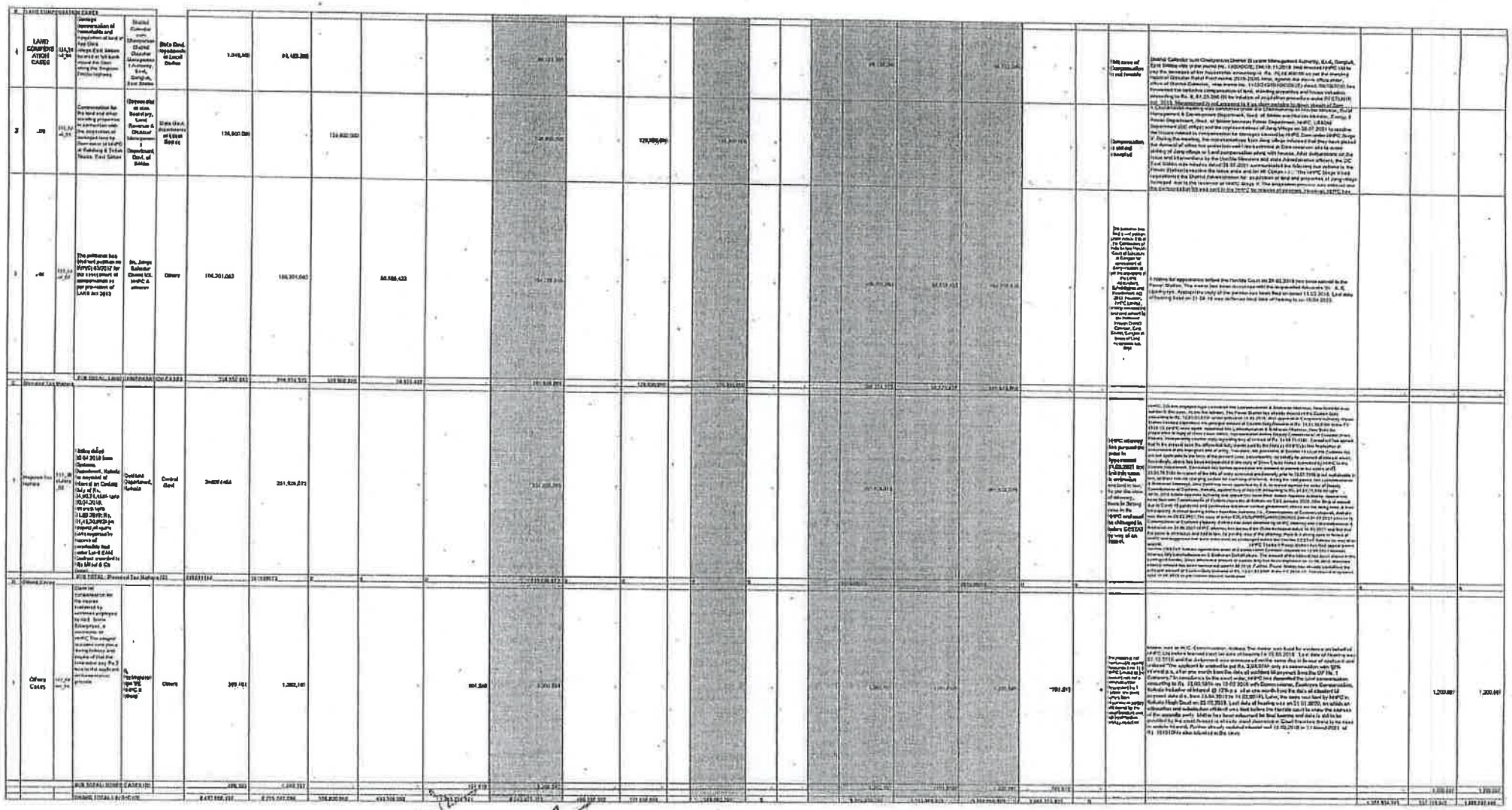
N.H.P.C
FARIDABAD

Details of Continuant Liabilities as on 31st March 2022







NHPC LIMITED FARIDABAD

Summary of Appendix-I

Summary of Contingent Liability as on 31.03.2022

Details of Contingent Liabilities as on 31.03.2022

Amount in Rupees)

Sl No	Particulars	Claims as on 31.03.2022	Provision against the claims	Contingent Liability as on 31.03.2022	Contingent Liability as on 31.03.2021	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2021
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
A.	Capital Works	8,098,698,696	460,267,362	7,638,431,334	8,846,825,179	-1,208,393,845	1,585,174,421
B.	Land Compensation	391,649,805	128,800,000	262,849,805	206,324,373	56,525,432	-
C.	Disputed Tax matters	251,528,073	-	251,528,073	251,528,073	-	-
D.	Others	1,200,597	-	1,200,597	1,302,107	-101,510	101,510
Total		8,743,077,171	589,067,362	8,154,009,809	9,305,979,732	-1,151,969,923	1,585,275,931

II Summary of Contingent Liability as on 31.03.2022 (categories of Agencies wise)

Amount in Rupees)

Sl No	Particulars	Claims as on 31.03.2022	Provision against the claims	Contingent Liability as on 31.03.2022	Contingent Liability as on 31.03.2021	Addition of contingent liability for the period	Reduction in Contingent Liability with reference to Opening Balance as on 01.04.2021
1	Central Govt. Department	251,528,073	-	251,528,073	251,528,073	-	-
2	State Govt. Department or Local Bodies	226,923,290	128,800,000	98,123,290	98,123,290	-	101,510
3	CPSEs	-	-	-	-		-
4	Others	8,264,625,808	460,267,362	7,804,358,446	8,956,328,369	-1,151,969,923	1,585,174,421
	Total	**8,743,077,171**	**589,067,362**	**8,154,009,809**	**9,305,979,732**	**-1,151,969,923**	**1,585,275,931**

NHPC LIMITED
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FARIDABAD

NAME OF THE UNIT

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2022

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2021	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claim as on 31.03.2022	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 column 6 & 9 must be equal)	10
A.	COUNTER CLAIMS LODGED BY THE COMPANY									
	XXX									
	XXX									
	XXX									
	SUB TOTAL- (A)									
B.	Surcharge billed on debtors									
	SUB TOTAL- (B)									
C	Revenue to the extent not recognised in respect of power stations									
	SUB TOTAL- (C)									
D	BUSINESS INTRUPTION LOSSES	Insurance Co.								
	SUB TOTAL- (D)									
E	Other Cases- (If any)-specify									
1	Claims for expenses & delayes incurred due to unforseen physical condition	Gammon India Ltd. (Lot-3 Tunnel works)	250,724,167	109,230,121		359,954,288	359,954,288		359,954,288	Arbitration Tribunal awarded the claim on 01.06.16 amounting to Rs 51.63 Crores (Principal) +Rs. 48.56 Crore (Interest) in favour of contractor . After award of AT, the case was sub-judice at District court , Faridabad. Later case was transfered to Special Commercial Court, Gurugram. Then the case disposed off by Special Commercial Court, Gurugram on 20.03.2018 on the point of jurisdiction without discussion the merit of the case. Again the case was transferred from High Court of Punjab & Haryana to special Commercial Court, Gurugram. Thereafter, Special Commercial Court,Gurugram has dismissed the petition filed by the NHPC u/s 34 on 29.01.2019 and upheld the decision of Tribunal. In response, NHPC has filed the petition and appeal for stay against the judgement of Lower Court in High Court of Punjab & Haryana, Chandigarh on 25.03.2019. On 02.04.2019, High Court has granted the stay upto 15.05.2019 on the decision of Lower Court. Earlier the Board Agenda Note was put up to the BOD on 285th meeting held on 29.06.15 regarding amicable settlement and the agenda was withdrawn as per decision of BOD. In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 9.33 crore as principal component. An amount of 73.86 Crore has been paid on 10/14.10.2018 and Rs. 7.46
	Acceleration Claim Payment of rolling margin Payment of additional cost towards work in F8 beyond FT for 140 mtr. work in face 8 beyond Rd 2226m and work face 8 beyond RD 2163m to 2226m Maintenance of access road beyond contract period Reimbursement of additional premium for CAR policy & terrorism policy Reimbursement of additional BG charges due to increased in time period of completion job Difference in cost of procurement purchase of sand in lieu of rock query	Gammon India Ltd. (Lot-3 Tunnel works)	27,539,896	20,916,376		48,456,272	48,456,272		48,456,272	Arbitration Tribunal awarded the case on 18.01.2018 amounting to Rs 29.53 Crores (Principal)+ Rs. 26.99 Crore (Interest) in favour of contractor. NHPC and M/s GECPL has filed the application u/s 33 for computation error before AT on 15.02.18 . AT corrected the award on 13.04.2018 amounting to Rs 30.39 Crores (Principal)+ Rs. 28.83 Crore (Interest) . Further the Board Agenda Note was put up to the BOD on 365th meeting held on 29.06.18 regarding amicable settlement and the agenda was withdrawn as per decision of BOD. In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 31.54 crore as principal component. Since the amount has determined by COD, provision for the same is made in books of accounts . However, the Contingent Liability and Provision is shown as per Circular No. A/cs-547 dt. 22.03.2019. An amount of 40.97 Crore has been paid on 05.12.2019 i.e. 75% of claim (including interest) appearing on 30.09.2018 to M/s GECPL as per directive of NITI Aayog. The same is booked under Advance to contractor. As per Point 3.3 & 3.4 of Escrow Account Agreement Accrued Interest on deposit is updated upto Mar 2021. (As the rate of interest has not mentioned it is taken @12% as per Arbitration Award)

NHPC LIMITED FARIDABAD

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2021	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claim as on 31.03.2022	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	6=(3+4-5)	7	8	(7+8)=6 (figure in column 6 & 9 must be equal)	10
	Revision of minimum wages in Sikkim	Jal Prakash Associates Ltd.(Lot-TT4,FH works)	68078312	14625310		82,703,622	82,703,622		82,703,622	Hon'ble District Court Faridabad on dated 26.03.14 set aside the Arbitration award dated 22.06.2010 . Contractor filed the case in High Court of Punjab and Heyana at Chandigarh.The case has been awarded by the High Court on 29.03.16 in favour of contractor.Now SLP is filed by NHPC in Supreme Court of India. Hon'ble Supreme court of India vide its order dated 12.08.16 has directed NHPC for depositing principal amount of Rs 36,56,32,750 in the Registry of Supreme Court of India and NHPC has deposited the same. As per Assistant Registrar's order the FDR is matured to Rs. 39,70,25,909/- as on 27.09.2018. Such deposits including interest accrued thereon shall depend on the settlement of the case in favour of the Company. In view of uncertainties as to ultimate realization of the deposited amount, interest on such deposits is at best a contingent asset till the case is disposed off by the Court or the concerned authorities. Accordingly, interest accrued on such deposits is disclosed as Contingent Assets in the Financial Statements of the Company in line with the instructions issued vide Circular No. IND AS(II dated
2										
3										
	SUB TOTAL OTHER CASES (E)		348,342,375	144,771,807		491,114,182	491,114,182		491,114,182	
	GRAND TOTAL (A+B+C+D+E)		348,342,375	144,771,807		491,114,182	491,114,182		491,114,182	

(HOP) (HOP)

NHPC LIMITED FARIDABAD

Location Code 111

Location Name : TEESTA V POWER STATION

APPENDIX-III to Note 34

STATEMENT OF ESTIMATED AMOUNT OF CONTRACT REMAINING TO BE EXECUTED ON CAPITAL ACCOUNT- As on 31.03.2022

(Amount in Rs.)

Name of Contractor/Supplier	LOA/PO/Contract No. & Date	Original Amount (LOA/PO/Contract)	Escalation /Amendment Amount	Total Amount (LOA/PO)	Advance for Capital Expenditure	Progressive Payments	Capital Liability Created	Total Paid & Liability created	Estimated Amount of Contract/PO remaining to be executed	Nature (PPE/CWIP /Intangible)
1	2	3	4	5=(3+4)	6	7	8	9=(6+7+8)	10=(5-9)	
K ENTERPRISES	PO11120/7	4820	0	4820	0	0	0	0	4820.00	PPE
L.K.ENTERPRISES	PO11120/59	86400	0	86400	0	0	0	0	86400.00	PPE
VY ENTERPRISES	PO11120/88	32999	0	32999	0	0	0	0	32999.00	PPE
ORTE FURNITURE PRODUCTS INDIA PRIV	PO11120/89	32310	0	32310	0	0	0	0	32310.00	PPE
C ENTERPRISES	PO11120/291	13997	0	13997	0	0	0	0	13997.00	PPE
SHISH SALES	PO11120/422	21100	0	21100	0	0	0	0	21100.00	PPE
SB FURNITURE & INTERIOR	PO11120/636	40485	0	40485	0	0	0	0	40485.00	PPE
ARAS TRADING COMPANY	PO11120/638	39200	0	39200	0	0	0	0	39200.00	PPE
SB FURNITURE & INTERIOR	PO11120/670	43197	0	43197	0	0	0	0	43197.00	PPE
UM SECURITIES	PO11120/685	75400	0	75400	0	0	0	0	75400.00	PPE
ANS FABRICATORS	PO11120/735	35552	0	35552	0	0	0	0	35552.00	PPE
IDDHI NETWORK SOLUTION	PO11121/67	23745	0	23745				0	23745.00	PPE
leybey Engineering & Exim Pvt Ltd	PO11121/79	2751198	0	2751198				0	2751198.00	PPE
K Sales Company	PO11121/88	3451500	0	3451500				0	3451500.00	PPE
assi Machine Tools	PO11121/89	12194120	0	12194120				0	12194120.00	PPE
L.K. SALES COMPANY	PO11121/241	1675600		1675600			1675600	1675600	0.00	PPE
AMTROON TELNET	PO11121/248	40150		40150				0	40150.00	PPE
ENGAL BATTERY CO	PO11121/296	303912		303912					303912.00	PPE
leybey Engineering & Exim Pvt Ltd	PO11121/446	1375599		1375599				0	1375599.00	PPE
YOTH ENTERPRISES	PO11121/459	103000		103000				0	103000.00	PPE
M/s Naresh chettri	NH/TSV/Cont/CC-214/NIT-	2495394	0	2495394	0	1225223	1270171	2495394	0.00	PPE
EESTA TAKNIK SEWA PVT. LTD.	NH/TSV/CONT/CC-250/NIT	1195547	0	1195547	0	1049241	146306	1195547	0.00	PPE
M/S NAR BAHADUR CHETTRI	NH/TV/CONT/CC-260/NIT-	2348735	0	2348735			731830	731830	1616905.00	CWIP
METRO ENVIRON ENGINEERS	111/002775	141600		141600		141600		141600	0.00	CWIP
OOJA INTERNATIONAL	PO11121/538	117410.00	0	117410				0	117410.00	PPE
JAY AIR PRODUCTS (P) LTD	PO11121/554	455480.00	0	455480				0	455480.00	PPE
LECTRO SERVICES PVT LTD	PO11121/569	93984.78	0	93984.78				0	93984.78	PPE
CURO VENTURES PRIVATE LIMITED	PO11121/570	90000.00	0	90000				0	90000.00	PPE
DT INTERNATIONAL	PO11121/572	1225000.00	0	1225000				0	1225000.00	PPE
DT INTERNATIONAL	PO11121/573	54000.00	0	54000				0	54000.00	PPE
V ENGINEERING	PO11121/599	427184.00	0	427184				0	427184.00	PPE
B TECHNOLOGIES	PO11121/601	275996.00	0	275996				0	275996.00	PPE
EM DEALER	PO11121/619	89820.00	0	89820				0	89820.00	PPE
RYSTAL TECHNOLOGIES	PO11122/4	196000.00		196000				0	196000.00	PPE
AUTO MATION	PO11122/5	142946.00		142946				0	142946.00	PPE
XOSIGN PVT LTD	PO11122/7	384000.00		384000				0	384000.00	PPE
NHAL SALES AND SUPPLIERS	PO11122/8	238000.00		238000				0	238000.00	PPE
INTERIOR PRIVATE LIMITED	PO11122/9	12310.00		12310				0	12310.00	PPE
H PUMPS(GUJARAT) PVT. LTD.	PO11122/10	338000.00		338000				0	338000.00	PPE
H PUMPS(GUJARAT) PVT. LTD.	PO11122/11	217160.00		217160				0	217160.00	PPE
		32882850.78	0	32882850.78	0	2416064	3823907	6239971	26642879.78	

Break-up of estimated amount of contracts remaining to be executed on capital account:	
Break-up of capital commitment	31.03.2022
Relating to Property, plant and equipment and CWIP	26642880
Relating to Relating to Intangible assets	0
Total	26642880

NHPC LIMITED FARIDABAD

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APPENDIX-IVto Note 34

Location Code
Location Name :

STATEMENT OF BALANCE CONFIRMATION- As on 31.03.2022

(Amount in Rs.)

Particulars	HOA	Outstanding amount as on 31.12.2021	Amount confirmed (above Rs. 5.00 Lacs in each case)	Outstanding amount as on 31.03.2022
Trade Receivable (Current & Non-Current)	63-XX-XX	41986350	0	4436022
Deposits,Loans, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors				
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	660401	454563B	0	10200000
ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	660403	3298815	0	3108606
ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	660407	918582	0	0
ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	660801	14300000	14300000	14300000
	SUB TOTAL	23063035	14300000	27608606
Trade/Other payables				
SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	310201	1311852		1273193
SUNDRY CREDITORS FOR MATERIAL/SUPPLIES-CAPITAL-INDIAN CURRENCY	310203	39784815	0	6134217
SUNDRY CREDITORS- CORPORATE SOCIAL RESPONSIBILITY â€"CAPITAL WORK	310213	1865282		315282
SUNDRY CREDITORS-MICRO & SMALL ENTERPRISE-CAPITAL	310250	1111825		9016553
SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY	310411	4237496	0	7428012
SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY	310431	20650934	12297903	101424835
SUNDRY CREDITORS-MICRO& SMALL ENTERPRISE-OTHER THAN CAPITAL	310434	10710566	5479647	18476185
	Sub Total	79672770	17777550	144068277
Security Deposit/Retention Money payable	31-03-XX & 31-05-XX			
SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS-CAPITAL-INDIAN CURRENCY	310301	419515	0	605518
SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	310501	29954090	1318705	32238019
	Sub Total	30373605	1318705	32843537
	Total	133109410	33396255	204520420

Total amount Received against debtor outstanding on 31.12.2022

Note:
1. Account code wise details only are to be given in this format.
2. The above data shall be prepared without considering discounting and other aspects of Ind AS.

Appendix-V to Note-34
Disclosures relating to creation of Regulatory Deferral Account (RDA)balances as per Ind AS 114

1 Subansiri Lower Project

The Company is principally engaged in the construction and operation of hydroelectric power projects. The price (tariff) to be charged by the company for electricity sold to its customers is determined by Central Electricity Regulatory Commission (CERC) under applicable CERC (terms & conditions of tariff) Regulations. The said price (tariff) is based on allowable costs like interest costs, depreciation, operation and maintenance charges plus a stipulated return. This form of rate regulation is known as cost-of-service regulations. The basic objective of such regulations is to give the entity the opportunity to recover its costs of providing the goods or services plus a fair return.

For the purpose, the Company is required to make an application to CERC based on capital expenditure incurred duly certified by the Auditors or already admitted by CERC or projected to be incurred upto the date of commercial operation and additional capital expenditure duly certified by the Auditor or projected to be incurred during tariff year. The tariff determined by CERC is recovered from the customers (beneficiaries) on whom the same is binding.

The above rate regulation results in creation of right (asset) or an obligation (liability) as envisaged in the accounting framework which is not the case in other industries. Guidance Note on Accounting for Rate Regulated Activities (Previous GAAP) issued by the ICAI is applicable to entities that provide goods or services whose prices are subject to cost-of-service regulations and the tariff determined by the regulator is binding on the customers (beneficiaries). As per guidance note, a regulatory asset is recognized when it is probable (a reasonable assurance) that the future economic benefits associated with it will flow to the entity as a result of the actual or expected actions of the regulator under applicable regulatory framework and the amount can be measured reliably.

The guidance note also provides that in some cases, a regulator 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 recognized as expense in the statement of profit and loss in accordance with Accounting Standards.

With effect from 01.04.2016, such rate regulated items are to be accounted for as per Ind AS 114 'Regulatory Deferral Accounts.' Ind AS 114 allows an entity to continue to apply previous GAAP accounting policies for the recognition, measurement, impairment and derecognition of regulatory deferral account balances. For this purpose, Guidance Note of the ICAI on 'Accounting for Rate Regulated Activities' shall be considered to be the Previous GAAP.

Construction activities at site of Subansiri Lower Project were interrupted w.e.f. 16.12.2011 and the matter was pending before National Green Tribunal. Technical and administrative work at the project was however continued.

Vide order dated 31st July 2019, the Hon'ble NGT has held that there is no justification in the petitions of the applicants pleading bias in the constitution of the Expert Committee by the MoEF & CC and accordingly, the cases against Subansiri Lower Project pending with the NGT have been dismissed. Active construction work at the project has been resumed from October-2019.

In line with the opinion of Expert Advisory Committee (EAC) of the Institute of Chartered Accountants of India (ICAI), borrowing cost of ₹ 2735.61 Crore (upto Previous year₹ 2735.61 Crore), employee benefits expense, depreciation and other expense of ₹ 1427.67 crore (upto Previous year ₹ 1427.67 Crore), net of other income of ₹ 322.60 Crore (upto Previous year ₹ 322.60 Crore) incurred till 30th September2019 has been charged to the Statement of Profit and Loss.

As active construction work at the project has been resumed during FY 2019-20, borrowing cost, employee benefits expense, depreciation and other expense (net of other income) incurred with effect from 01.10.2019 has been capitalized as Expenditure attributable to Construction.

During financial year 2014-15, the company had adopted the accounting as per Guidance Note on Rate Regulated Activities issued by the ICAI which allows recognition of 'Regulatory Asset' and corresponding 'Regulatory Income' of the right to recover such expense which are not allowed to be capitalized as part of cost of relevant fixed asset in accordance with the Accounting Standards, but are nevertheless permitted by Central Electricity Regulatory Commission (CERC), the regulator, to be recovered from the beneficiaries in future through tariff.

Since Ind AS 114 'Regulatory Deferral Accounts' allows an entity to continue to apply previous GAAP accounting policies for the recognition, measurement, impairment and derecognition of regulatory deferral account balances and recognizes the Guidance Note of the ICAI on 'Accounting for Rate Regulated Activities' as the previous GAAP, the company has continued with the accounting policy for regulatory deferral account balances.

The total Regulatory Deferral Account Debit balances recognised in respect of Subansiri Lower Project for and upto the year ended 31.03.2022 are as under:

Regulatory asset created in relation to:	Upto 31.03.2021 (Rs)	During the year (Rs)	Upto 31.03.2022(Rs)
Borrowing Costs			
Employee Benefit expense			
Depreciation			
Other Expense			
Other Income			
Total			

NHPC LIMITED FARIDABAD

Further, no regulatory deferral account balances has been recognized during the year 2021-22.

As per management assessment, there is no impairment in the carrying amount of ₹.....included under Capital Work in Progress of the Project including the regulatory deferral account balances recognized therein.

After Commercial Operation Date (COD) of the Project, amount recognized as Regulatory Deferral Account balances in respect of Subansiri Lower Project shall be amortized/ liquidated in proportion to depreciation following the rates and methodology notified under CERC Tariff Regulations over the life of the Project, i.e. 40 years.

Tariff Regulations for the period 2019-2024 have been notified by the CERC. In addition to the existing Tariff Regulations (2014-19) authorizing capitalisation of borrowing and other attributable costs incurred due to uncontrollable factors including force majeure events like blockade/ embargo as per Tariff Regulations 2014-19, the new regulations also include delay in obtaining statutory approval for projects as one of the force majeure events. Accordingly, Management considers that adverse changes in Tariff Regulations are not likely to be a significant area of risk for the future recovery of RDA balances recognized in respect of Subansiri Lower Project.

Risks and uncertainties that might affect the future recovery of the Regulatory Deferral Account balances being created in respect of Subansiri Lower Project are:

a) Demand Risk: Recovery of the Regulatory Deferral Account Balances shall be by way of depreciation through tariff. Accordingly, the same is affected by the normal risks and uncertainties impacting sale of electricity in India like difficulty in signing of long term Power Purchase Agreements (PPAs), at the rate covering the cost and required return ensuring the viability of the Project.

b) Regulatory Risk: Tariff regulations further provide that if the delay is not attributable to the generating company but is due to uncontrollable factors, IEDC may be allowed after due prudence check. Any disallowance of expenditure after prudence check can affect the quantum of regulatory deferral account balances to be recovered from beneficiaries.

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2 Regulatory Deferral Account balances in respect of expenditure recognized due to 3rd Pay Revision of Central Public Sector Units (CPSUs):

Pay of employees of CPSUs including Central Govt. Employees under IDA pay scale have been revised from 1st January, 2017. As approved by the Government of India, in addition to enhancing Basic Pay, DA and allowances with effect from 01.01.2017, the ceiling limit of Gratuity has been enhanced from the existing ₹0.10 crores to ₹0.20 crores with effect from 01.01.2017. Pay revision for all employees have been implemented.

CERC Tariff Regulations 2014-19 read with the Statement of Reasons CERC (Terms and Conditions of Tariff) Regulations, 2014 provides that the impact of actual increase in employee cost on account of wage revision of operational Power Stations including employees of Kendriya Vidyalaya and CISF Personnel is recoverable from the beneficiaries in future through tariff. Further, during the tariff period 2004-09, CERC had allowed recovery of the actual increase in employee cost on account of wage revision (with effect from 01.01.2007) upto 50% of the salary and wages (Basic + DA) of the employees of the petitioner company as on 31.12.2006 from the beneficiaries in twelve equal monthly installments. Tariff Regulations for the period 2019-2024 read with corrigendum dated 15th March 2019 notified by the CERC also provide for recoverability of pay revision from the beneficiaries in future through tariff.

Keeping in view the provisions of Ind AS 114- "Regulatory Deferral Accounts", additional expenditure on employee benefits (including employees of Kendriya Vidyalaya and CISF Personnel) due to revision of pay/gratuity ceiling, to the extent charged to the Statement of Profit and Loss and to Other Comprehensive Income till 31st March 2019, have been recognized as 'Regulatory Deferral Account balances'. These balances shall be recovered by way of billing to beneficiaries once the petition filed with CERC in this regard is approved.

As opposed to tariff period 2014-19 where RDA balances of pay revision had been created based on the expectation that CERC would allow the same in tariff in line with that allowed earlier for pay revision during FY 2009, tariff regulation 2019-24 specifically allows for recovery of additional expenditure on account of pay revision.

The Regulatory Deferral Account Balance (assets) recognized in the books to be recovered from the beneficiaries in future periods are as follows:

Particulars	Regulatory Deferral Account Balances (Rs.)
Opening balance as on 01.04.2021	394,584,888
Addition during the year (+)	-
Amount collected during the year (-)	-
Regulatory income recognized in the Statement of Profit and Loss (B+C)	-
Closing balance as on 31.03.2022 (A+D)	394,584,888

Recoverability of the Regulatory Deferral Account balances on account of Pay Revision of Employees is however, subject to Regulatory Risk since such expenditures are generally allowed by the CERC after due prudence check. Any disallowance of expenditure after prudence check can affect the quantum of regulatory deferral account balances to be recovered from beneficiaries. The company expects to recover the carrying amount of Regulatory Deferral Account balances in respect of 3rd pay revision during the current CERC Regulation 2019-24 periods.

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3 Regulatory Deferral Account balances due to moderation of tariff of Kishanganga Power Station:

As per CERC Tariff Regulations 2014-19/2019-24, depreciation on capital cost of a Power Station forms one of the components of tariff. Depreciation is charged in the books as per the rates provided in the Tariff Regulations 2014-19/2019-24 in the initial operating period of 12 years and thereafter the balance depreciation is spread over equally in the remaining 23/28 years so as to recover 90 percent of the capital cost of the Power Station by way of depreciation. As per Tariff regulations 2019-24, the operating life of a hydro-power station is 40 years.

As per CERC Tariff Regulations, 2019-24, tariff for sale of electricity by the generating company may also be determined in deviation of the norms specified in the Regulations provided the levelised tariff over the useful life of the project on the basis of the norms in deviation does not exceed the levelised tariff calculated on the basis of the norms specified in the Regulations. Similar provisions exist in the Tariff Regulations for the period 2019-2024 notified by the CERC.

In the case of Kishanganga Power Station (Commercial Operation Date: 17th May, 2018), the Company has made moderation in tariff of Kishanganga Power Station by fixing lower tariff in the initial ten years and then fixing higher tariff in the remaining 25 years by way of charging 1.5% depreciation from the 1st to the 10th year and 2.5% depreciation from 11th to the 40th year, thus aggregating 90 percent of the Capital Cost of the Power Station. This moderation, with the intent to reduce tariff in the initial years of operation, has been duly approved by the CERC.

Moderation of depreciation rates for tariff determination in Kishanganga Power Station gives rise to a significant mismatch by way of higher depreciation charged in the books (as per CERC Tariff Regulations, 2019-24) during the first 12 years of commercial operation and recovery by way of tariff as per Tariff Order of the Power Station approved by the CERC. The lower recovery during the first 12 years would, however, be compensated over the balance period of the operational life of the Power Station by way of higher recovery of depreciation through tariff than that charged in the books. This deferment of recovery of costs with the intent to reduce tariff in the initial years and its recovery in subsequent years demonstrates that an asset exists by way of the right to recover current costs in future through tariff and such right is enforceable.

Keeping in view the provisions of Ind AS 114- "Regulatory Deferral Accounts", difference between depreciation charged to the Statement of Profit and Loss Account as per Tariff Regulations 2019-24 and the depreciation allowed by way of tariff and which is recoverable from the beneficiaries in subsequent periods is being recognized as 'Regulatory Deferral Account balances' with effect from Commercial Operation Date of the Power Station. RDA balances created during the first 12 years of commercial operation shall be recovered from beneficiaries by way of higher depreciation as a component of tariff over the balance useful life of the Power Station, i.e. over a period of 28 years.

The regulated assets (+)/liability (-) recognized in the books to be recovered from or payable to beneficiaries in future periods are as follows:

Particulars	Regulatory Deferral Account Balances (Rs)
Opening balance as on 01.04.2021	
Addition during the year (assets (+)/ liability (-))	
Amount collected (-)/refunded (+) during the year	
Regulatory income/(expense) recognized in the Statement of Profit and Loss (B-C)	
Closing balance as on 31.03.2022 (A+D)	

TThe Company has long term Power Purchase Agreements in respect of Kishanganga Power Station. Since the proposal for moderation of tariff already stands approved by the CERC, the Company does not envisage any significant risk as regards recoverability of the Regulatory Deferral Account balances created in respect of Kishanganga Power Station.

However, as depreciation charge in the books and recovery thereof through tariff are dependent on the Capital Cost of the Power Station as allowed by CERC, recovery of the regulatory deferral account balances in respect of Kishanganga Power Station would be subject to Regulatory Risk. Approval of actual capital expenditure on the Power Station including expenditure on account of time and cost overruns etc. are subject to prudence check by the CERC, Any disallowance of expenditure after prudence check can affect the quantum of regulatory deferral account balances to be recovered from beneficiaries.

NHPC LIMITED FARIDABAD

4 Regulatory Deferral Account balances in respect of exchange differences on Foreign Currency Monetary items:

As per Ind AS 23- "Borrowing Costs", borrowing cost on foreign currency loans to the extent treated as an adjustment to interest costs is allowed to be capitalised during construction period. Further, Ind AS 21-"The Effects of Changes in Foreign Exchange Rates" provides that exchange differences arising on settlement or translation of monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements shall be recognized in the Profit and Loss in the period in which they arise.

Para D13AA of Ind AS 101- "First Time Adoption of Ind AS" provides that a first-time adopter may continue the existing accounting policy adopted for accounting of exchange differences arising from translation of long-term foreign currency monetary items. Accordingly, for periods beginning on or after 01.04.2016, all exchange differences arising on translation/ settlement of monetary items other than exchange difference on borrowings to the extent treated as an adjustment to interest cost during construction period are to be charged to the Statement of Profit and Loss.

As per the CERC Tariff Regulations 2014-19, any gain or loss on account of exchange risk variation shall be recoverable as part of capital cost for calculation of tariff on Commercial Operation Date (COD) of a project and on actual payment basis during Operation and Maintenance (O&M) period. Further, CERC in previous tariff orders has allowed exchange differences incurred during the construction period as a part of capital cost.

Keeping in view the provisions of Ind AS 114- "Regulatory Deferral Accounts" as regards recognition and CERC Tariff Regulations 2014-19 as regards recoverability, exchange differences arising on translation/ settlement of foreign currency monetary items to the extent charged to the Statement of Profit and Loss are being recognized as 'Regulatory Deferral Account balances' with effect from(with effect from.) 01.04.2016. These balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries after Commercial Operation Date (COD) of the Project.

The regulated assets (+)/liability (-) recognized in the books to be recovered from or payable to beneficiaries in future periods are as follows:

Particulars	Regulatory Deferral Account Balances (Rs)
Opening balance as on 01.04.2021	
Addition during the year (assets (+)/ liability (-))	
Amount collected (-)/refunded (+) during the year	
Regulatory income/(expense) recognized in the Statement of Profit and Loss (B-C)	
Closing balance as on 31.03.2022 (A+D)	

Tariff Regulations for the period 2019-2024 have been notified by the CERC. Regulations regarding recoverability of Foreign Exchange rate Variation (FERV) as part of capital cost for calculation of tariff on Commercial Operation Date (COD) of a project and on actual payment basis during O&M period of a Power Station as per Tariff Regulations 2014-19 have been continued for the tariff period 2019-24 also. Accordingly, Management considers that adverse changes in Tariff Regulations are not likely to be a significant area of risk for the future recovery of RDA balances recognized in respect of exchange differences on Foreign Currency Monetary items.

Recoverability of the Regulatory Deferral account balances is however, subject to Demand Risk since recovery/payment of the regulatory deferral debit/credit balance shall be by way of billing to the beneficiaries. Accordingly, the same is affected by the normal risks and uncertainties impacting sale of electricity in India like difficulty in signing of long term PPAs, etc.

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2023

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2023	As at 31st March, 2022
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	10,628,272,167	10,891,870,978
b) Capital Work in Progress	2.2	503,853	873,430
c) Right Of Use Assets	2.3	141,722,230	151,110,811
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	-	-
f) Intangible Assets under development	2.6	-	-
g) Financial Assets			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	-	-
iv) Others	3.4	-	-
h) Non Current Tax Assets (Net)	4	-	-
i) Other Non Current Assets	5	1,860,087,490	1,860,087,490
TOTAL NON CURRENT ASSETS		12,630,585,749	12,903,942,709
(2) CURRENT ASSETS			
a) Inventories	6	128,283,408	101,988,301
b) Financial Assets			
i) Investments	7.1	-	-
ii) Trade Receivables	7.2	226,670	4,436,022
iii) Cash and Cash Equivalents	8	(746,043)	93,297
iv) Bank balances other than Cash and Cash Equivalents	9	5,125,672	5,656,392
v) Loans	10	-	-
vi) Others	11	56,700,872	73,673,828
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	126,001,874	133,444,020
TOTAL CURRENT ASSETS		316,592,453	319,691,860
(3) Regulatory Deferral Account Debit Balances	14.1	-	394,584,888
TOTAL ASSETS		12,947,178,202	13,618,219,457
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	3,578,418,897	2,949,087,431
TOTAL EQUITY		3,578,418,897	2,949,087,431
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ia) Lease Liabilities	16.2	-	-
ii) Other financial liabilities	16.3	1,897,055	1,742,739
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	101,077,637	104,821,253
TOTAL NON CURRENT LIABILITIES		102,974,692	106,563,992
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ia) Lease Liabilities	20.2	-	-
ii) Trade Payables	20.3		
Total outstanding dues of micro enterprises and small enterprises		30,327,056	18,476,185
Total outstanding dues of Creditors other than micro enterprises and small enterprises		91,441,778	115,820,147
iii) Other financial liabilities	20.4	50,257,503	48,957,845
b) Other Current Liabilities	21	429,857,386	19,259,613
c) Provisions	22	625,825,632	611,454,507
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	8,040,075,050	9,749,599,737
TOTAL CURRENT LIABILITIES		9,267,784,613	10,562,568,034
(5) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL EQUITY & LIABILITIES		12,947,178,202	13,618,219,457

Accompanying notes to the Standalone Financial Statements 1-34

Accounts of TEESTA V POWER STATION (A unit of NHPC Limited after adjustment of closing wdrv) are audited for the purpose of consolidation

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No.302003E)

(CA S.C. CHATURVEDI)
Partner
M No. 012705

24 PARK STREET KOLKATA-700016

(MANOJ KUMAR RAKWAL)
Head of Finance

(SMITTA RANJAN DAS)
Head of Project

Place: FARIDABAD
Date: 25.05.23

NHPC LIMITED FARIDABAD

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2023

(Amount in ₹)

PARTICULARS	Note No.	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
INCOME			
i) Revenue from Operations	24.1	6,611,653,738	5,032,423,437
ii) Other Income	24.2	57,893,530	89,640,552
TOTAL INCOME		6,669,547,269	5,122,063,989
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	873,837,416	14,585,807
iii) Employee Benefits Expense	26	737,804,466	788,694,119
iv) Finance Costs	27	44,673,680	45,484,081
v) Depreciation and Amortization Expense	28	312,265,314	309,760,123
vi) Other Expenses	29	733,094,561	1,020,264,315
TOTAL EXPENSES		2,701,675,439	2,178,768,445
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		3,967,871,829	2,943,295,544
Exceptional items		-	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		3,967,871,829	2,943,295,544
Tax Expenses			
i) Current Tax	30.1	-	-
ii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		3,967,871,829	2,943,295,544
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	(387,628,126)	-
PROFIT FOR THE YEAR (A)		3,580,243,703	2,943,295,544
OTHER COMPREHENSIVE INCOME (B)			
(i) Items that will not be reclassified to profit or loss (Net of Tax)	30.2		
(a) Remeasurement of the post employment defined benefit obligations		3,131,956	5,791,887
Less:-Movement in Regulatory Deferral Account Balances in respect of tax on defined benefit obligations		-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of post employment defined benefit obligations		(6,956,762)	-
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		(3,824,806)	5,791,887
(b)Investment in Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		(3,824,806)	5,791,887
(ii) Items that will be reclassified to profit or loss (Net of Tax)			
- Investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		(3,824,806)	5,791,887
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) (COMPRISING PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR)		3,576,418,897	2,949,087,431
Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each)	34 (12)		
Before movements in Regulatory Deferral Account Balances			
After movements in Regulatory Deferral Account Balances			
Accompanying notes to the Standalone Financial Statements	1-34		

"Accounts of TEESTA V POWER STATION (A unit of NHPC Limited) (after adjustment of closing entries) are audited for the purpose of consolidation"

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No. 302076E)

CHATURVEDI & CO. CHARTERED ACCOUNTANTS 24 PARK STREET KOLKATA-700016

(CA S.C. CHATURVEDI)
Partner
M.No 012705

(MANOJ KUMAR BARNWAL)
Head of Finance

(ORITTA RANJAN DAS)
Head of Project

Place : FARIDABAD
Date : 25.05.23

NHPC LIMITED FARIDABAD

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH 2023

A. EQUITY SHARE CAPITAL

Particulars	Note No.	Amount
As at 1st April 2022	15.1	-
Changes in Equity Share Capital due to prior period errors		
Restated balances as at 1st April 2022	15.1	-
Change in Equity Share Capital		
As at 31st March 2023	15.1	-

B. OTHER EQUITY

(Amount in ₹)

Particulars	Reserve and Surplus				Other Comprehensive Income		Total
	Capital Redemption Reserve	Bond Redemption Reserve	General Reserve	Surplus/ Retained Earnings	Debt instruments through OCI	Equity instruments through OCI	
Balance as at 1st April, 2022	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors							
Restated balances as at 1st April 2022	-	-	-	-	-	-	-
Profit for the year	-	-	-	3,580,243,703	-	-	3,580,243,703
Other Comprehensive Income	-	-	-	-3,824,806	-	-	-3,824,806
Total Comprehensive Income for the year	-	-	-	3,576,418,897	-	-	3,576,418,897
Amount transferred from Bond Redemption Reserve	-	-		-			-
Dividend	-	-		-			-
Tax on Dividend	-	-		-			-
Transfer to Bond Redemption Reserve	-	-		-			-
Balance as at 31st March 2023	-	-	-	3,576,418,897	-	-	3,576,418,897

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No.302137E)

CHATURVEDI & CO. 24 PARK STREET KOLKATA 700016 CHARTERED ACCOUNTANTS

(CA S.C. CHATURVEDI)
Partner
M.No. 012705

(MANOJ KUMAR BARNWAL)
Head of Finance

23/5/23
(CHITTA RANJAN DAS)
Head of Project

NHPC LIMITED FARIDABAD

PLACE :- FARIDABAD
DATE :- 25-05-23

NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2023

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		As at 01-Apr-2022	Additions		Deductions		Other Adjustments	As at 31st March, 2023	As at 01-Apr-2022	For the year	Adjustments	As at 31st March, 2023	As at 31st March, 2023	As at 31st March, 2022
			IUT	Others	IUT	Others								
i)	Land – Freehold	398242906						398242906	0			0	398242906	398242906
ii)	Roads and Bridges	145677062						145677062	44022239	3123942	0	47153181	98523881	101647823
iii)	Buildings	1393296621		2191800		28404		1395460017	386981605	33615356	0	420596961	974863056	1006315016
iv)	Railway sidings	0						0	0	0	0	0	0	0
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	14623596145		1561700			1830048	14626987893	7236894541	198782669	1530540	7437207750	7189780143	7386701604
vi)	Generating Plant and machinery	3188296480		26283070	551346	8922436	1785809	3206873674	1409251089	51264575	-1301128	1459214536	1747659138	1779047391
vii)	Plant and machinery Sub station	24071591						24071591	6297264	574083	0	6871347	17200244	17774327
viii)	Plant and machinery Transmission lines	150675196						150675196	83465272	1581720	0	85046992	65628204	67209924
ix)	Plant and machinery Others	5172434						5172434	2217197	65904	0	2283101	2889333	2955237
x)	Construction Equipment	28938285					-10010031	18928255	15129786	1334001	-5405458	11058329	7869926	13808500
xi)	Water Supply System/Drainage and Sewerage	39431159		179183			6414074	46024416	9086024	1073982	2740361	12900367	33124049	30345135
xii)	Electrical installations	6405887						6405887	880403	187728	0	1068131	5337856	5525484
xiii)	Vehicles	21851772						21851772	6668226	483312	0	7151538	14700234	15183546
xiv)	Aircraft/ Boats	1193665						1193665	371868	25068	0	396936	796729	821797
xv)	Furniture and fixture	15136895	125555	1331804				16594148	5597723	401620	51297	6050940	10543308	9539263
xvi)	Computers	14700043		2306812		779943		16221012	12251736	1241056	-727293	12765501	3455511	2448307
xvii)	Communication Equipment	9567025		20496		74853		9512667	3294050	215860	-58260	3451650	6061017	6272975
xviii)	Office Equipments	68727547	352087	5278938		462603		73895969	20693904	1822943	-239510	22277337	51566632	48033643
	Total	20134980905	477642	39147402	551346	10287842	0	20163766464	9243109927	295784021	-3409451	9535484497	10628272167	10891870978
	Previous year	20066292726	764717	80468956	0	12550057	0	20134988903	8955073082	292490237	-4453392	9243109927	10891870978	19170754204

Note: -

2.1.1 **(a) Title deeds of Immoveable Properties not held in name of the Company as on 31st March 2023:-**

Relevant Line item in the Balance Sheet	Description of item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company
Property, Plant and Equipment	Land	Rs. 6.33 Crore (Area-4.69 Hect)	Different Parties	No		Mutations awaited
	Building					
	Others					

(b) Title deeds of Immoveable Properties not held in name of the Company as on 31st March 2022:-

Relevant Line item in the Balance Sheet	Description of item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company
Property, Plant and Equipment	Land	Rs. 6.33 Crore (Area-4.69 Hect)	Different Parties	No		Mutations awaited
	Building					
	Others					

2.1.2 Freehold Land includes 8 hectare (Previous year 8 hectare) of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A subsidiary of NHPC Limited) for a consideration of ₹ 100 per annum as rent, for which a lease agreement has been entered between NHPC Limited and LDHCL

2.1.3 Pending approval of revised cost estimates (RCE) of Sewa-II, Chamera-III, Teesta Low Dam-III, Dul-II & Teesta Low Dam-IV Power Stations, capital expenditure incurred on these power stations has been considered for capitalisation

2.1.4 Refer Note No 34(9) of Standalone Financial Statement for information of non-current assets equitably mortgaged/hypothecated with banks as security for related borrowings

2.1.5 Refer Note no 34(18) of Standalone Financial Statements for information regarding impairment of Assets.

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

Class of Assets	For the Year ended on 31.03.2023	For the Year ended on 31.03.2022
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinery Sub station		
Plant and machinery Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Total	-	-

2.1.7 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

Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2022	Additions		Deductions		Other Adjustments	As at 31st March, 2023	As at 01-Apr-2022	For the year	Adjustments	As at 31st March, 2023	As at 31st March, 2023	As at 31st March, 2022
			IUT	Others	IUT	Others								
i)	Land – Freehold	398242906	0	0	0	0	0	398242906	0		0	0	398242906	398242906
ii)	Roads and Bridges	191256197	0	0	0	0	0	191256197	89608374	3123942	0	92732316	98523881	101647823
iii)	Buildings	1773450160	0	2191800	0	28404	0	1775613556	767135144	33616356	0	800750500	974863056	1006315016
iv)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	22198648224	0	1561700	0	0	4830747	22205040671	14811946620	198782669	4531239	15015260528	7189780143	7386701604
vi)	Generating Plant and machinery	4598739327	0	26283070	874598	8922439	2816110	4618041470	2819691936	51264575	-574179	2870382332	1747659138	1779047391
vii)	Plant and machinery Sub station	29040020	0	0	0	0	0	29040020	11265693	574083	0	11839776	17200244	17774327
viii)	Plant and machinery Transmission lines	238858559	0	0	0	0	0	238858559	171648635	1581720	0	173230355	65628204	67209924
ix)	Plant and machinery Others	9059997	0	0	0	0	0	9059997	6104760	65904	0	6170664	2889333	2955237
x)	Construction Equipment	47533091	0	0	0	0	-14751382	32781709	33726591	1334001	-10146809	24913783	7867926	13806500
xi)	Water Supply System/Drainage and Sewerage	45757940	0	179183	0	0	7104525	53041648	15412805	1073982	3430812	19917599	33124049	30345135
xii)	Electrical installations	6447780	0	0	0	0	0	6447780	922196	187728	0	1109924	5337856	5525584
xiii)	Vehicles	24878538	0	0	0	0	0	24878538	9694992	483312	0	10178304	14700234	15183546
xiv)	Aircraft/ Boats	1721500	0	0	0	0	0	1721500	899703	25068	0	924771	796729	821797
xv)	Furniture and fixture	21710916	134539	1331604	0	0	0	23177061	12171655	401820	60278	12633753	10543308	9539263
xvi)	Computers	21097779	0	2300612	0	1131436	0	22266955	18649472	1241058	-1079086	18811444	3455511	2448307
xvii)	Communication Equipment	11401339	0	20495	0	75722	0	11346112	5128364	215880	-59129	5285095	6061017	6272975
xviii)	Office Equipments	88643114	444344	5278938	0	987531	0	91378865	38609471	1822943	-652181	39780233	51598632	48033643
	Total	29704487389	578883	39147402	874598	11145532	0	29732193544	18812616411	295794021	-4489055	19103921377	10628272167	10891870978
	Previous year	29638449436	884060	80468959	0	15315068	0	29704487389	18527225234	292490237	-7099060	18812616411	10891870978	11111224204

Note: -

Underground works amounting to ₹ ..... (Previous year ₹ .....), created on" Land -Right to Use"classified under Right of use Assets, are included under the relevant heads of Property, Plant and Equipment.

Note no. 2.2 Capital Work in Progress

(Amount in ₹)

S.No	Particulars	As at 01-Apr-2022	Addition	Adjustment	Capitalised	As at 31st March, 2023
i)	Roads and Bridges	-				-
ii)	Buildings	731830	1459970		2191800	-
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
vi)	Generating Plant and Machinery	-				-
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	141600				141600
xii)	Computers	-				-
xiii)	Communication Equipment	-				-
xiv)	Office Equipments	-				-
xv)	Assets awaiting installation	-	10948399		10586146	362253
xvi)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xvii)	Survey, investigation, consultancy and supervision charges	-				-
xviii)	Expenditure on compensatory Afforestation	-	-			-
xix)	Expenditure attributable to construction **(Refer Note-32)**	-				-
	Less: Capital Work in Progress Provided **(Refer Note 2.2.4)**	-				-
	Sub total (a)	873430	12408369	-	12777946	503853
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	873430	12408369	-	12777946	503853
	Previous year	7240743	23027170	(94206)	29300277	873430

2.2.1 **(a) CWIP aging schedule as on 31st March 2023**

CWIP	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Projects in Progress	362,253.00	141,600.00			503,853.00
Projects temporarily Suspended					-
Total	362,253.00	141,600.00	-	-	503,853.00

(b) CWIP Completion Schedule as on 31st March 2023 for delayed projects

CWIP	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
					-
					-
Total	-	-	-	-	-

2.2.2 **(a) CWIP aging schedule as on 31st March 2022**

CWIP	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Projects in Progress	873,430.00				873,430.00
Projects temporarily Suspended					-
Total	873,430.00	-	-	-	873,430.00

(b) CWIP Completion Schedule as on 31st March 2022 for delayed projects

CWIP	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
					-
					-
Total	-	-	-	-	-

2.2.3 Expenditure attributable to Construction (EAC) includes ₹ ..... (Previous year ₹ .....) towards borrowing cost capitalised during the year. **- Only for construction projects. (Also Refer Note-32)**

2.2.4 Capital Work in Progress (CWIP) includes a cumulative expenditure of ₹ ..... (Previous year ₹ .....) including Survey, Investigation, Consultancy and Supervision Charges of ₹ ..... (Previous year ₹ .....) on projects under Survey & Investigation stage. Of this, a sum of ₹ .....(Previous year ₹ .....) pertains to Subansiri Upper Project, which had been decided by Government of Arunachal Pradesh to be handed over to a Private Developer. However, pending handing over of the project & recovery of expenditure incurred thereon, the said amount remains provided for in the books as an abundant precaution. Out of the balance of ₹ ..... (Previous year ₹ .....) pertaining to projects with the company, a sum of ₹ ..... (Previous year ₹ .....) has been provided upto date where uncertainties are attached and ₹ ..... (Previous year ₹ .....), pertaining to other projects having reasonable certainty of getting clearance, is carried over. **(Also Refer Note 34(24), 34(25), 34(26) and 34(27))**

2.2.5 Siang Basin, Subansiri Basin & Dibang Multipurpose Projects were taken over from Brahmaputra Board. Pending settlement of accounts with Brahmaputra Board, assets and liabilities have been accounted for to the extent of amounts incurred by the Company on these projects. Siang Lower & Siyom HE Projects (in Siang Basin) & Subansiri Middle (in Subansiri Basin) have since been handed over to Private Developer and liability arising out of settlement of accounts with Brahmaputra Board towards these projects if any, is recoverable from respective Private Developers. **- Only for Dibang & Subansiri Lower Project**

2.2.6 Underground Works amounting to ₹ ..... (Previous year ₹ .....) created on "Land -Right to Use" classified under Right of Use Assets, are included under respective heads of Capital Work in Progress (CWIP).

2.2.7 Refer Note no. 34(9) of Standalone Financial Statements for information of non-current assets pledged with banks as security for related borrowings. **(For CO Only)**

2.2.8 Capital Expenditure on projects under construction approved by the competent authority undergoes revision over period of time as hydroelectric projects are lime intensive and some takes longer period than envisaged. As a consequence the cost escalation occur, which requires approval of competent authority. Pending such approval the expenditure incurred is carried forward in Capital Work in Progress (CWIP).

2.2.9 Refer Note no. 34(18) of Standalone Financial Statements for information regarding Impairment of Assets.

2.2.10 Expenditure attributable to construction (EAC) includes ₹ ..... (Previous year ₹ .....) on account of expenses on downstream protection work in respect of Subansiri Lower Project, against which grant amounting to ₹ ..... (Previous year ₹ .....) has been received from Government of India. The Grant so received has been recognised under 'Other non current liabilities' (Note-19.1) and shall be amortised in the Statement of Profit and Loss after commissioning of the project on a systematic basis over the useful life of the project. **For Subansiri Lower Project only**

NOTE NO. 2.3 RIGHT OF USE ASSETS

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION					NET BLOCK	
		As at 01-Apr-2022	Additions		Deductions		Other Adjustments	As at 31st March, 2023	As at 01-Apr-2022	For the year	Adjustments	As at 31st March, 2023	As at 31st March, 2023	As at 31st March, 2022
			IUT	Others	IUT	Others								
i)	Land -Leasehold	0						0	0	0	0	0	0	0
ii)	Building Under Lease	0						0	0	0	0	0	0	0
iii)	Construction Equipment	0						0	0	0	0	0	0	0
iv)	Vehicles	0						0	0	0	0	0	0	0
v)	Land-Right to Use	216830815						216830815	65720004	9388572	0	75108576	141722239	151110811
	Total	**216830815**	**0**	**0**	**0**	**0**	**0**	**216830815**	**65720004**	**9388572**	**0**	**75108576**	**141722239**	**151110811**
	Previous year	216830815						216830815	56331432	9388572		65720004	151110811	160499383

Note:-

2.3.1 **(a) Title deed/Lease deed/Mutation in respect of leasehold land not held in name of the Company as on 31st March 2023:-**

Relevent Line item in the Balance Sheet	Description of item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company
Right of Use Assets-Land Leasehold	Land (..... Hectare)					

(b) Title deed/Lease deed/Mutation in respect of leasehold land not held in name of the Company as on 31st March 2022:-

Relevent Line item in the Balance Sheet	Description of item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company
Right of Use Assets-Land Leasehold	Land (..... Hectare)					

c) Land- Right of use includes forest land which is diverted by the State Forest Department only for use by project.

2.3.2 Refer Note no. 34(18) of Standalone Financial Statements for information regarding Impairment of Assets.

2.3.3 Additional disclosure of Right of use Assets as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note

NHPC LIMITED FARIDABAD

Annexure-I to NOTE NO. 2.3 RIGHT OF USE ASSETS

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2022	Additions		Deductions		Other Adjustments	As at 31st March, 2023	As at 01-Apr-2022	For the year	Adjustments	As at 31st March, 2023	As at 31st March, 2023	As at 31st March, 2022
			IUT	Others	IUT	Others								
i)	Land Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Building Under Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Construction Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
iv)	Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	0
v)	Land-Right to Use	281094368	0	0	0	0	0	281094368	129983557	9388572	0	139372129	141722239	151110811
	Total	**281094368**	**0**	**0**	**0**	**0**	**0**	**281094368**	**129983557**	**9388572**	**0**	**139372129**	**141722239**	**151110811**
	Previous year	281094368						281094368	120594985	9388572		129983557	151110811	160499383

NHPC LIMITED FARIDABAD

NOTE NO. 2.4 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2022	Additions		Deductions		Other Adjustments	As at 31st March, 2023	As at 01-Apr-2022	For the year	Adjustments	As at 31st March, 2023	As at 31st March, 2023	As at 31st March, 2022
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

Please check the figures minimally and make correction if required

2.4.1 Amounts recognised in the Statement of Profit and Loss for investment property

(Amount in ₹)

	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental income	-	-
	As at 31.03.2023	As at 31.03.2022

2.4.2 **Fair Value of investment property**

2.4.3 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.

2.4.4 **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-II of fair valuation hierarchy.

NOTE NO. 2.5 Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2022	Additions		Deductions		Other Adjustments	As at 31st March, 2023	As at 01-Apr-2022	For the year	Adjustments	As at 31st March, 2023	As at 31st March, 2023	As at 31st March, 2022
			IUT	Others	IUT	Others								
(i)	Computer Software	1295070						1295070	1295070	0	0	1295070	0	0
	Total	**1295070**	**0**	**0**	**0**	**0**	**0**	**1295070**	**1295070**	**0**	**0**	**1295070**	**0**	**0**
	Previous year	1312839				17769		1295070	1312839		-17769	1295070	0	0

Note : 2.5.1 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.

NHPC LIMITED FARIDABAD

Annexure-I to NOTE NO. 2.5 Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2022	Additions		Deductions		Other Adjustments	As at 31st March, 2023	As at 01-Apr-2022	For the year	Adjustments	As at 31st March, 2023	As at 31st March, 2023	As at 31st March, 2022
			IUT	Others	IUT	Others								
(i)	Computer Software	2278091	0	0	0	0	0	2278091	2278091	0	0	2278091	0	0
	Total	2278091	0	0	0	0	0	2278091	2278091	0	0	2278091	0	0
	Previous year	2335785				57694		2278091	2335785		-57694	2278091	0	0

NHPC LIMITED FARIDABAD

Note no. 2.6 Intangible Assets Under Development

(Amount in ₹)

S.No	Particulars	Linkage	As at 01-Apr-2022	Addition	Adjustment	Capitalised	As at 31st March, 2023
(i)	Computer Software Under Development	432201	-				-
	TOTAL		-	-	-	-	-
	Previous year						-

2.6.1 **Intangible Assets under Development aging schedule as on 31st March 2023**

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Projects in Progress					-
Projects temporarily Suspended					-
Total	-	-	-	-	-

2.6.2 **Intangible Assets under Development Completion Schedule as on 31st March 2023**

Intangible Assets under Development	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
					-
					-
Total	-	-	-	-	-

2.6.3 **Intangible Assets under Development aging schedule as on 31st March 2022**

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Projects in Progress					-
Projects temporarily Suspended					-
Total	-	-	-	-	-

2.6.4 **Intangible Assets under Development Completion Schedule as on 31st March 2022**

Intangible Assets under Development	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
					-
					-
Total	-	-	-	-	-

NHPC LIMITED FARIDABAD

NOTE NO. 3.1 NON-CURRENT - FINANCIAL ASSETS - INVESTMENTS (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Trade Receivables - Considered Good- Unsecured	-	-
Total	-	-

Refer Annexure-I to Note No-3.2 for Ageing schedule of Trade Receivables.

NHPC LIMITED
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Annexure-I to Note No-3.2

As at 31st March 2023

Particulars	Trade Receivable due and outstanding for following period from due date of payment							
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) Undisputed Trade receivables-Considered Good								-
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	-	-	-	-	-	-

As at 31st March 2022

Particulars	Trade Receivable due and outstanding for following period from due date of payment							
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) Undisputed Trade receivables-Considered Good								-
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	-	-	-	-	-	-

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

(Amount in ₹)

	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
	At Amortised Cost		
A	**Loan to Related Party (including interest thereon) - Considered good- Unsecured * and # (Refer Note 34(8), 3.3.1 and 3.3.2)**	-	-
	Less:-Loss Allowances for doubtful loan to Related Party ** (Refer Note 3.3.7)	-	-
	Sub-total	-	-
B	**Loans to Employees (Refer Note 3.3.3)**		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for doubtful Employees loans **(Refer Note 3.3.4)**	-	-
	Sub-total	-	-
C	**Contractor / supplier**		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	– Against bank guarantee	-	-
	– Others	-	-
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for doubtful advances to Contractor/ Supplier **(Refer Note 3.3.5)**	-	-
	Sub-total	-	-
D	**State Government in settlement of dues from customer**		
	- Considered good- Secured	-	-
	- Considered good- Unsecured		
	- Credit Impaired- Unsecured		
	Less : Loss Allowances for doubtful Loan to State Government **(Refer Note 3.3.6)**		
	Sub-total	-	-
E	**Loan including Interest to Government of Arunachal Pradesh (Refer Note 3.3.8)**		
	- Considered good- Unsecured	-	-
	Sub-total	-	-
	TOTAL	-	-

3.3.1	**Loan to Related Parties (including interest thereon) :-**		
	- National High Power test Laboratory (P) Limited	-	-
	* Detail of Repayment:- Loan amounting to ₹ ..... and Rs. ..... were released to NHPTL on dated 11.05.2018 and 31.03.2021 respectively The loan is interest bearing at the rate of 10% per annum, compounded anually and is repayable in 20 equal half yearly instalments starting from 31.10.2022. Interest is payble half yearly on 30th April and 31st October of every financial year starting from 30.04.2021.**(To be fillied by CO)**		
	- Jal Power Corporation Limited	-	-
	- Lanco Teesta Hydro Power Limited	-	-
	Total	-	-
3.3.2	Loans and advances in the nature of loan that are repayable on demand **(To be fillied by CO)**		
	Loans and advances in the nature of loan that are without specifying any terms or period of repayment **(To be fillied by CO)**		
	# Represents loan granted for business purpose.		
3.3.3	Due from directors or other officers of the company. - **For Corporate Office only**		
3.3.4	**Loss Allowances for doubtful Employees loans**		
	Addition during the year		
	Closing balance	-	-
3.3.5	**Loss Allowances for doubtful advances to Contractor/ Supplier**		
	Addition during the year		
	Closing balance	-	-
3.3.6	**Loss Allowances for doubtful Loan to State Government**		
	Addition during the year		
	Closing balance	-	-
3.3.7	**Loss Allowances for doubtful loan to Related Party**		
	Opening Balance	-	
	Addition during the year	-	
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
**	The loan released in favour of NHPTL was repayable in 20 equal half-yearly instalments starting from 31.10.2022. However, considering default in repayment of interest and instalment due on 31.10.2022, the Company has recognized an impairment provision for the outstanding loan during the year.		
3.3.8	Loan to Government of Arunachal Pradesh granted for Business Purpose includes		
	- Principal	-	-
	- Interest	-	-
3.3.9	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.		
3.3.10	Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.		

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NOTE NO. 3.4 NON-CURRENT - FINANCIAL ASSETS - OTHERS (Amount in ₹)

	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
A	**Security Deposits**		
	- Considered good- Unsecured	-	-
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for Doubtful Deposits **(Refer Note 3.4.1)**	-	-
	Sub-total	-	-
B	Bank Deposits with more than 12 Months Maturity **(Refer Note 3.4.3)**	-	-
C	Lease Rent receivable **(Refer Note 34(16)(C))**	-	-
D	Amount Recoverable on account of Bonds Fully Serviced by Government of India **(Refer Note 3.4.2 and also Refer 11(J))**	-	-
E	Interest receivable on lease	-	-
F	Interest accrued on:	-	-
	- Bank Deposits with more than 12 Months Maturity	-	-
G	Derivative Mark to Market Asset	-	-
H	Receivable on account of Late payment Surcharge	-	-
I	Amount Recoverable	-	-
J	Share Application Money Pending Allotment		
	- Subsidiary /Joint Venture **(Refer Note 3.4.4)**	-	-
	TOTAL	-	-

3.4.1 Loss Allowances for Doubtful Deposits

Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

3.4.2 Refer Note 16.3.1 in respect of amount payable towards Bonds fully serviced by Government of India.

3.4.3 Bank Deposits of more than 12 months maturity includes FDR of Rs ..... which has been taken to provide 100% margin money for Bank Guarantee issued by the Company for obtaining electricity connection.-**Applicable to CO.**

3.4.4 Share Application money pending allotment includes company contribution towards subscription of Share Capital in following subsidiary/Joint venture company:-

Subsidiary Company	As at 31st March, 2023	As at 31st March, 2022
Joint Venture Company		
Total	-	-

3.4.5 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

NOTE NO. 4 NON CURRENT TAX ASSETS (NET) (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Advance Income Tax including Tax Deducted at Source	-	-
Less: Provision for Current Tax	-	-
Non Current Tax **(Refer Note No-23)**	-	-
Total	-	-

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NOTE NO. 5 OTHER NON-CURRENT ASSETS (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
A. CAPITAL ADVANCES		
- Considered good- Secured	-	-
- Considered good- Unsecured		
– Against bank guarantee	-	-
– Others	-	-
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful - Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 5.1)	-	-
Sub-total	-	-
B. ADVANCES OTHER THAN CAPITAL ADVANCES		
i) DEPOSITS		
- Considered good- Unsecured	-	-
Less : Expenditure booked against demand raised by Government Departments	-	-
- Considered doubtful - Unsecured	-	-
Less : Allowances for Doubtful Deposits (Refer Note 5.2)	-	-
Sub-total	-	-
C Interest accrued		
Others		
- Considered Good	-	-
D. Others		
i) Advance against arbitration awards towards capital works (Unsecured)		
Released to Contractors - Against Bank Guarantee	1,302,954,143	1,302,954,143
Released to Contractors - Others	-	-
Deposited with Court	557,133,347	557,133,347
Sub-total	**1,860,087,490**	**1,860,087,490**
ii) Prepaid Expenditure	-	-
iii) Deferred Foreign Currency Fluctuation Assets/ Expenditure		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
Sub-total	-	-
iv) Deferred Cost on Employees Advances	-	-
TOTAL	**1,860,087,490**	**1,860,087,490**

5.1 Provision for doubtful Advances		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
5.2 Provision for doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

5.3 Advances due from Directors or other officers at the end of the year **(For Corporate Office only)**

5.4 Advances due by Firms or Private Companies in which any director of the Company is a director or member **(For Corporate Office only)**

5.5 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances

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NOTE NO. 6 INVENTORIES (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
(Valued at lower of Cost or Net Realisable Value)		
Stores and spares	102,385,533	98,955,993
Stores and spares-Stores in transit/ pending inspection	131,308	348,250
Loose tools	3,242,517	2,892,154
Scrap inventory	37,166	-
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Inventory in respect of Carbon Credits / Certified Emission Reductions (CERs) / Verified Carbon Units (VCUs)	23,211,945	-
Less: Allowances for Obsolescence and Diminution in Value **(Refer Note 6.1)**	725,061	208,096
TOTAL	**128,283,408**	**101,988,301**
6.1 Allowances for Obsolescence and Diminution in Value		
Opening Balance	208,096	5,784,206
Addition during the year **(Refer Note 6.1.1)**	516,965	
Used during the year		
Reversed during the year		5,576,110
Closing balance	**725,061**	**208,096**
6.1.1 During the year, inventories written down to net realisable value (NRV) and recognised as an expense in the Statement of Profit and Loss.	516,965	-
6.1.2 Allowances for Obsolence and Diminution in value of inventory booked in earlier years and reversed during the year.	-	5,576,110

NOTE NO. 7.1 FINANCIAL ASSETS - CURRENT - INVESTMENTS (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Quoted Equity Instruments - At Fair Value through Other Comprehensive Income (OCI)		
Bodies Corporate	-	-
PTC India Ltd. (Fully Paid Up)		
(Number of Shares :12000000 @ Face Value of ₹ 10/- each)		
TOTAL	-	-

7.1.1 During the year, Board of the Directors of the Company has passed a resolution for exit of NHPC Limited from PTC India Limited by way of disinvestment of its holding. The process of disinvestment is under progress. Considering management expectation that this investment will be realized within 12 months from the end of the reporting period, the said investment has been presented as a current investment.

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NOTE NO. 7.2 FINANCIAL ASSETS - CURRENT - TRADE RECEIVABLES (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
- Trade Receivables- Considered Good- Unsecured **(Refer Note 7.2.2,7.2.3,7.2.4 and 7.2.7)**	226,670	4,436,022
- Trade Receivables-Unbilled- Considered Good- Unsecured **(Refer Note 7.2.4 and 7.2.5)**	-	-
- Trade Receivables- Credit Impaired **(Refer Note 7.2.2,7.2.3 and 7.2.4)**	-	-
Less: Loss allowances for Trade Receivables (Refer Note 7.2.1)	-	-
TOTAL	**226,670**	**4,436,022**

7.2.1 Loss allowances for Trade Receivables

Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

7.2.2 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**

7.2.3 Debt due by subsidiaries/ Joint Ventures and others related parties of the company at point 7.2 above - **For Corporate Office only**

7.2.4 Refer Annexure-I to Note No-7.2 for Ageing schedule of Trade Receivables

7.2.5 Represents receivable on account of :

Grossing up of Return on Equity		
Water cess		
Unbilled sale for the month of March		
Annual Fixed Charges pending revision/ approval -Parbati-III Power Station		
Annual Fixed Charges pending revision/ approval -Chamera-III Power Station		
Annual Fixed Charges pending revision/ approval-Sewa-II Power Station		
Annual Fixed Charges pending revision/ approval-TLDP-IV Power Station		
Saving due to refinancing & Bond Issue Expenses		
Tax adjustment including Deferred Tax Materialized		
Energy Shortfall		
Additional Impact of Goods and Services Tax		
Operation and Maintenance Expenses - Bairasiul		
Foreign Exchange Rate Variation		
O & M and Security Expenses-Incresae as per new Tariff Regulation 2019-24		
Depreciation on account of change in project life		
Wage Revision		
Unbilled Debtor- Power Trading Business		
Revision Of Annual Fixed Charges -Sewa-II, Uri-II, Chamera-III and TLDP-III Power Station		
Impact of Truing up 2014-19 and Petition filed for 2019-24		
Rate Revision -TLDP-III Power Station		
Others	-	-
Total	-	-

7.2.6 Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value

7.2.7 Trade Receivables amounting to ₹ ..... (Previous Year ₹ .....) liquidated by way of discounting of bills from various banks have not been derecognised in view of terms of the bill discounting agreement as per which the Company guarantees to compensate the banks for credit losses that may occur in case of default by the respective beneficiaries. Refer Note 20.1.2 with regard to liability recognised in respect of discounted bills.**(For Corporate Office only)**

7.2.8 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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Annexure-I to Note No-7.2

As at 31st March 2023

Particulars	Trade Receivable due and outstanding for following period from due date of payment						
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) Undisputed Trade receivables-Considered Good			226,670					226,670
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	226,670	-	-	-	-	226,670

As at 31st March 2022

Particulars	Trade Receivable due and outstanding for following period from due date of payment						
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) Undisputed Trade receivables-Considered Good			4,436,022					4,436,022
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	4,436,022	-	-	-	-	4,436,022

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NOTE NO. 8 FINANCIAL ASSETS - CURRENT - CASH AND CASH EQUIVALENTS (Amount in ₹)

	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
A	**Balances with banks**		
	With scheduled banks		
	I) - In Current Account	(756,043)	85,712
	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 (Refer Note 8.1)**	10,000	7,585
	TOTAL	(746,043)	93,297
	8.1 Includes stamps on hand	10,000	7,585

NOTE 9 : FINANCIAL ASSETS - CURRENT - BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS (Amount in ₹)

	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
A	Bank Deposits for original maturity more than 3 months upto 12 months **(Refer Note 9.1)**	-	-
B	Deposit -Unpaid Dividend (Refer Note 9.2 and 9.3)	-	-
C	Deposit -Unpaid Interest	-	-
D	Other Earmarked Balances with Banks **(Refer Note 9.4)**	6,125,672	5,856,392
	TOTAL	**6,125,672**	**5,856,392**

9.1 Includes balances which are not freely available for the business of the Company :

(I) held for works being executed by Company on behalf of other agencies	-	-
(II) held as Payment Security Fund i.e Principal and Interest thereon received from Avaada Sunrays Energy Pvt. Ltd. under Solar 2000 MW Scheme in terms of Power Purchase Agreement Clause.	-	-

9.2 Includes unpaid dividend payable amounting to ₹ ..... (Previous Year ₹ .....) and TDS on dividend ₹ ..... (Previous Year ₹ .....) **(For Corporate Office only)**

9.3 During the year, unpaid dividend of ₹ ..... (Previous Year ₹ .....) has been paid to the Investor Education and Protection Fund **(For Corporate Office only)**

9.4 Includes balances which are not freely available for the business of the Company :		
(I) held for works being executed by Company on behalf of other agencies	-	-
(II) Held for Payment of Monthly instalment on account of securitization of ROE of Chamera-I Power Station to Lender (HDFC Bank)	-	-
(III) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim	6,125,672	5,856,392

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS (Amount in ₹)

	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
A	**Loan (including interest thereon) to Related Party - Unsecured (considered good) (Refer Note 34(8),10.1 and 10.2) ***		
	Loan Receivable - Unsecured (Considered Good)	-	-
	Loan Receivable-Credit Impaired **- Unsecured**	-	-
	Less : Loss Allowances for doubtful loan to Related Party **(Refer Note 10.4)**	-	-
	Sub-total	-	-
B	**Employees Loan (including accrued interest) (Refer Note 10.3)**		
	- Loans Receivables- Considered good- Secured	-	-
	- Loans Receivables- Considered good- Unsecured	-	-
	- Credit Impaired- Unsecured	-	-
	Loss Allowances for doubtful Employees loans (Refer Note 10.5)	-	-
	Sub-total	-	-
C	**Loan to State Government in settlement of dues from customer** - Unsecured (considered good)	-	-
	Sub-total	-	-
D	**Advances to Subsidiaries / JV's**	-	-
	TOTAL	-	-

10.1 Loan to Related Parties (including interest thereon) :-

- National High Power test Laboratory (P) Limited **(A)**	-	-
- Jal Power Corporation Limited **(B)**	-	-
- Lanco Teesta Hydro Power Limited	-	-
Total	-	-

(A) Detail of Repayment:- Loan amounting to ₹ ..... and Rs ..... were released to NHPTL on dated 11.05.2018 and 31.03.2021 respectively.The loan is interest bearing at the rate of 10% per annum, compounded anually and is repayable in 20 equal half yearly instalments starting from 31.10.2022.Interest is payble half yearly on 30th April and 31st October of every financial year starting from 30.04.2021. Above outstanding amount includes current maturity of loan ₹ ..... and interest accrued ₹ ..... as on 31.03.2023 **(To be fillied by CO)**

(B) Detail of Repayment:- Short Term Loan of ₹ ..... was granted on 27.03.2023 at the rate of 8.32% anually. Loan is repayable within one year from the date of release. The interest shall be paid on quarterly basis on 1st working day of next quarter. Outstanding amount includes interest accrued ₹ ..... up to 31st March 2023 **(To be fillied by CO)**

10.2	Loans and advances in the nature of loan that are repayable on demand **(To be fillied by CO)**	
	Loans and advances in the nature of loan that are without specifying any terms or period of repayment **(To be fillied by CO)**	

*Detail of Repayment:-**To be filled by Corporate Office**

*Represents loan granted for business purpose

10.3 Due from directors or other officers of the company **- For Corporate Office only**

10.4	**Loss Allowances for doubtful loan to Related Party**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance		-

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10.5 Loss Allowances for doubtful Employees loans		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

10.6 Advance due by firms or private companies in which any Director of the Company is a Director or member . **-For Corporate Office only**

10.7 Particulars of Loans as required in terms of Section 186 (4) of the Companies Act, **2013 have been disclosed under Note 10 above.**

10.8 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 11 FINANCIAL ASSETS - CURRENT - OTHERS (Amount in ₹)

	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
A	**Security Deposits**		
	- Considered good- Unsecured	-	-
	- Credit Impaired- Unsecured		
	Less : Loss Allowances for Doubtful Deposits **(Refer Note 11.1)**	-	-
	Sub-total	-	-
B	Amount recoverable	115,201,813	132,383,379
	Less: Loss Allowances for Doubtful Recoverables **(Refer Note 11.2)**	58,533,964	58,533,964
	Sub-total	56,667,849	73,849,415
C	Receivable from Subsidiaries / Joint Ventures	-	-
D	Receivable on account of Late Payment Surcharge	-	-
	Less: Loss allowances for Receivable on account of Late Payment Surcharge **(Refer Note 11.3)**	-	-
	Sub-total	-	-
E	Lease Rent receivable (Finance Lease) **(Refer Note 34(16)(C))**	-	-
F	Interest Income accrued on Bank Deposits **(Refer Note 11.4)**	33,023	24,413
G	Interest receivable on Finance lease	-	-
H	Interest recoverable from beneficiary	-	-
I	Interest Accrued on Investment (Bonds)	-	-
J	Amount Recoverable on account of Bonds Fully Serviced by Government of India **(Refer Note 3.4(D))**		
	-Principal	-	-
	- Interest accrued	-	-
K	Interest accrued on Loan to State Government in settlement of dues from customers	-	-
L	Derivative MTM Asset	-	-
M	Claim recoverable from parent company - NHPC LTD	-	-
	TOTAL	**56,700,872**	**73,873,828**

11.1 Loss Allowances for Doubtful Deposits

Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

11.2 Loss Allowances for Doubtful Recoverables

Opening Balance	58,533,964	58,533,964
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	**58,533,964**	**58,533,964**

11.3 Loss Allowances for Receivables on account of late payment surcharge

Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

11.4 Includes Interest accrued on balances of held for works being executed by Company on behalf of other agencies and are not freely available for the business of the Company. - -

11.5 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances

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NOTE NO. 12 CURRENT TAX ASSETS (NET)

(Amount in ₹)

	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
	Current Tax Assets		
A	Advance Income Tax including Tax Deducted at Source	-	-
B	Less: Provision for Current Tax	-	-
	Net Current Tax Assets (A-B)	-	-
	Income Tax Refundable	-	-
	Total	-	-

NOTE NO. 13 OTHER CURRENT ASSETS (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
A. Advances other than Capital Advances		
a) Deposits		
- Considered good- Unsecured	500,000	500,000
Less : Expenditure booked against demand raised by Government Departements	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for Doubtful Deposits **(Refer Note 13.1)**	-	-
Sub-total	**500,000**	**500,000**
b) Advance to contractors and suppliers (Refer Note 13.8)		
- Considered good- Secured	-	-
- Considered good- Unsecured		
– Against bank guarantee	-	-
– Others	4,379,618	13,308,606
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for doubtful advances **(Refer Note 13.2)**	-	-
Sub-total	**4,379,618**	**13,308,606**
c) Other advances - Employees		
- Considered good- Unsecured **(Refer Note 13.7)**	1,080,450	410,335
Sub-total	**1,080,450**	**410,335**
d) Interest accrued		
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Allowances for Doubtful Interest **(Refer Note 13.3)**	-	-
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Allowances for project expenses awaiting write off sanction **(Refer Note 13.4)**	-	-
Sub-total	-	-
b) Losses awaiting write off sanction/pending investigation	622,155	622,155
Less: Allowances for losses pending investigation/awaiting write off / sanction **(Refer Note 13.5)**	622,155	622,155
Sub-total	-	-
c) Work in Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	102,119,119	102,617,318
e) Deferred Cost on Employees Advances	-	-
f) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) Surplus / Obsolete Assets (Refer Note 13.9)	2,327,186	2,144,808
h) Goods and Services Tax Input Receivable	14,462,953	14,462,953
Less: Allowances for Goods and Services Tax Input Receivable **(Refer Note 13.6)**	-	-
Sub-total	**14,462,953**	**14,462,953**
i) Others (Mainly on account of Material Issued to Contractors)	1,132,548	-
TOTAL	**126,001,874**	**133,444,020**

13.1 Allowances for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
13.2 Allowances for doubtful advances (Contractors and Suppliers)		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

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13.3	**Allowances for Doubtful Accrued Interest**		
	Opening Balance		
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.4	**Allowances for project expenses awaiting write off sanction**		
	Opening Balance		
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.5	**Allowances for losses pending investigation/ awaiting write off / sanction**		
	Opening Balance	622,155	622,155
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	**622,155**	**622,155**
13.6	**Allowances for Goods and Services Tax Input Receivable**		
	Opening Balance		
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

13.7 Loans and Advances due from Directors or other officers at the end of the year. **-For Corporate Office only**

13.8 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.- **For Corporate Office only**

13.9 Surplus Assets / Obsolete Assets held for disposal are shown at lower of book value and net realizable value.

13.10 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 14.1 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
A Regulatory Deferral Account Balances in respect of Subansiri Lower Project		
Opening Balance	-	
Addition during the year **(Refer Note 31)**	-	
Adjustment during the year		
Reversed during the year		
Less Provided for	-	
Closing balance	-	-
B Wage Revision as per 3rd Pay Revision Committee		
Opening Balance	394,584,888	394,584,888
Adjustment during the year **(through Statement of Profit and Loss) (Refer Note 31)**	(387,628,126)	
Adjustment during the year **(through Other Comprehensive Income)**	(6,956,762)	
Reversed during the year		
Closing balance	-	**394,584,888**
C Kishanganga Power Station: Differential Depreciation due to Moderation of Tariff		
Opening Balance	-	
Addition during the year **(Refer Note 31)**	-	
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
D Exchange Differences on Monetary Items		
Opening Balance	-	
Addition during the year **(Refer Note 31)**	-	
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
E Adjustment against Deferred Tax Recoverable for tariff period upto 2009		
Opening Balance	-	
Addition during the year **(Refer Note 31)**		
Used during the year		
Reversed during the year		
Closing balance	-	-
F Adjustment against Deferred Tax Liabilities for tariff period 2014-2019 and onwards		
Opening Balance	-	
Addition during the year **(Refer Note 31)**		
Used during the year		
Reversed during the year		
Closing balance	-	-
Closing Balance (A+B+C+D+E+F)	-	**394,584,888**
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Regulatory Deferral Account Balances net of Deferred Tax.	-	**394,584,888**

14.1 Refer Note-34 (18) and 34 (22) of Standalone Financial Statements

NOTE NO. 14.2 REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
MAT CREDIT		
Opening Balance	-	
Addition during the year **(Refer Note 31)**		
Used during the year		
Reversed during the year		
Closing balance	-	-

NOTE : 15.1 EQUITY SHARE CAPITAL

	PARTICULARS	As at 31st March, 2023		As at 31st March, 2022	
		Nos	Amount	Nos	Amount
	Authorized Share Capital (Par value per share Rs. 10)	15000000000	150000000000	15000000000	150000000000
	Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	10045034805	**100450348050**	10045034805	**100450348050**

15.1.1 Reconciliation of equity shares outstanding at the beginning and at the end of the reporting year:

Opening Balance	10045034805	100,450,348,050	10045034805	100,450,348,050
Less:-Buyback of shares during the year	-	-	-	-
Closing Balance	10045034805	100,450,348,050	10045034805	100,450,348,050

15.1.2 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. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

15.1.3 Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -

	As at 31st March, 2023		As at 31st March, 2022	
	Number	In (%)	Number	In (%)
- President of India - Life Insurance Corporation of India				

15.1.4 214285714 equity shares of ₹ 10 each were bought back during the period of five years immediately preceeding the date of Balance Sheet.

15.1.5 Shareholding of Promoters as at 31st March 2023

S.No	Promoter Name	No. of Shares	% of Total Shares	% Change during the year

15.1.6 Shareholding of Promoters as at 31st March 2022

S.No	Promoter Name	No. of Shares	% of Total Shares	% Change during the year

Note 15.2 Other Equity (Amount in ₹)

	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
A	Capital Reserve	-	-
B	Capital Redemption Reserve	-	-
C	Securities Premium Account	-	-
D	Bond Redemption Reserve	-	-
E	Research & Development Fund	-	-
F	Share Applicaiion Money Pending Allotment	-	-
G	General Reserve	-	-
H	Retained Earnings		
	i) Reserves created on account of Ind AS Adjustment	-	-
	ii) Closing Balance Remeasurement of the defined benefit plans	(3,824,806)	5,791,887
	iii) Surplus	3,580,243,703	2,943,295,544
I	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	**3,576,418,897**	**2,949,087,431**
	*** Surplus**		
	Profit for the Year as per Statement of Profit and Loss	3,580,243,703	2,943,295,544
	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	**3,580,243,703**	**2,943,295,544**
	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	**3,580,243,703**	**2,943,295,544**

NOTE NO. 16.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts) (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
FUNDS FROM CORPORATE OFFICE	12,698,687,168	12,872,745,775
C.O.(FDB)	576,944,695	176,536,669
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	91,323
RO-JAMMU	-	-
RO-ITANAGAR	(6,072)	(1,500)
RO-SILIGURI	111,896,369	131,409,725
RO-CHANDIGARH	-	-
BAIRASIUL	584	802,496
RO-BANIKHET	-	-
LOKTAK	(7,870)	(3,731)
SALAL	-	-
TANAKPUR	-	-
CHAMERA-I	(271)	(1,224)
URI - I	(14,445)	(16,565)
RANGIT	(4,904)	(18,129)
CHAMERA-II	-	-
DULHASTI	(120,264)	132,777
DHAULIGANGA-I	-	(1,664)
TEESTA-V	-	-
CHAMERA-III	-	-
CHUTAK	(23,700)	(84,333)
TLDP-III	(283,908)	-
PARBATI -II	(1,889)	(4,573)
PARBATI-III	(3,000)	-
SEWA-II	-	-
URI - II	-	(3,978,281)
KISHANGANGA	(400)	(785)
NIMMO BAZGO	(229,995)	(5,562)
TLDP-IV	1,805,980	(2,409)
TEESTA-IV	263,458	290,445
SUBANSARI LOWER	(311,997)	(2,526)
DIBANG	3,695	32,036
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
DUGAR HE PROJECT	-	-
40MW SOLAR PROJECT GANJAM	-	-
1000 MW SOLAR POWER PROJECT	-	-
CHEQUE PAID ACCOUNT	182,795,010	213,436,622
CHEQUE COLLECTED ACCOUNT	(74,003,357)	(32,205,624)
COMMERCIAL - IUT	(6,619,587,569)	(4,644,536,463)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	344,365,720	353,174,416
CENTRALIZED VENDOR PAYMENT ACCOUNT	817,912,012	681,810,822
Total	**8,040,075,050**	**9,749,599,737**

NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS (Amount in ₹)

	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
	At Amortised Cost		
A	**- Secured Loans**		
	-Bonds	-	-
	-Term Loan	-	-
	- from Banks	-	-
	- from Other (Financial Institutions)	-	-
B	**- Unsecured Loans**		
	-Bonds	-	-
	-Term Loan		
	- from Bank	-	-
	- from Government of India (Subordinate Debts) **(Refer Note 16.1.3)**	-	-
	- from Other (in Foreign Currency)	-	-
C	**Loan from Parent Company**		
	- Term Loan -Unsecured **(Refer Note 16.1.4)**	-	-
	TOTAL	-	-

16.1.1 Debt Covenants : Refer Note 33(3) with regard to capital Management

16.1.2 Particulars of Redemption, Repayments and Securities.

16.1.3 Term Loan-From Government of India (Subordinate Debts) is net of fair valuation since these loans carrying interest rate which is lower than the prevailing market rate. Total Subordinate Debts outstanding as on 31.03.2023 is ₹ ..... (Previous Year ₹ .....). This includes current maturity amounting to ₹ ..... (Previous Year ₹ .....) :-**(For Corporate Office Only)**

16.1.4 Details in respect of redemption, rate of interest, terms of repayment and particulars of security :- (JVs/Subsidiary Companies may fill the detail)

16.1.5 **Maturity Analysis of Borrowings (For Corporate Office Only)**

The table below summarises the maturity profile of the company's borrowings and lease liability based on contractual payments (Undiscounted Cash Flows)

Particulars	As at 31st March, 2023	As at 31st March, 2022
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 LIABILITIES - NON CURRENT - LEASE LIABILITIES (Amount in ₹)

	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
	Lease Liabilities	-	-
	TOTAL	-	-

16.2.1 **Maturity Analysis of Lease Liability**

The table below summarises the maturity profile of the company's borrowings and lease liability based on contractual payments (Undiscounted Cash Flows)

Particulars	As at 31st March, 2023	As at 31st March, 2022
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

16.2.2	**Movement in Lease Liability**	As at 31st March, 2023	As at 31st March, 2022
	Opening Balance	-	
	Addition in lease liabilities		
	Finance Cost accrued during the year	-	
	Less: Payment of lease liabilities	-	
	Closing Balance	-	-
	Current maturities of lease obligations (Refer Note 20.2)	-	-
	Long term maturities of lease obligations	-	-

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NOTE NO. 16.3 FINANCIAL LIABILTIES - NON CURRENT - OTHERS (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Payable towards Bonds Fully Serviced by Government of India (Refer Note 16.3.1)		
- Principal	-	-
Retention Money	1,897,055	1,742,739
Liability against capital works/supplies	-	-
Payable for Late Payment Surcharge	-	-
Derivative Liability	-	-
TOTAL	1,897,055	1,742,739

16.3.1 For meeting funding requirement of Government of India for the Scheme of Power System Development Fund (PSDF) during the financial year 2018-19, the company has raised an aggregate amount of ₹ ..... through private placement of Unsecured Non-cumulative Non-convertible Redeemable, taxable 'Government of India Fully Serviced Bonds- Series- I', with face value of ₹ 10,00,000/- each , in the nature of debentures (Bonds). As per Ministry of Power (MoP) letter dated 12.03.2019 read with letter of Ministry of Finance (MoF) dated 21.01.2019 & 11.03.2019, the repayment of principal and interest of the above bonds shall be made by Government of India by making suitable budget provisions in the demand of Ministry of Power as per estimated liabilities. Accordingly, the amount of such bonds along with interest payable to Bond Holders is appearing as financial liability as above and also the amount recoverable by the company from Government of India has been shown as " Amount recoverable on Account of Bonds fully Serviced by Government of India" under Non-Current Financial Assets-Others under **Note No-3.4.-For Corporate Office only**

Detail of Government of India Fully Serviced Bonds raised during financial year 2018-19 is as under : -For Corporate Office only

Government of India Fully Serviced Bond-I Series: 8.12% semi-annual, 10 year unsecured, non-cumulative, redeemable, non-convertible Taxable Bonds of ₹ 10,00,000/- each. (Date of redemption - 22.03.2029)	-	-

16.3.2 **Maturity Analysis of Note No-16.3**

The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) :

Particulars	As at 31st March, 2023	As at 31st March, 2022
More than 1 Year & Less than 3 Years	2,140,342	1,880,845
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	2,140,342	1,880,845

NOTE NO. 17 PROVISIONS - NON CURRENT (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
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	-	-

17.1 Information about Provisions is given in Note 34 (21) of Standalone Financial Statements

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

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Deferred Tax Liability		
a) Property, Plant and Equipments, Right of Use, Investment Property and Intangible Assets.	-	-
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for employee benefit scheme, doubtful debts, inventory and others	-	-
b) Other Items	-	-
c) MAT credit entitlement	-	-
Deferred Tax Assets	-	-
Deferred Tax Liability (Net)	-	-

18.1 Movement in Deferred Tax Liability/ (Assets)

18.2 During the year MAT Credit of ₹ ..... has been recognized (Previous Year .....) and ₹ ..... (Previous year .....) has been utilized. Simultaneously, Regulatory Deferral Account (Credit) balances of ₹ ..... (Previous year Rs. .....) has been recognized

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Annexure to Note No. 18.1

Movement in Deferred Tax Liability

(Amount in ₹)

Particulars	Property, Plant and Equipments,Investment Property and Intangible Assets.	Financial Assets at FVTOCI	Other Items	Total
At 1st April 2022	-	-	-	-
Charge/(Credit)				
-to Statement of Profit and Loss				-
-to Other Comprehensive Income				-
At 31st March 2023	-	-	-	-

Movement in Deferred Tax Assets

(Amount in ₹)

Particulars	Provision for employee benefit scheme, doubtful debts, inventory and others	Other Items	MAT credit entitlement	Total
At 1st April 2022	-	-	-	-
(Charge)/Credit				
-to Statement of Profit and Loss				-
-to Other Comprehensive Income				-
At 31st March 2023	-	-	-	-

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NOTE NO. 19 OTHER NON CURRENT LIABILITIES (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Income received in advance-Advance Against Depreciation	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	101,077,637	104,821,253
Grants in aid-from Government-Deferred Income **(Refer Note 19.1)**	-	-
TOTAL	**101,077,637**	**104,821,253**
19.1 GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
Opening Balance (Current and Non Current)	-	
Add: Received during the year		
Less: Transferred to Statement of Profit and Loss (Refer Note 24.2)		
Closing Balance (Current and Non Current) (Refer Note 19.1.1)	-	-
Grants in Aid-from Government-Deferred Income (Current)- (Refer Note No-21)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-
19.1.1 Grant includes:-		
(i) Fair value gain on Subordinate Debts received from Government of India for Chutak Power Station, Nimmoo Bazgo Power Station and Kishanganga Power Station accounted as Grant In Aid	-	-
(ii) Funds (Grant in Aid) received from Government of India for Downstream Protection Measures in respect of Subansiri Lower HE Project accounted as Grant in Aid.	-	-
(iii) Funds (Grant in Aid) received from Government of India through Solar Energy Corporation of India (SECI) for setting up 50 MW Solar Power Project in Tamilnadu and Funds (Grant in Aid) received from Government of India for setting up rooftop Solar Power Plant	-	-
Total	-	-

NOTE NO. 20.1 BORROWINGS - CURRENT (Amount in ₹)

	PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
A	**Loan Repayable on Demand**		
	From Banks-Secured **(Refer Note 20.1.1)**	-	-
B	**Other Loans**		
	From Bank-Secured **(Refer Note 20.1.2)**	-	-
C	**Current maturities of long term debt (Refer Note 20.1.3)**		
	- Bonds	-	-
	- Term Loan -Banks-Secured	-	-
	- Term Loan -Financial Institutions-Secured	-	-
	- Term Loan -Banks-Unsecured	-	-
	- Unsecured-From Government (Subordinate Debts)	-	-
	- Other-Unsecured (in Foreign Currency)	-	-
	Sub Total (C)	-	-
D	**Loan from Parent Company (Refer Note 20.1.4)**		
	- Term Loan -Unsecured	-	-
	TOTAL	-	-

20.1.1 Detail of Borrowings (Secured)

S.No	Name of Bank along with details of Security	As at 31st March, 2023	As at 31st March, 2022
1			
2			
3			
	Total	-	-

20.1.2 Secured loan from Bank amounting to ₹ ..... (Previous Year ₹ .....) is towards amount payable to the banks by the beneficiaries on account of bills discounted with recourse against trade receivables. Refer Note 7.7 on continuing recognition of trade receivables liquidated by way of bill discounting **(To be filled by CO)**

20.1.3 Details in respect of redemption, rate of interest, terms of repayment and particulars of security are disclosed in **Note No-16.1.2**

20.1.4 Details in respect of redemption, rate of interest, terms of repayment and particulars of security :- **(JVs/Subsidiary Companies may fill the detail)**

NOTE NO. 20.2 LEASE LIABILTIES - CURRENT (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Current maturities of Lease Liabilities (Refer Note 16.2.2)	-	-
TOTAL	-	-

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NOTE NO. 20.3 TRADE PAYABLE - CURRENT (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Total outstanding dues of micro enterprise and small enterprise(s) **(Refer Note 20.3.1)**	30,327,066	18,476,185
Total outstanding dues of Creditors other than micro enterprises and small enterprises **(Refer Note 20.3.3)**	91,441,776	115,820,147
TOTAL	**121,768,842**	**134,296,332**

20.3.1 Disclosure regarding Micro, Small and Medium Enterprise :-

Outstanding Liabilities towards Micro, Small and Medium Enterprise	30,327,066	18,476,185

Disclosure of amount payable to Micro and Small Enterprises is based on the information available with the Company regarding the status of suppliers as defined under the Micro, Small and Medium Enterprise Development Act, 2006 (the Act). Additional disclosure as required under Section 22 of The Act is given under Note No.34(15).

20.3.2 Refer Annexure-I to Note No-20 3 for Ageing schedule of Trade Payables

20.3.3 Total outstanding dues of Creditors other than micro enterprises and small enterprises includes Rs ..... (Pevious Year Rs. .....) due to Parent Company.**-(Applicable to JVs and Subsidiary Company)**

20.3.4 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances

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Annexure-I to Note No-20.3

As at 31st March 2023

Particulars	Unbilled	Not Due	Trade Payble due and outstanding for following period from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) MSME		30327066					30327066
(ii) Others		26298623	34537811	26591465	3873750	140127	91441776
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	**0**	**56625689**	**34537811**	**26591465**	**3873750**	**140127**	**121768842**

As at 31st March 2022

Particulars	Unbilled	Not Due	Trade Payble due and outstanding for following period from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) MSME			16771857	1546562	157766		18476185
(ii) Others			101119597	0	14700550		115820147
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	**0**	**0**	**117891454**	**1546562**	**14858316**	**0**	**134296332**

NOTE NO. 20.4 OTHER FINANCIAL LIABILITIES - CURRENT (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Bond application money	-	-
Liability against capital works/supplies other than Micro and Small Enterprises **(Refer Note 20.4.5)**	3,578,439	7,407,410
Deposits	-	-
Liability against capital works/supplies-Micro and Small Enterprises **(Refer Note 20.4.1)**	14,604,767	9,016,553
Liability against Corporate Social Responsibility	307,934	315,282
Interest accrued but not due on borrowings **(Refer Note 20.4.3)**	-	-
Interest accrued and due on borrowings **(Refer Note 20.4.4)**	-	-
Payable towards Bonds Fully Serviced by Government of India		
- Principal	-	-
- Interest	-	-
Earnest Money Deposit/ Retention Money	30,411,754	31,948,614
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend **(Refer Note 20.4.2)**	-	-
Unpaid interest **(Refer Note 20.4.2)**	-	-
Payable for Late Payment Surcharge	-	-
Payable to Employees	1,296,682	195,906
Payable to Others	57,927	74,080
TOTAL	**50,257,503**	**48,957,845**

20.4.1 Disclosure regarding Micro, Small and Medium Enterprise :-

Outstanding Liabilities towards Micro, Small and Medium Enterprise	14,604,767	9,016,553
Outstanding Interest towards Micro, Small and Medium Enterprise	-	-

Disclosure of amount payable to Micro and Small Enterprises is based on the information available with the Company regarding the status of suppliers as defined under the Micro, Small and Medium Enterprise Development Act, 2006 (the Act). Additional disclosure as required under Section 22 of The Act is given under Note No 34(15).

20.4.2 "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. There is no amount due for payment to Investor Education and Protection Fund.

20.4.3 Interest accrued but not due on borrowings includes interest amounting to Rs ..... payable to Parent Company.- **Applicable to JVs and Subsidiaries Companies.**

20.4.4 Interest accrued and due on borrowings includes interest amounting to Rs ..... payable to Parent Company -**Applicable to JVs and Subsidiaries Companies.**

20.4.5 Liability against capital works/supplies other than Micro and Small Enterprises includes Rs ..... Payable to Parent Company - **Applicable to JVs and Subsidiaries Companies.**

20.4.6 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

NOTE NO. 21 OTHER CURRENT LIABILITIES (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	3,743,617	3,743,617
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Water Usage Charges Payables	416,342,718	-
Statutory dues payables	9,271,051	14,515,996
Contract Liabilities-Deposit Works	-	-
Contract Liabilities-Project Management/ Consultancy Work	-	-
Provision toward amount recoverable in respect of Project Management/ Consultancy Work	-	-
Advance from Customers and Others	500,000	-
Grants in aid-from Government-Deferred Income **(Refer Note No-19.1)**	-	-
TOTAL	**429,857,386**	**18,259,613**

21.1 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

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NOTE NO. 22 PROVISIONS - CURRENT (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
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**		
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)	-	-
ii) **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	-	-
Less:-Advance Paid	-	-
Closing Balance Net of Advance	-	-
iii) **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	-	-
iv) **Provision For Wage Revision - 3rd Pay Revision Committee**		
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	32,987,000	194,557,685
Additions during the year		
Amount used during the year	8,840,620	147,751,859
Amount reversed during the year		13,818,826
Closing Balance	**24,146,380**	**32,987,000**
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	-	-
v) **Provision in respect of arbitration award/ court cases**		
As per last Balance Sheet	449,667,507	449,667,507
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	**449,667,507**	**449,667,507**
vi) **Provision - Others**		
As per last Balance Sheet	128,800,000	128,800,000
Additions during the year	23,211,945	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	**152,011,945**	**128,800,000**
TOTAL	**625,825,832**	**611,454,507**

22.1 Information about Provisions is given in Note 34 (21) of Standalone Financial Statements

NOTE NO. 23 CURRENT TAX LIABILITIES (NET) (Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Current Tax Liability 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 of Current Tax Liability (A)	-	-
Less: Current Advance Tax including Tax Deducted at Source (B)	-	-
Net Current Tax Liabilities (A-B)	-	-
(Disclosed under Note No-4 above)	-	-
TOTAL	-	-

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NOTE NO. 24.1 REVENUE FROM OPERATIONS (Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
	Operating Revenue		
A	**SALES (Refer Note 24.1.1 and 24.1.3)**		
	Sale of Power	5,847,937,653	4,156,364,915
	Advance Against Depreciation -Written back during the year	-	-
	Performance based Incentive	792,690,408	500,152,108
	Sub-total (i)	**6,640,628,061**	**4,656,517,023**
	Less :		
	Sales adjustment on account of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments **(Refer Note 24.1.2)**	-	-
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	28,974,323	23,589,639
	Sub-total (ii)	**28,974,323**	**23,589,639**
	Sub - Total (A) = (i-ii)	**6,611,653,738**	**4,632,927,384**
B	**Income from Finance Lease (Refer Note 34(16)(B))**	-	-
C	**Income from Operating Lease (Refer Note 34(16)(C))**	-	-
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**		
	Sale of Power	-	-
	Less:-Rebate to customers	-	-
	Trading Margin **(Refer Note 24.1.4)**	-	-
	Sub - Total (E)	-	-
	Sub-Total-I (A+B+C+D+E)	**6,611,653,738**	**4,632,927,384**
F	**OTHER OPERATING REVENUE**		
	Income From Sale of Self Generated VERs/REC	-	399,496,053
	Income on account of generation based incentive (GBI)	-	-
	Interest from Beneficiary States -Revision of Tariff	-	-
	Sub-Total-II	-	**399,496,053**
	TOTAL (I+II)	**6,611,653,738**	**5,032,423,437**

24.1.1 Sale of Power includes :-

(i) Amount recovered/recoverable directly from beneficiary towards deferred tax liablity pertaining to the period upto 2009 and materialised during the year. **(For Corporate Office only)**

(ii) Amount of earlier year sales **(For Corporate Office only)**

24.1.2 Tariff Adjustment:- Tariff regulation notified by Central Electricity Regulatory Commission (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 period. **(For Corporate Office only)**

24.1.3 Amount of unbilled revenue included in Sales. **(For Corporate Office only)**

24.1.4 Trading Margin in respect of Power Trading Business :-

(i) Sale of Power (Net of Rebate)	-	-
(ii) Purchase of Power (Net of Rebate)	-	-
Net Trading margin	-	-

NOTE NO. 24.2 OTHER INCOME (Amount in ₹)

PARTICULARS		For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
A)	**Interest Income**		
	- Investments carried at FVTOCI- Non Taxable	-	-
	- Investments carried at FVTOCI- Taxable	-	-
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	- Loan to Government of Arunachal Pradesh	-	-
	- Deposit Account	308,760	305,572
	- Employee's Loans and Advances (Net of Rebate)	-	-
	- Advance to contractors	-	-
	- Unwindling of Fair Value Loss on Financial Assets	-	-
	- Others	-	-
B)	**Dividend Income**		
	- Dividend from subsidiaries **(Refer Note 34.8)**	-	-
	- Dividend - Others	-	-
C)	**Other Non Operating Income (Net of Expenses directly attributable to such income)**		
	Late payment surcharge	7,933,831	11,609,079
	Realization of Loss Due To Business Interruption	-	-
	Profit on sale of investments	-	-
	Profit on sale of Assets (Net)	-	-
	Income from Insurance Claim	-	23,379,000
	Liabilities/ Impairment Allowances/ Provisions not required written back **(Refer Note 24.2.1)**	24,380	19,749,588
	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 **(Refer Note 19.1)**	-	-
	Exchange rate variation (Net)	-	2,310,945
	Mark to Market Gain on Derivative	-	-
	Others	48,101,942	30,400,028
	Sub-total	**56,368,913**	**87,754,212**
	Add/(Less): C O Income Allocation	1,048,159	1,469,605
	Add/(Less): Regional Office Income Allocation	476,458	416,735
	Sub-total	**57,893,530**	**89,640,552**
	Less: Transferred to Expenditure Attributable to Construction	-	-
	Less: Transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
	Less: Transfer of other income to grant	-	-
	Total	**57,893,530**	**89,640,552**

24.2.1	**Detail of Liabilities/Impairment Allowances/Provisions not required written back**		
a)	Allowances for Bad & Doubtful Employees Loans		
b)	Allowances for Bad & Doubtful Advances to Contractor/ Supplier		
c)	Allowances for Bad & Doubtful Loan to State Government		
d)	Allowances for Bad & Doubtful Capital Advances		
e)	Allowances for Obsolescence & Diminution in Value of Inventories		
f)	Allowances for trade receivables		
g)	Allowances for Bad & Doubtful Deposits		
h)	Allowances for loan which have significant increase in credit risk		
i)	Allowances for doubtful recoverables		
j)	Allowances for Doubtful Accrued Interest		
k)	Allowances for project expenses awaiting write off sanction		
l)	Allowances for losses pending investigation/awaiting write off / sanction		
m)	Provision for Long Term Benefits (Provided for on the basis of acturial valuation)		
n)	Provision for PRP / Incentive /Productivity Linked Incentive		
o)	Provision for tariff adjustment		
p)	Provision for Committed Capital Expenditure		
q)	Provision for Livelihood Assistance		
r)	Provision for Restoration expenses of Insured Assets		
s)	Provision for 3rd PRC		
t)	Others	24,380	19,749,588
	TOTAL	**24,380**	**19,749,588**

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NOTE NO. 25.1 Purchase of Power - Trading

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
Purchase of Power	-	-
Less : Rebate from Supplier	-	-
Total	-	-

NOTE NO. 25.2 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
Water Usage Charges	862,449,399	-
Consumption of stores and spare parts	11,388,017	14,565,807
Sub-total	**873,837,416**	**14,565,807**
Less: Transferred to Expenditure Attributable to Construction	-	-
Total	**873,837,416**	**14,565,807**

NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
Salaries and Wages	357,458,797	372,425,267
Contribution to provident and other funds **(Refer Note 26.4)**	60,301,092	65,479,394
Staff welfare expenses	16,549,968	15,696,735
Leave Salary & Pension Contribution	-	-
Sub-total	**434,309,857**	**453,601,396**
Add/(Less): C O Expenses Allocation	221,458,890	232,136,480
Add/(Less): Regional Office Expenses Allocation	82,035,721	102,956,243
Sub-total	**737,804,468**	**788,694,119**
Less: Transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total	**737,804,468**	**788,694,119**

26.1 Disclosure about leases towards residential accomodation for employees are given in Note 34 (16) (A).

26.2 **Contribution to provident and other funds include contributions:**	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
i) towards Employees Provident Fund	22,297,373	23,176,927
ii) towards Employees Defined Contribution Superannuation Scheme	29,128,638	30,247,053

26.3 Salary and wages includes expenditure on short term leases as per IND AS-116 " Leases" - 0

26.4 "The Employees' Provident Funds and Miscellaneous Provisions Act, 1952" requires the Company to reimburse the Provident Fund Trust in respect of any loss to the trust. Accordingly, the Company has recognised Rs ..... (previous year Rs .....) towards expenditure recognised on provisional basis on account of impairment of certain investments made by the Provident Fund Trust in interest-bearing securities including overdue interest thereon -**Applicable for CO**

26.5 Employee benefit expenditure includes an amount of Rs ..... (Previous year .....) in respect of employees engaged in R&D Activities of the Company -**Applicable for CO**

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NOTE NO. 27 FINANCE COSTS (Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
A	**Interest on Financial Liabilities at Amortized Cost**		
	Bonds	43,818,811	44,729,150
	Term loan	-	-
	Foreign loan	-	-
	Government of India loan	-	-
	Short Term Loan	-	-
	Cash credit facilities /WCDL	-	-
	Other interest charges	-	-
	Lease Liabilities	-	-
	Unwinding of discount-Government of India Loan	-	-
	Sub-total	**43,818,811**	**44,729,150**
B	**Other Borrowing Cost**		
	Call spread/ Coupon Swap	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	-
	Unwinding of discount-Provision & Financial Liabilities	8,831	27,426
	Sub-total	**8,831**	**27,426**
C	**Applicable net (gain)/ loss on Foreign currency transactions and translation**		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Transferred to Deferred Foreign Currency Fluctuation Assets	-	-
	Sub-total	-	-
D	**Interest on Income Tax**	-	-
	Total (A + B + C+D)	**43,827,642**	**44,756,576**
	Add/(Less): C.O. Expenses Allocation	845,746	727,165
	Add/(Less): Regional Office Expenses Allocation	292	340
	TOTAL	**44,673,680**	**45,484,081**
	Less: Transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Total	**44,673,680**	**45,484,081**

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES (Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
Depreciation -Property, Plant and Equipment	295,794,021	292,490,237
Depreciation-Right of use Assets	9,388,572	9,388,572
Amortization -Intangible Assets	-	-
Depreciation adjustment on account of Foreign Exchange Rate Variation **(Refer Note 19 and 5(D)(iii)**	(3,743,616)	(3,743,616)
Add/(Less): C.O. Expenses Allocation	8,711,346	9,375,419
Add/(Less): Regional Office Expenses Allocation	2,114,991	2,249,511
Add/(Less): Depreciation allocated to/from other units	-	-
Sub-total	**312,265,314**	**309,760,123**
Less: Transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Total	**312,265,314**	**309,760,123**

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NOTE NO. 29 OTHER EXPENSES

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
A.	**Direct Expenditure on Contract, Project Management and Consultancy Works**	-	-
B.	**REPAIRS AND MAINTENANCE**		
	- Building	31,877,789	27,937,488
	- Machinery	62,443,638	53,901,266
	- Others	104,347,728	214,644,434
C.	**OTHER EXPENSES**		
	Rent	20,028,717	22,322,134
	Hire Charges	-	-
	Rates and taxes	11,313,870	14,426,011
	Insurance	175,205,868	194,551,377
	Security expenses	69,587,382	66,401,642
	Electricity Charges	71,233,972	52,345,424
	Travelling and Conveyance	4,771,773	2,659,081
	Expenses on vehicles	3,662,124	3,144,822
	Telephone, telex and Postage	6,240,629	5,453,965
	Advertisement and publicity	285,320	633,261
	Entertainment and hospitality expenses	9,000	8,250
	Printing and stationery	943,727	1,461,396
	Consultancy charges - Indigenous	1,425,336	809,698
	Consultancy charges - Foreign	-	-
	Audit expenses **(Refer Note 29.3)**	88,500	88,500
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	1,200,000	-
	Expenses on work of downstream protection works **(Refer Note 29.5)**	-	-
	Expenditure on land not belonging to company	759,042	128,914,615
	Loss on Assets (Net)	5,278,475	6,072,646
	Losses out of insurance claims	-	-
	Donation	-	-
	Corporate social responsibility **(Refer Note 34(14))**	52,793,013	39,731,123
	Community Development Expenses	-	-
	Directors' Sitting Fees	-	-
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary	-	-
	Expenditure on Self Generated VER's/REC	-	80,349,740
	Exchange rate variation (Net)	-	-
	Training Expenses	1,146,282	224,436
	Petition Fee /Registration Fee /Other Fee -- To CERC/RLDC/RPC/IEX/PXIL	6,833,743	10,654,079
	Operational/Running Expenses of Kendriya Vidyalay	6,720,567	7,594,935
	Operational/Running Expenses of Other Schools	-	-
	Operational/Running Expenses of Guest House/Transit Hostel	16,809,501	16,596,578
	Operating Expenses of DG Set-Other than Residential	8,081,550	7,249,501
	Fair Value Loss on Financial Assets	-	-
	Change in Fair Value of Derivatives	-	-
	Other general expenses	7,756,456	8,415,624
	Sub-total	**670,844,002**	**966,592,026**
	Add/(Less): C.O. Expenses Allocation	36,462,338	31,758,901
	Add/(Less): Regional Office Expenses Allocation	25,271,256	21,904,078
	Sub-total	**732,577,596**	**1,020,255,005**
	Less: Transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Less: Transfer to General Reserve for Expenses on Buyback	-	-
	Sub-total (i)	**732,577,596**	**1,020,255,005**
D.	**PROVISIONS/ IMPAIRMENT ALLOWANCE**		
	Loss allowance for trade receivables	-	-
	Loss Allowance for Expected Credit Loss -Trade Receivables	-	-
	Allowance for Bad and doubtful advances / deposits	-	-
	Allowance for Bad and doubtful claims	-	-
	Allowance for Bad and Doubtful Loan	-	-
	Allowance for Doubtful Interest	-	-
	Allowance for stores and spares/ Construction stores	516,965	-
	Allowance for Shortage in store & spares provided	-	-
	Allowance against diminution in the value of investment	-	-
	Allowance for Project expenses	-	-
	Allowance for losses pending investigation/ awaiting write off / sanction	-	-
	Allowance for Diminution in value of Inventory of Self Generated VER's Provided for	-	-
	Allowance for catchment area treatment plan	-	-
	Interest to Beneficiary **(Refer Note 29.2)**	-	-
	Interest against court/arbitration award	-	-
	Others	-	-
	Sub-total	**516,965**	**-**
	Add/(Less): C.O. Expenses Allocation	-	9,310
	Add/(Less): Regional Office Expenses Allocation	-	-
	Sub-total	**516,965**	**9,310**
	Less: Transferred to Expenditure Attributable to Construction	-	-
	Less: Recoverable from Deposit Works	-	-
	Sub-total (ii)	**516,965**	**9,310**
	Total (I+II)	**733,094,561**	**1,020,264,315**

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29.1 Disclosure about leases are given in Note 34 (16) (A).

(Amount in ₹)

29.2

Particulars	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 21.02.2014, stated amount has been provided in the books during the year towards interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.	-	-

(Amount in ₹)

29.3

Detail of audit expenses are as under: -	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
I) Statutory auditors		
As Auditor		
Audit Fees	-	-
Tax Audit Fees	-	-
In other Capacity		
Taxation Matters	-	-
Company Law Matters	-	-
Management Services	-	-
Other Matters/services	-	-
Reimbursement of expenses	-	-
II) Cost Auditors		
Audit Fees	88,500	88,500
Reimbursement of expenses	-	-
III) Goods and Service Tax (GST) Auditors		
Audit Fees	-	-
Reimbursement of expenses	-	-
Total Audit Expenses	88,500	88,500

29.4 Rent includes the following expenditure as per IND AS-116 " Leases".

(i) Expenditure on short-term leases other than lease term of one month or less	20,028,717	22,322,134
(ii) Expenditure on long term lease of low-value assets	-	-
(iii) Variable lease payments not included in the measurement of lease liabilities	-	-

29.5 Expense of Rs. ..... (Previous year.....) on Downstream Protection works incurred in Subansiri Lower Project has been capitalized by way of Expenditure Attributable to Construction (EAC) (Refer Note 2.2.9)-**Applicable for Subansiri Lower Project**

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NOTE NO. 30.1 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
Current Tax		
Provision for Current Tax	-	-
Adjustment Relating To Earlier years	-	-
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 earlier years		-
- Adjustments on account of MAT credit entitlement	-	-
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 earlier years		-
Total Deferred Tax Expenses (benefits)	-	-
Net Deferred Tax	-	-
Total	-	-

30.1.1	**Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.**	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
	Accounting profit/loss before income tax including movement in Regulatory Deferral Account Balance	3,580,243,703	2,943,295,544
	Applicable tax rate (%)		
	Computed tax expense	-	-
	Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
	Non Deductible Tax Expenses		
	Tax Exempt Income		
	Tax Incentives (80-IA Deductions)		
	Adjustment for current tax of earlier years		
	Minimum Alternate Tax Adjustments		
	Change in rate of tax		
	.....		
	.....		
	.....		
	.....		
	Change in rate of tax		
	Adjustment Relating To Earlier years		
	Income tax expense reported in Statement of Profit and Loss	-	-

30.1.2	**Amounts recognised directly in Equity**		
	Aggregate current and deferred tax arising in the reporting year and not recognised in net profit or loss or other comprehensive income but directly debited/(credited) to equity		
	Current Tax	.....	.....
	Deferred tax	.....	.....
	Total		

30.1.3	**Tax losses and credits**		
	(i) Unused tax losses for which no deferred tax asset has been recognised	.....	.....
	Potential tax benefit @ 30%	.....	.....
	(ii) The details of MAT Credit available to the Company in future but not recognised in the books of account **(Refer Note 30.1.5)**		

30.1.4	**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	.....	.....

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NOTE NO. 30.2 OTHER COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
(I) Items that will not be reclassified to profit or loss		
(a) Remeasurement of the post employment defined benefit obligations	3,131,956	5,791,887
Less: Income Tax on remeasurement of the post employment defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax)	**3,131,956**	**5,791,887**
Less:-Movement in Regulatory Deferral Account Balances in respect of tax on defined benefit obligations	-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of post employment defined benefit obligations	(6,956,762)	-
Less: Impact of Tax on Regulatory Deferral Accounts	-	-
Sub total (a)	**(3,824,806)**	**5,791,887**
(b) Investment in Equity Instruments	-	-
Less: Income Tax on Equity Instruments	-	-
Sub total (b)	-	-
Total (I)=(a)+(b)	**(3,824,806)**	**5,791,887**
(II) Items that will be reclassified to profit or loss		
- Investment in Debt Instruments	-	-
Less: Income Tax on investment in Debt Instruments	-	-
Total (II)	-	-
Total =(I+II)	**(3,824,806)**	**5,791,887**

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NOTE NO. 31 Movement in Regulatory Deferral Account Balances (Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
(i) Wage Revision as per 3rd Pay Revision Committee	(387,628,126)	-
(ii) Kishanganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iii) Exchange Differences on Monetary Items	-	-
(iv) Adjustment against Deferred Tax Recoverable for tariff period upto 2009	-	-
(v) Adjustment against Deferred Tax Liabilities for tariff period 2014-2019 and onwards	-	-
(vi) MAT Credit	-	-
TOTAL (i)+(ii)+(iii)+(iv+(v)+(vi)	(387,628,126)	-
Impact of Tax on Regulatory Deferral Accounts		
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Total	(387,628,126)	-

31.1 Refer Note 14 and 14.2 of Financial Statements.

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NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION (EAC) FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE YEAR

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
A.	**GENERATION EXPENSE**		
	Consumption of stores and spare parts	-	-
	Sub-total	-	-
B.	**EMPLOYEE BENEFITS EXPENSE**		
	Salaries and Wages	-	-
	Contribution to provident and other funds	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
C.	**FINANCE COST**		
	Interest on : **(Refer Note 2.2.3)**		
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Lease Liabilities	-	-
		-	-
	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	-	-
D.	**DEPRECIATION AND AMORTISATION EXPENSES**	-	-
	Sub-total	-	-
E.	**OTHER EXPENSES**		
	Repairs And Maintenance :		
	-Building	-	-
	-Machinery	-	-
	-Others	-	-
	Rent & Hire Charges	-	-
	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	-	-
	Expenses on works of downstream protection works **(Refer Note 29.4)**	-	-
	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	-	-
F.	**PROVISIONS**	-	-
	Sub-total	-	-
G.	**CORPORATE OFFICE/REGIONAL OFFICE EXPENSES**		
	Other Income	-	-
	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	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit	-	-
	Transfer of Income to EAC - MTM Gain on Derivatives	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H) (Refer Note 2.2)	-	-

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TEESTA-V POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

(Amount in ')

Financial assets	Notes	As at 31st March, 2023			As as 31st March, 2022		
		Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost	Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost
Non-current Financial assets							
(i) Non-current investments							
a) In Equity Instrument (Quoted)	3.1						
b) In Debt Instruments (Government/ Public Sector Undertaking)- Quoted	3.1						
Sub-total			-	-		-	-
(ii) Trade Receivables	3.2			-			-
(iii) Loans							
a) Loans to Related Party	3.3			-			-
b) Employees	3.3			-			-
c) Loan to Government of Arunachal Pradesh (including interest accrued)	3.3			-			-
d) Others	3.3			-			-
(iv) Others							
) Deposits	3.4			-			-
-Lease Receivables including interest	3.4			-			-
-Recoverable on account of Bonds fully Serviced by Government of India	3.4			-			-
-Receivable on account of Late payment Surcharge	3.4			-			-
-Amount Recoverable	3.4			-			-
- Derivative Mark to Market Asset	3.4	-			-		
-Bank Deposits with more than 12 Months Maturity (including interest accrued)	3.4			-			-
Total Non-current Financial assets		-	-	-	-	-	-
Current Financial assets							
(i) Current Investments	7.1		-			-	
(ii) Trade Receivables	7.2			226,670			4,436,022
(iii) Cash and cash equivalents	8			(746,043)			93,297
(iv) Bank balances other than Cash and Cash Equivalents	9			6,125,672			5,856,392
(v) Loans	10						
-Employee Loans				-			-
-Loans to Related Party				-			-
-Others				-			-
(vi) others (Excluding Lease Receivables)	11			56,700,872			73,873,828
(vii) others (Lease Receivables including interest)	11			-			-
Total Current Financial Assets		-	-	62,307,171	-	-	84,259,539
Total Financial Assets		-	-	62,307,171	-	-	84,259,539

Financial Liabilities	Notes	As at 31st March, 2023			As as 31st March, 2022		
		Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost	Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost
(i) Long-term borrowings	16.1			-			-
(ii) Long term maturities of lease liabilities	16.2			-			-
(iii) Other Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3	0		1,897,055			1,742,739
(iv) Borrowing -Short Term including current maturities of long term borrowings	20.1			-			-
(v) Current maturities of lease obligations	20.2			-			-
(vi) Trade Payables including Micro, Small and Medium Enterprises	20.3			121,768,842			134,296,332
(vii) Other Current financial liabilities							
a) Interest Accrued but not due on borrowings	20.4			-			-
b) Other Current Liabilities	20.4			50,257,503			48,957,845
Total Financial Liabilities				173,923,400			184,996,916

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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.The fair value of financial assets and liabilities included in level 3 is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using prices from observable current market transactions and dealer quotes of similar instruments. This includes derivative security deposits/ retention money and loans at below market rates of interest.

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:

(Amount in `)

		As at 31st March, 2023			As as 31st March, 2022		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial Assets at FVTOCI							
(I) Investments-							
- In Equity Instrument (Quoted)	3.1 and 7.1	-			-		
- In Debt Instruments (Government/ Public Sector Undertaking)- Quoted *	3.1	-			-		
Financial Assets at FVTPL :							
(i) Derivative MTM Asset (Call spread option and Coupon only swap)	3.4		-			0	
Total Financial Assets		-	-	-	-	-	-
Financial Liabilities at FVTPL :							
(i) Derivative MTM Liability (Call spread option)			-			-	
Total Financial Liabilities			-			-	

Note:

* in the absence of latest quoted market rates in respect of these instruments, rates have been derived as per Fixed Income Money Market and Derivatives Association of India (FIMMDA).

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, 2023			As at 31st March, 2022		
	Note No.	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Trade Receivables	3.2			-			-
(ii) Loans				-			
a) Employees	3.3		0			0	
b) Loans to Related Party	3.3		-			-	
c) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3		0			0	
d) Others	3.3			-			-
(iii) Others				-			
Security Deposits	3.4		-			-	
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4		-			-	
-Recoverable-Others	3.4			-			-
-Recoverable on account of Bonds fully Serviced by Government of India	3.4	0			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(a) Long Term Borrowings including Current maturities and accrued interest	16.1,20.1 and 20.4						
(b) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3	-		1,918,775	1134 0		1742739
Total Financial Liabilities		0	0	1918775	0	0	1742739

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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, 2023		As at 31st March, 2022	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets					
(i) Trade Receivables	3.2	-	-	-	-
(ii) Loans					
a) Employees	3.3	-		-	
b) Loans to Related Party	3.3	-	-	-	-
c) Loan to Government of Arunachal Pradesh (including interest Accrued)	3.3	-	-	-	-
d) Others		-	-	-	-
(iii) Others					
Security Deposits	3.4	-	-	-	-
-Bank Deposits with more than 12 Months Maturity (Including Interest accrued)	3.4	-	-	-	-
-Recoverable-Others	3.4	-	-	-	-
-Recoverable on account of Bonds fully Serviced by Government of India	3.4	-	-	-	-
Total Financial Assets		-	-	-	-
Financial Liabilities					
(i) Long Term Borrowings including Current maturities and accrued interest	16.1,20.1 and 20.4	-		-	
(ii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3	1,897,055	1,918,775	1,742,739	1,742,739
Total Financial Liabilities		**1,897,055**	**1,918,775**	**1,742,739**	**1,742,739**

Note:-

1. The Carrying amounts of current investments, Trade and other receivables (Current), 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.

-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) Financial liabilities that are subsequently measured at amortised cost are recognised initially at fair value minus transaction costs using the effective interest method where such transaction costs incurred on long term borrowings are material.

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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. Call spread option and coupon only swap

Risk management framework

The Company's activities make it susceptible to various risks. The Company has taken adequate measures to address such concerns by developing adequate systems and practices. Company has a well-defined risk management policy to provide overall framework for the risk management in the Company. The Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company is exposed to the following risks from its use of financial instruments:

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 and debt price 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, unbilled revenue & 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. Unbilled revenue primarily relates to the Company's right to consideration for work completed but not billed at the reporting date and have substantially the same risk characteristics as trade receivables for the same type of contracts.

Lease receivables of the company are with regard to Power Purchase Agreements classified as finance lease as per Ind AS 116- '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 Government of Arunanchal Pradesh : The Company has given loan to Government of Arunachal Pradesh at 9% rate of interest as per the terms and conditions of Memorandum of understanding signed between the Company and Government 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.

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.

Corporate Guarantee issued by the Company: -

The Company has issued following irrevocable and unconditional Corporate Guarantees to Subsidiary Companies of NHPC Limited for a Guarantee Fee of 1.20% plus applicable GST. Exposure of the Company from the Guarantee shall be the principal outstanding under the said credit facility including any interest, commission, charges etc. payable to the Bank by subsidiaries.

(a) The Company has issued Corporate Guarantee in favour of HDFC Bank Limited for Term Loan Facility for Bundelkhand Saur Urja Ltd (BSUL) amounting to Rs.213.25 Crores. The outstanding balance of said term loan is Rs.133.00 Crores as on 31.03.2023.

(b) The Company has issued Corporate Guarantee in favour of J&K Bank Limited for Term Loan Facility for Lanco Teesta Hydro Power Limited (LTHPL) amounting to Rs.550.00 Crores. The outstanding balance of said term loan is Rs.550.00 Crores as on 31.03.2023.

(c) The Company has issued Corporate Guarantee in favour of J&K Bank Limited for Term Loan Facility for Jal Power Corporation Limited amounting to Rs.313.00 Crores. The outstanding balance of said term loan is Rs.280.00 Crores as on 31.03.2023.

However, on the reporting date management does not envisage any probability of the default by the Subsidiary Company.

(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:

(Amount in ₹)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
Non-current investments (Other than Subsidiaries and Joint Ventures)	-	-
Loans -Non Current (including interest)	-	-
Other Non Current Financial Assets (Excluding Lease Receivables and Share Application Money Pending Allotment)	-	-
Current Investments	-	-
Cash and cash equivalents	(746,043)	93,297
Bank balances other than Cash and Cash Equivalents	6,125,672	5,856,392
Loans -Current	-	-
Other Financial Assets (Excluding Lease Receivables)	56,700,872	73,873,828
Total (A)	**62,080,501**	**79,823,517**
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	226,670	4,436,022
Lease Receivables (Including Interest)	-	-
Total (B)	**226,670**	**4,436,022**
TOTAL (A+B)	**62,307,171**	**84,259,539**

(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

A default in recovery of financial assets occurs when in view of the management there is no significant possibility of recovery of receivables after considering all available options for recovery. As the power stations and beneficiaries of the company are spread over various states of India, geographically there is no concentration of credit risk.

The Company primarily sells electricity to bulk customers comprising mainly of state utilities owned by State Governments. The Company has a robust payment security mechanism in the form of Letters of Credit (LC) backed by the Tri-Partite Agreements (TPA) signed among the Govt. of India, RBI and the individual State Governments subsequent to the issuance of the One Time Settlement Scheme of SEBs dues during 2001-02 by the GOI, which was valid till October 2016. Govt of India has approved the extension of these TPAs for another period of 10 years. Most of the States have signed these TPAs and signing is in progress for the balance states. As per the provisions of the TPA, the customers are required to establish LC covering 105% of the average monthly billing of the Company for last 12 months. The TPA also provided that if there is any default in payment of current dues by any State Utility the outstanding dues can be deducted from the Central Plan Assistance of the State and paid to the concerned CPSU. There is also provision of regulation of power by the Company in case of non payment of dues and non-establishment of LC.

CERC Tariff Regulations 2019-24 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 year was as follows:

(Amount in ₹)

	Trade Receivables	Investments	Claim Recoverable	Loans	Total
Balance as at 1.4.2021	-	-	**58,533,964**	-	**58,533,964**
Changes in Loss Allowances	-	-	-	-	-
Balance as at 1.4.2022	-	-	**58,533,964**	-	**58,533,964**
Changes in Loss Allowances	-	-	-	-	-
Balance as at 31.3.2023	-	-	**58,533,964**	-	**58,533,964**

Based on historical default rates, the company believes that no impairment allowance is necessary in respect of any other financial assets as the amounts of such allowances are not significant.

(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 year:

(Amount in `)

Particulars	As at 31st March, 2023	As at 31st March, 2022
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, 2023

(Amount in `)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.3.2023	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 and 20.1	-	-	-	-	-
Lease Liabilities	16.2 & 20.2	-	-	-	-	-
Other financial Liabilities	16.3 & 20.4	52,397,845	50,257,503	2,140,342	-	-
Trade Payables	20.3	121,768,842	121,768,842	-	-	-
Total Financial Liabilities		**174,166,687**	**172,026,345**	**2,140,342**	-	-

As at 31st March, 2022

(Amount in `)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2022	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 and 20.1	-	-	-	-	-
Lease Liabilities	16.2 & 20.2	-	-	-	-	-
Other financial Liabilities	16.3 & 20.4	50,838,690	48,957,845	1,880,845	-	-
Trade Payables	20.3	134,296,332	134,296,332	-	-	-
Total Financial Liabilities		**185,135,022**	**183,254,177**	**1,880,845**	-	-

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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 year are as follows:

(Amount in ₹)

Particulars	As at 31st March, 2023	As at 31st March, 2023	As at 31st March, 2022	As at 31st March, 2022
	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. The majority of the borrowings of the company are at fixed interest rate. In case of floating rate borrowings there is no impact on Statement of Profit and Loss of the company due to increase/decrese in interest rates, as the same is recoverable from beneficiaries through tariff.

(ii) Interest Rate Benchmark reform rate:

During the Previous year, the Company has transitioned the outstanding Foreign Currency (JPY) Loan amounting to Rs. ..... repayable in one instalment bullet on 25.07.2024 from floating rate of 6 month (LIBOR+ 0.75 %) to Compounded Reference Rate (i.e. TONA+CAS) +0.75%.

Contractual terms of the Company's bank borrowings stands amended as a direct consequence of the change in interest rate benchmark reform and the new basis for determining the contractual cash flows is economically equivalent to the basis immediately preceding the change.

The Company has opted for the practical expedient in Ind AS 109 i.e. Changes to cash flow flows that are directly required by the reform, to be treated as changes to a floating interest rate, equivalent to a movement in a market rate of interest.

The total outstanding amount of exposure that is directly affected by the Interest rate benchmark reform (IBOR) is Rs. ..... Further, the total amount of exposure on account of principal and Interest is hedged by derivative instruments.

Accordingly, there is no material impact on the Statement of Profit and Loss of the Company due to interest rate benchmark reforms.

(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.

At a reporting date, the exposure to equity and debt instruments are as under:-

(Amount in ₹)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Equity Instruments	-	-
Debt Instruments	-	-

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(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of 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:

(Amount in ₹)

Particulars	As at 31st March, 2023		As at 31st March, 2022	
Investment in Equity shares of :	% change	Impact on other components of equity	% change	Impact on other components of equity
PTC India Ltd				

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 Government and Public Sector Undertaking 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:

(Amount in ₹)

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Government Securities				
Public Sector Undertaking 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 year expressed in INR are as follows :

(Amount in ₹)

Particulars	As at 31st March, 2023	As at 31st March, 2022
Financial Liabilities:		
Foreign Currency Loans		
Japan International Corporation LTD (JPY)		
MUFG BANK (JPY)		
Other Financial Liabilities	-	-
Net Exposure to foreign currency (liabilities)	0	0

Out of the above, loan from MUFG bank is hedged by derivative instrument. For balance exposure gain/(loss) on account of exchange variation is recoverable from beneficieries asper Tariff Regulation 2019-24. Therefore, currency risk in respect of such exposure would not be very significant.

(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.

(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 total debt divided by total capital. The Debt : Equity ratio are as follows:

(Amount In `)

Statement of Gearing Ratio

Particulars	As at 31st March, 2023	As at 31st March, 2022
(a) Total Debt	-	-
(b) Total Capital	3,576,418,897	2,949,087,431
Gearing Ratio (a/b)	0.00	0.00

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Total debt includes Long term debts and Lease Liabilities including current maturities thereof, Short term Borrowings and Payable towards Bonds fully serviced by Government of India.

(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 The gross Debt Service Coverage Ratio of the Company will no time be less than 1.25 during the currency of loan.

5.The Government of India holding in the company not to fall below 51%.

6. 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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Note No-33(4) :-Financial Ratios of NHPC Limited

The following are analytical ratios for the year ended March 31,2023 and March 31,2022

S.No	Particulars	Numerator	Denominator	31st March 2023	31st March 2022	% Variance	Reason for variance
(a)	Current Ratio	Current Assets	Current Liabilities	0.03	0.03	12.87	
(b)	Debt-Equity Ratio	Total Debts	Shareholder's Equity	-	-	#DIV/0!	
(c)	Debt Service Coverage Ratio	Earning Avilable for debt service	Debt Service			#DIV/0!	
(d)	Return on Equity Ratio (in %)	Profit After Tax	Average Shareholder's Equity	27.43		#DIV/0!	
(e)	Inventory turnover Ratio	Revenue From Operatior	Average Inventory	NA	NA		
(f)	Trade Receivable turnover ratio	Revenue From Operatior	Average Debtors	709.00		#DIV/0!	
(g)	Trade Payables turnover ratio	Purchases	Average Trade Payables	NA	NA		
(h)	Net Capital turnover ration	Revenue From Operatior	Working Capital	(0.74)	(0.49)	50.34	
(i)	Net Profit ratio (In %)	Net Profit	Revenue from operations	54.15	58.49	-7.41	
(j)	Return on Capital Employed (In %)	Earning Before Interest and Taxes	Capital Employed (Total Assets-Current Liabilities)	98.52	97.81	0.72	
(k)	Return on investment (In %)	Income generated from investments	Time weighted average investments			1143	

Note 1:- Company is required to give explanation for any change in the ratio by more than 25% as compared to the preceeding year.

NHPC Limited (A Government of India Enterprise)

NOTE NO. 34:

1 Disclosures relating to Contingent Liabilities:

Contingent Liabilities to the extent not provided for -

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

(i)

Capital works	(Amount in Rs.)	
Particulars	**31.03.2023**	**31.03.2022**
Claim of Contractors (Aggregated amount): Contractors have lodged claims against the Company on account of rate and 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	8,475,479,207.00	8,098,698,696.00
Arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law included in the claim:	8,370,196,753.00	7,997,373,549.00
Provisions created against above claims: Management has assessed the above claims and recognized a provision based on probability of outflow of resources embodying economic benefits.	460,267,362.00	460,267,362.00
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	**8,015,211,845.00**	**7,638,431,334.00**
Decrease of contingent liability from Opening Balance of Contingent Liability		
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	(Amount in Rs.)	
Particulars	**31.03.2023**	**31.03.2022**
Claim of erstwhile Land Holders: In respect of land acquired for the projects, some of the erstwhile land owners have filed claims for higher compensation before various authorities/courts.	403255764	391649805
Provisions created against above claims: Pending settlement, the Company has assessed and recognise a provision based on probability of outflow of resources embodying economic benefits	128800000	128800000
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	**274455764**	**262849805**
Decrease of contingent liability from Opening Balance of Contingent Liability	**50651646**	
In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is 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	(Amount in Rs.)	
Particulars	**31.03.2023**	**31.03.2022**
Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities:	251528073	251528073
Provisions created against above claims: Pending settlement, the Company has assessed and recognise a provision based on probability of outflow of resources embodying economic benefits	0	0
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	**251528073**	**251528073**
Decrease of contingent liability from Opening Balance of Contingent Liability	**0**	
In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.		

(iV)

Others	(Amount in Rs.)	
Particulars	**31.03.2023**	**31.03.2022**
Claims on account of other miscellaneous matters pending before various forums	1200597	1200597
Provisions created against above claims: Pending settlement, the Company has assessed and recognise a provision based on probability of outflow of resources embodying economic benefits	0	0
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	**1200597**	**1200597**
Decrease of contingent liability from Opening Balance of Contingent Liability	**0**	
In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is 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:

(Amount in Rs.)

Sl. No.	Particulars	Claims as on 31.03.2023	up to date Provision against the claims	Contingent liability as on 31.03.2023	Contingent liability as on 31.03.2022	Addition/	Decrease of contingent liability from Opening Balance as on 01.04.2022
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Capital Works	8475479207	460267362	8015211845	7638431334	376780511	0
2	Land Compen-sation cases	403255764	128800000	274455764	262849805	11605959	50651646
3	Disputed tax matters	251528073	0	251528073	251528073	0	0
4	Others	1200597	0	1200597	1200597	0	0
	Total	**9131463641**	**589067362**	**8542396279**	**8154009809**	**388386470**	**50651646**

(b) The above do not include contingent liabilities on account of pending cases in respect of service matters and 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.

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		(Amount in Rs.) 31.03.2023	31.03.2022
(d)	Possibility of reimbursement to the company towards above Contingent Liabilities.	0	0
(e) (i)	Amount paid towards above Contingent Liabilities in respect of Capital Works, pursuant to Niti Aayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors and such awards/orders have been further challenged by the Company in a Court of Law. The amount so paid has been shown under Other Non-Current Assets (Also refer Note No. 5).	1302954143	1302954143
(e) (ii)	Amount paid /deposited with courts/paid as per Court Order towards above contingent liabilities to contest the cases and has been shown under Other Non-Current/ Current Assets. (Also refer Note no. 5 and 13)	557133347	557133347

(f) The 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 31.03.2023 are as under:

Sl. No.	Particulars	Claims as on 31.03.2023	up to date Provision against the claims	Contingent liability as on 31.03.2023	Contingent liability as on 31.03.2022	Addition/	Decrease of contingent liability from Opening Balance as on 01.04.2022
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Central Government departments	251528073	0	251528073	251528073	0	0
2	State Government departments or Local Bodies	289180895	128800000	160380895	98123290	62257605	0
3	Central Public Sector Enterprises (CPSEs)	0	0	0	0	0	0
4	Others	8590754673	460267362	8130487311	7804358446	326128865	50651646
	Total	**9131463641**	**589067362**	**8542396279**	**8154009809**	**388386470**	**50651646**

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:**

Particulars	(Amount in Rs.) 31.03.2023	31.03.2022
Counter Claims lodgeed by the Company 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		
Ccounter claims towards arbitration awards (including updated interest thereon) included in the claim		
Amount of contingent assets i.e. Based on Management assessment, a favourable outcome is probable		
In respect of rest of the claims, the possibility of any inflow is remote. Accordingly, these claims have not been recognised.		

(b) **Business Interruption Losses**

Particulars	(Amount in Rs.) 31.03.2023	31.03.2022
Insurance Claims due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Claim not recognised by the Management in this respect :		
Power Station-wise details of claims are given at Note 34(20) of the standalone Financial Statements.		

(c) **Other Cases**

Particulars	(Amount in Rs.) **31.03.2023**	**31.03.2022**
Claims on account of other miscellaneous matters estimated by Management but not been recognised.	**635885988**	491114182

3 **Commitments (to the extent not provided for):**

Estimated amount of contracts remaining to be executed on capital account are as under:	(Amount in Rs.) As at 31.03.2023	As at 31.03.2022
Property Plant and Equipment (including Capital Work in Progress)	30,553,627.00	26642880
Intangible Assets	-	0
Total	**30,553,627.00**	**26,642,880.00**

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4 Disclosure under IND AS 115- 'Revenue from contract with Customers' is as under:

(a) Detail of revenue recognised from contract liabilities :

Sl. No.	Particulars	For the period ended 31.03.2023	For the period ended 31.03.2022
(i)	Revenue recognised from contract liabilities		
(ii)	Revenue recognised due to price change or other contract variation that were not recognised earlier		

(b) Remaining Performance obligations related to RR/RE/Consultancy contracts:

Sl. No.	Particulars	For the period ended 31.03.2023	For the period ended 31.03.2022
(i)	Total Revenue required to be recognised against Contract/ Consultancy Amount over the contract period		
(ii)	Less: Revenue already recognised		
(iii)	Transaction price for remaining performance obligations which shall be received over the contract period (i-ii)		

5 The effect of foreign exchange rate variation(FERV) during the year are as under:

Sl. No.	Particulars	For the period ended 31.03.2023	For the period ended 31.03.2022
(A)	Amount charged to Statement of Profit and Loss as FERV	0	(2310945)
(B)	Amount charged to Statement of Profit and Loss as Borrowing Cost		
(C)	Amount adjusted in the carrying amount of PPE		
(D)	Amount recognised in Regulatory Deferral Account Balances		

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 and Conditions of Tariff) Regulations 2019-24.

6 **Operating Segment:**

(a) Electricity generation (including income from embedded Finance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project Management, Consultancy works and Power Trading Business 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.

(c) **Revenue from External Customers:**

The Company is domiciled in India. The amount of its revenue from external customer is as under:

Sl. No	Revenue from External Customers	For the period ended 31.03.2023	For the period ended 31.03.2022
1	Bhutan		
2	Nepal		
	Any Other (Specify)		
	Total		

Note: Above includes amount in foreign currency ₹ --- (Previous year ₹ ---).

7 **Disclosures under Ind AS-24 "Related Party Disclosures":**

(A) **List of Related parties:**

(i) **Subsidiaries**

Name of Companies	Principle place of operation
NHDC Limited	India
Loktak Downstream Hydroelectric Corporation Limited (LDHCL)	India
Bundelkhand Saur Urja Limited (BSUL)	India
Lanco Teesta Hydro Power Limited (LTHPL)	India
Jal Power Corporation Limited (w.e.f 31.03.2021) (JPCL)	India
Ratle Hydroelectric Power Corporation (w.e.f. 01.06.2021) (RHPCL)	India
NHPC Renewable Energy Limited (NREL) w.e.f 16.02.2022	India
Chenab Valley Power Projects Private Ltd. (CVPPPL) w.e.f 21.11.2022	India

(ii) **Joint Ventures**

Name of Companies	Principle place of operation
National High Power Test Laboratory (P) Ltd. (NHPTL)	India
Chenab Valley Power Projects Private Ltd. (CVPPPL) up to 20.11.2022	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. 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. Accordingly, Party-wise details of material/significant transaction carried out with the Central Public Sector Enterprises/Govt. Agencies only have been disclosed. Transactions with these related parties are carried out in the ordinary course of business at normal commercial terms.

Sl. No.	Name of the Government	Nature of Relationship with NHPC
1	Government of India	Promoter (Shareholder having control over company)
2	Central Public Sector Enterprises (BHEL, IOCL,POSOCO, SAIL,PGCIL,DVC,REC, SJVNL, NTPC Ltd, New India Assurance Company, Oriental Insurance Co., HPCL , CISF, Kendriya Vidhyalaya etc.)	Entities controlled by the same Government (Central Government) that has control over NHPC

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(B) Transactions and Balances with related parties are as follows:

(i) Transactions with Subsidiaries

					(Amount in Rs.)	
					For the period ended 31.03.2023	For the period ended 31.03.2022
Name of Subsidiary		PAN	CIN	Detail of Transaction		
Services provided by the Company	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL (w.e.f 21.11.22)					
Dividend received by the company	NHDC					
Equity contributions (including share application money) by the company	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL (w.e.f 21.11.22)					
Reimbursement of Cost of employee on deputation/Posted at	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL (w.e.f 21.11.22)					
Loans & Advances given by the Company during the period	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL (w.e.f 21.11.22)					
Loans & Advances received by the Company during the period	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL (w.e.f 21.11.22)					

(ii) Balances with Subsidiaries

					As at 31.03.2023	As at 31.03.2022
Name of Subsidiary		PAN	CIN			
	NHDC					
	BSUL					
	LDHCL					

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NOTE NO. 34:

Receivable (unsecured) from	LTHPL					
	JPCL					
	RHPCL					
Payable (unsecured) to	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL					
Investment in Equity (unsecured)	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL					
Loans & Advances Receivable (unsecured) from	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL					
Loans & Advances Payable (unsecured) to	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL					
Corporate Guarantee given to	BSUL					
	LTHPL					
	JPCL					

(iii) Transactions with Joint Ventures					For the period ended 31.03.2023	For the period ended 31.03.2022
Name of Joint Ventures		PAN	CIN	Detail of Transaction		
Services provided by the Company	NHPTL					
	CVPPPL (up to 20.11.2022)					
Dividend received by the company	NHPTL					
Equity contributions (including share application money) by the company	NHPTL					
	CVPPPL (up to 20.11.2022)					
Reimbursement of Cost of employee on deputation/Posted at	NHPTL					
	CVPPPL (up to 20.11.2022)					
Loans & Advances given by the Company during the period	NHPTL					
	CVPPPL					
Loans & Advances received by the Company during the period	NHPTL					
	CVPPPL					
Interest received on Loans & Advances given to	NHPTL					
	CVPPPL (up to 20.11.2022)					
Interest paid on Loans & Advances taken from	NHPTL					
	CVPPPL (up to 20.11.2022)					

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(iv)

Balances with Joint Ventures					As at 31.03.2023	As at 31.03.2022
Name of Joint Ventures		PAN	CIN			
Receivable (unsecured)	NHPTL					
Payable (unsecured)	NHPTL					
Investment in Equity (unsecured)	NHPTL					
Loans & Advances Receivable from (unsecured)	NHPTL					
Loans & Advances Payable to (unsecured)	NHPTL					

(iii) **Compensation to Key Management Personnel and Balances : Delt at Corporate Office**

Transactions for the period ended 30.09.2021 and Balances as at 30.09.2021

S.No.	Name of KMP with PAN	Compensation to Key Management Personnel				Other transactions & Balances		
		Short Term Employee Benefits	Post-Employment Benefits	Other Long Term Benefits	Termination Benefits	Interest received on outstanding loans	Sitting Fee	Outstanding Loans receivable
	Whole Time Directors							
	Shri Abhay Kumar Singh							
	Shri Nikhil Kumar Jain							
	Shri Yamuna Kumar Chaubey							
	Shri Rajendra Prasad Goyal							
	Shri Biswajit Basu							
	Independent Directors							
	Government Nominee Directors							
	Shri Raghuraj Madhav Rajendran							
	Shri Tanmay Kumar							
	CFO & Company Secretary							
	Smt. Rupa Deb							
	Shri Saurabh Chakravorty							

Transactions for the period ended 30.09.2020 and Balances as at 31.03.2021

S.No.	Name of KMP with PAN	Compensation to Key Management Personnel				Other transactions & Balances		
		Short Term Employee Benefits	Post-Employment Benefits	Other Long Term Benefits	Termination Benefits	Interest received on outstanding loans	Sitting Fee	Outstanding Loans receivable
	Whole Time Directors							
	Independent Directors							
	Government Nominee Directors							
	CFO & Company Secretary							

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(iv) Transactions & Balances with other related parties- Post Employment Benefit Plans : Delt at Corporate Office

(vi) Transactions with Government that has control over the Company- Central Government (Including ministries of Govt. of India)

(Amount in Rs)

Name of Related Party	PAN	CIN	Nature of Transaction	Nature of transaction by the Company	For the period ended 31.03.2023	For the period ended 31.03.2022
Government of India			Services Received by the Company	Guarantee Fee on Foreign Loans		
				Interest on Subordinate Debt		
				Any other service		
Government of India			Services Provided by the Company	Interest on BondsFully Serviced by GOI		
				Any other service		
Government of India			Dividend Paid During The Year	Dividend Paid		
Government of India			Loan Received by the company	Subordinate Debts received during the Year		
Government of India			Equity Investment	Equity Contribution received during the year		
Government of India			Sale of goods	Sale of Power through MEA		

(vi) Balances with Government that has control over the Company- Central Government

(Amount in Rs)

Name of Related Party	PAN	CIN	Nature of Balancess	As at 31.03.2023	As at 31.03.2022
Government of India			Loan Payable to Government (Subordinate debts)		
Government of India			Receivable - 8.12% NHPC GOI Fully Service Bonds Issued on mandate of MOP and Paid to		
Government of India			Payables (unsecured)		
Government of India			Receivables (Unsecured)		
Government of India			Guarantee Received from Government (Against Foreign Currency Borrowing)		

(vii) Transactions with entities controlled by the Government that has control over the Company/ Govt. Agency

(Amount in Rs)

Name of Related Party	PAN	CIN	Nature of Transaction	Nature of transaction by the Company	For the period ended 31.03.2023	For the period ended 31.03.2022
CISF			Services Received by the Company	Security Service Received		
KV			Services Received by the Company	Education facility	40203352	39225605
Bharat Heavy Electricals Limited (BHEL)			Purchase of Assets	Purchase of Equipments & Erection		185850
			Purchase of goods	Purchase of Spares		
			Services Received by the Company	Manitenance Services		
Steel Authority of India Limited (SAIL)			Purchase of goods	Purchase of Steel & Iron Product		
Power Grid Corporation of India Limited (PGCIL)	AAACP0252G	L40101DL1989GOI038121	Purchase of goods			
			Services Received by the Company		1282051	978709
			Services Provided by the Company			
Power System Operation Corporation Limited (POSOCO)	AAFCP2086B	U40105DL2009GOI188682	Services Received by the Company		4547053	4653105
			Purchase of goods			
Bharat Electronics Limited (BEL)			Services Received by the			
			Purchase of goods			

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IOCL	AAACI1681G	L23201MH1959GOI 011388	Purchase of goods	Purchase of fuel/ Oil products	11224892	8899856
BPCL			Purchase of goods	Purchase of fuel /Oil products		
HPCL			Purchase of goods	Purchase of fuel/ Oil products		
Energy Efficiency Services Limited (EESL)			Purchase of goods			
			Services Received by the			
Damodar Velley Corporation			Sale of Goods	Sale of Power		
			Purchase of Goods	Purchase of Power		
National Insurance Company Limited			Services Received by the Company	Insurance Premium		
				Claim Settled		
New India Assurance Company Limited	AAACN4165C	L66000MH1919GOI 000526	Services Received by the Company	Insurance Premium	175028149	175862453
				Claim Settled	26697353	12500000
CENTRAL POWER RESEARCH INSTITUTE	AAAAC0268P		Services Received by the Company	Management Consultancy Service	2625500	1349234
DEPARTMENT OF TELECOM			Services Received by the Company	Management Consultancy Service	720136	657408
THE ORIENTAL INSURANCE COMPANY LIMITED	AAACT0627R	U66010DL1947GOI 007158	Services Received by the Company		55704	657207
BUEREAU OF INDIAN STANDARD	AAAT80431G		Services Received by the Company		346920	56640
DIRECTOR GENERAL,NATIONAL TEST HOUSE	AAAGN0265P		Services Received by the Company	Testing Charges	0	92984

(viii) **Outstanding balances and guarantees with Related Parties**

Name of Related Parties	Nature of Relation ship	Nature of Transaction	PAN	CIN	As at 31.03.2023	As at 31.03.2022
CISF	Balances with Entities controlled by the Government that has control over the Company	Receivable - Unsecured				
		Payable-Unsecured				
KV		Receivable - Unsecured			1132548	
		Payable-Unsecured			9275735	789784
BHEL		Receivable - Unsecured				
		Payable-Unsecured				
SAIL		Receivable - Unsecured				
		Payable-Unsecured				
New India Assurance Company Limited		Receivable - Unsecured			46590000	73323000
		Payable-Unsecured				
POSOCO		Receivable - Unsecured				
		Payable-Unsecured			950990	263940
CENTRAL POWER RESEARCH INSTITUTE		Receivable - Unsecured				
		Payable-Unsecured			2778578	1084592
REGISTRAR, SUPREME COURT OF INDIA		Payable-Unsecured			365632750	365632750

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IOCL		Payable-Unsecured			75354	0

(vi) **Following transations and balances with Shareholdes/Co- Venturer in Subsidiaries & Joint Ventures of NHPC having significant influence over that Company (Subsidiaries & Joint Ventures) are disclosed for the purpose of including the same in consolidated accounts of the group:**

(a) **Transactions with Shareholders in subsidiaries of NHPC**

(Amount in Rs)

Name of Related Party	Nature of Relation ship	Nature of Transaction	PAN	CIN	For the period ended 31.03.2023	For the period ended 31.03.2022
Govt. of Madhya Pradesh	Shareholder in NHDC having significant influence over the Company	Purchase of goods				
		Purchase of Asset				
		Services Received by the Company				
		Sale of Goods				
		Services Provided by the Company				
Govt. of Manipur	Shareholder in LDHCL having significant influence over the Company	Purchase of goods				
		Purchase of Asset				
		Services Received by the Company				
		Sale of Goods				
		Services Provided by the Company				
UPNEDA	Shareholder in BSUL having significant influence over the Company	Purchase of goods				
		Purchase of Asset				
		Services Received by the Company				
		Sale of Goods				
		Services Provided by				
JKSPDC	Shareholder in CVPPL/RHPCL having significant influence over the Company	Purchase of goods				
		Purchase of Asset				
		Services Received by the Company				
		Sale of Goods				
		Services Provided by the Company				

(b) **Balances with Shareholders in subsidiaries of NHPC**

(Amount in Rs)

Name of Related Party	Nature of Relation ship	Nature of Transaction	PAN	CIN	As at 31.03.2023	As at 31.03.2022
Govt. of Madhya Pradesh	Shareholder in NHDC having significant influence over the Company	Receivable - Unsecured				
		Payable-Unsecured				
Govt. of Manipur	Shareholder in Manipur having significant influence over the Company	Receivable - Unsecured				
		Payable-Unsecured				
UPNEDA	Shareholder in BSUL having significant influence over the Company	Receivable - Unsecured				
		Payable-Unsecured				
JKSPDC	Shareholder in CVPPL/RHPCL having significant influence over the Company	Receivable - Unsecured				
		Payable-Unsecured				

(D) **Other notes to related party transactions:**

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NOTE NO. 34:

Terms and conditions of transactions with the related parties:

Transactions with the state governments and entities controlled by the Government of India are carried out at market terms on arms- length basis (except subordinate debts received from Central Government 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.

8 **Particulars of Security: The same shall be made in the Standalone accounts of the Company: (Provided at CO level)**

9 **Disclosures Under Ind AS-19 " Employee Benefits": (Provided at CO level)**

10 **Particulars of income and expenditure in foreign currency and consumption of spares are as under:-**

(Amount in Rs.)

Sl. No.	Particulars	For the period ended 31.03.2023	For the period ended 31.03.2022
a)	Expenditure in Foreign Currency		
	i) Interest		
	ii) Other Misc. Matters		
b)	Value of spare parts and Components Consumed in operating units.		
	i) Imported		
	ii) Indigenous	11388017	14565807
c)	Earnings in foreign currency		
	(i) Income from CERs/ VERs		399496053
	(ii)Others (specify nature)		

11 **Earnings Per Share:** Disclosure regarding Earnings Per Share shall be made in the standalone accounts of the Company.

12 **Disclosure related to Confirmation of Balances is as under :**

(a) Balances shown under material issued to contractors, claims recoverable including insurance claims, loans (other than employees), advances for Capital expenditure, Trade Receivable, Advances to Contractors, Trade Payable 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 will not require any adjustment having any material impact on the Financial Statements of the Company.

(b) The confirmation in respect of Trade Receivables, Trade Payables, Deposits, loans (other than employees), Advances to Contractors/ Suppliers/ Service Providers/ Others including for capital expenditure and material issued to contractors have been sought for outstanding balances of **₹ 0.05 crore** or above in respect of each party as at 31st December, 2022. Status of confirmation of balances as at December 31, 2022 as well as amount outstanding as on 31.03.2023 is as under:

(Amount in Rs.)

Particulars	Outstanding amount as on 31.12.2022	Amount confirmed	Outstanding amount as on 31.03.2023
Trade receivable (including interest receivable from Beneficiaries)	276598	0	226670
Deposits,Loans, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	16700000	0	4879618
Trade/Other payables	135040446	30200011	138984239
Security Deposit/Retention Money payable	28416314	6162607	32308809

(c)

In the opinion of the management, unconfirmed balances will not require any adjustment having any material impact on the Financial Statements of the Company.

13 **Disclosure related to Corporate Social Responsibility (CSR) (Refer Note 29)**

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

Sl. No.	Heads of Expenses constituting CSR expenses	Account code	For the period ended 31.03.2023	For the period ended 31.03.2022
1	Health Care and Sanitation (including Medical Expenditure in NHPC Hospital/Dispensaries For Outsiders)	92-51-03, 92-51-23	14678228	7020453
2	Education and Skill Development (including Expenditure on Kendriya Vidyalaya/Other Schools For Outsiders)	92-51-04, 92-51-24	37532785	32710670
3	Women Empowerment /Senior Citizen	92-51-05	582000	
4	Environment	92-51-06		
5	Art and Culture	92-51-07		
6	Ex-Armed Forces	92-51-08		
7	Sports	92-51-09		
8	National Welfare Fund	92-51-10		
9	Rural Development	92-51-12		
10	Capacity Building	92-51-13		
11	Swachh Vidyalaya Abhiyan	92-51-14		
12	Swachh Bharat Abhiyan	92-51-15		
13	Disaster Management (including Contribution to PM CARES Fund)	92-51-17		
14	Contribution to CENTRAL GOVERNMENT FUND	92-51-18		

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NOTE NO. 34:

15	EXPENDITURE ON CSR IMPACT ASSESSMENT	92-51-22		
16	Administrative overhead	92-51-25		
	Total amount		**52793013**	**39731123**

(ii) Other disclosures:-

(a) Details of expenditure incurred during the period ended on 31.03.2023 paid in cash and yet to be paid in cash along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in Rs.)

Purpose	Paid in cash (a)	Yet to be paid in cash (b)	Total (a+b)
Construction/Acquisition of any asset	0	0	0
For purpose other than (i) above	52793013	0	52793013
Total			

Note: The above disclosure under "**construction & acquisition of any assets**" must be tallied with the figures being reported under the CSR Committee Report for inclusion in the Directors Report.

(b) As stated above, a sum of ₹ **Nil** out of total expenditure of ₹ **5,27,93,013/-** is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

14 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 11th October,2018 to the extent information available with management are as under:

(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2023	As at 31.03.2022
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date:		
	a) Trade Payables:		
	Principal (Refer Note 20.3)	30327066	18476185
	-Interest		
	b) Others:		
	Principal (Refer Note 20.4)	14604767	9016553
	-Interest		
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year.		
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;		
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date.		
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		

15 **Disclosures regarding leases as per IND AS -116 "Leases":**

A) **Company as Lessee:**

(i) Treatment of Leases as per Ind AS 116 :

The Company assesses whether a contract is or contains a lease, at the inception of the contract. The Company recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as tablets and personal computers, small items of office furniture and telephones). For these leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Company uses its incremental borrowing rate.

The Company has applied the following practical expedients on initial application of Ind AS 116:

(a) Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.

(b) Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application.

(c) Excluded the initial direct costs, if any from the measurement of the right-of-use asset at the date of recognition of right-of-use asset.

(d) Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

The weighted average incremental borrowing rate applied to leases recognised during FY 2022-23 is 6.58%.

(ii) Nature of lease: The Company's significant leasing arrangements are in respect of the following assets:

(a) Premises under cancellable lease arrangements for residential use of employees ranging from 3-4 months to three years.

(b) Premises for offices, guest houses & transit camps on lease which are not non-cancellable and are usually renewable on mutually agreeable terms.

(c) Land obtained on lease for construction of projects and / or administrative offices.

(d) Vehicles on operating leases generally for a period of 1 to 2 years and such leases are not non-cancellable.

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(iii) **Amount recognised in the Statement of Profit and Loss / Expenditure Attributable to Construction in respect of short term, low value and variable lease during the year ended 31.03.2023: :**

Description	31.03.2023	31.03.2022
Expenditure on short-term leases (Refer Note 26.3 and 29.4)	20028717	22322134
Expenditure on lease of low-value assets (Refer Note 29.4)		
Variable lease payments not included in the measurement of lease liabilities (Refer Note 29.4)		

(iv) **Other Disclosures:**

Description	31.03.2023	31.03.2022
Commitment for Short Term Leases		

(iv) **The following is the movement in lease liabilities**(Refer Note 16.2.2):

Particulars	31.03.2023	31.03.2022
OPening Balance at 01.04.2022		
Additions in lease liabilities		
Finance cost accrued during the year		
Payment of lease liabilities		
Closing Balance at 31.03.2023		

B) **Finance Lease – Company as Lessor (Shall be provided only by Power Stations accounts as Finance Lease)**

The Company has entered into an arrangement with a single beneficiary in respect of Nimmo Bazgo, Chutak & TLDP-III Power Station. Other financial assets (Current and Non-Current) include lease receivables representing the present value of future lease rentals receivable on the embedded finance lease arrangements entered into by the company.

The Company has earned "Income from Finance Lease" of Rs. ..... during the year (previous year Rs. .....)

The following table sets out a maturity analysis of lease receivables, showing the undiscounted lease payments to be received after the end of the financial year:

(Amount in Rs)

Particulars	31.03.2023	31.03.2022
undiscounted lease payments receivable:		
Less than one year		
One to two years		
Two to three years		
Three to four years		
Four to five years		
More than five years		
Total undiscounted lease payments receivable		
Add: Unguaranteed residual values		
Less: Unearned finance income		
Net investment in the lease		
Discounted unguaranteed residual value included in net investment in lease		

Significant changes in the carrying amount of the net investment in finance leases

(Amount in Rs)

Particulars	31.03.2023	31.03.2022
Balance at the beginning		
Additions during the year		
Income from Finance Lease for the year		
Amount received during the year		
Balance at the end		

C) **Operating Lease –Company as Lessor (Shall be provided only by TLDP IV and WPPJ)**

The Company has entered into Power Purchase Agreements (PPA) with West Bengal State Electricity Board for sale of power from **TLDP-IV power station** for a period of 10 years and with Jodhpur Vidyut Vitran Nigam Limited (JVVNL) for sale of power from **50 MW Wind Power Project, Jaisalmer** for a period of 3 years. Power Purchase Agreement with JVVNL has expired on March 31, 2019 and extension of PPA is under process, though power is being scheduled to the customer. As per the PPAs, the customer is obliged to purchase the entire output of these Power Stations at prices determined by the Central Electricity Regulatory Commission and has been recognised as Operating Lease arrangements.

The Company has earned "Income from Operating Lease" for the year of ₹ ..... during the year (previous year ₹ .....).

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The following table sets out a maturity analysis of lease receivables, showing the undiscounted lease payments to be received after the end of the financial year:

(Amount in Rs)

Particulars	31.03.2023	31.03.2022
Less than one year		
One to two years		
Two to three years		
Three to four years		
Four to five years		
More than five years		
Total		

16 Disclosures under Ind AS-27 'Separate Financial Statements'shall be dealt at Corporate Office.

17 Disclosure regarding Impairment Analysis as per Ind AS-36 on "Impairment of assets" shall be dealt at Corporate Office.

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

19 **Disclosure in respect of insurance claim by All Power Stations:**

The Assets of the all power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Teesta V Power Station as on 31.03.2023 is as under:

(Amount in Rs)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at 31.03.2023	As at 31.03.2022
Against material damage	125787353	39197353	40000000	46590000	73323000
Business Interruption Loss					
Total					
Income recognised in respect of "Business Interruption Loss" during the year is ₹ Nil.(Cumulative as on 31.03.2023 is ₹ Nil.).					

20 **Nature and details of provisions (refer Note No. 17 and 22)**

(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 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 was recognised earlier 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 Year 2014-19/2019-24 by Central Electricity Regulatory Commission (CERC).

b) **Provision for Livelihood Assistance:**

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 Years 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 in case of non- current amount 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 and Construction Plant and Machinery 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 Year 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.

21 Disclosure regarding Impact of Change in Accounting Policies:

Description of change in Accounting Policies	Impact on the Statement of Profit/Loss - Increase in Profit/ (Decrease in Profit)	Impact on the Line Item of Balance Sheet as at 31.03.2023
Accounting Policy on Recognition of Carbon Credits/ CERs/VERs		
Change in the useful life of the assets provided to employees at Residential Office	(10085)	(10085)

22 Unit/Project specific notes (Shall be provided only by the specified units) :

(i) Dulhasti Power Station in r/o Bursar Project

As per deliberations of the Board of Directors in its meeting held on 20.03.2014, the viability of Bursar HE Project is dependent upon financial support from Government of India and Government of Jammu & Kashmir. Ministry of Power (MOP), Government of India was approached to provide funding for Survey and Investigation of **Bursar Project** to make it viable. As advised by the MoP, Ministry of Water Resources (MoWR) was approached to provide funds. In the meeting held with MoWR on 27.04.2015, it was informed by the representatives of MoWR that the request of the company for release of funds for preparation of DPR is under consideration for approval of Government of India. Detailed Project Report (DPR) of the project was submitted to CEA and expenditure of ₹ .....incurred have been carried forward as Capital Work in Progress. However, as an abundant precaution, provision made in earlier years in this respect has been continued in the books of accounts.

(ii) Tanakpur Power Station in respect of Kotlibhel Projects

Kotlibhel-1A, Kotlibhel-IB and Kotlibhel-II projects are three of the 24 hydro-electric projects located in the State of Uttarakhand which are covered by the order dated 13.08.2013 of Hon'ble Supreme Court of India directing MoEF not to grant environmental/forest clearance to these projects until further order and to examine the significant impact on the bio-diversity of Alaknanda and Bhagirathi river basin. Pending adjudication about the fate of these projects, the expenditure incurred upto 31.03.2023 amounting to ₹ ....., ₹ ..... and ₹ ..... have been carried forward as Capital Work in Progress in respect of Kotlibhel-1A, Kotlibhel-IB and Kotlibhel-II projects respectively. However, as an abundant precaution, provision for these amounts totalling ₹ .....up to 31.03.2023 has been made in the books of accounts.

(iii) RO Itanagar in respect of Tawang I & II projects

a) Forest Clearance in respect of Tawang Stage-II Hydroelectric Project is under process. Forest Clearance for Tawang-I Hydroelectric Project shall be taken up after Forest Clearance of Tawang-II HE Project. Pending this, expenditure of ₹..... (previous year ₹ .....) incurred on these projects is being carried forward as Capital Work in Progress. Further, due to uncertainties in the implementation of Tawang I and II Projects, a provision of Rs....(previous year Rs.....) has been made in the books of accounts as an abundant precaution.

(iv) Dhauliganga power station in c/o Dhauliganga Intermediate Project:

a) 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, the expenditure incurred upto 31.03.2023 amounting to ₹ ..... (previous year ₹ .....) have been carried forward as Capital Work in Progress. However, as an abundant precaution, provision for ₹ ..... (previous year .....) has been made in the books of accounts.

b) Measures to reduce capital cost and optimise tariff of Goriganga IIIA Project are being explored. Pending decision on the same, the expenditure incurred upto 31.03.2023 amounting to ₹ ..... (previous year ₹ .....) have been carried forward as Capital Work in Progress. However, as an abundant precaution, provision for ₹ ..... (previous year Rs .....) has been made in the books of accounts.

v) Wind Power Project, Jaisalmer:

Quantitative details of Renewable Energy Certificates (RECs) in respect of renewable energy

Sl. No.	Description	Quantity
1	No. of RECs issued	
2	No. of RECs under certification	
3	No. of RECs sold during the year	

23 Quantitative details of Carbon Credit Certificates (CER/VER) in respect of Hydro Generating Power Stations:

Sl. No.	Description	Quantity (In Numbers)	
		31.03.2023	31.03.2022
1	Opening Balance	2436839	
2	Issued/Generated during the Year	0	
3	Sold during the year	0	
4	Closing Balance (1+2-3)	2436839	
5	No. of CER/VER under certification	11731679	

24 Following information is required for preparation of Statement of Cash Flows:

Particulars	For the year ended on 31.03.2023	For the year ended on 31.03.2022
Cash flow from sale of Property, Plant & Equipment and Intangible Assets (Excluding Taxes)		

25 Disclosures relating to creation of Regulatory Deferral Account (RDA)balances as per Ind AS 114 : (Disclosures relating to creation of Regulatory Deferral Account (RDA)balances as per Ind AS 114 are given in Appendix V.The units having RDA balances should copy the content pertaining to their unit & paste here under)

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No.302137E)

CHATURVEDI & CO. CHARTERED ACCOUNTANTS 24 PARK STREET KOLKATA-700016

(CA S.C. CHATURVEDI)
Partner
M.No. 012705

(MANOJ KUMAR BARNWAL)
Head of Finance

27/5/23
(CHITTA RANJAN DAS)
Head of Project

Date: 25.05.23
Place: FARIDABAD

NHPC LIMITED एनएचपीसी N.H.P.C FARIDABAD

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

BALANCE SHEET AS AT 31ST MARCH, 2024

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2024	As at 31st March, 2023
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	10,54,06,70,877	10,62,82,72,167
b) Capital Work In Progress	2.2	1,41,600	5,03,853
c) Right Of Use Assets	2.3	13,22,78,249	14,17,22,239
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	-	-
f) Intangible Assets under development	2.6	-	-
g) **Financial Assets**			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	-	-
iv) Others	3.4	-	-
h) Non Current Tax Assets (Net)	4	-	-
i) Other Non Current Assets	5	1,86,00,87,490	1,86,00,87,490
TOTAL NON CURRENT ASSETS		**12,53,31,78,216**	**12,63,05,85,749**
(2) CURRENT ASSETS			
a) Inventories	6	26,45,77,933	12,82,83,408
b) **Financial Assets**			
i) Investments	7.1	-	-
ii) Trade Receivables	7.2	-	2,26,670
iii) Cash and Cash Equivalents	8	9,47,967	(7,46,043)
iv) Bank balances other than Cash and Cash Equivalents	9	65,03,692	61,25,672
v) Loans	10	-	-
vi) Others	11	2,73,33,40,338	5,67,00,872
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13.1	24,21,37,470	12,36,74,688
TOTAL CURRENT ASSETS		**3,24,75,07,400**	**31,42,65,267**
(3) Assets Held for Sale	13.2	51,798	23,27,186
(4) Regulatory Deferral Account Debit Balances	14.1	1,35,51,46,534	-
TOTAL ASSETS		**17,13,58,83,948**	**12,94,71,78,202**
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	47,01,02,567	3,57,64,18,897
TOTAL EQUITY		**47,01,02,567**	**3,57,64,18,897**
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) **Financial Liabilities**			
i) Borrowings	16.1	-	-
ia) Lease Liabilities	16.2	-	-
ii) Other financial liabilities	16.3	36,13,832	18,97,055
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	9,73,34,021	10,10,77,637
TOTAL NON CURRENT LIABILITIES		**10,09,47,853**	**10,29,74,692**
(3) CURRENT LIABILITIES			
a) **Financial Liabilities**			
i) Borrowings	20.1	-	-
ia) Lease Liabilities	20.2	-	-
ii) Trade Payables	20.3		
Total outstanding dues of micro enterprises and small enterprises		4,41,92,546	3,03,27,066
Total outstanding dues of Creditors other than micro enterprises and small enterprises		12,05,53,464	9,14,41,776
iii) Other financial liabilities	20.4	42,13,97,493	5,02,57,503
b) Other Current Liabilities	21	5,77,49,314	42,98,57,386
c) Provisions	22	3,11,20,64,175	62,58,25,832
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	12,80,88,76,536	8,04,00,75,050
TOTAL CURRENT LIABILITIES		**16,56,48,33,528**	**9,26,77,84,613**
(5) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL EQUITY & LIABILITIES		**17,13,58,83,948**	**12,94,71,78,202**

Accompanying notes to the Financial Statements 1-34

"Accounts of **Testa V Power Station** (A unit of NHPC Limited) (before adjustment of closing entries) are audited for the purpose of consolidation"

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No.302137E)

(CA Amit Kumar)
Partner
M.No. 318210

1159

(Manoj Kumar Barnwal)
Head of Finance

(Anil Kumar Dash)
Head of Project

NHPC LIMITED FARIDABAD

Place: - Faridabad
Date: - 30/4/24

NHPC LIMITED

Name of the Unit : TEESTA-V POWER STATION

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2024

(Amount in ₹)

PARTICULARS	Note No.	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
INCOME			
i) Revenue from Operations	24.1	2,85,30,54,644	6,61,16,53,738
ii) Other Income	24.2	3,15,66,93,374	5,78,93,530
TOTAL INCOME		**6,00,97,48,018**	**6,66,95,47,268**
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	1,27,26,406	87,38,37,416
iii) Employee Benefits Expense	26	75,92,78,245	73,78,04,468
iv) Finance Costs	27	3,82,03,247	4,46,73,680
v) Depreciation and Amortization Expense	28	30,78,47,702	31,22,65,314
vi) Other Expenses	29	5,78,08,93,348	73,30,94,561
TOTAL EXPENSES		**6,89,89,48,948**	**2,70,16,75,439**
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		**(88,92,00,930)**	**3,96,78,71,829**
Exceptional items		-	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		**(88,92,00,930)**	**3,96,78,71,829**
Tax Expenses	30.1		
i) Current Tax		-	-
ii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		**(88,92,00,930)**	**3,96,78,71,829**
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	1,35,51,46,534	(38,76,28,126)
PROFIT FOR THE YEAR (A)		**46,59,45,604**	**3,58,02,43,703**
OTHER COMPREHENSIVE INCOME (B)	30.2		
(i) Items that will not be reclassified to profit or loss (Net of Tax)			
(a) Remeasurement of the post employment defined benefit obligations		41,56,963	31,31,956
Less:-Movement in Regulatory Deferral Account Balances in respect of tax on defined benefit obligations		-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of post employment defined benefit obligations		-	(69,56,762)
Less: Impact of Tax on Regulatory Deferral Accounts		-	-
Sub total (a)		**41,56,963**	**(38,24,806)**
(b)Investment in Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		**41,56,963**	**(38,24,806)**
(ii) Items that will be reclassified to profit or loss (Net of Tax)			
- Investment in Debt Instruments		-	-
Total (ii)		-	-
Other Comprehensive Income (B)=(i+ii)		**41,56,963**	**(38,24,806)**
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) (COMPRISING PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR)		**47,01,02,567**	**3,57,64,18,897**
Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each)	34 (12)		
Before movements in Regulatory Deferral Account Balances			
After movements in Regulatory Deferral Account Balances			
Accompanying notes to the Financial Statements	1-34		

"Accounts of Tesla V Power Station (A unit of NHPC Limited) (before adjustment of closing entries) are audited for the purpose of consolidation"

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No 302137E)

(CA Amit Kumar)
Partner
M.No. 318210

(Manoj Kumar Barnwal)
Head of Finance

(Anil Kumar Dash)
Head of Project

Place: - Faridabad
Date: - 30/4/24

NHPC LIMITED FARIDABAD

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH 2024

A. EQUITY SHARE CAPITAL

Particulars	Note No.	Amount
As at 1st April 2023	15.1	-
Changes in Equity Share Capital due to prior period errors		
Restated balances as at 1st April 2023	15.1	-
Change in Equity Share Capital		
As at 31st March 2024	15.1	-

B. OTHER EQUITY

(Amount in ₹)

Particulars	Reserve and Surplus				Other Comprehensive Income		Total
	Capital Redemption Reserve	Bond Redemption Reserve	General Reserve	Surplus/ Retained Earnings	Debt Instruments through OCI	Equity Instruments through OCI	
Balance as at 1st April, 2023	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors							
Restated balances as at 1st April 2023	-	-	-	-	-	-	-
Profit for the year	-	-	-	46,59,45,604	-	-	46,59,45,604
Other Comprehensive Income	-	-	-	41,56,963	-	-	41,56,963
Total Comprehensive Income for the year	-	-	-	47,01,02,567	-	-	47,01,02,567
Amount transferred from Bond Redemption Reserve	-	-	-	-		-	-
Dividend	-	-		-			-
Tax on Dividend	-	-		-			-
Transfer to Bond Redemption Reserve	-	-		-			-
Balance as at 31st March 2024	-	-	-	**47,01,02,567**	-	-	**47,01,02,567**

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No.302137E)

(CA Amit Kumar)
Partner
M.No. 318210

(Manoj Kumar Barnwal)
Head of Finance

(Anil Kumar Dash)
Head of Project

NOTE NO. 1: COMPANY INFORMATION AND MATERIAL 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 listed and traded on the National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange India Limited (BSE) in India. 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 in which the Company is involved 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.

(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
- right of use assets – measured at present value of future cash outflows at initial recognition
- assets held for sale - measured at fair value less cost to sell

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

Historical cost is the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition or the amount of proceeds received in exchange for the obligation, or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business. 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.

(C) Application of new and revised standards

Vide notification dated March 31, 2023, the Ministry of Corporate Affairs has notified the Companies (Indian Accounting Standards) Amendment Rules, 2023 which amends certain Indian Accounting Standards, and are effective from April 1, 2023. The summary of the major amendments and its impact on the Company are given hereunder:

i) **Disclosure of accounting policies – amendments to Ind AS 1 – Presentation of financial statements:** This amendment requires the entities to disclose their material accounting policies rather than their significant accounting policies. These amendments define what is 'material accounting policy information' (being information that, when considered together with other information included in an entity's financial statements, can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements) and explain how to identify when accounting policy information is material. They further clarify that immaterial accounting policy information do not need to be disclosed. If disclosed, they should not obscure material accounting information.

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The Company has evaluated the amendment and suitably modified its Material Accounting Policies. However, impact of the said amendment on the Company's financial statements is not significant.

ii) **Definition of accounting estimates – amendments to Ind AS 8 - Accounting Policies, Changes in Accounting Estimates and Errors:** The amendment clarifies how entities should distinguish changes in accounting policies from changes in accounting estimates. The distinction is important, because changes in accounting estimates are applied prospectively to future transactions and other future events, whereas changes in accounting policies are generally applied retrospectively to past transactions and other past events (as well as the current period).

The Company has evaluated the amendment and there is no impact on the Company's financial statements.

iii) **Deferred tax related to assets and liabilities arising from a single transaction – amendments to Ind AS 12 - Income Taxes:** This amendment has narrowed the scope of the initial recognition exemption so that it does not apply to transactions that give rise to equal and offsetting temporary differences.

The Company has evaluated the amendment and there is no impact on the Company's financial statements.

iv) Amendments/ revisions in other standards are either not applicable or do not have any material impact on the financial statements.

(D) Functional and presentation currency

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency.

(E) 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 contingent 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 may have the most significant effect on the amounts recognised in the financial statements are included in the following notes:

Critical judgments and estimates

a) Leases

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116- *Leases*. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Identification of a lease requires significant judgment.

The Company also uses significant judgment in assessing the lease term (including anticipated renewals) and the applicable discount rate.

NHPC LIMITED FARIDABAD

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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.

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 in respect of future developments in discount rates, the rate of salary increase, inflation rate and expected rate of return on plan assets. The Company considers that the assumptions used to measure its obligations are appropriate and documented. However, any changes in these assumptions may have an impact on the resulting calculations.

e) Revenue

The Company records revenue from sale of power based on tariff approved by the CERC, as per the principles of Ind AS 115- *Revenue from Contracts with Customers*. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations. Further, where revision in tariff due to revision in cost estimates are pending, tariff is computed based on the parameters and methods prescribed under the CERC Tariff Regulations and an estimated amount of revenue is recognised when an application is made to the CERC after obtaining necessary approvals to the extent it is highly probable that there will be no downward adjustment to the revenue recognised.

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. These estimates can change due to 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 and 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 2019-24. However, changes in CERC tariff regulations beyond the current tariff period may affect the recoverability of such balances.

h) Impairment of Trade Receivables

NHPC LIMITED FARIDABAD

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. CERC Tariff Regulations provide for recovery of Late Payment Surcharge for delayed payments which compensates for loss due to time value of money, except to the extent already provided for.

i) Insurance Claim Recoverable

The recoverable amount of insurance claims in respect of damages to Property, Plant and Equipment and Capital Work in Progress is based on estimates and assumptions as per terms and conditions of insurance policies and management estimate of amount recoverable from the Insurance Company based on past experience.

j) Cost of Carbon Credits / Certified Emission Reductions (CERs)/ Verified Carbon Units (VCUs)

The cost of Carbon Credits / Certified Emission Reductions (CERs)/ Verified Carbon Units (VCUs) are measured as per Management estimate.

k) Assets classified as held for sale

Management judgment is required to apply the accounting of non-current assets held for sale under Ind AS 105 - 'Non-current assets held for sale and discontinued operations'. In assessing the applicability, management exercises judgment to evaluate availability of the asset for immediate sale, management's commitment for the sale and probability of sale within one year to conclude if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

(III) MATERIAL ACCOUNTING POLICIES:

Summary of the material accounting policies for 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). Therefore, the carrying amount of Property, Plant and Equipment, Capital Work in Progress, Intangible Assets and Investment Property as per the previous GAAP as at April 1, 2015, were maintained on transition to Ind AS.

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.

NHPC LIMITED FARIDABAD

c) Subsequent costs is recognized in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the enterprise and the cost of the item can be measured reliably.

d) Expenditure incurred on renovation and modernization of power station on completion of the originally estimated useful life of the power station is added to the cost of the related asset when it meets the recognition criteria. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.

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

f) 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.

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 and 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 and spares" forming part of inventory.

j) Expenditure on major inspection and overhauls of generating unit is capitalized, when it meets the asset recognition criteria. Any remaining carrying amount of the cost of the previous inspection and overhaul is derecognized.

k) The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced part is derecognized regardless of whether the replaced part has been depreciated separately. If it is not practicable to determine the carrying amount of the replaced part, the Company uses the cost of the replacement as an indication of what the cost of replaced part was at the time it was acquired or constructed. The costs of the day-to-day servicing of property, plant and equipment are recognized in the statement of profit and loss as and when incurred.

l) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising on derecognition/ disposal 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 (CWIP)

a) Expenditure incurred on assets under construction (including a project) is carried at cost under 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 including Right-of-Use assets, 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

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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 and 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.

The Company measures investment property using cost based measurement and fair value of investment property is disclosed in the notes.

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. Any gain or loss arising on derecognition/ disposal of the asset is included in the Statement of Profit and Loss.

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

4.0 Intangible Assets and Intangible Assets under Development

a) Expenditure on research is charged to expenditure 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 that are acquired by the Company and which have finite useful lives, 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) Intangible assets under development represent expenditure incurred on intangible assets which are in the development phase and are carried at cost less accumulated impairment loss, if any.

d) Subsequent costs are recognized as an increase in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the Company and the cost of the item can be measured reliably.

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

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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 reporting date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.

b) Exchange differences relating to PPE/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective PPE/capital work-in-progress.

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

d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after April 1, 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

At initial recognition, 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, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

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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 less impairment losses, if any in the value of the investments. Where an indication of impairment exists, considering entities with common line of activities as a single cash generating unit, the carrying amounts of investments are assessed and written down to its recoverable amount at the end of reporting period. On disposal of investments in subsidiaries, associates and joint venture, the difference between net disposal proceeds and the carrying amounts are recognized in the statement of profit and loss.

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 right 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, Trade Receivables, Loan to employees, 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
- At fair value through profit and loss

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 are either recorded in the Statement of Profit and Loss or under 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 Company 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 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 interest income in the Statement of Profit and Loss. 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). The Company classifies all other equity instruments 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 of an equity instrument classified at FVTOCI, are recognized in 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.

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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 Company 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 116- *Leases*.

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 116 and Ind AS 115.

For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition, in which case those financial assets are measured at lifetime ECL. Any increase or reversal of loss allowance computed using ECL model, is recognized as an impairment gain or loss 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.

Carbon Credits / Certified Emission Reductions (CERs)/ Verified Carbon Units (VCUs) are valued at lower of cost and net realizable value.

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.

11.0 Dividends

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Final 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

The Company's financial liabilities include loans and borrowings, trade and other payables. A financial liability is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

a) Classification, initial recognition and measurement

Financial liabilities are recognised initially at fair value less 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.

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 cost 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.

e) Derivative financial instruments

Derivative financial instruments that are held by the Company to hedge the foreign currency and interest rate risk exposures and are not designated as hedges are accounted for at fair value through profit or loss. Changes in fair value are recognised in the Statement of Profit and Loss.

13.0 Government Grants

a) The benefits of a government loan at a below market rate of interest is treated as a Government Grant. The loan is initially recognised and measured at fair value and the 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 the grant is recognized initially as deferred income and subsequently amortised in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.

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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

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.

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.

b) 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.

c) 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 comprise of interest from banks, employees, contractors etc., dividend from investments in joint ventures and subsidiary companies, dividend from investments in equity in other bodies corporate, interest from investment in bonds, surcharge received from beneficiaries for delayed payments, sale of scrap, other miscellaneous income, etc.

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 from contracts for sale of power over time as the customers simultaneously receive and consume the benefits provided by the Company.

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ii) Revenue from sale of power (except minimum lease receipts in respect of power stations considered as Finance Lease/Operating Lease) is accounted for as per tariff notified by the Central Electricity Regulatory Commission (CERC) under the CERC (Terms & Conditions of Tariff) Regulations as modified by the orders of Appellate Tribunal for Electricity to the extent applicable. In the case of Power Stations where provisional/ final tariff is yet to be notified or where incentives/disincentives are chargeable/ payable as per CERC (Terms & Conditions of Tariff) Regulations, revenue is recognised to the extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.

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

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

vi) 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 on the basis of input method. Input method recognises revenue on the basis of the costs incurred towards the satisfaction of a performance obligation relative to the total expected costs to the satisfaction of that performance obligation.

ii) Contract assets are recognised when there is excess of revenue earned over billings on contracts. Contract assets are transferred to trade receivables revenue when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms. The contract liabilities primarily relate to the advance consideration received from the customers.

iii) Contract modifications, if any, are accounted for when there is a change in the scope or price (or both) of a contract that is approved by the parties to the contract and when the parties to a contract approve a modification that either creates new or changes existing enforceable rights and obligations of the parties to the contract. 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. Contract modifications are recorded on standalone basis when the scope of the contract increases because of the addition of promised goods or services or the price of the contract increases by an amount of consideration that reflects the Company's standalone selling prices of the additional promised goods or services and any appropriate adjustments to that price to reflect the circumstances of the particular contract. 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

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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) 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). 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.

iii) 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 it is highly probable that a significant reversal in the amount of revenue recognised will not occur in the future.

e) Revenue from sale of carbon credits/ CERs/VERs

Revenue is recognized on transfer/ sale of Carbon Credits/ Certified Emission Reductions (CERs)/ Verified Carbon Units (VCUs) to the extent it is highly probable that a significant reversal in the amount of revenue recognized will not occur in the future.

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.

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

Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and Social Security Scheme administered through separate trusts are accounted for 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, Memento on Superannuation to employees and Employees Family Economic Rehabilitation Scheme are in the nature of defined benefit plans. All these plans, other than Allowance on Retirement/Death, Memento on Superannuation to employees and Employees Family Economic Rehabilitation Scheme are administered through separate trusts.

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

In respect of Provident Fund Scheme, a liability is recognised in the Balance Sheet where the present value of the defined benefit obligation at the end of the reporting period is higher than the fair value of plan assets. Any surplus of fair value of plan assets over the present value of the defined benefit obligation at the end of the reporting period is not recognised as an asset since the Company does not have any right to the benefits either in the form of refunds from the Plan or by way of lower contribution to the Plan.

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 (except in the case of Provident Fund Scheme) and losses arising from experience adjustments and changes in actuarial assumptions are recognised directly in Other Comprehensive Income in the period in which they occur and are included in retained earnings in the Statement of Changes in Equity.

iv) Other long-term employee benefits

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

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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 consist of (a) interest expense calculated using the effective interest method as described in Ind AS 109 – 'Financial Instruments' (b) finance charges in respect of finance leases recognized in accordance with Ind AS 116– 'Leases' and(c) exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised as part of the cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which necessarily take substantial period of time to get ready for their intended use or sale. All other borrowing costs are expensed in the period in which they occur.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalised. When the Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalisation of the borrowing costs is computed based on the weighted average cost of all borrowings that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset. However, borrowing costs applicable to borrowings made specifically for the purpose of obtaining a qualifying asset are excluded from this calculation, until substantially all the activities necessary to prepare that asset for its intended use or sale are complete.

Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalisation.

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

Other borrowing costs are recognized as an expense in the year in which they are incurred.

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).

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(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 extended life as per CERC Tariff Regulations/Orders, 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).

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 useful life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

- Construction Plant and Machinery

- Computer and 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.

iii) Based on technical assessment, depreciation on Roof Top Solar Power System / Equipment is provided on straight line basis over a period of twenty five years with residual value of 10%.

(iv) Based on technical assessment, depreciation on furniture & other equipment provided at residential office of employees is charged on straight line basis over a period of five years with residual value of 10%.

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

f) All assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated/amortised during the year in which the asset becomes available for use with WDV of Re. 1/- for tangible assets ~~as WDV~~ and NIL for Intangible Assets.

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

h) Leasehold Land of operating units is amortized over the period of lease or over the life of the Power Plant (40 years in case of Hydro Projects and 25 years in case of Solar & Wind Projects) whichever is lower, following the rates and methodology notified vide CERC tariff regulations.

i) Leasehold Land and buildings of units other than operating units, is amortized over the period of lease or over the life of the Power Plant (40 years in case of Hydro Projects and 25 years in case of Solar & Wind Projects), 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.

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k) Land-Right of 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. Other intangible assets are amortized on straight line method over the period of legal right to use or life of the related plant, whichever is less. The period and method of amortization of intangible assets with finite useful life is reviewed at each financial year end and adjusted prospectively, wherever required.

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 and 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 useful 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. Fair value less costs of disposal is determined only in case carrying amount of an asset or cash-generating unit (CGU) exceeds the value in use.

c) In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project, 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.

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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

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).

b) Deferred tax

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

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

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

iv) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in Other Comprehensive Income or Equity.

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

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

vii) When there is uncertainty regarding income tax treatments, the Company assesses whether a tax authority is likely to accept an uncertain tax treatment. If it concludes that the tax authority is unlikely to accept an uncertain tax treatment, the effect of the uncertainty on taxable income, tax bases and unused tax losses and unused tax credits is recognised. The effect of the uncertainty is recognised using the method that, in each case, best reflects the outcome of the uncertainty: the most likely outcome or the expected value. For each case, the Company evaluates whether to consider each uncertain tax treatment separately, or in conjunction with another or several other uncertain tax treatments, based on the approach that best prefixes the resolution of uncertainty.

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, Consultancy works and Trading of Power do not form a reportable segment as per the Ind AS -108.

23.0 Leases

The Company assesses whether a contract is or contains a lease at the inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether the contract involves the use of an identified asset, whether the Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of lease and whether the Company has the right to direct the use of the asset. If the supplier has a substantive substitution right, then the asset is not identified. Where the decision about how and for what purpose the asset is used is predetermined, the Company has the right to direct the use of the asset if it has the right to operate the asset, or the Company designed the asset in a way that predetermines how and for what purpose it will be used.

At inception or on reassessment of a contract that contains a lease component, the Company allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices. However, for the leases of land and buildings in which it is a lessee, the Company has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

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i. Company as a lessee

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

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 Right of Use Assets.

Right-of-use assets are depreciated/amortized from the commencement date to the end of the useful life of the underlying asset, if the lease transfers ownership of the underlying asset by the end of lease term or if the cost of right-of-use assets reflects that the purchase option will be exercised. Otherwise, Right-of-use assets are depreciated/ amortized from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment.

Right-of-use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less costs of disposal and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at the present value of the future lease payments, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the incremental borrowing rate. Future lease payments comprise of the fixed payments, including in-substance fixed payments, variable lease payments that depend on an index or a rate, amounts expected to be payable under a residual value guarantee and the exercise price under a purchase option that the Company is reasonably certain to exercise or the penalty for early termination of a lease unless the Company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the estimate of the amount expected to be payable under a residual value guarantee, or if the Company changes its assessment of whether it will exercise a purchase, extension or termination option or when a lease contract is modified, and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

When the lease liability is remeasured, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in the Statement of Profit and Loss if the carrying amount of the right-of-use asset has been reduced to zero.

Right-of-use assets are presented as a separate line item on the face of the Balance Sheet.

The Company has elected not to recognise right-of-use assets and lease liabilities in respect of short-term leases that have a lease term of 12 months or less and leases where the underlying asset is of low-value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

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ii. Company as a lessor

When the Company acts as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.

Where the Company determines a long term Power Purchase Agreement (PPA) to be or to contain a lease and where the off taker has the principal risk and rewards of ownership of the power plant through its contractual arrangements with the Company, the arrangement is considered a finance lease. For embedded leases in the nature of a Finance Lease, the investment in the power station is recognised as a Lease Receivable. The minimum lease receipts are identified by segregating the embedded lease receipts from the contract amounts (including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09 up to 31st March 2009 and considered as deferred income). Each lease receipt is allocated between the receivable and finance lease income (forming part of revenue from operations) so as to achieve a constant rate of return on the Lease Receivable outstanding.

Subsequent to initial recognition, the Company regularly reviews the estimated unguaranteed residual value and applies the impairment requirements of Ind AS 109- Financial Instruments for recognising an allowance for expected credit losses on the lease receivables.

Finance lease income is calculated with reference to the gross carrying amount of the lease receivables, except for credit-impaired financial assets for which interest income is calculated with reference to their amortised cost (i.e. after a deduction of the loss allowance).

If an arrangement contains lease and non-lease components, the Company applies Ind AS 115- *Revenue from Contracts with Customers* to allocate the consideration in the contract.

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 Business combinations

(i) Business combinations are accounted for using the acquisition accounting method as at the date of the acquisition, which is the date at which control is transferred to the Company. The consideration transferred in the acquisition and the identifiable assets acquired and liabilities assumed are recognized at fair values on their acquisition date. Goodwill is initially measured at cost, being the excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed. Where the fair value of net identifiable assets acquired and liabilities assumed exceed the consideration transferred, after reassessing the fair values of the net assets and contingent liabilities, the excess is recognized as capital reserve. Acquisition related costs are expensed as incurred.

(ii) Business combinations involving entities that are controlled by the Company are accounted for using the pooling of interests method wherein the assets and liabilities of the combining entities are reflected at their carrying amounts and no adjustments are made to reflect fair values, or recognise any new assets or liabilities. The only adjustments that are made are to harmonise accounting policies.

The financial information in the financial statements in respect of prior periods is restated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of the actual date of the combination. However, where the business combination had occurred after that date, the prior period information is restated only from that date.

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The balance of the retained earnings appearing in the financial statements of the transferor is aggregated with the corresponding balance appearing in the financial statements of the transferee. The identity of the reserves is preserved and the reserves of the transferor become the reserves of the transferee. The difference, if any, between the amounts recorded as share capital issued plus any additional consideration in the form of cash or other assets and the amount of share capital of the transferor is transferred to capital reserve and is presented separately from other capital reserves.

25.0 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.

26.0 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.

27.0 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'.

28.0 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 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 /liabilities are classified as non-current assets / liabilities.

29.0 Non -Current Assets Classified as Held for Sale

The Company classifies non-current assets and disposal groups as held for sale if their carrying amounts will be recovered principally through a sale rather than through continuing use and a sale is considered highly probable. Indicators in this regard include whether management is committed to the sale, whether such sale is expected to be completed within one year from the date of classification as held for sale and whether the actions required to complete the plan of sale indicates that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn. Non-Current Assets held for sale and disposal groups are measured at the lower of their carrying amount and their fair value. Cost of disposal is deducted from the recognized value, if significant. Property, plant and equipment and intangible assets once classified as held for sale are not depreciated or amortized.

30.0 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 transfer of ownership, inspection and acceptance by the Company.

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NOTE NO. 2.1 Property, Plant and Equipment as on 31.03.2024

(Amount in ₹)

Sl. No	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK	
		As at 01-Apr-2023	Additions		Deductions		Other Adjustments	As at 31st March, 2024	As at 01-Apr-2023	For the year	Adjustments	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2023
			IUT	Others	IUT	Others								
(i)	Land – Freehold	398242906		0				398242906	0			0	398242906	398242906
(ii)	Roads and Bridges	1456770613		0		11572508		1445198104	471551161	30692064	-3169030	499074195	946123909	985219451
(iii)	Buildings	1355490017	1	1229315000		70635044		2514169974	429550961	30955628	-20551035	439955587	2074214387	925939056
(iv)	Railway sidings	0		0				0	0	0	0	0	0	0
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	14826907893		435665367		286293651		14776359609	7437207750	197953265	-144310258	7490850757	7285508852	7189780143
(vi)	Generating Plant and machinery	3206873674		10371182		215185797		3002059059	1459214536	49549640	-91571721	1417192455	1584866604	1747659136
(vii)	Plant and machinery Sub station	24071591		413000		8040207		16444384	6871347	509470	-3415892	3964925	12479459	17200244
(viii)	Plant and machinery Transmission lines	150675196		0		38882246		111792950	85046992	1413237	-23267389	63192840	48600110	65628204
(ix)	Plant and machinery Others	5172434		380000		2748916		2803518	2283101	62076	-1507779	837398	1966120	2889333
(x)	Construction Equipment	18926066		0		14290633		4635433	11058329	572245	-10636261	1394313	3241309	7867928
(xi)	Water Supply System/Drainage and Sewerage	46024416		396579		21808163		24612832	12800367	834293	-5600896	7933964	16678868	33124049
(xii)	Electrical installations	6405987		0				6405987	1068131	187729	0	1255859	5150128	5337856
(xiii)	Vehicles	21691772		0		19220198		2471574	7151538	311652	-7057273	405918	2125656	14090234
(xiv)	Aircraft/ Boats	1193605		0		1193605		0	966936	12534	-409470	0	0	226669
(xv)	Furniture and fixture	16599148		3461302		1225715		18834735	6060840	757252	-451675	6366424	12473311	10543308
(xvi)	Computers	18221012		5404861		2294407		21331466	12765501	2697597	-1706514	13756684	9576782	3455511
(xvii)	Communication Equipment	86126		82496		2615547		4966616	3451650	187271	-748375	2890546	4076072	4961017
(xviii)	Office Equipments	73875569		8022347		3843414		78054502	22377137	2450085	-2951344	21559998	51097944	51598032
	Total	20183766664	1	591119136	0	704740111	0	20050145690	9535494497	292137015	-318156589	9509474813	10540670877	10628272167
	Previous year	20134980905	477645	39147402	551346	10287842	0	20183766664	9243109927	296794021	-3409451	9535494497	10628272167	10891870978

Note: -

2.1.1 (a) Title deeds of Immoveable Properties not held in name of the Company as on 31st March 2024:-

Relevant Line item in the Balance Sheet	Description of item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company
Property, Plant and Equipment	Land	83267839 (Area 4.69 Hect)	Different parties	No	10.04.2008	Mutation awaited
	Building					
	Others					

(b) Title deeds of Immoveable Properties not held in name of the Company as on 31st March 2023:-

Relevant Line item in the Balance Sheet	Description of item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company
Property, Plant and Equipment	Land	83267839 (Area 4.69 Hect)	Different parties	No	10.04.2008	Mutation awaited
	Building					
	Others					

2.1.2 Freehold Land includes 8 hectare (Previous year 8 hectare) of land being used by Loktak Downstream Hydroelectric Corporation Limited (LDHCL) (A subsidiary of NHPC Limited) for a consideration of ₹ 100 per annum as rent, for which a lease agreement has been entered between NHPC Limited and LDHCL

2.1.3 Refer Note No 34(9) of Financial Statement for information of non-current assets equitably mortgaged/hypothecated with banks as security for related borrowings

2.1.4 Refer Note no 34(18) of Financial Statements for information regarding Impairment of Assets

2.1.5 Foreign Exchange Rate Variation included in Adjustments to assets are as follows:

Class of Assets	For the Year ended on 31.03.2024	For the Year ended on 31.03.2023
Roads and Bridges		
Buildings		
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)		
Generating Plant and machinery		
Plant and machinery Sub station		
Plant and machinery Transmission lines		
Plant and machinery Others		
Construction Equipment		
Water Supply System/Drainage and Sewerage		
Electrical installations		
Vehicles		
Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Total		

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2.1.6 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

Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2023	Additions		Deductions		Other Adjustments	As at 31st March, 2024	As at 01-Apr-2023	For the year	Adjustments	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2023
			IUT	Others	IUT	Others								
i)	Land – Freehold	398242906	0	0	0	0	0	398242906	0		0	0	398242906	398242906
ii)	Roads and Bridges	1912561197	0	0	0	17010021	0	1745461176	927332316	3002054	-9200543	86527827	87718349	98523881
iii)	Buildings	1775613556	53313	122915000	0	84713635	0	1813868234	800750500	30955626	-34866299	797019827	1016848407	974863056
iv)	Railway sidings	0	0	0	0	0	0	0	0	0	0	0	0	0
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	22205040671	0	435665367	0	425652844	0	22215053194	15015260528	197953265	-283669451	14929544342	7285508852	7189780143
vi)	Generating Plant and machinery	4618041470	0	10371182	0	299859882	0	4328552770	2870382332	49549640	-176245806	2743686166	1584866604	1747659138
vii)	Plant and machinery Sub station	29040020	0	413000	0	10681028	0	18771992	11839776	509470	-6056713	6292533	12479459	17200244
viii)	Plant and machinery Transmission lines	238858559	0	0	0	63235375	0	175623184	173230355	1413237	-47620518	127023074	48600110	65628204
ix)	Plant and machinery Others	9059997	0	380000	0	5667503	0	3772494	6170564	82076	-4426366	1806374	1966120	2889333
x)	Construction Equipment	32751709	0	0	0	26098020	0	6653689	24913783	872245	-22343648	3442380	3241309	7867926
xi)	Water Supply System/Drainage and Sewerage	53041648	0	396579	0	22961104	0	30477123	19917599	834293	-6953637	13798255	16678868	33124049
xii)	Electrical installations	6447780	0	0	0	0	0	6447780	1109924	187728	0	1297652	5150128	5337856
xiii)	Vehicles	24678538	0	0	0	22346964	0	2331574	10178304	311852	-10084038	405918	2125656	14700234
xiv)	Aircraft/ Boats	1721500	0	0	0	1721500	0	0	924771	12534	-937305	0	0	796729
xv)	Furniture and fixture	23177061	0	1461302	0	2069430	0	24568933	12613753	757262	-1295393	12095622	12473311	10543308
xvi)	Computers	22266955	0	9404851	0	3033585	0	28638231	18811444	2697697	-2447692	19061449	9576782	3455511
xvii)	Communication Equipment	11346112	0	89408	0	2840662	0	8594948	5286095	187271	-973490	4498876	4096072	6061017
xviii)	Office Equipments	91378865	0	8022347	0	12526295	0	86874917	39780233	2830965	-6834225	35776973	51097944	51598632
	Total	29732193544	53313	591119136	0	1000417846	0	29322948145	19103921377	292137019	-613781124	18782277286	10540670877	10628272167
	Previous year	29704487389	578883	39147402	874598	11145532	0	29732193544	18812616411	295794021	-4489055	19103921377	10628272167	10891870978

Note:

Underground works amounting to ₹ ..... (Previous year ₹ .....), created on" Land -Right to Use"classified under Right of use Assets, are included under the relevant heads of Property, Plant and Equipment.

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Note no. 2.2 Capital Work In Progress

(Amount in ₹)

S.No	Particulars	As at 01-Apr-2023	Addition	Adjustment	Capitalised	As at 31st March, 2024
i)	Roads and Bridges	-				-
ii)	Buildings	-				-
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	-				-
vi)	Generating Plant and Machinery	-				-
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	141600				141600
xii)	Computers	-				-
xiii)	Communication Equipment	-				-
xiv)	Office Equipments	-				-
xv)	Assets awaiting installation	362253	17666584		18028837	-
xvi)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xvii)	Survey, investigation, consultancy and supervision charges	-				-
xviii)	Expenditure on compensatory Afforestation	-				-
xix)	Expenditure attributable to construction (Refer Note-32)	-	-			-
	Less: Capital Work in Progress Provided (Refer Note 2.2.4)	-				-
	Sub total (a)	**503853**	**17666584**	-	**18028837**	**141600**
	Construction Stores	-			-	-
	Less : Provisions for construction stores	-			-	-
	Sub total (b)	**0**	-	-	-	**0**
	TOTAL	**503853**	**17666584**	-	**18028837**	**141600**
	Previous year	873430	12408369	-	12777946	503853

2.2.1 **(a) CWIP aging schedule as on 31st March 2024**

CWIP	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Projects in Progress			1,41,600.00		1,41,600.00
Projects temporarily Suspended					-
Total	-	-	1,41,600.00	-	1,41,600.00

(b) CWIP Completion Schedule as on 31st March 2024 for delayed projects

CWIP	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
					-
					-
Total	-	-	-	-	-

2.2.2 **(a) CWIP aging schedule as on 31st March 2023**

CWIP	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Projects in Progress	3,62,253.00	1,41,600.00			5,03,853.00
Projects temporarily Suspended					-
Total	3,62,253.00	1,41,600.00	-	-	5,03,853.00

(b) CWIP Completion Schedule as on 31st March 2023 for delayed projects

CWIP	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
					-
					-
Total	-	-	-	-	-

2.2.3 Expenditure attributable to Construction (EAC) includes ..... (Previous year .....) towards borrowing cost capitalised during the year. - Only for construction projects. (Also Refer Note-32)

2.2.4 Capital Work in Progress (CWIP) includes a cumulative expenditure of ₹ ..... (Previous year ₹ .....) including Survey, Investigation, Consultancy and Supervision Charges of ₹ ..... (Previous year ₹ .....) on projects under Survey & Investigation stage. Of this, a sum of ₹ ..... (Previous year ₹ .....) pertains to Subansiri Upper Project, which had been decided by Government of Arunachal Pradesh to be handed over to a Private Developer. However, pending handing over of the project & recovery of expenditure incurred thereon, the said amount remains provided for in the books as an abundant precaution. Out of the balance of ₹ ..... (Previous year ₹ .....) pertaining to projects with the company, a sum of ₹ ..... (Previous year ₹ .....) has been provided upto date where uncertainties are attached and ₹ ..... (Previous year ₹ .....), pertaining to other projects having reasonable certainty of getting clearance, is carried over. (Also Refer Note 34(24), 34(25), 34(26) and 34(27))

2.2.5 Underground Works amounting to ₹ ..... (Previous year ₹ .....) created on "Land -Right to Use" classified under Right of Use Assets, are included under respective heads of Capital Work in Progress (CWIP).

2.2.6 Refer Note no. 34(9) of Financial Statements for information of non-current assets pledged with banks as security for related borrowings. (For CO Only)

2.2.7 Refer Note no. 34(18) of Financial Statements for information regarding Impairment of Assets.

2.2.8 Expenditure attributable to construction (EAC) includes ₹ ..... (Previous year ₹ .....) on account of expenses on downstream protection work in respect of Subansiri Lower Project, against which grant amounting to ₹ ..... (Previous year ₹ .....) has been received from Government of India. The Grant so received has been recognised under 'Other non current liabilities' (Note-19.1) and shall be amortised in the Statement of Profit and Loss after commissioning of the project on a systematic basis over the useful life of the project - For Subansiri Lower Project only

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Annexure to Note 2.2

CUMMULATIVE EDC (Amount in Rupees)

Particulars	Linkage	31.03.2024	31.03.2023
A. EMPLOYEES BENEFITS EXPENSES			
Salaries, wages, allowances	437501 & 437589 & 437505 & 437500	0	3599429
Gratuity and contribution to provident fund (including administration fees)	437502	0	686639
Staff welfare expenses	437503	0	0
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		**0**	**4286068**
Less: Capitalized During the year/Period	438103	0	4286068
Sub-total(A)		**0**	**0**
B. GENERATION AND OTHER EXPENSES			
EAC-WATER USAGE CHARGES AT PROJECTS GENERATING INFIRM POWER	437506	0	0
CONSUMPTION OF STORES AND SPARES AT PROJECTS GENERATING INFIRM POWER	437507	0	0
REPAIR AND MAINTENANCE- DAM/WATER REGULATING SYSEM AT PROJECTS GENERATING INFIRM POWER	437508	0	0
REPAIR AND MAINTENANCE- GPM/ OTHER POWER PLANT SYSTEM AT PROJECTS GENERATING INFIRM POWER	437509	0	0
Repairs-Building	437510	0	0
Repairs-Machinery	437511	0	0
Repairs-Others	437512	0	0
Rent	437514 & 437588	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/development expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
EXPENDITUR ON WORK OF DOWNSTREAM PROTECTION WORKS	437536	0	0
EAC - LEASE RENT	437534	0	0
Loss on assets/ materials written off	437528	0	0
Losses on sale of assets	437530	0	0
Other general expenses	437525 & 437535	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

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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
ix) EAC- INTEREST ON FC LOANS - EFFECTIVE INTEREST ADJUSTMENT	437590	0	0
x) EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)	437587	0	0
Sub-total (c)		**0**	**0**
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		**0**	**0**
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
	437586	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-MTM Gain on derivatives	437580	0	0
ix) 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	5863067
Less: Capitalized During the year/Period	438109	0	5863067
Sub-total(I)		**0**	**0**
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		**0**	**10149135**
Less: Capitalized During the year/Period		**0**	**10149135**
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		**0**	**0**

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NOTE NO. 2.3 RIGHT OF USE ASSETS

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2023	Additions		Deductions		Other Adjustments	As at 31st March, 2024	As at 01-Apr-2023	For the year	Adjustments	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2023
			IUT	Others	IUT	Others								
i)	Land -Leasehold	0						0	0	0	0	0	0	0
ii)	Building Under Lease	0						0	0	0	0	0	0	0
iii)	Construction Equipment	0						0	0	0	0	0	0	0
iv)	Vehicles	0						0	0	0	0	0	0	0
v)	Land-Right to Use	216830815				91058		216739757	75108576	9386592	-33660	84461508	132278249	141722239
	Total	216830815	0	0	0	91058	0	216739757	75108576	9386592	-33660	84461508	132278249	141722239
	Previous year	216830815	0	0	0	0	0	216830815	65720004	9388572	0	75108576	141722239	151110811

Note:-

2.3.1 (a) Title deed/Lease deed/Mutation in respect of leasehold land not held in name of the Company as on 31st March 2024:-

Relevent Line item in the Balance Sheet	Description of item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company
Right of Use Assets-Land Leasehold	Land (. Hectare)					

(b) Title deed/Lease deed/Mutation in respect of leasehold land not held in name of the Company as on 31st March 2023:-

Relevent Line item in the Balance Sheet	Description of item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company
Right of Use Assets-Land Leasehold	Land (Hectare)					

c) Land- Right of use includes forest land which is diverted by the State Forest Department only for use by project

2.3.2 Refer Note no. 34(18) of Financial Statements for information regarding Impairment of Assets

2.3.3 Additional disclosure of Right of use Assets as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note

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Annexure-I to NOTE NO. 2.3 RIGHT OF USE ASSETS

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							DEPRECIATION				NET BLOCK	
		As at 01-Apr-2023	Additions		Deductions		Other Adjustments	As at 31st March, 2024	As at 01-Apr-2023	For the year	Adjustments	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2023
			IUT	Others	IUT	Others								
i)	Land Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	0
ii)	Building Under Lease	0	0	0	0	0	0	0	0	0	0	0	0	0
iii)	Construction Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
iv)	Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	0
v)	Land-Right to Use	281094368	0	0	0	118582	0	280975786	139372129	9386592	-61184	148697537	132278249	141722239
	Total	281094368	0	0	0	118582	0	280975786	139372129	9386592	-61184	148697537	132278249	141722239
	Previous year	281094368	0	0	0	0	0	281094368	129983557	9388572	0	139372129	141722239	151110811

Annexure to Note 2.3 as at
31.03.2024

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

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.)
	Total		0

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

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

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

Sl. No	Particular of assets	Head of account	Gross block Addition (Rs.)	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
	Total		0		

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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	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

2.3 Deductions on account of Inter-unit Transfer

Sl. No	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
								-
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

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

Sl. No	Particular of assets	Head of account	Gross block Adjusted (Rs.) (+) for Additon, (-) for Deduction)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.	Nature
	Total		0			

NOTE NO. 2.4 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2023	Additions		Deductions		Other Adjustments	As at 31st March, 2024	As at 01-Apr-2023	For the year	Adjustments	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2023
			IUT	Others	IUT	Others								
i)	Land Freehold	0	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	0	0	0	0	0	0	0	0	0	0	0
	Previous year							0				0	0	0

2.4.1 Amounts recognised in the Statement of Profit and Loss for investment property

(Amount in ₹)

	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental income	-	-
	As at 31.03.2024	As at 31.03.2023

2.4.2 Fair Value of investment property

2.4.3 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.

2.4.4 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-II of fair valuation hierarchy

Annexure-I to NOTE NO. 2.5 Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION				NET BLOCK	
		As at 01-Apr-2023	Additions		Deductions		Other Adjustments	As at 31st March, 2024	As at 01-Apr-2023	For the year	Adjustments	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2023
			IUT	Others	IUT	Others								
i)	Upfront Fees	0	0	0	0	0	0	0					0	0
ii)	Computer Software	2278091	0	0	0	877370	0	1400721	2278091	0	-877370	1400721	0	0
	Total	2278091	0	0	0	877370	0	1400721	2278091	0	-877370	1400721	0	0
	Previous year	2278091	0	0	0	0	0	2278091	2278091			2278091	0	0

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NOTE NO. 2.5 Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK	
		As at 01-Apr-2023	Additions		Deductions		Other Adjustments	As at 31st March, 2024	As at 01-Apr-2023	For the year	Adjustments	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2023
			IUT	Others	IUT	Others								
i	Upfront Fees	0						0					0	0
ii	Computer Software	1295070						1295070	1295070	0	0	1295070	0	0
	Total	1295070	0	0	0	0	0	1295070	1295070	0	0	1295070	0	0
	Previous year	1295070	0	0	0	0	0	1295070	1295070	0	0	1295070	0	0

Note 2.5.1 Additional disclosure of Intangible Assets as per gross block of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note

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Annexure to Note 2.1 & 2.5 as at 31.03.2024

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	Show Case/ Side Board/ Side Rack	411702	35990
2	Study Table	411702	25488
3	Almirah/ Cupboard	411702	55932
4	LAPTOP	411811	60000
5	Sofa Set (with/without Recliner)	411702	28320
6	LAPTOP	411811	60000
7	LAPTOP	411811	60000
8	LAPTOP	411811	60000
9	Table Fan/ Pedestral Fan/ Ceiling F	412022	4800
10	Fridge, Washing Machine, Air Cond	412021	18521
11	Almirah/ Cupboard	412022	5000
12	LAPTOP	411811	60000
13	LAPTOP	411811	60000
14	LAPTOP	411811	60000
15	LAPTOP	411811	60000
16	Fridge, Washing Machine, Air Cond	412021	24500
17	LAPTOP	411811	60000
18	Washing/ Cleaning Appliances (Dis	412021	28320
19	Fridge, Washing Machine, Air Cond	412021	28320
20	LAPTOP	411811	60000
21	Computer and Pheripherals (Desktc	412021	14499
22	Fridge, Washing Machine, Air Cond	412021	32990
23	Microwave Oven, Hot Case/ OTG, T	412021	16990
24	Fridge, Washing Machine, Air Cond	412021	40990
25	LAPTOP	411811	60000
26	Dining Set and Chairs	411702	28320
27	LAPTOP	411811	60000
28	Fridge, Washing Machine, Air Cond	412021	27000
29	LAPTOP	411811	60000
30	LAPTOP	411811	60000
31	LAPTOP	411811	60000
32	Dining Set and Chairs	411702	70800
33	LAPTOP	411811	60000
34	LAPTOP	411811	60000
35	Fridge, Washing Machine, Air Cond	412021	49000
36	Diwan Bed	411702	28320
37	Fridge, Washing Machine, Air Cond	412021	30720
38	LAPTOP	411811	60000
39	LAPTOP	411811	60000
40	Table/Desk (Peg table, Central table	411702	28320
41	TV Unit/ Home Theatre and Table L	412021	28320
42	Sofa Set (with/without Recliner)	411702	28320
43	Display Appliances (Home Theatre,	412021	26999
44	Microwave Oven, Hot Case/ OTG, T	412022	3431
45	LAPTOP	411811	60000
46	LAPTOP	411811	60000
47	LAPTOP	411811	60000
48	LAPTOP	411811	60000
49	LAPTOP	411811	60000
50	LAPTOP	411811	60000
51	LAPTOP	411811	60000
52	LAPTOP	411811	60000
53	LAPTOP	411811	60000
54	LAPTOP	411811	60000
55	Fridge, Washing Machine, Air Cond	412021	11500
56	Fridge, Washing Machine, Air Cond	412021	17000
57	Fridge, Washing Machine, Air Cond	412021	28320
58	Diwan Bed	411702	26000
59	Fridge, Washing Machine, Air Cond	412021	28320
60	Fridge, Washing Machine, Air Cond	412021	28320
61	LAPTOP	411811	60000
62	LAPTOP	411811	60000
63	LAPTOP	411811	60000
64	LAPTOP	411811	60000
65	LAPTOP	411811	60000
66	LAPTOP	411811	60000
67	LAPTOP	411811	60000
68	Fridge, Washing Machine, Air Cond	412021	28320
69	Sofa Set (with/without Recliner)	411702	28320
70	Fridge, Washing Machine, Air Cond	412021	28320
71	Fridge, Washing Machine, Air Cond	412021	28320
72	Chair (Revolving Chair, Visitor Chai	411702	6299
73	Fridge, Washing Machine, Air Cond	412021	28320
74	Fridge, Washing Machine, Air Cond	412021	9300
75	Fridge, Washing Machine, Air Cond	412021	33000
76	Almirah/ Cupboard	411702	40000
77	LAPTOP	411811	60000
78	WaterPurifier,AirPurifier/Sterilizer/H	412021	15303
79	TV Unit/ Home Theatre and Table L	411702	73000
80	Fridge, Washing Machine, Air Cond	412021	28320
81	Table/Desk (Peg table, Central table	411702	28320
82	Fridge, Washing Machine, Air Cond	412021	28320
83	LAPTOP	411811	60000
84	WaterPurifier,AirPurifier/Sterilizer/H	412021	28320
85	Diwan Bed	411702	49560

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86	LAPTOP	411811	60000
87	Washing/ Cleaning Appliances (Dis	412021	24500
88	WaterPurifier,AirPurifier/Sterilizer/H	412022	3500
89	Table/Desk (Peg table, Central table	411712	2099
90	Almirah/ Cupboard	411702	34220
91	Fridge, Washing Machine, Air Cond	412021	8900
92	Fridge, Washing Machine, Air Cond	412021	47500
93	Microwave Oven, Hot Case/ OTG,	412021	13300
94	Electric Kettle, Air Fryer, Juicer/ Mix	412022	4813
95	Fridge, Washing Machine, Air Cond	412021	28320
96	Computer and Pheripherals (Deskto	412021	28320
97	LAPTOP	411811	60000
98	Table/Desk (Peg table, Central table	411702	9380
99	Almirah/ Cupboard	411702	39000
100	Sofa Set (with/without Recliner)	411702	49000
101	Almirah/ Cupboard	411702	5350
102	Diwan Bed	411702	10500
103	Dining Set and Chairs	411702	66750
104	LAPTOP	411811	60000
105	Sofa Set (with/without Recliner)	411702	73160
106	TV Unit/ Home Theatre and Table U	412021	48640
107	Tablet/ iPad/ Phablet/ e-Book Read	412021	28320
108	Fridge, Washing Machine, Air Cond	412021	28320
109	Fridge, Washing Machine, Air Cond	412021	28320
110	Display Appliances (Home Theatre,	412021	24589
111	Fridge, Washing Machine, Air Cond	412021	16990
112	Fridge, Washing Machine, Air Cond	412021	17684
113	Diwan Bed	411702	25260
114	Dessert Cooler/ Generator/ Home U	412021	24001
115	Dining Set and Chairs	411702	28000
116	Fridge, Washing Machine, Air Cond	412021	28320
117	Fridge, Washing Machine, Air Cond	412021	28320
118	Display Appliances (Home Theatre,	412021	23900
119	Washing/ Cleaning Appliances (Dis	412021	28320
120	Sofa Set (with/without Recliner)	411702	70800
121	Diwan Bed	411702	7086
122	Diwan Bed	411702	7086
123	Table Fan/ Pedestral Fan/ Ceiling F	412022	4150
124	Electric Kettle, Air Fryer, Juicer/ Mix	412022	2999
125	Geyser, Room Heater, Oil filter radi	412021	7075
126	Rack/ Shelf/ Cabinet/ Shoe Rack	411712	2991
127	LAPTOP	411811	60000
128	Fridge, Washing Machine, Air Cond	412021	28320
129	Fridge, Washing Machine, Air Cond	412021	28320
130	Fridge, Washing Machine, Air Cond	412021	28320
131	Fridge, Washing Machine, Air Cond	412021	28320
132	Fridge, Washing Machine, Air Cond	412021	28320
133	Fridge, Washing Machine, Air Cond	412021	20000
134	Fridge, Washing Machine, Air Cond	412021	8320
135	Fridge, Washing Machine, Air Cond	412021	28320
136	WaterPurifier,AirPurifier/Sterilizer/H	412021	16500
137	Almirah/ Cupboard	411702	33000
138	WaterPurifier,AirPurifier/Sterilizer/H	412021	16500
139	Rack/ Shelf/ Cabinet/ Shoe Rack	411702	6490
140	Diwan Bed	411702	28320
141	Diwan Bed	411702	28320
142	Fridge, Washing Machine, Air Cond	412021	28490
143	Fridge, Washing Machine, Air Cond	412021	34500
144	Sofa Set (with/without Recliner)	411702	28320
145	Fridge, Washing Machine, Air Cond	412021	76800
146	LAPTOP	411811	60000
147	LAPTOP	411811	60000
148	Fridge, Washing Machine, Air Cond	412021	35000
149	Dessert Cooler/ Generator/ Home U	412021	12500
150	Fridge, Washing Machine, Air Cond	412022	5000
151	WaterPurifier,AirPurifier/Sterilizer/H	412021	7499
152	SoundAppliances/Players (CD/DVD	412022	2999
153	Fridge, Washing Machine, Air Cond	412021	18990
154	LAPTOP	411811	60000
155	HP DESKTOP INTEL CORE I7 127	411801	86494
156	HP DESKTOP INTEL CORE I7 127	411801	86494
157	HP DESKTOP INTEL CORE I7 127	411801	86494
158	HP DESKTOP INTEL CORE I7 127	411801	86494
159	HP DESKTOP INTEL CORE I7 127	411801	86494
160	HP DESKTOP INTEL CORE I7 127	411801	86494
161	OFFLINE UPS-MAKE-CYBER POV	411810	4507
162	OFFLINE UPS-MAKE-CYBER POV	411810	4507
163	OFFLINE UPS-MAKE-CYBER POV	411810	4507
164	OFFLINE UPS-MAKE-CYBER POV	411810	4507
165	OFFLINE UPS-MAKE-CYBER POV	411810	4507
166	OFFLINE UPS-MAKE-CYBER POV	411810	4507
167	OFFLINE UPS-MAKE-CYBER POV	411810	4507
168	OFFLINE UPS-MAKE-CYBER POV	411810	4507
169	OFFLINE UPS-MAKE-CYBER POV	411810	4507
170	OFFLINE UPS-MAKE-CYBER POV	411810	4507
171	OFFLINE UPS-MAKE-CYBER POV	411810	4507
172	OFFLINE UPS-MAKE-CYBER POV	411810	4507
173	OFFLINE UPS-MAKE-CYBER POV	411810	4507
174	OFFLINE UPS-MAKE-CYBER POV	411810	4507
175	OFFLINE UPS-MAKE-CYBER POV	411810	4507
176	MULTISTATION GYM	412006	31500
177	TREAD MILL	412006	89000
178	MULTISTATION GYM	412006	31500
179	SPLIT AC 1.5T-MAKE- GODREJ, M	412008	36100

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180	SPLIT AC 1.5T-MAKE- GODREJ, M	412008	36100
181	SPLIT AC 1.5T-MAKE- GODREJ, M	412008	36100
182	SPLIT AC 1.5T-MAKE- GODREJ, M	412008	36100
183	SPLIT AC 1.5T-MAKE- GODREJ, M	412008	36100
184	SPLIT AC 1.5T-MAKE- GODREJ, M	412008	36100
185	SPLIT AC 1.5T-MAKE- GODREJ, M	412008	36100
186	SPLIT AC 1.5T-MAKE- GODREJ, M	412008	36100
187	SPLIT AC 1.5T-MAKE- GODREJ, M	412008	36100
188	LED TV 55 INCH-MAKE-SONY, MO	412501	82001
189	AMPLIFIER TWO ZONE-MAKE- AI	412501	68633
190	SPEAKER BOX, MAKE-AHUJA,MO	412501	18026
191	SPEAKER BOX, MAKE-AHUJA,MO	412501	18026
192	SPEAKER BOX, MAKE-AHUJA,MO	412501	18026
193	SPEAKER BOX, MAKE-AHUJA,MO	412501	18026
194	SPEAKER BOX, MAKE-AHUJA,MO	412501	18026
195	SPEAKER BOX, MAKE-AHUJA,MO	412501	18026
196	EXHAUST FAN 200MM PVC BOD	412801	1084
197	EXHAUST FAN 200MM PVC BOD	412801	1084
198	EXHAUST FAN 200MM PVC BOD	412801	1084
199	EXHAUST FAN 200MM PVC BOD	412801	1084
200	EXHAUST FAN 200MM PVC BOD	412801	1084
201	EXHAUST FAN 200MM PVC BOD	412801	1084
202	EXHAUST FAN 200MM PVC BOD	412801	1084
203	EXHAUST FAN 200MM PVC BOD	412801	1084
204	EXHAUST FAN 200MM PVC BOD	412801	1084
205	EXHAUST FAN 200MM PVC BOD	412801	1084
206	WASHING MACHINE 8 KG	412007	44500
207	OTG, MAKE-HAVELLS, MODEL-2	412007	10249
208	COMPUTER I7 WITH 16 GB RAM,	411801	63126
209	COMPUTER I7 WITH 16 GB RAM,	411801	63126
210	COMPUTER I7 WITH 16 GB RAM,	411801	63126
211	COMPUTER I7 WITH 16 GB RAM,	411801	63126
212	COMPUTER I7 WITH 16 GB RAM,	411801	63126
213	COMPUTER I7 WITH 16 GB RAM,	411801	63126
214	COMPUTER I7 WITH 16 GB RAM,	411801	63126
215	SYSKA ELECTRIC CEILING TYPE	412801	2690
216	SYSKA ELECTRIC CEILING TYPE	412801	2690
217	SYSKA ELECTRIC CEILING TYPE	412801	2690
218	HAND OPERATED CHAIN PULLE	412503	9205
219	HAND OPERATED CHAIN PULLE	412503	9205
220	HAND OPERATED CHAIN PULLE	412503	9205
221	2KVA 24V PURE SINE WAVE INV	412503	11800
222	2KVA 24V PURE SINE WAVE INV	412503	11800
223	SPEED HAND OPERATED CHAIN	412503	27145
224	SPEED HAND OPERATED CHAIN	412503	27145
225	2KVA 24V PURE SINE WAVE INV	412503	11800
226	SYSKA ELECTRIC CEILING TYPE	412801	2690
227	LOWER ROTATING WEARING RI	410714	1578840
228	LOWER ROTATING WEARING RI	410714	1578840
229	LOWER ROTATING WEARING RI	410714	1578840
230	AWL RADAR TYPE WITH LOCAL	410713	91500
231	Fridge, Washing Machine, Air Cond	412021	28320
232	TV Unit/ Home Theatre and Table L	412021	23999
233	Fridge, Washing Machine, Air Cond	412021	34800
234	Chair (Revolving Chair, Visitor Chai	411702	6490
235	Fridge, Washing Machine, Air Cond	412021	33500
236	Fridge, Washing Machine, Air Cond	412021	20000
237	Dessert Cooler/ Generator/ Home L	412021	13000
238	Electric Kettle, Air Fryer, Juicer/ Mix	412021	11897
239	Almirah/ Cupboard	411702	45900
240	Fridge, Washing Machine, Air Cond	412021	50300
241	Sofa Set (with/without Recliner)	411702	19000
242	Table/Desk (Peg table, Central table	411712	1500
243	Almirah/ Cupboard	411702	41887
244	Diwan Bed	411702	40714
245	Fridge, Washing Machine, Air Cond	412021	32000
246	Fridge, Washing Machine, Air Cond	412021	28320
247	Diwan Bed	411702	25000
248	Table/Desk (Peg table, Central table	411712	5000
249	Table/Desk (Peg table, Central table	411702	8500
250	Sofa Set (with/without Recliner)	411702	25000
251	Almirah/ Cupboard	411702	16000
252	Diwan Bed	411702	10500
253	Washing/ Cleaning Appliances (Dist	412021	15790
254	Microwave Oven, Hot Case/ OTG,	412022	4989
255	Electric Kettle, Air Fryer, Juicer/ Mix	412022	4899
256	Tablet/ iPad/ Phablet/ e-Book Read	412021	82600
257	Geyser, Room Heater, Oil filter radi	412021	7000
258	WaterPurifier,AirPurifier/Sterilizer/H	412021	11999
259	Display Appliances (Home Theatre,	412021	28320
260	Fridge, Washing Machine, Air Cond	412022	3600
261	Fridge, Washing Machine, Air Cond	412021	56600
262	LAPTOP	411811	60000
263	Fans, Lights/ Lamps, Table Lamp	412022	3600
264	TV Unit/ Home Theatre and Table L	412021	14680
265	Fridge, Washing Machine, Air Cond	412021	28320
266	Table/Desk (Peg table, Central table	411712	2239
267	Sofa Set (with/without Recliner)	411702	41400
268	Diwan Bed	411702	64799
269	Chair (Revolving Chair, Visitor Chai	411702	9999
270	Study Table	411702	6990
271	Table Fan/ Pedestral Fan/ Ceiling F	412022	1999
272	Washing/ Cleaning Appliances (Dist	412021	28320
273	Diwan Bed	411702	33101

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274	Sofa Set (with/without Recliner)	411702	21240
275	Diwan Bed	411702	18880
276	Tablet/ iPad/ Phablet/ e-Book Read	412021	88020
277	Sofa Set (with/without Recliner)	411702	160000
278	Geyser, Room Heater, Oil filter radi	412022	4899
279	Table/Desk (Peg table, Central table	411702	17700
280	Dining Set and Chairs	411702	35400
281	Diwan Bed	411702	5900
282	Computer and Pheripherals (Deskto	411811	12189
283	Tablet/ iPad/ Phablet/ e-Book Read	412021	28320
284	Fans, Lights/ Lamps, Table Lamp	412021	20099
285	Fridge, Washing Machine, Air Cond	412021	16500
286	Almirah/ Cupboard	411702	23128
287	Microwave Oven, Hot Case/ OTG, T	412021	13500
288	Diwan Bed	411702	76700
289	Rack/ Shelf/ Cabinet/ Shoe Rack	411702	23010
290	Sofa Set (with/without Recliner)	411702	30921
291	Diwan Bed	411702	70800
292	Dining Set and Chairs	411702	35400
293	Fridge, Washing Machine, Air Cond	412021	28320
294	Fridge, Washing Machine, Air Cond	412021	34500
295	TV Unit/ Home Theatre and Table L	412021	6746
296	50 HP/37KW SUBMERSIBLE PUM	410613	475001
297	GOVERNOR OIL JOCKEY PUMP I	410714	861657
298	3.7KW 415V RPM 1430 THREE PH	412503	24988
299	LAWN MOWER ELECTRIC : 1800	412503	22500
300	STORAGE WATER GEYSER 25LT	412801	4252
301	STORAGE WATER GEYSER 25LT	412801	4252
302	STORAGE WATER GEYSER 25LT	412801	4252
303	STORAGE WATER GEYSER 25LT	412801	4252
304	STORAGE WATER GEYSER 25LT	412801	4252
305	STORAGE WATER GEYSER 25LT	412801	4252
306	STORAGE WATER GEYSER 25LT	412801	4252
307	STORAGE WATER GEYSER 25LT	412801	4252
308	STORAGE WATER GEYSER 25LT	412801	4252
309	STORAGE WATER GEYSER 25LT	412801	4252
310	STORAGE WATER GEYSER 25LT	412801	4252
311	STORAGE WATER GEYSER 25LT	412801	4252
312	STORAGE WATER GEYSER 25LT	412801	4252
313	STORAGE WATER GEYSER 25LT	412801	4252
314	GEYSER 15 LITRE CAPACITY MA	412801	3924
315	GEYSER 15 LITRE CAPACITY MA	412801	3924
316	GEYSER 15 LITRE CAPACITY MA	412801	3924
317	GEYSER 15 LITRE CAPACITY MA	412801	3924
318	GEYSER 15 LITRE CAPACITY MA	412801	3924
319	GEYSER 15 LITRE CAPACITY MA	412801	3924
320	GEYSER 15 LITRE CAPACITY MA	412801	3924
321	GEYSER 15 LITRE CAPACITY MA	412801	3924
322	BLDC CEILING FAN 1200 MM-MA	412801	2475
323	BLDC CEILING FAN 1200 MM-MA	412801	2475
324	BLDC CEILING FAN 1200 MM-MA	412801	2475
325	BLDC CEILING FAN 1200 MM-MA	412801	2475
326	BLDC CEILING FAN 1200 MM-MA	412801	2475
327	BLDC CEILING FAN 1200 MM-MA	412801	2475
328	BLDC CEILING FAN 1200 MM-MA	412801	2475
329	BLDC CEILING FAN 1200 MM-MA	412801	2475
330	BLDC CEILING FAN 1200 MM-MA	412801	2475
331	BLDC CEILING FAN 1200 MM-MA	412801	2475
332	PEDESTAL FAN 16" MAKE BAJA,	412801	2900
333	PEDESTAL FAN 16" MAKE BAJA,	412801	2900
334	PEDESTAL FAN 16" MAKE BAJA,	412801	2900
335	PEDESTAL FAN 16" MAKE BAJA,	412801	2900
336	PEDESTAL FAN 16" MAKE BAJA,	412801	2900
337	DESKTOP COMPUTER MAKE- I-C	411801	65726
338	DESKTOP COMPUTER MAKE- I-C	411801	65726
339	DESKTOP COMPUTER MAKE- I-C	411801	65726
340	DESKTOP COMPUTER MAKE- I-C	411801	65726
341	DESKTOP COMPUTER MAKE- I-C	411801	65726
342	DESKTOP COMPUTER MAKE- I-C	411801	65726
343	DESKTOP COMPUTER MAKE- I-C	411801	65726
344	DESKTOP COMPUTER MAKE- I-C	411801	65726
345	DESKTOP COMPUTER MAKE- I-C	411801	65726
346	DESKTOP COMPUTER MAKE- I-C	411801	65726
347	INKJET PRINTER COLOUR-CANC	411803	20780
348	HP LASERJET MFP M233SDW	411803	25200
349	HP LASERJET MFP M233SDW	411803	25200
350	HP LASERJET MFP M233SDW	411803	25200
351	HP LASERJET MFP M233SDW	411803	25200
352	HP LASERJET MFP M233SDW	411803	25200
353	HP LASERJET MFP M233SDW	411803	25200
354	HP LASERJET MFP M233SDW	411803	25200
355	HP LASERJET MFP M233SDW	411803	25200
356	HP LASERJET MFP M233SDW	411803	25200
357	HP LASERJET MFP M233SDW	411803	25200
358	BOOM BARRIER MAKE - SUNDIG	412503	57999
359	BOOM BARRIER MAKE - SUNDIG	412503	57999
360	EXHAUST FAN 300MM MAKE- INI	412801	1230
361	EXHAUST FAN 300MM MAKE- INI	412801	1230
362	EXHAUST FAN 300MM MAKE- INI	412801	1230
363	EXHAUST FAN 300MM MAKE- INI	412801	1230
364	EXHAUST FAN 300MM MAKE- INI	412801	1230
365	EXHAUST FAN 300MM MAKE- INI	412801	1230
366	EXHAUST FAN 300MM MAKE- INI	412801	1230
367	EXHAUST FAN 300MM MAKE- INI	412801	1230

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368	EXHAUST FAN 300MM MAKE- INI	412801	1230
369	EXHAUST FAN 300MM MAKE- INI	412801	1230
370	EXHAUST FAN 300MM MAKE- INI	412801	1230
371	EXHAUST FAN 300MM MAKE- INI	412801	1230
372	EXHAUST FAN 300MM MAKE- INI	412801	1230
373	EXHAUST FAN 300MM MAKE- INI	412801	1230
374	EXHAUST FAN 300MM MAKE- INI	412801	1230
375	EXHAUST FAN 300MM MAKE- INI	412801	1230
376	EXHAUST FAN 300MM MAKE- INI	412801	1230
377	EXHAUST FAN 300MM MAKE- INI	412801	1230
378	EXHAUST FAN 300MM MAKE- INI	412801	1230
379	EXHAUST FAN 300MM MAKE- INI	412801	1230
380	EXHAUST FAN 300MM MAKE- INI	412801	1230
381	EXHAUST FAN 300MM MAKE- INI	412801	1230
382	EXHAUST FAN 300MM MAKE- INI	412801	1230
383	EXHAUST FAN 300MM MAKE- INI	412801	1230
384	EXHAUST FAN 300MM MAKE- INI	412801	1230
385	EXHAUST FAN 300MM MAKE- INI	412801	1230
386	EXHAUST FAN 200 MM SWEEP, I	412801	1382
387	EXHAUST FAN 200 MM SWEEP, I	412801	1382
388	EXHAUST FAN 200 MM SWEEP, I	412801	1382
389	EXHAUST FAN 300MM MAKE- INI	412801	1230
390	EXHAUST FAN 300MM MAKE- INI	412801	1230
391	EXHAUST FAN 300MM MAKE- INI	412801	1230
392	EXHAUST FAN 300MM MAKE- INI	412801	1230
393	EXHAUST FAN 300MM MAKE- INI	412801	1230
394	EXHAUST FAN 300MM MAKE- INI	412801	1230
395	EXHAUST FAN 300MM MAKE- INI	412801	1230
396	EXHAUST FAN 300MM MAKE- INI	412801	1230
397	EXHAUST FAN 300MM MAKE- INI	412801	1230
398	EXHAUST FAN 300MM MAKE- INI	412801	1230
399	EXHAUST FAN 300MM MAKE- INI	412801	1230
400	EXHAUST FAN 300MM MAKE- INI	412801	1230
401	EXHAUST FAN 300MM MAKE- INI	412801	1230
402	EXHAUST FAN 300MM MAKE- INI	412801	1230
403	EXHAUST FAN 300MM MAKE- INI	412801	1230
404	EXHAUST FAN 300MM MAKE- INI	412801	1230
405	EXHAUST FAN 300MM MAKE- INI	412801	1230
406	EXHAUST FAN 300MM MAKE- INI	412801	1230
407	EXHAUST FAN 300MM MAKE- INI	412801	1230
408	EXHAUST FAN 300MM MAKE- INI	412801	1230
409	EXHAUST FAN 200 MM SWEEP, I	412801	1382
410	EXHAUST FAN 200 MM SWEEP, I	412801	1382
411	EXHAUST FAN 200 MM SWEEP, I	412801	1382
412	EXHAUST FAN 200 MM SWEEP, I	412801	1382
413	EXHAUST FAN 200 MM SWEEP, I	412801	1382
414	EXHAUST FAN 200 MM SWEEP, I	412801	1382
415	EXHAUST FAN 200 MM SWEEP, I	412801	1382
416	EXHAUST FAN 300MM MAKE- INI	412801	1230
417	EXHAUST FAN 300MM MAKE- INI	412801	1230
418	EXHAUST FAN 300MM MAKE- INI	412801	1230
419	EXHAUST FAN 300MM MAKE- INI	412801	1230
420	EXHAUST FAN 300MM MAKE- INI	412801	1230
421	EXHAUST FAN 300MM MAKE- INI	412801	1230
422	EXHAUST FAN 300MM MAKE- INI	412801	1230
423	EXHAUST FAN 300MM MAKE- INI	412801	1230
424	EXHAUST FAN 300MM MAKE- INI	412801	1230
425	EXHAUST FAN 300MM MAKE- INI	412801	1230
426	EXHAUST FAN 300MM MAKE- INI	412801	1230
427	EXHAUST FAN 300MM MAKE- INI	412801	1230
428	EXHAUST FAN 300MM MAKE- INI	412801	1230
429	EXHAUST FAN 300MM MAKE- INI	412801	1230
430	EXHAUST FAN 300MM MAKE- INI	412801	1230
431	EXHAUST FAN 300MM MAKE- INI	412801	1230
432	EXHAUST FAN 300MM MAKE- INI	412801	1230
433	EXHAUST FAN 300MM MAKE- INI	412801	1230
434	EXHAUST FAN 300MM MAKE- INI	412801	1230
435	EXHAUST FAN 300MM MAKE- INI	412801	1230
436	EXHAUST FAN 300MM MAKE- INI	412801	1230
437	EXHAUST FAN 300MM MAKE- INI	412801	1230
438	EXHAUST FAN 300MM MAKE- INI	412801	1230
439	EXHAUST FAN 300MM MAKE- INI	412801	1230
440	EXHAUST FAN 300MM MAKE- INI	412801	1230
441	EXHAUST FAN 300MM MAKE- INI	412801	1230
442	EXHAUST FAN 300MM MAKE- INI	412801	1230
443	EXHAUST FAN 300MM MAKE- INI	412801	1230
444	EXHAUST FAN 300MM MAKE- INI	412801	1230
445	EXHAUST FAN 300MM MAKE- INI	412801	1230
446	EXHAUST FAN 300MM MAKE- INI	412801	1230
447	EXHAUST FAN 300MM MAKE- INI	412801	1230
448	EXHAUST FAN 300MM MAKE- INI	412801	1230
449	EXHAUST FAN 300MM MAKE- INI	412801	1230
450	EXHAUST FAN 300MM MAKE- INI	412801	1230
451	EXHAUST FAN 300MM MAKE- INI	412801	1230
452	EXHAUST FAN 300MM MAKE- INI	412801	1230
453	EXHAUST FAN 300MM MAKE- INI	412801	1230
454	EXHAUST FAN 300MM MAKE- INI	412801	1230
455	EXHAUST FAN 300MM MAKE- INI	412801	1230
456	EXHAUST FAN 300MM MAKE- INI	412801	1230
457	EXHAUST FAN 300MM MAKE- INI	412801	1230
458	EXHAUST FAN 300MM MAKE- INI	412801	1230
459	EXHAUST FAN 300MM MAKE- INI	412801	1230
460	ROTARY HAMMER DRILL MACHI	412503	12000
461	POWER HACKSAW CUTTING MA	412503	15000

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462	RECTIFIER/THYRISTOR BASED [	412503	115640
463	ROTARY HAMMER DRILL MACHI	412503	12000
464	WATER PURIFIER CAP. 8 LTR.	412007	21600
465	WATER PURIFIER CAP. 8 LTR.	412007	21600
466	WATER PURIFIER CAP. 8 LTR.	412007	21600
467	WATER PURIFIER CAP. 8 LTR.	412007	21600
468	WATER PURIFIER CAP. 8 LTR.	412007	21600
469	WATER PURIFIER CAP. 8 LTR.	412007	21600
470	WATER PURIFIER CAP. 8 LTR.	412007	21600
471	WATER PURIFIER CAP. 8 LTR.	412007	21600
472	WATER PURIFIER CAP. 8 LTR.	412007	21600
473	WATER PURIFIER CAP. 8 LTR.	412007	21600
474	WATER PURIFIER CAP. 8 LTR.	412007	21600
475	WATER PURIFIER CAP. 8 LTR.	412007	21600
476	WATER PURIFIER CAP. 8 LTR.	412007	21600
477	POTABLE WATER PURIFICATION	412020	66498
478	POTABLE WATER PURIFICATION	412020	66498
479	POTABLE WATER PURIFICATION	412020	66498
480	ROTARY HAMMER DRILL MACHI	412503	12000
481	ROTARY HAMMER DRILL MACHI	412503	12000
482	INVERTER BASED PORTABLE W	412503	32000
483	POWER HACKSAW CUTTING MA	412503	15000
484	SINGLE PHASE PORTABLE DC A	412503	13000
485	SINGLE PHASE SINE WAVE INVE	412503	25197
486	NETWORK ATTACHED STORAGE	411804	484980
487	UNIVERSAL RELAY TESTING KIT	410713	3297510
488	DIGITAL INSULATION TESTER,MI	410713	553995
489	Tablet/iPad/Phablet/e-Book Reader	412021	42886
490	LAPTOP	411811	45000
491	LAPTOP	411811	49999
492	LAPTOP	411811	80000
493	TV Unit/ Home Theatre and Table L	411702	62000
494	Electric Kettle, Air Fryer, Juicer/ Mix	412021	9400
495	Dessert Cooler/ Generator/ Home L	412021	16499
496	Diwan Bed/ Single Bed/Double Bed	411702	28320
497	LAPTOP	411811	49999
498	LAPTOP	411811	49999
499	HOB/Gas Stove/ Kneading Machine	412022	3124
500	HOB/Gas Stove/ Kneading Machine	412022	4975
501	LAPTOP	411811	34000
502	Fans/Table Fan/ Pedestral Fan/ Ce	412022	2887
503	Computer and Pheripherals(Deskto	412021	8299
504	Electric Kettle, Air Fryer, Juicer/ Mix	412022	2006
505	Electric Kettle, Air Fryer, Juicer/ Mix	412022	2501
506	Washing/ Cleaning Appliances (Dist	412021	28320
507	Fridge, Washing Machine, Air Cond	412021	28320
508	LAPTOP	411811	45000
509	LAPTOP	411811	40000
510	Fridge, Washing Machine, Air Cond	412022	3712
511	Display Appliances (Home Theatre,	412021	28999
512	Fridge, Washing Machine, Air Cond	412021	17258
513	Fans/Table Fan/ Pedestral Fan/ Ce	412022	2301
514	Tablet/iPad/Phablet/e-Book Reader	412021	12272
515	LAPTOP	411811	43500
516	LAPTOP	411811	40000
517	LAPTOP	411811	45000
518	LAPTOP	411811	40000
519	LAPTOP	411811	45000
520	Fridge, Washing Machine, Air Cond	412021	9499
521	Electric Kettle, Air Fryer, Juicer/ Mix	412022	1375
522	LAPTOP	411811	44995
523	LAPTOP	411811	49997
524	LAPTOP	411811	40000
525	LAPTOP	411811	40000
526	Geyser, Room Heater, Oil filter radi	412021	13500
527	Computer and Pheripherals(Deskto	412021	13799
528	LAPTOP	411811	60000
529	Electric Kettle, Air Fryer, Juicer/ Mix	412022	1770
530	Display Appliances (Home Theatre,	412021	16998
531	Tablet/iPad/Phablet/e-Book Reader	412021	24999
532	Vacuum Cleaners/Robo Vacuum flo	412022	1599
533	Dining Set and Chairs	411702	28938
534	DRESSING TABLE WOODEN.	412007	16520
535	STUDY CHAIR	412007	9381
536	STUDY CHAIR	412007	9381
537	STUDY CHAIR	412007	9381
538	STUDY CHAIR	412007	9381
539	STUDY CHAIR	412007	9381
540	STUDY CHAIR	412007	9381
541	SIDE TABLE	412007	9440
542	SIDE TABLE	412007	9440
543	SIDE TABLE	412007	9440
544	SIDE TABLE	412007	9440
545	SIDE TABLE	412007	9440
546	SIDE TABLE	412007	9440
547	DOUBLE BED (KING SIZE) VICTO	412007	54477
548	SOFA SET (3+1+1)	412007	48262
549	SOFA SET (3+1+1)	412007	48262
550	VACUUM CLEANER	412007	14999
551	VACUUM CLEANER	412007	14999
552	VACUUM CLEANER	412007	14999
553	VACUUM CLEANER	412007	14999
554	SPLIT AC 1.5 T MAKE-GODREJ M	412008	37111
555	SPLIT AC 1.5 T MAKE-GODREJ M	412008	37111

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556	CHAIN SAW 22 INCH XTRA POW	412503	9100
557	CHAIN SAW 22 INCH XTRA POW	412503	9100
558	CHAIN SAW 22 INCH XTRA POW	412503	9100
559	PORTABLE INVERTER TYPE WE	412503	20980
560	ANDELED BRUSH CUTTER/ LINE	412503	24900
561	KSB MAKE BPDN 302/09A+UMAH	411201	92310
562	OFFICE CHAIR CUSHIONED SEA	411701	17700
563	DOUBLE BED (KING SIZE) VICTO	412007	54477
564	DOUBLE BED (KING SIZE) VICTO	412007	54477
565	DOUBLE BED (QUEEN SIZE) VIC	412007	42244
566	DOUBLE BED (QUEEN SIZE) VIC	412007	42244
567	DOUBLE BED (QUEEN SIZE) VIC	412007	42244
568	CENTRE TABLE (LARGE-48"X24"	412007	14750
569	CENTRE TABLE (LARGE-48"X24"	412007	14750
570	CENTRE TABLE (MEDIUM-39"X21	412007	13452
571	CENTRE TABLE (MEDIUM-39"X21	412007	13452
572	CENTRE TABLE (MEDIUM-39"X21	412007	13452
573	CENTRE TABLE (MEDIUM-39"X21	412007	13452
574	CENTRE TABLE (MEDIUM-39"X21	412007	13452
575	CENTRE TABLE (MEDIUM-39"X21	412007	13452
576	CENTRE TABLE (MEDIUM-39"X21	412007	13452
577	CENTRE TABLE (MEDIUM-39"X21	412007	13452
578	STUDY TABLE	412007	20768
579	STUDY TABLE	412007	20768
580	STUDY TABLE	412007	20768
581	STUDY TABLE	412007	20768
582	STUDY TABLE	412007	20768
583	STUDY TABLE	412007	20768
584	DRESSING TABLE WOODEN.	412007	16520
585	DRESSING TABLE WOODEN.	412007	16520
586	DRESSING TABLE WOODEN.	412007	16520
587	DRESSING TABLE WOODEN.	412007	16520
588	DRESSING TABLE WOODEN.	412007	16520
589	HONDA GENSET 5.5 KVA MAKE-	411002	245000
590	HONDA GENSET 2.8 KVA MAKE-	411002	135000
591	HP LASERJET MFP M438NDA MA	411803	62599
592	DESKTOP COMPUTER MAKE: H	411801	71409
593	DESKTOP COMPUTER MAKE: H	411801	71409
594	HP LASERJET MFP M233SDW	411803	25200
595	DESKTOP COMPUTER MAKE: H	411801	71409
596	LAPTOP	411811	82493
597	LAPTOP	411811	44790
598	LAPTOP	411811	40000
599	LAPTOP	411811	45000
600	LAPTOP	411811	60000
601	LAPTOP	411811	40000
602	LAPTOP	411811	40000
603	LAPTOP	411811	40000
604	LAPTOP	411811	40000
605	LAPTOP	411811	45000
606	Normal Press/ Steam Press	412022	2307
607	Electric Kettle, Air Fryer, Juicer/ Mix	412021	14000
608	Diwan Bed/ Single Bed/Double Bed	411702	48380
609	LAPTOP	411811	50000
610	LAPTOP	411811	40000
611	Diwan Bed/ Single Bed/Double Bed	411702	64800
612	Table/Desk (Peg table, Central table	411702	28320
613	Microwave Oven,Hot Case/OTG, T	412021	16990
614	Tablet/iPad/Phablet/e-Book Reader	412021	11990
615	Computer and Pheripherals(Deskto	412021	26990
616	Electric Kettle, Air Fryer, Juicer/ Mix	412022	1599
617	Table/Desk (Peg table, Central table	411702	16699
618	Table/Desk (Peg table, Central table	411712	2880
619	Fridge, Washing Machine, Air Cond	412021	38465
620	Geyser, Room Heater, Oil filter radi	412021	8100
621	Tablet/iPad/Phablet/e-Book Reader	412021	28999
622	Water Softener/ Bathroom Automat	412021	19500
623	Geyser, Room Heater, Oil filter radi	412021	9499
624	Table/Desk (Peg table, Central table	411702	17001
625	Dining Set and Chairs	411702	51000
626	Fridge, Washing Machine, Air Cond	412021	26000
627	Rack/ Shelf/ Cabinet/ Shoe Rack/ B	411702	20060
628	Diwan Bed/ Single Bed/Double Bed	411702	64900
629	Geyser, Room Heater, Oil filter radi	412022	2500
630	Diwan Bed/ Single Bed/Double Bed	411702	82600
631	Tablet/iPad/Phablet/e-Book Reader	412021	88500
632	LAPTOP	411811	40000
633	LAPTOP	411811	40000
634	LAPTOP	411811	40000
635	LAPTOP	411811	40000
636	LAPTOP	411811	40000
637	LAPTOP	411811	49999
638	LAPTOP	411811	40000
639	LAPTOP	411811	49999
640	LAPTOP	411811	39991
641	LAPTOP	411811	49999
642	LAPTOP	411811	40000
643	LAPTOP	411811	39643
644	LAPTOP	411811	45000
645	LAPTOP	411811	39998
646	LAPTOP	411811	39998
647	LAPTOP	411811	45000
648	LAPTOP	411811	45000
649	LAPTOP	411811	45000

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650	SoundAppliances/Players (CD/DVD	412022	2497
651	Geyser, Room Heater, Oil filter radi	412022	2290
652	Tablet/iPad/Phablet/e-Book Reader	411911	41999
653	Dining Set and Chairs	411702	49500
654	Chair (Revolving Chair, Visitor Chai	411702	7471
655	Table/Desk (Peg table, Central table	411702	6998
656	Sofa Set (with/without Recliner)/ So	411702	21990
657	Fridge, Washing Machine, Air Cond	412021	18200
658	Computer and Pheripherals(Deskto	412021	5799
659	Kindle/ Laptop Desk/ Laptop Sleeve	412021	100000
660	Microwave Oven,Hot Case/OTG, T	412022	3249
661	Tablet/iPad/Phablet/e-Book Reader	411911	42000
662	Rack/ Shelf/ Cabinet/ Shoe Rack/ B	411702	7517
663	Sofa Set (with/without Recliner)/ So	411702	28451
664	Rack/ Shelf/ Cabinet/ Shoe Rack/ B	411702	17033
665	TV Unit/ Home Theatre and Table U	411702	30570
666	Dining Set and Chairs	411702	26799
667	Diwan Bed/ Single Bed/Double Bed	411702	31499
668	Fans/Table Fan/ Pedestral Fan/ Ce	412022	1800
669	Fans/Table Fan/ Pedestral Fan/ Ce	412022	3800
670	Electric Kettle, Air Fryer, Juicer/ Mix	412021	7400
671	Table/Desk (Peg table, Central table	411702	18208
672	Sofa Set (with/without Recliner)/ So	411702	74493
673	Almirah/ Cupboard/ Chester	411702	50876
674	Fridge, Washing Machine, Air Cond	412021	29594
675	Fridge, Washing Machine, Air Cond	412021	15015
676	Fridge, Washing Machine, Air Cond	412021	32990
677	Vacuum Cleaners/Robo Vacuum flo	412021	5399
678	Computer and Pheripherals(Deskto	411811	7899
679	Geyser, Room Heater, Oil filter radi	412021	5123
680	Microwave Oven,Hot Case/OTG, T	412022	1474
681	HOB/Gas Stove/ Kneading Machine	412021	7499
682	Tablet/iPad/Phablet/e-Book Reader	411911	5499
683	Geyser, Room Heater, Oil filter radi	412022	2599
684	Electric Chopper	412022	1950
685	Normal Press/ Steam Press	412022	1800
686	Kindle/ Laptop Desk/ Laptop Sleeve	412022	1346
687	Normal Press/ Steam Press	412022	3079
688	Civil works for Coffer Dams with de	410601	435190366
689	LAPTOP	411811	60000
690	Computer and Pheripherals(Deskto	411811	35400
691	Computer and Pheripherals(Deskto	411811	35400
692	HOB/Gas Stove/ Kneading Machine	412022	2501
693	6 KVA ONLINE UPS WITHOUT BA	412503	373124
694	DOUBLE BED-MAKE - GENUINES	411707	22470
695	LED TV 43 MAKE -HYPHER, MOD	412501	15450
696	LED TV 43 MAKE -HYPHER, MOD	412501	15450
697	LED TV 43 MAKE -HYPHER, MOD	412501	15450
698	LED TV 43 MAKE -HYPHER, MOD	412501	15450
699	LED TV 43 MAKE -HYPHER, MOD	412501	15450
700	LED TV 43 MAKE -HYPHER, MOD	412501	15450
701	LED TV 43 MAKE -HYPHER, MOD	412501	15450
702	LED TV 43 MAKE -HYPHER, MOD	412501	15450
703	LED TV 43 MAKE -HYPHER, MOD	412501	15450
704	LED TV 43 MAKE -HYPHER, MOD	412501	15450
705	LED TV 43 MAKE -HYPHER, MOD	412501	15450
706	LED TV 43 MAKE -HYPHER, MOD	412501	15450
707	OIL FILLED RADIATOR HEATER,	412007	9495
708	OIL FILLED RADIATOR HEATER,	412007	9495
709	OIL FILLED RADIATOR HEATER,	412007	9495
710	OIL FILLED RADIATOR HEATER,	412007	9495
711	OIL FILLED RADIATOR HEATER,	412007	9495
712	OIL FILLED RADIATOR HEATER,	412007	9495
713	OIL FILLED RADIATOR HEATER,	412007	9495
714	OIL FILLED RADIATOR HEATER,	412007	9495
715	OIL FILLED RADIATOR HEATER,	412007	9495
716	OIL FILLED RADIATOR HEATER,	412007	9495
717	DOUBLE BED-MAKE - GENUINES	411707	22470
718	DOUBLE BED-MAKE - GENUINES	411707	22470
719	DOUBLE BED-MAKE - GENUINES	411707	22470
720	DOUBLE BED-MAKE - GENUINES	411707	22470
721	DOUBLE BED-MAKE - GENUINES	411707	22470
722	ONLINE TOTAL SOLID SUSPEND	410713	415000
723	ONLINE TOTAL SOLID SUSPEND	410713	415000
724	20 HP 7STAGE DELITE ISI V6 MF	411201	55555
725	20 HP 7STAGE DELITE ISI V6 MF	411201	55555
726	20 HP 7STAGE DELITE ISI V6 MF	411201	55555
727	MONOBLOCK CENTRIFUGAL PU	411201	87660
728	THREE SEATER STEEL CHAIR M	411701	5600
729	THREE SEATER STEEL CHAIR M	411701	5600
730	THREE SEATER STEEL CHAIR M	411701	5600
731	THREE SEATER STEEL CHAIR M	411701	5600
732	DOUBLE BED-MAKE - GENUINES	411707	22470
733	DOUBLE BED-MAKE - GENUINES	411707	22470
734	DOUBLE BED-MAKE - GENUINES	411707	22470
735	DOUBLE BED-MAKE - GENUINES	411707	22470
736	DOUBLE BED-MAKE - GENUINES	411707	22470
737	DOUBLE BED-MAKE - GENUINES	411707	22470
738	LED TV 43 MAKE -HYPHER, MOD	412501	15450
739	LED TV 43 MAKE -HYPHER, MOD	412501	15450
740	ROTARY HAMMER DRILL MACHI	412503	22500
741	ROTARY HAMMER DRILL MACHI	412503	22500
742	ROTARY HAMMER DRILL MACHI	412503	22500
743	REFRIGERATOR 240LTR MAKE-H	412505	26900

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744	REFRIGERATOR 240LTR MAKE-I	412505	26900
745	REFRIGERATOR 240LTR MAKE-I	412505	26900
746	REFRIGERATOR 240LTR MAKE-I	412505	26900
747	KENT RO GRAND PLUS	412020	18200
748	KENT RO GRAND PLUS	412020	18200
749	KENT RO GRAND PLUS	412020	18200
750	KENT RO GRAND PLUS	412020	18200
751	KENT RO GRAND PLUS	412020	18200
752	KENT RO GRAND PLUS	412020	18200
753	KENT RO GRAND PLUS	412020	18200
754	KENT RO GRAND PLUS	412020	18200
755	KENT RO GRAND PLUS	412020	18200
756	KENT RO GRAND PLUS	412020	18200
757	DOUBLE BED-MAKE - GENUINES	411707	22470
758	DOUBLE BED-MAKE - GENUINES	411707	22470
759	DOUBLE BED-MAKE - GENUINES	411707	22470
760	DOUBLE BED-MAKE - GENUINES	411707	22470
761	DOUBLE BED-MAKE - GENUINES	411707	22470
762	DOUBLE BED-MAKE - GENUINES	411707	22470
763	DOUBLE BED-MAKE - GENUINES	411707	22470
764	HP INTEL CORE I7 12700 16 GB,	411803	68789
765	HP INTEL CORE I7 12700 16 GB,	411803	68789
766	HP INTEL CORE I7 12700 16 GB,	411803	68789
767	HP INTEL CORE I7 12700 16 GB,	411803	68789
768	HP INTEL CORE I7 12700 16 GB,	411803	68789
769	HP INTEL CORE I7 12700 16 GB,	411803	68789
770	HP LASERJET MFP M233SDW	411803	22901
771	HP LASERJET MFP M233SDW	411803	22901
772	HP LASERJET MFP M233SDW	411803	22901
773	HP LASERJET MFP M233SDW	411803	22901
774	HP LASERJET MFP M233SDW	411803	22901
775	HP LASERJET MFP M233SDW	411803	22901
776	DOUBLE BED-MAKE - GENUINES	411707	22470
777	EXHAUST FAN SWEEP SIZE-300	412801	1437
778	EXHAUST FAN SWEEP SIZE-300	412801	1437
779	EXHAUST FAN SWEEP SIZE-300	412801	1437
780	EXHAUST FAN SWEEP SIZE-300	412801	1437
781	EXHAUST FAN SWEEP SIZE-300	412801	1437
782	EXHAUST FAN SWEEP SIZE-300	412801	1437
783	REFRIGERATOR 95 LTR (KELVIN	412505	13700
784	REFRIGERATOR 95 LTR (KELVIN	412505	13700
785	REFRIGERATOR 95 LTR (KELVIN	412505	13700
786	REFRIGERATOR 95 LTR (KELVIN	412505	13700
787	REFRIGERATOR 95 LTR (KELVIN	412505	13700
788	REFRIGERATOR 95 LTR (KELVIN	412505	13700
789	REFRIGERATOR 95 LTR (KELVIN	412505	13700
790	REFRIGERATOR 95 LTR (KELVIN	412505	13700
791	REFRIGERATOR 95 LTR (KELVIN	412505	13700
792	REFRIGERATOR 95 LTR (KELVIN	412505	13700
793	REFRIGERATOR 95 LTR (KELVIN	412505	13700
794	REFRIGERATOR 95 LTR (KELVIN	412505	13700
795	REFRIGERATOR 95 LTR (KELVIN	412505	13700
796	REFRIGERATOR 95 LTR (KELVIN	412505	13700
797	EXHAUST FAN SWEEP SIZE-300	412801	1437
798	EXHAUST FAN SWEEP SIZE-300	412801	1437
799	EXHAUST FAN SWEEP SIZE-300	412801	1437
800	EXHAUST FAN SWEEP SIZE-300	412801	1437
801	UPS 1000 VA-MAKE- IONTECH P	411810	4180
802	UPS 1000 VA-MAKE- IONTECH P	411810	4180
803	UPS 1000 VA-MAKE- IONTECH P	411810	4180
804	UPS 1000 VA-MAKE- IONTECH P	411810	4180
805	UPS 1000 VA-MAKE- IONTECH P	411810	4180
806	UPS 1000 VA-MAKE- IONTECH P	411810	4180
807	SUBMERSIBLE SEWERAGE PUM	411201	24972
808	SUBMERSIBLE SEWERAGE PUM	411201	24972
809	FULLY AUTOMATIC WITH AUTO	412007	42900
810	FULLY AUTOMATIC WITH AUTO	412007	42900
811	FULLY AUTOMATIC WITH AUTO	412007	42900
812	INTEL CORE I7 12700, 32GB RAM	411801	71271
813	INTEL CORE I7 12700, 32GB RAM	411801	71271
814	INTEL CORE I7 12700, 32GB RAM	411801	71271
815	INTEL CORE I7 12700, 32GB RAM	411801	71271
816	INTEL CORE I7 12700, 32GB RAM	411801	71271
817	INTEL CORE I7 12700, 32GB RAM	411801	71271
818	INTEL CORE I7 12700, 32GB RAM	411801	71271
819	CEILING FAN-1200 MM BAJAJ	412801	1825
820	CEILING FAN-1200 MM BAJAJ	412801	1825
821	CEILING FAN-1200 MM BAJAJ	412801	1825
822	CEILING FAN-1200 MM BAJAJ	412801	1825
823	CEILING FAN-1200 MM BAJAJ	412801	1825
824	CEILING FAN-1200 MM BAJAJ	412801	1825
825	CEILING FAN-1200 MM BAJAJ	412801	1825
826	CEILING FAN-1200 MM BAJAJ	412801	1825
827	CEILING FAN-1200 MM BAJAJ	412801	1825
828	CEILING FAN-1200 MM BAJAJ	412801	1825
829	CEILING FAN-1200 MM BAJAJ	412801	1825
830	CEILING FAN-1200 MM BAJAJ	412801	1825
831	CEILING FAN-1200 MM BAJAJ	412801	1825
832	CEILING FAN-1200 MM BAJAJ	412801	1825
833	CEILING FAN-1200 MM BAJAJ	412801	1825
834	CEILING FAN-1200 MM BAJAJ	412801	1825
835	CEILING FAN-1200 MM BAJAJ	412801	1825
836	CEILING FAN-1200 MM BAJAJ	412801	1825
837	CEILING FAN-1200 MM BAJAJ	412801	1825

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838	CEILING FAN-1200 MM BAJAJ	412801	1825
839	CEILING FAN-1200 MM BAJAJ	412801	1825
840	CEILING FAN-1200 MM BAJAJ	412801	1825
841	CEILING FAN-1200 MM BAJAJ	412801	1825
842	CEILING FAN-1200 MM BAJAJ	412801	1825
843	CEILING FAN-1200 MM BAJAJ	412801	1825
844	CEILING FAN-1200 MM BAJAJ	412801	1825
845	CEILING FAN-1200 MM BAJAJ	412801	1825
846	CEILING FAN-1200 MM BAJAJ	412801	1825
847	CEILING FAN-1200 MM BAJAJ	412801	1825
848	CEILING FAN-1200 MM BAJAJ	412801	1825
849	CEILING FAN-1200 MM BAJAJ	412801	1825
850	CEILING FAN-1200 MM BAJAJ	412801	1825
851	CEILING FAN-1200 MM BAJAJ	412801	1825
852	CEILING FAN-1200 MM BAJAJ	412801	1825
853	CEILING FAN-1200 MM BAJAJ	412801	1825
854	CEILING FAN-1200 MM BAJAJ	412801	1825
855	CEILING FAN-1200 MM BAJAJ	412801	1825
856	CEILING FAN-1200 MM BAJAJ	412801	1825
857	CEILING FAN-1200 MM BAJAJ	412801	1825
858	PLASTIC CUSHIONED CHAIR- M/	412801	2402
859	PLASTIC CUSHIONED CHAIR- M/	412801	2402
860	PLASTIC CUSHIONED CHAIR- M/	412801	2402
861	PLASTIC CUSHIONED CHAIR- M/	412801	2402
862	PLASTIC CUSHIONED CHAIR- M/	412801	2402
863	PLASTIC CUSHIONED CHAIR- M/	412801	2402
864	PLASTIC CUSHIONED CHAIR- M/	412801	2402
865	PLASTIC CUSHIONED CHAIR- M/	412801	2402
866	PLASTIC CUSHIONED CHAIR- M/	412801	2402
867	PLASTIC CUSHIONED CHAIR- M/	412801	2402
868	PLASTIC CUSHIONED CHAIR- M/	412801	2402
869	PLASTIC CUSHIONED CHAIR- M/	412801	2402
870	PLASTIC CUSHIONED CHAIR- M/	412801	2402
871	PLASTIC CUSHIONED CHAIR- M/	412801	2402
872	CEILING FAN-1200 MM BAJAJ	412801	1825
873	CEILING FAN-1200 MM BAJAJ	412801	1825
874	CEILING FAN-1200 MM BAJAJ	412801	1825
875	CEILING FAN-1200 MM BAJAJ	412801	1825
876	CEILING FAN-1200 MM BAJAJ	412801	1825
877	CEILING FAN-1200 MM BAJAJ	412801	1825
878	CEILING FAN-1200 MM BAJAJ	412801	1825
879	CEILING FAN-1200 MM BAJAJ	412801	1825
880	CEILING FAN-1200 MM BAJAJ	412801	1825
881	CEILING FAN-1200 MM BAJAJ	412801	1825
882	CEILING FAN-1200 MM BAJAJ	412801	1825
883	A3 SIZE MULTIFUNCTION PRINT	411803	123740
884	A3 SIZE MULTIFUNCTION PRINT	411803	123740
885	A3 SIZE MULTIFUNCTION PRINT	411803	123740
886	A3 SIZE MULTIFUNCTION PRINT	411803	123740
887	63 KVA DISTRIBUTION TRANSFO	410801	206500
888	63 KVA DISTRIBUTION TRANSFO	410801	206500
889	CONSORTEX EXECUTIVE TABLE	411701	6240
890	CONSORTEX EXECUTIVE TABLE	411701	6240
891	CONSORTEX EXECUTIVE TABLE	411701	6240
892	CONSORTEX EXECUTIVE TABLE	411701	6240
893	Civil works for underground power	410301	122915000
	Total		591119136

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

Sl. No.	Particular of assets	Head of account	Gross block (Rs.)	Net Block Addition (Rs.)	Name of Subsidiary Company	Advice number	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			
	EXPLOSIVE MAGAZINE HOUSE	410328	53,313.00	Teesta-IV	130	IUA23-130-153101/Q4-2	53312	1.00
								-
								-
								-
	Total		53313	0	130	0	53312	1

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

Sl. No.	Particular of assets	Head of account	Gross Block Deduction (Rs.)	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
1	Fridge, Washing Machine, Air Cond	412021	2185	0	2,185.00
2	WaterPurifier,AirPurifier/Sterilizer/H	412021	16500	0	16,500.00
3	LAPTOP	411811	60000	0	60,000.00
4	LAPTOP	411811	60000	0	60,000.00
5	Fridge, Washing Machine, Air Cond	412021	28490	0	28,490.00
6	Fridge, Washing Machine, Air Cond	412021	34500	0	34,500.00
7	WaterPurifier,AirPurifier/Sterilizer/H	412021	11999	0	11,999.00
8	LAPTOP	411811	60000	0	60,000.00
9	Laptop Omen HP 15EK0017TX	411811	80000	0	80,000.00
10	Main generating equipment consist	410701	85610000	25635389	5,99,74,611.00
11	Dining Set and Chairs	411702	28000	0	28,000.00
12	Centre Table	411712	2290	0	2,290.00
13	KNOCK DIVAN BED (RESID)	411702	18320	0	18,320.00
14	ZEST SOFA SET (3+1+1)	411702	25648	0	25,648.00
15	Main generating equipment consist	410701	85610000	29617168	5,59,92,832.00
16	JACK HAMMER	411116	1	0	1.00
17	JACK HAMMER	411116	1	0	1.00
18	Store Building	410306	15451	15450	1.00
19	Cement Store	410306	146465	146464	1.00
20	Const. Of Store Sheds at P/H site,	410306	245203	245202	1.00
21	Const. Of Store Sheds at P/H site,	410306	245204	245203	1.00
22	Const. Of Store Sheds at P/H site,	410306	245204	245203	1.00
23	Const. Of Misc. Store Sheds at P/H	410306	140146	140145	1.00
24	Const. Of Store Sheds at P/H site,	410306	220266	220265	1.00
25	Const. Of Store Sheds at P/H site,	410306	220266	220265	1.00
26	Const. Of Store Sheds at P/H site,	410306	220267	220266	1.00
27	Const. Of Store Sheds at P/H site,	410306	220267	220266	1.00
28	FIBRE REINFORCE PLASTIC MO	411603	963000	527835	4,35,165.00
29	BADMINTON COURT-TEMPORAF	410305	3538875	848208	26,90,667.00
30	Rim/Catchment Area Treatment	410601	1300516	413070	8,87,446.00
31	Rim Treatment Work at Phidong Vil	410601	1351262	429224	9,22,038.00
32	Rim treatment at RD 1500 mtr from	410601	414251	128352	2,85,899.00
33	Rim treatment at RD 1400 mtr from	410601	334524	106255	2,28,269.00
34	EMPTY OXYGEN GAS CYLINDER	412503	11845	3363	8,482.00
35	Rim treatment at RD 1200 mtr from	410601	348283	110614	2,37,669.00
36	C/O Dyke up to EL 542M for protec	410601	48808751	15384524	3,34,24,227.00
37	INTERNAL ELECRIFICATION WO	410428	324132	0	3,24,132.00
38	D.A GAS CYLINDER 5.89CUM WI	412503	14018	4216	9,802.00
39	D.A GAS CYLINDER 5.89CUM WI	412503	14018	4216	9,802.00
40	EMPTY OXYGEN GAS CYLINDER	412503	11845	3363	8,482.00
41	EMPTY OXYGEN GAS CYLINDER	412503	11845	3363	8,482.00
42	EMPTY OXYGEN GAS CYLINDER	412503	11845	3363	8,482.00
43	EMPTY OXYGEN GAS CYLINDER	412503	11845	3363	8,482.00
44	EMPTY OXYGEN GAS CYLINDER	412503	11845	3363	8,482.00
45	RADAR BASED REAL TIME WIRE	412503	817600	0	8,17,600.00
46	RADAR BASED REAL TIME WIRE	412503	817600	0	8,17,600.00
47	Capitalisation of hill slope stabilisati	410601	1815018	574839	12,40,179.00
48	RADAR BASED REAL TIME WIRE	412503	817600	0	8,17,600.00
49	Water storage Tank & Supply line II	411201	2178008	137275	20,40,733.00
50	CONCRETE FILLING IN THE CRA	410301	534612	114006	4,20,606.00
51	C/O OF POLICE CHECK POST IN	410121	118582	27524	91,058.00
52	RIM TREATMENT WORK OF DWI	410601	1767260	314051	14,53,209.00
53	RIM TREATMENT WORK IN THE I	410601	974662	185405	7,89,257.00
54	RIM TREATMENT AT LEFT BANK	410601	26178992	1493728	2,46,85,264.00
55	Retaining wall below PH approach r	410201	1225657	296667	9,28,990.00
56	Retaining wall below P.H. approach	410201	1139099	279440	8,59,659.00
57	Construction of RR wall package-II	410201	299867	72604	2,27,263.00
58	C/o R R Wall at Right Bank from RI	410201	404993	96147	3,08,846.00
59	P/F railing alongwith gate and pave	410201	237047	56413	1,80,634.00

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60	Construction of retaining wall at left	410201	448424	107682	3,40,742.00
61	Soling concreting of main colony roa	410201	2556267	592310	19,63,957.00
62	Soling & Edging in the left bank app	410201	419043	95754	3,23,289.00
63	construction of security gates & she	410328	673914	112341	5,61,573.00
64	CONSTRUCTION OF FIRE STATI	410328	5856018	0	58,56,018.00
65	ONLINE UPS SYSTEM 1025 VA	411804	5563	1142	4,421.00
66	EXECUTIVE REVOLVING CHAIR	411701	9237	0	9,237.00
67	VISITOR CHAIR WITH ARM SEAT	411701	8023	0	8,023.00
68	VISITOR CHAIR WITH ARM SEAT	411701	8023	0	8,023.00
69	VISITOR CHAIR WITH ARM SEAT	411701	8023	0	8,023.00
70	VISITOR CHAIR WITH ARM SEAT	411701	8023	0	8,023.00
71	VISITOR CHAIR WITH ARM SEAT	411701	8023	0	8,023.00
72	VISITOR CHAIR WITH ARM SEAT	411701	8023	0	8,023.00
73	VISITOR CHAIR WITH ARM SEAT	411701	8023	0	8,023.00
74	VISITOR CHAIR WITH ARM SEAT	411701	8023	0	8,023.00
75	VISITOR CHAIR WITH ARM SEAT	411701	8023	0	8,023.00
76	VISITOR CHAIR WITH ARM SEAT	411701	8023	0	8,023.00
77	Godrej Storewell Plain 4 Shelves	411701	12450	4752	7,698.00
78	EXECUTIVE REVOLVING CHAIR	411701	9237	0	9,237.00
79	Godrej Storewell Plain 4 Shelves	411701	12450	4752	7,698.00
80	Godrej Storewell Plain 4 Shelves	411701	12451	4752	7,699.00
81	CENTER TABLE	411701	11122	0	11,122.00
82	CENTER TABLE	411701	11122	0	11,122.00
83	TABLE SIZE 1500X750 MM WITH	411701	17844	0	17,844.00
84	RECTANGULAR MODULAR WOR	411701	27745	9566	18,179.00
85	RECTANGULAR MODULAR WOR	411701	27745	9566	18,179.00
86	RECTANGULAR MODULAR WOR	411701	27745	9566	18,179.00
87	RECTANGULAR MODULAR WOR	411701	27745	9566	18,179.00
88	Supply, transportation and installatio	410608	337117404	117776599	21,93,40,805.00
89	HEATING ARRANGEMENT OF LC	410714	1337943	0	13,37,943.00
90	INVERTER 3.6 KVA, MICROTEK	412503	29538	0	29,538.00
91	INVERTER 3.6 KVA, MICROTEK	412503	29538	0	29,538.00
92	MOTORIZED SIREN, 3-PHASE, A	412020	40840	7747	33,093.00
93	Main generating equipment consist	410701	85610000	29413976	5,61,96,024.00
94	HORIZONTAL DOUBLE MOUNTIN	412503	45846	0	45,846.00
95	MASTER RECTIFIRE INVERTER	412503	51500	0	51,500.00
96	10 TON CAPACITY ELECTRIC PO	412503	850483	0	8,50,483.00
97	10 TON CAPACITY HEAVY DUTY	410806	1694350	477360	12,16,990.00
98	HYDRAULIC JACK CAP-25TON S	412503	13570	0	13,570.00
99	HYDRAULIC JACK CAP-15TON S	412503	13570	0	13,570.00
100	HYDRAULIC JACK CAP-5TON SIN	412503	11800	0	11,800.00
101	HYDRAULIC JACK CAP-5TON SIN	412503	11800	0	11,800.00
102	INVERTER BASED PORTABLE W	411114	61760	0	61,760.00
103	HYDRAULIC JACK CAP-10TON S	412503	24190	0	24,190.00
104	HYDRAULIC JACK CAP-10TON S	412503	10620	0	10,620.00
105	HYDRAULIC JACK CAP-10TON S	412503	10620	0	10,620.00
106	HYDRAULIC JACK CAP-15TON S	412503	10620	0	10,620.00
107	HYDRAULIC JACK CAP-15TON S	412503	10620	0	10,620.00
108	KSB GAMMA 200-420AGB M -CW	410714	837800	0	8,37,800.00
109	ROTARY HAMMER DRILL MACHI	412503	12000	0	12,000.00
110	ROTARY HAMMER DRILL MACHI	412503	12000	0	12,000.00
111	ROTARY HAMMER DRILL MACHI	412503	12000	0	12,000.00
112	ROTARY HAMMER DRILL MACHI	412503	12000	0	12,000.00
113	SINGLE PHASE PORTABLE DC A	412503	13000	0	13,000.00
114	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
115	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
116	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
117	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
118	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
119	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
120	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
121	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
122	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
123	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
124	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
125	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
126	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
127	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
128	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
129	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
130	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
131	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
132	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
133	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
134	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
135	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
136	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
137	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
138	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
139	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
140	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
141	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
142	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
143	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
144	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
145	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
146	Wooden Table 6' X 4' X 21/2' Hard	412801	1	0	1.00
147	Wooden stool 15*12*24 hard wood	412801	3200	1208 3199	1.00
148	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00

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149	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
150	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
151	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
152	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
153	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
154	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
155	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
156	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
157	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
158	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
159	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
160	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
161	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
162	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
163	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
164	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
165	Duel Desk with Bench Model No:10	412801	1	0	1.00
166	Duel Desk with Bench Model No:2	412801	1	0	1.00
167	Duel Desk with Bench Model No:9	412801	1	0	1.00
168	Duel Desk with Bench Model No:3	412801	1	0	1.00
169	Duel Desk with Bench Model No:4	412801	1	0	1.00
170	Duel Desk with Bench Model No:5	412801	1	0	1.00
171	Duel Desk with Bench Model No:6	412801	1	0	1.00
172	Duel Desk with Bench Model No:7	412801	1	0	1.00
173	Duel Desk with Bench Model No:8	412801	1	0	1.00
174	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
175	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
176	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
177	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
178	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
179	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
180	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
181	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
182	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
183	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
184	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
185	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
186	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
187	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
188	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
189	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
190	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
191	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
192	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
193	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
194	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
195	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
196	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
197	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
198	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
199	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
200	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
201	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
202	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
203	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
204	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
205	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
206	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
207	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
208	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
209	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
210	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
211	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
212	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
213	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
214	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
215	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
216	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
217	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
218	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
219	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
220	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
221	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
222	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
223	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
224	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
225	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
226	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
227	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
228	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
229	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
230	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
231	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
232	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
233	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
234	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
235	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
236	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
237	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00

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238	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
239	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
240	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
241	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
242	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
243	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
244	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
245	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
246	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
247	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
248	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
249	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
250	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
251	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
252	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
253	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
254	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
255	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
256	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
257	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
258	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
259	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
260	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
261	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
262	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
263	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
264	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
265	ORIENT 16 WALL FAN	412801	1489	1488	1.00
266	ORIENT 16 WALL FAN	412801	1489	1488	1.00
267	USHA MISTAIR ULTRA 16 DSC W	412801	1400	1399	1.00
268	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
269	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
270	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
271	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
272	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
273	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
274	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
275	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
276	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
277	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
278	WALL MOUNTED FAN	412801	1968	1967	1.00
279	WALL MOUNTED FAN	412801	1968	1967	1.00
280	WALL MOUNTED FAN	412801	1896	1895	1.00
281	WALL MOUNTED FAN	412801	1896	1895	1.00
282	WALL MOUNTED FAN	412801	1896	1895	1.00
283	WALL MOUNTED FAN	412801	1896	1895	1.00
284	WALL MOUNTED FAN	412801	1896	1895	1.00
285	WALL MOUNTED FAN	412801	1817	0	1,817.00
286	WALL MOUNTED FAN	412801	1817	0	1,817.00
287	WALL MOUNTED FAN	412801	1817	0	1,817.00
288	WALL MOUNTED FAN	412801	1817	0	1,817.00
289	WALL MOUNTED FAN	412801	1817	0	1,817.00
290	WALL MOUNTED FAN 16 INCH M	412801	1746	0	1,746.00
291	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
292	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
293	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
294	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
295	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
296	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
297	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
298	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
299	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
300	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
301	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
302	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
303	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
304	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
305	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
306	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
307	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
308	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
309	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
310	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
311	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
312	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
313	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
314	Display Board 3ft * 4 ft	412801	3199	3198	1.00
315	Display Board 3ft * 4 ft	412801	3199	3198	1.00
316	Display Board 3ft * 4 ft	412801	3199	3198	1.00
317	Display Board 3ft * 4 ft	412801	3199	3198	1.00
318	Display Board 3ft * 4 ft	412801	3199	3198	1.00
319	Display Board 3ft * 4 ft	412801	3199	3198	1.00
320	Display Board 3ft * 4 ft	412801	3199	3198	1.00
321	Display Board 3ft * 4 ft	412801	3199	3198	1.00
322	Display Board 3ft * 4 ft	412801	3199	3198	1.00
323	Display Board 3ft * 4 ft	412801	3199	3198	1.00
324	Notice Board Glass Door with lock	412801	1	0	1.00
325	Notice Board Glass Door with lock	412801	1	0	1.00
326	Notice Board Glass Door with lock	412801	1	0	1.00

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327	Notice Board Glass Door with lock &	412801	1	0	1.00
328	Notice Board Glass Door with lock &	412801	1	0	1.00
329	Notice Board Glass Door with lock &	412801	1	0	1.00
330	Godrej Chair CH-12	412801	1	0	1.00
331	Godrej Chair CH-13	412801	1	0	1.00
332	Godrej Chair CH-14	412801	1	0	1.00
333	Godrej Chair CH-15	412801	1	0	1.00
334	Godrej Chair CH-17	412801	1	0	1.00
335	Godrej Chair CH-18	412801	1	0	1.00
336	Godrej Chair CH-19	412801	1	0	1.00
337	Godrej Chair CH-20	412801	1	0	1.00
338	Godrej Chair CH-21	412801	1	0	1.00
339	Plastic Chair without Cushion	412801	3199	3198	1.00
340	Plastic Chair without Cushion	412801	3199	3198	1.00
341	Plastic Chair without Cushion	412801	3199	3198	1.00
342	Plastic Chair without Cushion	412801	3199	3198	1.00
343	Plastic Chair without Cushion	412801	3199	3198	1.00
344	Plastic Chair without Cushion	412801	3199	3198	1.00
345	Plastic Chair without Cushion	412801	3199	3198	1.00
346	Plastic Chair without Cushion	412801	3199	3198	1.00
347	Plastic Chair without Cushion	412801	3199	3198	1.00
348	Plastic Chair without Cushion	412801	3199	3198	1.00
349	Plastic Chair without Cushion	412801	3199	3198	1.00
350	Plastic Chair without Cushion	412801	3199	3198	1.00
351	Plastic Chair without Cushion	412801	3199	3198	1.00
352	Plastic Chair without Cushion	412801	3199	3198	1.00
353	Plastic Chair without Cushion	412801	3199	3198	1.00
354	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
355	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
356	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
357	Plastic Chair with Cushion Seat & B	412801	2252	0	2,252.00
358	Const. Of Open Store Sheds at P/H	410306	265674	265673	1.00
359	Protection work of Store Sheds at	410306	37168	37167	1.00
360	Permanent School Bldg.at P/H Site	410322	32150604	7668007	2,44,82,597.00
361	C/o RR Wall , Drain,Cement cum	410322	625494	145374	4,80,120.00
362	Internal elect. Of auditorium near sc	410328	783006	172946	6,10,060.00
363	LEFT BANK BOUNDARY WALL F	410328	8631487	279603	83,51,884.00
364	CONSTRUCTION OF BOUNDARY	410328	7765229	0	77,65,229.00
365	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
366	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
367	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
368	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
369	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
370	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
371	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
372	Wooden stool 15*12*24 hard wood	412801	3200	3199	1.00
373	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
374	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
375	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
376	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
377	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
378	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
379	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
380	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
381	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
382	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
383	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
384	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
385	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
386	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
387	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
388	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
389	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
390	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
391	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
392	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
393	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
394	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
395	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
396	Wooden stool 15*12*24 hard wood	412801	3199	3198	1.00
397	Dual Desk With Bench for juniors	412801	3200	3199	1.00
398	Dual Desk With Bench for juniors	412801	3200	3199	1.00
399	Dual Desk With Bench for juniors	412801	3200	3199	1.00
400	Dual Desk With Bench for juniors	412801	3200	3199	1.00
401	Dual Desk With Bench for juniors	412801	3200	3199	1.00
402	Dual Desk With Bench for juniors	412801	3200	3199	1.00
403	Dual Desk With Bench for juniors	412801	3200	3199	1.00
404	Dual Desk With Bench for juniors	412801	3200	3199	1.00
405	Dual Desk With Bench for juniors	412801	3200	3199	1.00
406	Dual Desk With Bench for juniors	412801	3200	3199	1.00
407	Dual Desk With Bench for juniors	412801	3200	3199	1.00
408	Dual Desk With Bench for juniors	412801	3200	3199	1.00
409	Dual Desk With Bench for juniors	412801	3200	3199	1.00
410	Dual Desk With Bench for juniors	412801	3200	3199	1.00
411	Dual Desk With Bench for juniors	412801	3200	3199	1.00
412	Dual Desk With Bench for juniors	412801	3200	3199	1.00
413	Dual Desk With Bench for juniors	412801	3200	3199	1.00
414	Dual Desk With Bench for juniors	412801	3200	3199	1.00
415	Dual Desk With Bench for juniors	412801	3200	3199	1.00

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416	Dual Desk With Bench for juniors	412801	3200	3199	1.00
417	Dual Desk With Bench for juniors	412801	3200	3199	1.00
418	Dual Desk With Bench for juniors	412801	3200	3199	1.00
419	Dual Desk With Bench for juniors	412801	3200	3199	1.00
420	Dual Desk With Bench for juniors	412801	3200	3199	1.00
421	Dual Desk With Bench for juniors	412801	3200	3199	1.00
422	Dual Desk With Bench for juniors	412801	3200	3199	1.00
423	Dual Desk With Bench for juniors	412801	3200	3199	1.00
424	Dual Desk With Bench for juniors	412801	3200	3199	1.00
425	Dual Desk With Bench for juniors	412801	3200	3199	1.00
426	Dual Desk With Bench for juniors	412801	3200	3199	1.00
427	Dual Desk With Bench for juniors	412801	3200	3199	1.00
428	Dual Desk With Bench for juniors	412801	3200	3199	1.00
429	Dual Desk With Bench for juniors	412801	3200	3199	1.00
430	Dual Desk With Bench for juniors	412801	3200	3199	1.00
431	Dual Desk With Bench for juniors	412801	3200	3199	1.00
432	Dual Desk With Bench for juniors	412801	3200	3199	1.00
433	Dual Desk With Bench for juniors	412801	3200	3199	1.00
434	Dual Desk With Bench for juniors	412801	3200	3199	1.00
435	Dual Desk With Bench for juniors	412801	3200	3199	1.00
436	Dual Desk With Bench for juniors	412801	3200	3199	1.00
437	Dual Desk With Bench for juniors	412801	3200	3199	1.00
438	Dual Desk With Bench for juniors	412801	3200	3199	1.00
439	Dual Desk With Bench for juniors	412801	3200	3199	1.00
440	Dual Desk With Bench for juniors	412801	3200	3199	1.00
441	Dual Desk With Bench for juniors	412801	3200	3199	1.00
442	Dual Desk With Bench for juniors	412801	3200	3199	1.00
443	Dual Desk With Bench for juniors	412801	3200	3199	1.00
444	Dual Desk With Bench for juniors	412801	3200	3199	1.00
445	Dual Desk With Bench for juniors	412801	3200	3199	1.00
446	Dual Desk With Bench for juniors	412801	3200	3199	1.00
447	Dual Desk With Bench for juniors	412801	3200	3199	1.00
448	Dual Desk With Bench for juniors	412801	3200	3199	1.00
449	Dual Desk With Bench for juniors	412801	3200	3199	1.00
450	Dual Desk With Bench for juniors	412801	3200	3199	1.00
451	Dual Desk With Bench for juniors	412801	3200	3199	1.00
452	Dual Desk With Bench for juniors	412801	3200	3199	1.00
453	Dual Desk With Bench for juniors	412801	3200	3199	1.00
454	Dual Desk With Bench for juniors	412801	3200	3199	1.00
455	Dual Desk With Bench for juniors	412801	3200	3199	1.00
456	Dual Desk With Bench for juniors	412801	3200	3199	1.00
457	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
458	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
459	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
460	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
461	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
462	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
463	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
464	Dual Desk With Bench for Seniors	412801	3200	3199	1.00
465	PEDESTAL FAN 400 MM SWEEP	412801	2491	0	2,491.00
466	PEDESTAL FAN 400 MM SWEEP	412801	2491	0	2,491.00
467	PULLING AND LIFTING MACHINE	412503	20839	0	20,839.00
468	PULLING AND LIFTING MACHINE	412503	24497	0	24,497.00
469	PULLING AND LIFTING MACHINE	412503	24497	0	24,497.00
470	PETROL CHAIN SAW , MAKE-CA	412503	18001	0	18,001.00
471	PETROL CHAIN SAW , MAKE-CA	412503	18001	0	18,001.00
472	HYDRAULIC CRIMPING TOOL, C	412503	21283	0	21,283.00
473	Straight Grinder	410806	1	0	1.00
474	Godrej Chair PCH-1014	412801	1	0	1.00
475	Godrej Chair PCH-1014	412801	1	0	1.00
476	Godrej Chair CHR - 4	412801	1	0	1.00
477	Godrej Chair CHR - 5	412801	1	0	1.00
478	Godrej Chair CHR - 6	412801	1	0	1.00
479	Godrej Visitors Chair with Arm PCH	412801	1	0	1.00
480	Bench Grinder Single Phase	412020	1	0	1.00
481	Bench Grinder Single Phase,	410806	4889	4888	1.00
482	Euroclean Bullet Vaccum Cleaner	412020	4890	4889	1.00
483	Hydro Jack Trolly	412020	5821	5820	1.00
484	SMPS 240 Volt AC/24 Volt DC	412502	5824	5823	1.00
485	SMPS 240 Volt AC/24 Volt DC	412502	5824	5823	1.00
486	Aqua Guard Water Filter	412006	6710	6709	1.00
487	Mechanical Foam Type Fire Extingu	412020	6323	6322	1.00
488	Battery Charger Rectifier	412020	6593	6592	1.00
489	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
490	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
491	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
492	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
493	CEILING FAN 1200MM WITHOUT	412801	1323	1322	1.00
494	ROOM HEATER(QUARTZ), QH 30	412801	1446	1445	1.00
495	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
496	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
497	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
498	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
499	Laser Range Meter (HILTI)	412020	38296	26222	12,074.00
500	PEDESTAL FAN 400 MM SWEEP	412801	2491	0	2,491.00
501	PEDESTAL FAN 400 MM SWEEP	412801	2491	0	2,491.00
502	PEDESTAL FAN 400 MM SWEEP	412801	2491	0	2,491.00
503	PEDESTAL FAN 400 MM SWEEP	412801	2491	0	2,491.00
504	DVD PLAYER WITH 5.1 CHANNE	412801	2490	0	2,490.00

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505	DVD PLAYER WITH 5.1 CHANNE	412801	2490	0	2,490.00
506	HEAT CONVECTOR	412801	1000	0	1,000.00
507	HEAT CONVECTOR	412801	1000	0	1,000.00
508	HEAT CONVECTOR	412801	1000	0	1,000.00
509	D.G. Set 400/KW/500KV	411002	1345969	802988	5,42,981.00
510	WATER PUMP 1HP,MAKE-KIRLO	412801	4071	0	4,071.00
511	Submersible Dewatering Pump 37K	410613	948655	610633	3,38,022.00
512	Submersible Dewatering Pump 37K	410613	948655	610633	3,38,022.00
513	Submersible Dewatering Pump 37K	410613	948655	610633	3,38,022.00
514	Submersible Dewatering Pump 37K	410613	948655	610633	3,38,022.00
515	DOL CONTROL PANEL HP-30/40	411201	41950	23394	18,556.00
516	ELECTRICALLY OPERATED GRC	411201	692290	206120	4,86,170.00
517	WALL MOUNTED FAN 16 INCH M	412801	1746	0	1,746.00
518	WALL MOUNTED FAN 16 INCH M	412801	1746	0	1,746.00
519	WALL MOUNTED FAN 16 INCH M	412801	1746	0	1,746.00
520	EXHAUST FAN 200MM PVC BOD	412801	1084	0	1,084.00
521	EXHAUST FAN 200MM PVC BOD	412801	1084	0	1,084.00
522	EXHAUST FAN 200MM PVC BOD	412801	1084	0	1,084.00
523	EXHAUST FAN 200MM PVC BOD	412801	1084	0	1,084.00
524	EXHAUST FAN 200MM PVC BOD	412801	1084	0	1,084.00
525	EXHAUST FAN 200MM PVC BOD	412801	1084	0	1,084.00
526	EXHAUST FAN 200MM PVC BOD	412801	1084	0	1,084.00
527	WINDOW TYPE AIR CONDITIONE	412008	21466	5445	15,021.00
528	Earthing of 630 Kva Trasformer at [	410903	10033	3527	6,506.00
529	ACB 800A, 3 POLE, 415V AC, 3 P	410714	135914	0	1,35,914.00
530	ACB 800A, 3 POLE, 415V AC, 3 P	410714	135914	0	1,35,914.00
531	ACB 800A, 3 POLE, 415V AC, 3 P	410714	135914	0	1,35,914.00
532	ACB 800A, 3 POLE, 415V AC, 3 P	410714	135914	0	1,35,914.00
533	800 AMP LT DISTRIBUTION PANE	410803	827271	0	8,27,271.00
534	800 AMP LT DISTRIBUTION PANE	410803	575902	0	5,75,902.00
535	DISTRIBUTION TRANSFORMER,5	410801	885000	0	8,85,000.00
536	INSULATION TESTER, 500V, HAN	412503	9900	0	9,900.00
537	INSULATION TESTER, 2500V, HA	412503	8550	0	8,550.00
538	INSULATION TESTER,5000V,HAN	412503	8100	0	8,100.00
539	3 phase motor,415V,3.7KW , 6Pole	412503	27291	0	27,291.00
540	220V, 100AMPS, FLOAT CUM BO	410707	1441620	0	14,41,620.00
541	5KVA/21600VAH 5 STAR SINE W/	412503	106796	0	1,06,796.00
542	ACB 800A, 3 POLE, 415V AC, 3 P	410714	135914	0	1,35,914.00
543	Siren 3Phase 440V, 10Hp Audible	412020	85761	38363	47,398.00
544	AIR CONDITIONER SPLIT TYP 1.5	412008	47975	0	47,975.00
545	Siren 3Phase 440V, 10Hp Audible	412020	85762	38363	47,399.00
546	MOTORIZED SIREN, 3-PHASE, AI	412020	40840	7747	33,093.00
547	HAND OPERATED SIREN 1.5 KM	412503	8870	945	7,925.00
548	Chain Pulley 3 Tons	410806	20497	6831	13,666.00
549	250 KVA 11/0.415 KV YDII Step do	410802	174392	79733	94,659.00
550	SUBMERSSIBLE PUMP 50 HP, M	411201	462560	30980	4,31,580.00
551	20HP THREE PHASE SUBMERS	411201	81200	0	81,200.00
552	CENTRIFUGAL WATER PUMP SE	411201	28169	677	27,492.00
553	DIESEL ENGINE DRIVEN HORIZO	411201	247097	0	2,47,097.00
554	HORIZONTAL SPLIT CASING (HS	411201	209873	0	2,09,873.00
555	HIGH PRESSURE WASHER PUM	411201	70947	1707	69,240.00
556	SUBMERSIBLE PUMP 50 HP,MAH	411201	1889300	0	18,89,300.00
557	SUBMERSSIBLE PUMP 50 HP, M	411201	453288	0	4,53,288.00
558	10KW SUBMERSIBLE PUMP,MAH	411201	928480	0	9,28,480.00
559	SUBMERSIBLE PUMP 16 HP-MAH	410613	206500	0	2,06,500.00
560	SUBMERSIBLE PUMP 50 HP-MAH	410613	382900	0	3,82,900.00
561	SUBMERSIBLE PUMP 50 HP-MAH	410613	382900	0	3,82,900.00
562	50 HP/37KW SUBMERSIBLE PUM	410613	475001	0	4,75,001.00
563	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
564	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
565	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
566	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
567	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
568	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
569	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
570	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
571	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
572	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
573	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
574	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
575	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
576	Duel Desk with Bench Model No:11	412801	1	0	1.00
577	Duel Desk with Bench Model No:12	412801	1	0	1.00
578	Duel Desk with Bench Model No:13	412801	1	0	1.00
579	Duel Desk with Bench Model No:14	412801	1	0	1.00
580	Duel Desk with Bench Model No:15	412801	1	0	1.00
581	Duel Desk with Bench Model No:16	412801	1	0	1.00
582	Duel Desk with Bench Model No:17	412801	1	0	1.00
583	Duel Desk with Bench Model No:18	412801	1	0	1.00
584	Duel Desk with Bench Model No:19	412801	1	0	1.00
585	Duel Desk with Bench Model No:20	412801	1	0	1.00
586	Duel Desk with Bench Model No:21	412801	1	0	1.00
587	Duel Desk with Bench Model No:22	412801	1	0	1.00
588	Duel Desk with Bench Model No:23	412801	1	0	1.00
589	Duel Desk with Bench Model No:24	412801	1	0	1.00
590	Duel Desk with Bench Model No:25	412801	1	0	1.00
591	Duel Desk with Bench Model No:26	412801	1	0	1.00
592	Duel Desk with Bench Model No:27	412801	1	0	1.00
593	Duel Desk with Bench Model No:28	412801	1	0	1.00

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594	Duel Desk with Bench Model No:29	412801	1	0	1.00
595	Duel Desk with Bench Model No:30	412801	1	0	1.00
596	Duel Desk with Bench Model No:31	412801	1	0	1.00
597	Duel Desk with Bench Model No:32	412801	1	0	1.00
598	Duel Desk with Bench Model No:33	412801	1	0	1.00
599	Duel Desk with Bench Model No:34	412801	1	0	1.00
600	Duel Desk with Bench Model No:35	412801	1	0	1.00
601	Duel Desk with Bench Model No:36	412801	1	0	1.00
602	Duel Desk with Bench Model No:37	412801	1	0	1.00
603	Duel Desk with Bench Model No:2	412801	1	0	1.00
604	Duel Desk with Bench Model No:3	412801	1	0	1.00
605	Duel Desk with Bench Model No:4	412801	1	0	1.00
606	Duel Desk with Bench Model No:5	412801	1	0	1.00
607	Duel Desk with Bench Model No:3	412801	1	0	1.00
608	Duel Desk with Bench Model No:4	412801	1	0	1.00
609	Duel Desk with Bench Model No:5	412801	1	0	1.00
610	Chart Paper Stand	412801	3199	3198	1.00
611	Chart Paper Stand	412801	3199	3198	1.00
612	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
613	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
614	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
615	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
616	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
617	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
618	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
619	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
620	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
621	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
622	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
623	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
624	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
625	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
626	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
627	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
628	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
629	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
630	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
631	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
632	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
633	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
634	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
635	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
636	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
637	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
638	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
639	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
640	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
641	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
642	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
643	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
644	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
645	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
646	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
647	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
648	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
649	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
650	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
651	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
652	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
653	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
654	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
655	EXHAUST FAN LIGHT DUTY 225 I	412801	1629	0	1,629.00
656	EXHAUST FAN LIGHT DUTY 225 I	412801	1629	0	1,629.00
657	EXHAUST FAN LIGHT DUTY 225 I	412801	1629	0	1,629.00
658	EXHAUST FAN LIGHT DUTY 225 I	412801	1629	0	1,629.00
659	EXHAUST FAN LIGHT DUTY 225 I	412801	1629	0	1,629.00
660	EXHAUST FAN LIGHT DUTY 225 I	412801	1629	0	1,629.00
661	VOLTAGE STABILIZER 5.0 KVA	412503	7575	387	7,188.00
662	MOTOR, 25HP, 3-PH, 960/1000 RI	412503	82600	0	82,600.00
663	LED TV 32 INCH MAKE- XIOMI(MI	412501	16500	0	16,500.00
664	LED TV 32 INCH MAKE- XIOMI(MI	412501	16500	0	16,500.00
665	PULLING AND LIFTING MACHINE	412503	20839	0	20,839.00
666	ABC DRY POWDER STORED PR	412801	3583	3582	1.00
667	ABC DRY POWDER STORED PR	412801	3583	3582	1.00
668	ABC DRY POWDER STORED PR	412801	3583	3582	1.00
669	ABC DRY POWDER STORED PR	412801	3583	3582	1.00
670	Til Pin/Clip Microphone	412501	412	411	1.00
671	FLOOR MOUNTING TYPE FIRE B	412801	1	0	1.00
672	FLOOR MOUNTING TYPE FIRE B	412801	1	0	1.00
673	CO2 TYPR FIRE EXTINGUISHER	412801	1	0	1.00
674	CO2 TYPR FIRE EXTINGUISHER	412801	1	0	1.00
675	Steel trunks	412801	1	0	1.00
676	Steel trunks	412801	1	0	1.00
677	FOAM FIRE EXTINGUISSER	412801	1	0	1.00
678	FOAM FIRE EXTINGUISSER	412801	1	0	1.00
679	FOAM FIRE EXTINGUISSER	412801	1	0	1.00
680	FOAM FIRE EXTINGUISSER	412801	1	0	1.00
681	Godrej Visitor Chair with Arm PCH-	412801	1	0	1.00
682	Godrej Chair CHR - 7	412801	1	0	1.00

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683	Computer Chair PCH-7021	412801	1	0	1.00
684	Godrej Chair CH-4	412801	1	0	1.00
685	Godrej Chair CH-5	412801	1	0	1.00
686	Godrej Chair CH-7B	412801	1	0	1.00
687	Godrej Chair CH-7B	412801	1	0	1.00
688	Godrej Chair PCH-1014	412801	1	0	1.00
689	Godrej Chair CH-4	412801	1	0	1.00
690	Godrej Chair CH-5	412801	1	0	1.00
691	Godrej Almirah (Big)	412801	1	0	1.00
692	Godrej Almirah (Big)	412801	1	0	1.00
693	Bench Vice No. 8	412801	1	0	1.00
694	Godrej Steel Rack (36"x36"x18")	412801	1	0	1.00
695	Godrej Chair 7B	412801	1	0	1.00
696	Godrej Chair 7B	412801	1	0	1.00
697	Godrej Chair 7B	412801	1	0	1.00
698	Godrej Chair 7B	412801	1	0	1.00
699	Computer Chair	412801	1	0	1.00
700	Godrej Chair 7B	412801	1	0	1.00
701	Godrej CH-7	412801	1	0	1.00
702	Godrej CH-4	412801	1	0	1.00
703	Godrej CH-5	412801	1	0	1.00
704	Godrej CH-6	412801	1	0	1.00
705	Godrej CH-8	412801	1	0	1.00
706	Godrej CH-9	412801	1	0	1.00
707	Godrej Intregrated Work Station	412801	1	0	1.00
708	Godrej Compute Chair	412801	1	0	1.00
709	Computer Work Station	412801	1	0	1.00
710	Welding Transformer	411114	9608	9607	1.00
711	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
712	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
713	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
714	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
715	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
716	EXHAUST FAN LIGHT DUTY 225	412801	1629	0	1,629.00
717	30 HP, 16LPS, 80MTR HEAD CEN	411112	80895	71272	9,623.00
718	HEAT CONVECTOR	412801	1000	0	1,000.00
719	HEAT CONVECTOR	412801	1000	0	1,000.00
720	HEAT CONVECTOR	412801	1000	0	1,000.00
721	HEAT CONVECTOR	412801	1000	0	1,000.00
722	HEAT CONVECTOR	412801	1000	0	1,000.00
723	HEAT CONVECTOR	412801	1000	0	1,000.00
724	HEAT CONVECTOR	412801	1000	0	1,000.00
725	HEAT CONVECTOR	412801	1000	0	1,000.00
726	HEAT CONVECTOR	412801	1000	0	1,000.00
727	HEAT CONVECTOR	412801	1000	0	1,000.00
728	HEAT CONVECTOR	412801	1000	0	1,000.00
729	HEAT CONVECTOR	412801	1000	0	1,000.00
730	HEAT CONVECTOR	412801	1000	0	1,000.00
731	HEAT CONVECTOR	412801	1000	0	1,000.00
732	HEAT CONVECTOR	412801	1000	0	1,000.00
733	HEAT CONVECTOR	412801	1000	0	1,000.00
734	D.G. Set 400/KW/500KV	411002	1345969	802988	5,42,981.00
735	D.G. Set 400/KW/500KV	411002	1345969	802988	5,42,981.00
736	EXHAUST FAN 300MM MAKE- IN	412801	1230	0	1,230.00
737	EXHAUST FAN 300MM MAKE- IN	412801	1230	0	1,230.00
738	EXHAUST FAN 300MM MAKE- IN	412801	1230	0	1,230.00
739	EXHAUST FAN 300MM MAKE- IN	412801	1230	0	1,230.00
740	EXHAUST FAN 300MM MAKE- IN	412801	1230	0	1,230.00
741	EXHAUST FAN 300MM MAKE- IN	412801	1230	0	1,230.00
742	EXHAUST FAN 300MM MAKE- IN	412801	1230	0	1,230.00
743	EXHAUST FAN 300MM MAKE- IN	412801	1230	0	1,230.00
744	EXHAUST FAN 300MM MAKE- IN	412801	1230	0	1,230.00
745	EXHAUST FAN 300MM MAKE- IN	412801	1230	0	1,230.00
746	Current Transformer 66 KV (Ratio 5	410802	112452	37327	75,125.00
747	Current Transformer 66 KV (Ratio 5	410802	112452	37327	75,125.00
748	PARSWA 24V SMPS BASED FLO	412503	24000	0	24,000.00
749	PARSWA 24V SMPS BASED FLO	412503	24000	0	24,000.00
750	Sigma 18Mtr high telescopic tilting h	410806	827265	276254	5,51,011.00
751	Sigma 18Mtr high telescopic tilting h	410806	827265	276254	5,51,011.00
752	Siren 3Phase 440V, 10Hp Audible	412020	85761	38363	47,398.00
753	2.1 CHANNEL SOUND BAR SYST	412501	18900	0	18,900.00
754	MONOBLOCK CENTRIFUGAL PU	411201	131421	0	1,31,421.00
755	PORTABLE WELDING MACHINE	410713	17898	0	17,898.00
756	PORTABLE WELDING MACHINE	410713	17898	0	17,898.00
757	265L 3 STAR DOUBLE DOOR RE	412505	28550	0	28,550.00
758	265L 3 STAR DOUBLE DOOR RE	412505	28550	0	28,550.00
759	Protection of Electrical Pole for 11 K	410904	48546	21432	27,114.00
760	Shifting of Street Light Poles of	410904	30319	13587	16,732.00
761	Erection of 11 K V Transmission Lir	410904	1423271	604294	8,18,977.00
762	500 KVA 11/0.415 KV YDII Step up	410802	298752	136656	1,62,096.00
763	Transformer, Outdoor type 3 Phase	410802	298752	136656	1,62,096.00
764	OIL FILLED RADIATOR HEATER,	412007	9980	0	9,980.00
765	Distribution Transformer (ALSTOM)	410802	345168	153720	1,91,448.00
766	Erection of 0.43/11 KV 500 KVA	410802	166228	74878	91,350.00
767	Capacitive Voltage Tranformer 66K	410802	157716	52334	1,05,382.00
768	Capacitive Voltage Tranformer 66K	410802	157716	52334	1,05,382.00
769	Installation of 11KV Energy Meter a	410904	130628	54903	75,725.00
770	PA SPEAKER, MAKE- JBL, MODE	412501	15690	0	15,690.00
771	PA SPEAKER, MAKE- JBL, MODE	412501	15690	0	15,690.00

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772	PA SPEAKER, MAKE- JBL, MODE	412501	15690	0	15,690.00
773	HANDHELD TRANSMITTER-PER(	412014	18556	1890	16,666.00
774	HANDHELD TRANSMITTER-PER(	412014	18556	1890	16,666.00
775	BORE-WELL SUBMERSIBLE PUM	411201	21200	0	21,200.00
776	20HP THREE PHASE SUBMERS	411201	81200	0	81,200.00
777	GEYSER 35 LTR.	412007	12258	0	12,258.00
778	GEYSER 35 LTR.	412007	12258	0	12,258.00
779	GEYSER 35 LTR.	412007	12258	0	12,258.00
780	GEYSER 35 LTR.	412007	12258	0	12,258.00
781	GEYSER 25 L CAPACITY, MAKE I	412007	10582	0	10,582.00
782	PA SPEAKER, MAKE- JBL, MODE	412501	15690	0	15,690.00
783	OIL FILLED HEATER 9 FINS	412007	7400	0	7,400.00
784	OIL FILLED HEATER 9 FINS	412007	7400	0	7,400.00
785	GEYSER 25L CAPACITY.-MAKE-	412007	5650	0	5,650.00
786	GEYSER 25L CAPACITY.-MAKE-	412007	5650	0	5,650.00
787	OIL FILLED RADIATOR HEATER,	412007	9980	0	9,980.00
788	Erection of Transmission Line (Sing	410903	2101962	952622	11,49,340.00
789	3 Phase 6 Wire LT distribution syst	410904	2065411	951925	11,13,486.00
790	Two Zone PA Amp (AC & DC)	412501	13136	7339	5,797.00
791	Transformer Filteration Plant of 120	412020	167917	95785	72,132.00
792	415 V Switch Gear	411002	281299	167817	1,13,482.00
793	415 V Switch Gear ,	411002	237868	141878	95,990.00
794	5KVA Constant Voltage Stabliser	412020	12241	8740	3,501.00
795	5KVA VOLTAGE STABILIZER Mak	412020	12241	8740	3,501.00
796	Erection, testing and commisioning	411002	28080	16748	11,332.00
797	SIGMA 21 Meter ground mounted	412020	441834	298000	1,43,834.00
798	Telescopic Long range Flood Lights	412020	441834	298000	1,43,834.00
799	Telescopic Long range Flood Lights	412020	441835	298001	1,43,834.00
800	Search Light 09 mtr. Trolly	412020	268190	192420	75,770.00
801	Search Light 18 mtr. Trolly	412020	363026	264691	98,335.00
802	Flexible Shaft Grinder	410806	6843	6842	1.00
803	Electrical Motor Chucker	412020	6409	6408	1.00
804	Fixed output Automactic charge	412020	5421	5420	1.00
805	D.G. WELDING SET	411114	7051	7050	1.00
806	Battery Chargers12V 25 Plates	412020	404	403	1.00
807	Til Pin/Clip Microphone	412501	412	411	1.00
808	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
809	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
810	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
811	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
812	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
813	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
814	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
815	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
816	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
817	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
818	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
819	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
820	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
821	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
822	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
823	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
824	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
825	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
826	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
827	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
828	Ceiling Fan with Regulator ORTEM	412801	1	0	1.00
829	CEILING FAN 48 1200 MM	412801	1	0	1.00
830	CEILING FAN 48 1200 MM	412801	1	0	1.00
831	AIR CONDITIONER WINDOW TY	412008	6615	6614	1.00
832	Single Split Air Conditioner 2 Ton C	412008	27217	22514	4,703.00
833	Air Conditioner Split Type 1.5 Ton	412008	29500	20830	8,670.00
834	SINGLE - SPLIT Air Conditioner 2	412008	32990	23245	9,745.00
835	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
836	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
837	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
838	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
839	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
840	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
841	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
842	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
843	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
844	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
845	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
846	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
847	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
848	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
849	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
850	CEILING FAN 1200 MM-MAKE & M	412801	1191	0	1,191.00
851	WINDOW TYPE AIR CONDITIONE	412008	21466	5445	16,021.00
852	AIR CONDITIONER SPLIT TYP 1.5	412008	45116	4326	40,790.00
853	AIR CONDITIONER SPLIT TYP 1.5	412008	47975	0	47,975.00
854	AIR CONDITIONER SPLIT TYP 1.5	412008	47975	0	47,975.00
855	AIR CONDITIONER SPLIT TYP 1.5	412008	47975	0	47,975.00
856	1.5 TR WINDOW AC, 5 STAR RAT	412008	44362	8707	35,655.00
857	Construction of2x5 MVA 66/11KV s	410903	56123065	21354700	3,47,68,365.00
858	Sliding Door	411701	388	387	1.00
859	Godrej 'Storewell Plain 78"36"19"	411701	1	0	1.00
860	Chairs Caned Revolving	411701	1	0	1.00

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861	Caned Hanging Arm Chair	411701	1	0	1.00
862	Almiraha	411701	1	0	1.00
863	Almiraha	411701	1	0	1.00
864	Almiraha Small	411701	1	0	1.00
865	Steel Almiraha Big	411701	1	0	1.00
866	Godrej chair -7002	411701	1	0	1.00
867	Almiraha	411701	1	0	1.00
868	Godrej 78 36 18 Steel Almiraha B	411701	1	0	1.00
869	Store Well Big Godrej	411701	1	0	1.00
870	Store Well Big Godrej	411701	1	0	1.00
871	Godrej Chair 7B	412801	1	0	1.00
872	Godrej Storewell Plain mirror	411701	1	0	1.00
873	Godrej chair -HB PCH 7001	411701	4574	4573	1.00
874	Godrej Executive Chair PCH-7001	411701	5300	5299	1.00
875	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
876	Godrej Storewell,4 Shelves Big 78"	411704	5783	5782	1.00
877	Godrej Storewell,4 Shelves Big 78"	411704	5784	5783	1.00
878	Godrej Storewell,4 Shelves Big 78"	411704	5784	5783	1.00
879	Godrej Storewell Big (4 Shelves)	411701	6122	6121	1.00
880	Godrej Storewell Big (4 Shelves)	411701	6136	6135	1.00
881	Wooden Almirah 6' X 4' X 11/2 ' Ha	411704	8034	8033	1.00
882	Wooden Almirah 6' X 4' X 11/2 ' Ha	411704	8034	8033	1.00
883	Wooden Almirah 6' X 4' X 11/2 ' Ha	411704	8034	8033	1.00
884	Wooden Almirah 6' X 4' X 11/2 ' Ha	411704	8034	8033	1.00
885	Wooden Almirah 6' X 4' X 11/2 ' Ha	411704	8034	8033	1.00
886	Wooden Almirah 6' X 4' X 11/2 ' Ha	411704	8034	8033	1.00
887	DISCONNECTOR SWITCH TYPE	410714	8194071	0	81,94,071.00
888	MAINTENANCE EARTHING SWIT	410714	2424914	0	24,24,914.00
889	CHAIR PCH-7002D	411701	9859	3744	6,115.00
890	CHAIR PCH-7002D	411701	9860	3744	6,116.00
891	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
892	CHAIR PCH-7002D	411701	9860	3744	6,116.00
893	CHAIR PCH-7002D	411701	9860	3744	6,116.00
894	CHAIR PCH-7002D	411701	9860	3744	6,116.00
895	CHAIR PCH-7002D	411701	9860	3744	6,116.00
896	REVOLVING CHAIR WITH HIGH B	411701	6730	0	6,730.00
897	REVOLVING CHAIR WITH HIGH B	411701	6730	0	6,730.00
898	VISITOR CHAIR WITH ARM SEAT	411701	6520	0	6,520.00
899	VISITOR CHAIR WITH ARM SEAT	411701	6520	0	6,520.00
900	VISITOR CHAIR WITH ARM SEAT	411701	6520	0	6,520.00
901	VISITOR CHAIR WITH ARM SEAT	411701	6520	0	6,520.00
902	VISITOR CHAIR WITH ARM SEAT	411701	6520	0	6,520.00
903	VISITOR CHAIR WITH ARM SEAT	411701	6520	0	6,520.00
904	STEEL ALMIRAH LARGE SIZE 19	411701	12837	0	12,837.00
905	STEEL ALMIRAH BIG	411701	13885	0	13,885.00
906	STEEL ALMIRAH BIG	411701	13885	0	13,885.00
907	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
908	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
909	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
910	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
911	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
912	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
913	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
914	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
915	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
916	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
917	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
918	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
919	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
920	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
921	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
922	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
923	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
924	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
925	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
926	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
927	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
928	Modular Sitting Arrangement	411701	26895	15173	11,722.00
929	Modular Sitting Arrangement for Ex	411701	24444	13747	10,697.00
930	Modular Sitting Arrangement for Ex	411701	24444	13747	10,697.00
931	Modular Sitting Arrangement for Ex	411701	24444	13747	10,697.00
932	Modular Sitting Arrangement for Ex	411701	24445	13748	10,697.00
933	Modular Sitting Arrangement for Ex	411701	22820	12822	9,998.00
934	Modular Sitting Arrangement for Ex	411701	22820	12822	9,998.00
935	Modular Sitting Arrangement for Ex	411701	22820	12822	9,998.00
936	Modular Sitting Arrangement for Ex	411701	22821	12821	10,000.00
937	Modular Sitting Arrangement for Sta	411701	20371	11468	8,903.00
938	Modular Sitting Arrangement for Sta	411701	20372	11469	8,903.00
939	Modular Sitting Arrangement for Sta	411701	17927	10115	7,812.00
940	Modular Sitting Arrangement for Sta	411701	17927	10115	7,812.00
941	Modular Sitting Arrangement for Sta	411701	17927	10115	7,812.00
942	Modular Sitting Arrangement for Sta	411701	17927	10115	7,812.00
943	Modular Sitting Arrangement for Sta	411701	17927	10115	7,812.00
944	Modular Sitting Arrangement for Sta	411701	17927	10115	7,812.00
945	Modular Sitting Arrangement for Sta	411701	17926	10115	7,811.00
946	Modular Sitting Arrangement for Sta	411701	17926	10115	7,811.00
947	Modular Sitting Arrangement for Sta	411701	17926	10115	7,811.00
948	Modular Sitting Arrangement for Sta	411701	17926	1217 10115	7,811.00
949	Modular Sitting Arrangement for Sta	411701	17926	10115	7,811.00

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950	Modular Sitting Arrangement for Sta	411701	17926	10115	7,811.00
951	CO2 TYPR FIRE EXTINGUISHER	412801	1	0	1.00
952	CO2 TYPR FIRE EXTINGUISHER	412801	1	0	1.00
953	CO2 TYPR FIRE EXTINGUISHER	412801	1	0	1.00
954	CO2 TYPR FIRE EXTINGUISHER	412801	1	0	1.00
955	CO2 TYPR FIRE EXTINGUISHER	412801	1	0	1.00
956	CO2 TYPR FIRE EXTINGUISHER	412801	1	0	1.00
957	CO2 TYPR FIRE EXTINGUISHER	412801	1	0	1.00
958	CO2 TYPR FIRE EXTINGUISHER	412801	1	0	1.00
959	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
960	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
961	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
962	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
963	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
964	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
965	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
966	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
967	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
968	Black Board(Spl. Glass Sheet) 1.94	411704	6442	6441	1.00
969	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
970	Black Board(Spl. Glass Sheet) 1.94	411704	6442	6441	1.00
971	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
972	Black Board(Spl. Glass Sheet) 1.94	411704	6442	6441	1.00
973	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
974	Black Board(Spl. Glass Sheet) 1.94	411704	6442	6441	1.00
975	DRY CHEMICAL POWDER TYPE	412801	1	0	1.00
976	Black Board(Spl. Glass Sheet) 1.94	411704	6442	6441	1.00
977	Godrej Table T-9	411701	1	0	1.00
978	Godrej Table T-9	411701	1	0	1.00
979	Construction of Work Shop at Powe	410302	1020914	594680	4,26,234.00
980	Temp. partition wall of Kendriya Vid	410302	86676	50485	36,191.00
981	Back side Protection Wall for Works	410302	74846	43610	31,236.00
982	FOUR DOOR PERSONAL LOCKIN	411701	7899	3024	4,875.00
983	FOUR DOOR PERSONAL LOCKIN	411701	7899	3024	4,875.00
984	FOUR DOOR PERSONAL LOCKIN	411701	7899	3024	4,875.00
985	FOUR DOOR PERSONAL LOCKIN	411701	7899	3024	4,875.00
986	FOUR DOOR PERSONAL LOCKIN	411701	7899	3024	4,875.00
987	FOUR DOOR PERSONAL LOCKIN	411701	7900	3024	4,876.00
988	CS-SHAFT SLEEVE (IN 02 PIECE	410714	370872	0	3,70,872.00
989	CS-SHAFT SLEEVE (IN 02 PIECE	410714	370872	0	3,70,872.00
990	OFFLINE UPS-MAKE-CYBER POV	411810	4507	0	4,507.00
991	COMPUTER I7 WITH 16 GB RAM,	411801	63126	0	63,126.00
992	HP LASERJET MFP M233SDW	411803	25200	0	25,200.00
993	SUBMERSIBLE DEWATERING PU	411201	179183	0	1,79,183.00
994	Black Board(Spl. Glass Sheet) 1.94	411704	6442	6441	1.00
995	BIOMETRIC ENROLLMENT UNIT	411804	44972	0	44,972.00
996	BIOMETRIC ENROLLMENT UNIT	411804	44972	0	44,972.00
997	UPS 1 KVA OFFLINE	412801	3712	0	3,712.00
998	CS-SHAFT SLEEVE (IN 02 PIECE	410714	370872	0	3,70,872.00
999	MULTIFUNCTIONAL DEVICE CAN	411803	46993	0	46,993.00
1000	IP TELEPHONE SET SIPON-A20	411903	5988	0	5,988.00
1001	DRILLING OF BOREWELLS AND	411201	2596840	0	25,96,840.00
1002	Black Board(Spl. Glass Sheet) 1.94	411704	6442	6441	1.00
1003	CONTROL VALVE CONVERTER ,	410714	1138125	0	11,38,125.00
1004	UPS 1 KVA OFFLINE	412801	4499	0	4,499.00
1005	CANON IR 2206 WITH PLATEN C	411803	35490	0	35,490.00
1006	CANON IR 2206 WITH PLATEN C	411803	35490	0	35,490.00
1007	BUS-32 SEATER AC MAKE-VE C	411507	2464845	0	24,64,845.00
1008	BUS-32 SEATER NON AC MAKE-	411507	1857494	0	18,57,494.00
1009	MINI TRUCK TATA 407 BS-VI	411508	1048750	0	10,48,750.00
1010	HDPE LIFE BOAT 8 SEATER MAK	411603	758500	0	7,58,500.00
1011	Black Board(Spl. Glass Sheet) 1.94	411704	6442	6441	1.00
1012	SOFA TWO SEATER	411704	17900	0	17,900.00
1013	SOFA TWO SEATER	411704	17900	0	17,900.00
1014	UPS 600 VA	412801	1998	0	1,998.00
1015	PERSONAL COMPUTER (DESKT	411801	56996	0	56,996.00
1016	PERSONAL COMPUTER (DESKT	411801	56996	0	56,996.00
1017	LASER PRINTER LEXMARK MS3	411803	7900	0	7,900.00
1018	SUPPLY & INSTALLATION OF OF	411903	1937450	0	19,37,450.00
1019	TRUCK MOUNTED HYDRAULIC P	411508	2035842	0	20,35,842.00
1020	C/O Water storage/detention Tank	411201	7655979	0	76,55,979.00
1021	Black Board(Spl. Glass Sheet) 1.94	411704	6442	6441	1.00
1022	Black Board(Spl. Glass Sheet) 1.94	411704	6442	6441	1.00
1023	Black Board(Spl. Glass Sheet) 1.94	411704	6441	6440	1.00
1024	Black Board(Spl. Glass Sheet) 1.94	411704	6441	6440	1.00
1025	Black Board(Spl. Glass Sheet) 1.94	411704	6441	6440	1.00
1026	FACING PLATE FOR BOTTOM RI	410714	1475000	0	14,75,000.00
1027	CS- UPPER STATIONARY LABYR	410714	1150500	0	11,50,500.00
1028	DIGITAL TDMA (2 SLOTS) BASED	411903	21559	0	21,559.00
1029	DIGITAL TDMA (2 SLOTS) BASED	411903	21559	0	21,559.00
1030	DIGITAL TDMA (2 SLOTS) BASED	411903	21559	0	21,559.00
1031	DIGITAL TDMA (2 SLOTS) BASED	411903	21559	0	21,559.00
1032	A-4 SIZE FLAT BED SCANNER E	411804	9619	0	9,619.00
1033	SCANNER FLATBED A3 SIZE CA	411804	157166	0	1,57,166.00
1034	HYDRAULIC JACK 10 TON CAPA	412801	3250	0	3,250.00
1035	HYDRAULIC JACK 10 TON CAPA	412801	3250	0	3,250.00
1036	MINI ANGLE GRINDER, 100 MM	412801	2447	0	2,447.00
1037	MINI ANGLE GRINDER, 100 MM	412801	2447	0	2,447.00
1038	MINI ANGLE GRINDER, 100 MM	412801	2447	0	2,447.00

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1039	MINI ANGLE GRINDER, 100 MM	412801	2447	0	2,447.00
1040	CS- UPPER STATIONARY LABYR	410714	1150500	0	11,50,500.00
1041	STEP UP GEN. (DIESEL) TRANSF	410802	533028	0	5,33,028.00
1042	STEP UP GEN. (DIESEL) TRANSF	410802	533028	0	5,33,028.00
1043	KSB MAKE MODEL BPD 302/9.20	411201	42420	0	42,420.00
1044	KSB MAKE MODEL BPD 302/9.20	411201	42420	0	42,420.00
1045	KSB MAKE MODEL BPD 302/9.20	411201	42420	0	42,420.00
1046	KSB MAKE MODEL BPD 302/9.20	411201	42420	0	42,420.00
1047	BUS (32+1) SEATER - MAKE:TAT	411507	1738454	0	17,38,454.00
1048	IRB BARRACK AT LEFT BANK BA	410328	5380640	120910	52,59,730.00
1049	Godrej Office Table T-9	411701	1	0	1.00
1050	Godrej Office Table T-9	411701	1	0	1.00
1051	Godrej Office Table T-8	411701	1	0	1.00
1052	Godrej Office Table T-09	411701	1	0	1.00
1053	Godrej Executive Table T-202	411701	12730	9693	3,037.00
1054	Godrej L creamedy	411701	14280	10871	3,409.00
1055	Teak Wood Sofa Set	411701	6807	6806	1.00
1056	Reciprocation Air Compressor	411115	26661	24012	2,649.00
1057	Costruction of DG Set	410328	52939	0	52,939.00
1058	Crate wallfrom RD 0 to 110m & bre	410201	559758	142212	4,17,546.00
1059	Godrej 'L Credenza	411701	20764	12396	8,368.00
1060	Computer Integrated Work Station (	411701	1	0	1.00
1061	Computer Integrated Work Station (	411701	1	0	1.00
1062	Show Case ShelveGlass Door 6' X	411704	4836	4835	1.00
1063	H.C.181D-1.5 Ton Split A.C Bluesta	412008	8566	8565	1.00
1064	H.C.181D-1.5 Ton Split A.C Bluesta	412008	8567	8566	1.00
1065	Water Supply Line to Q.C Lab	411201	141524	33973	1,07,551.00
1066	Intermediate Water Tank & Support	411201	190301	45111	1,45,190.00
1067	Oxygen Cylinder with Complete Acc	412020	4750	4749	1.00
1068	Stiffened Suspension Bridge 30(R)	410203	2175000	2174999	1.00
1069	Show Case ShelveGlass Door 6' X	411704	4836	4835	1.00
1070	CO2 type fire extingulSher conform	412801	1	0	1.00
1071	CO 2 Type Fire Extinguisher Cap:2	412801	1	0	1.00
1072	CO 2 Type Fire Extinguisher Cap:2	412801	1	0	1.00
1073	CO 2 Type Fire Extinguisher Cap:2	412801	1	0	1.00
1074	Voltage stablizers	412801	1	0	1.00
1075	Grease Gun (10 Kg Capacity)	412801	1	0	1.00
1076	Oxygen Cylinder with Complete Acc	412020	4750	4749	1.00
1077	Oxygen Cylinder with Complete Acc	412020	4750	4749	1.00
1078	C/o Half Brick wall around the Oper	410306	125578	125577	1.00
1079	VARISTOR 13 ELEMENTS C22/39	410714	907420	0	9,07,420.00
1080	VARISTOR 13 ELEMENTS C22/39	410714	907420	0	9,07,420.00
1081	VARISTOR 13 ELEMENTS C22/39	410714	907420	0	9,07,420.00
1082	VARISTOR 13 ELEMENTS C22/39	410714	907420	0	9,07,420.00
1083	UPS 600 VA	412801	2373	2372	1.00
1084	DIGITAL EPABX SYSTEM WITH 5	411903	150601	5737	1,44,864.00
1085	DIGITAL SLR CAMERA NIKON MA	412503	33128	2394	30,734.00
1086	DIGITAL SLR CAMERA NIKON MA	412503	33128	2394	30,734.00
1087	PERSONAL COMPUTER (DESKT	411801	58724	12827	45,897.00
1088	PERSONAL COMPUTER (DESKT	411801	58724	12827	45,897.00
1089	PERSONAL COMPUTER (DESKT	411801	58724	12827	45,897.00
1090	HP LASER JET PRINTER 1020+	411803	9677	2525	7,152.00
1091	LASERJET PRINTER M1136 MFP	411803	10827	1793	9,034.00
1092	Dressing table (Ref GR No-C20071	411704	6128	6127	1.00
1093	Dressing table (Ref GR No-C20071	411704	6129	6128	1.00
1094	Show case with two shelfs (Ref GR	411704	7313	3247	4,066.00
1095	Show case with two shelfs (Ref GR	411704	7313	3247	4,066.00
1096	Fabrication of 12 KL water tanker o	411508	188190	118571	69,619.00
1097	TATA LPK Truck Model 909	411508	813327	536807	2,76,520.00
1098	Renovation of Godown NO. 5,8, & I	410306	196906	195905	1.00
1099	Godrej Executive Table T-202	411701	18441	11041	7,400.00
1100	Ext of IRB Qtrs near Central Stores	410328	1793403	404670	13,88,733.00
1101	Extension of Security Barrack with c	410328	348543	348542	1.00
1102	Protection work for right of teesta ri	410201	5411898	1204525	42,07,373.00
1103	VARISTOR 13 ELEMENTS C22/39	410714	907420	0	9,07,420.00
1104	Godrej Table T-9	411701	1	0	1.00
1105	ELGI Grease Bucket	412801	1	0	1.00
1106	Tata Chasis Model No:SE/1613/42	411505	228924	98110	1,30,814.00
1107	DUAL SPEED INDUCTION MOTO	410714	188527	0	1,88,527.00
1108	HP SCAN JET 5590	411804	26630	0	26,630.00
1109	FULLY AUTOMATED AND PROTE	411201	22695	0	22,695.00
1110	MONOBLOCK PUMPSET, HEAD-	411201	93757	0	93,757.00
1111	MONOBLOCK PUMPSET, HEAD-	411201	93757	0	93,757.00
1112	KSB MAKE MODEL BPD 302/9.20	411201	43481	0	43,481.00
1113	KSB MAKE MODEL BPD 302/9.20	411201	43481	0	43,481.00
1114	FIXED CELLULAR TERMINAL (FC	411902	9757	0	9,757.00
1115	PERSONAL COMPUTER (DESKT	411801	58328	0	58,328.00
1116	PERSONAL COMPUTER (DESKT	411801	58328	0	58,328.00
1117	PERSONAL COMPUTER (DESKT	411801	58328	0	58,328.00
1118	MONOBLOCK PUMPSET, HEAD-	411201	86034	0	86,034.00
1119	MONOBLOCK PUMPSET, HEAD-	411201	86034	0	86,034.00
1120	MONOBLOCK PUMPSET, HEAD-	411201	86034	0	86,034.00
1121	WATER TENDER ON ASHOK LEY	411505	3113134	0	31,13,134.00
1122	CONSTRUCTION OF BIO WASTE	411202	428008	0	4,28,008.00
1123	CS - 400 KV SINGLE PHASE CVT	410714	542900	7552	5,35,348.00
1124	TATA BUS (24+1)SEATER SK 01	411507	1166940	226480	9,40,460.00
1125	BUS, STARBUS (32+1) SEATER S	411507	1431049	277743	11,53,306.00
1126	8KL WATER TANKER SK 01D/088	411508	1651764	1219 314246	13,37,518.00
1127	TIPPER SK 01D/2808 (4.5 CUBIC	411104	1633248	362455	12,70,793.00

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1128	Supply & Lying of G.I Pipe for water	411201	230592	48991	1,81,601.00
1129	SE-1613/42 TATA SFC Truck	411508	63868	0	63,868.00
1130	Godrej Table S-1071	411704	9090	5280	3,810.00
1131	Single-Split Air Conditioner 2 Ton C	412008	32900	17529	15,371.00
1132	FORKLIFT 8MT CAPACITY EQUIP	412020	1911159	665346	12,45,813.00
1133	Drilling of 4 Nos Boreweel for suppl	411201	3065864	512264	25,53,600.00
1134	TATA MODE-SK01D/1149	411508	928681	557204	3,71,477.00
1135	UPS 600 VA	412801	1597	1596	1.00
1136	DESKTOP COMPUTER (HP PRO	411801	39400	37430	1,970.00
1137	DESKTOP COMPUTER (HP PRO	411801	39400	37430	1,970.00
1138	DESKTOP COMPUTER (HP PRO	411801	39400	37430	1,970.00
1139	MONOBLOCK PUMPSET, HEAD-	411201	78101	37199	40,902.00
1140	MONOBLOCK PUMPSET, HEAD-	411201	78101	37199	40,902.00
1141	SUBMERSIBLE PUMP 17.5 HP, 6	411201	74675	38051	36,624.00
1142	ACCOUSTIC ENCLOSURE FOR V	411002	432600	91590	3,41,010.00
1143	ACCOUSTIC ENCLOSURE FOR V	411002	432600	91590	3,41,010.00
1144	LAYING OF TELEPHONE CABLES	411902	468240	116502	3,51,738.00
1145	HP BUISINESS 6200 PRO DESKT	411801	49102	46647	2,455.00
1146	PROVIDING &FENCING BOUNDA	410328	510121	62022	4,48,099.00
1147	Godrej Table T-104	411701	5486	5485	1.00
1148	Godrej Table T-9	411701	389	388	1.00
1149	Tata JD-315 SE Wheel	411102	153055	83055	70,000.00
1150	Work of prodiding & fixing False Ce	410302	172068	92834	79,234.00
1151	PORTABLE GEN SET UP TO 300(	411002	108574	0	1,08,574.00
1152	PORTABLE GEN SET UP TO 300(	411002	108575	0	1,08,575.00
1153	UPS 600 VA	412801	2625	0	2,625.00
1154	UPS 600 VA	412801	2625	0	2,625.00
1155	UPS 600 VA	412801	2625	0	2,625.00
1156	UPS 600 VA	412801	2625	0	2,625.00
1157	UPS 600 VA	412801	2625	0	2,625.00
1158	UPS 600 VA	412801	2625	0	2,625.00
1159	UPS 600 VA	412801	2625	0	2,625.00
1160	Internal Wiring of 500 KVA DG She	410328	4851	4850	1.00
1161	Electrification of 4 x 500 KVA DG S	410328	13266	0	13,266.00
1162	SONY CAMERA MODEL-DSC-HX	412020	24514	3562	20,952.00
1163	Construction of CGI shed for vehicl	410302	482453	482452	1.00
1164	C/O PCC ROAD FROM CENTRAL	410201	1381266	138548	12,42,718.00
1165	HP LASER JET PRINTER 1020+	411803	6815	4857	1,958.00
1166	HP LASER JET PRINTER 1020+	411803	6815	4857	1,958.00
1167	HP LASER JET PRINTER 1020+	411803	6815	4857	1,958.00
1168	C/O SECURITY FENCING FROM (	410328	11258092	0	1,12,58,092.00
1169	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1170	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1171	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1172	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1173	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1174	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1175	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1176	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1177	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1178	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1179	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1180	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1181	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1182	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1183	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1184	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1185	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1186	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1187	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1188	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1189	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1190	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1191	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1192	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1193	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1194	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1195	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1196	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1197	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1198	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1199	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1200	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1201	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1202	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1203	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1204	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1205	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1206	DUAL DESK WOODEN TOP SIZE	411704	6400	0	6,400.00
1207	40 M.T. HYDRAULIC ROUGH TER	411109	15200772	7056972	81,43,800.00
1208	BEML BD-50 Bull Dozer	411105	525919	285389	2,40,530.00
1209	Caterpillar model 814 F Wheel Doz	411105	3534490	2853143	6,81,347.00
1210	TRACTOR 45 HP, ESCORTS FAR	411509	566269	175271	3,90,998.00
1211	Fabrication of One No. 08 Kl. Wate	411104	30994	26719	4,275.00
1212	Fabrication of One No. 08 Kl. Wate	411104	369	368	1.00
1213	Heavy Duty Drill Machine	411116	337	336	1.00
1214	Cube Mould of 150 mm Cast Iron	412801	1	0	1.00
1215	Cube Mould of 150 mm Cast Iron	412801	1	1220 0	1.00
1216	Cube Mould of 150 mm Cast Iron	412801	1	0	1.00

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1217	Cube Mould of 150 mm Cast Iron	412801	1	0	1.00
1218	Cube Mould of 150 mm Cast Iron	412801	1	0	1.00
1219	Cube Mould of 150 mm Cast Iron	412801	1	0	1.00
1220	SELF SUPPORTING EXTENDABL	412503	15587	0	15,587.00
1221	SELF SUPPORTING EXTENDABL	412503	15587	0	15,587.00
1222	SELF SUPPORTING EXTENDABL	412503	15587	0	15,587.00
1223	ALUMINIUM DOUBLE EXTENSIOI	412503	27086	0	27,086.00
1224	ALUMINIUM DOUBLE EXTENSIOI	412503	27086	0	27,086.00
1225	ALUMINIUM DOUBLE EXTENSIOI	412503	27086	0	27,086.00
1226	SINGLE STRAIGHT ALUMINIUM L	412503	5812	0	5,812.00
1227	SINGLE STRAIGHT ALUMINIUM L	412503	5812	0	5,812.00
1228	SINGLE STRAIGHT ALUMINIUM L	412503	5812	0	5,812.00
1229	SINGLE STRAIGHT ALUMINIUM L	412503	5812	0	5,812.00
1230	SIMPLE ALUMINIUM LADDER WI	412503	8219	0	8,219.00
1231	SIMPLE ALUMINIUM LADDER WI	412503	8219	0	8,219.00
1232	CS- UPPER STATIONARY LABYR	410714	1150500	0	11,50,500.00
1233	TURBINE-GENERATOR SHAFT C	410714	3848701	0	38,48,701.00
1234	FACING PLATE FOR BOTTOM RI	410714	1457300	0	14,57,300.00
1235	FACING PLATE FOR HEAD COVE	410714	1453760	0	14,53,760.00
1236	NEUTRAL GROUNDING TRANSF	410714	398687	0	3,98,687.00
1237	FIELD CIRCUIT BREAKER CEX98	410714	1663800	0	16,63,800.00
1238	336 KV LIGHTENING ARRESTER	410714	308813	0	3,08,813.00
1239	LV BUSHING 24 KV, 10000 AMPS	410714	399594	0	3,99,594.00
1240	OIL COOLER HEAT EXCHANGER	410714	5960664	0	59,60,664.00
1241	CENTRIFUGAL PUMP (1200 LPM)	410714	141081	0	1,41,081.00
1242	HORIZONTAL DOUBLE MOUNTIN	412503	45846	0	45,846.00
1243	a) 50 MT capacity Weigh Bridge	412020	301487	210300	91,187.00
1244	Conversion kit for 50 MT WB	412020	128939	89941	38,998.00
1245	10 MT Pick & Carry Crane	411109	319042	278204	40,838.00
1246	SUB-MERSIBLE PUMP MOTOR S	411112	45674	38453	7,221.00
1247	a) 20 MT capacity Weigh Bridge	412020	150743	105149	45,594.00
1248	Conversion kit for 20 MT WB	412020	77362	53963	23,399.00
1249	WATER PURIFIER CAP. 8 LTR.	412020	17170	1254	15,916.00
1250	FIRE EXTINGUISHER, CAPACITY	412503	17110	0	17,110.00
1251	FIRE EXTINGUISHER, CAPACITY	412503	17110	0	17,110.00
1252	SUB-MERSIBLE PUMP MOTOR S	411112	108684	91538	17,146.00
1253	Modular Sitting Arrangement	411701	27059	15172	11,887.00
1254	REVOLVING CHAIR WITH HIGH	411701	6730	0	6,730.00
1255	Godrej Office Chair CH-7	412801	1	0	1.00
1256	Godrej Office Chair CH-7	412801	1	0	1.00
1257	Godrej Office Chair CH-7	412801	1	0	1.00
1258	Godrej Office Chair CH-7	412801	1	0	1.00
1259	Godrej Office Chair CH-7	412801	1	0	1.00
1260	Godrej Office Chair CH-7	412801	1	0	1.00
1261	Godrej Storewell Minor	412801	1	0	1.00
1262	Chair CHR-10	412801	1	0	1.00
1263	R. Chair CHR-1014	412801	1	0	1.00
1264	Godrej Chair - 7021	412801	1	0	1.00
1265	Godrej Chair CHR-8	412801	1	0	1.00
1266	Godrej Chair CHR-4	412801	1	0	1.00
1267	Godrej Chair CHR-5	412801	1	0	1.00
1268	Godrej Chair CHR-6	412801	1	0	1.00
1269	Godrej Chair CHR-7	412801	1	0	1.00
1270	Godrej Chair CHR-8	412801	1	0	1.00
1271	Godrej Chair CHR-9	412801	1	0	1.00
1272	Godrej Table T-8	412801	1	0	1.00
1273	Godrej Table T-9	412801	1	0	1.00
1274	Godrej Table T-8	412801	1	0	1.00
1275	Steel Rack (72"x36"x24")	412801	1	0	1.00
1276	Steel Rack (72"x36"x24")	412801	1	0	1.00
1277	Steel Rack (72"x36"x24")	412801	1	0	1.00
1278	Steel Rack (72"x36"x24")	412801	1	0	1.00
1279	Steel Rack (72"x36"x24")	412801	1	0	1.00
1280	Steel Rack (72"x36"x24")	412801	1	0	1.00
1281	Steel Rack (72"x36"x24")	412801	1	0	1.00
1282	Steel Rack (72"x36"x24")	412801	1	0	1.00
1283	Steel Rack (72"x36"x24")	412801	1	0	1.00
1284	Steel Rack (72"x36"x24")	412801	1	0	1.00
1285	Steel Rack (36"x36"x18")	412801	1	0	1.00
1286	Steel Rack (72"x36"x24")	412801	1	0	1.00
1287	Steel Rack (72"x36"x24")	412801	1	0	1.00
1288	Steel Rack (48"x36"x24")	412801	1	0	1.00
1289	Steel Rack (48"x36"x24")	412801	1	0	1.00
1290	POL STAND - ONE	412801	2395	2394	1.00
1291	POL-STAND FIVE	412801	2395	2394	1.00
1292	POL-STAND THREE	412801	2395	2394	1.00
1293	POL-STAND SIX	412801	2395	2394	1.00
1294	POL-STAND FOUR	412801	2395	2394	1.00
1295	POL-STAND TWO	412801	2395	2394	1.00
1296	POL-STAND SEVEN	412801	2395	2394	1.00
1297	POL-STAND EIGHT	412801	2395	2394	1.00
1298	POL-STAND ELEVEN	412801	2395	2394	1.00
1299	POL-STAND TEN	412801	2395	2394	1.00
1300	POL-STAND NINE	412801	2396	2394	1.00
1301	POL-STAND THIRTEEN	412801	2395	2394	1.00
1302	POL-STAND FOURTEEN	412801	2395	2394	1.00
1303	POL-STAND TWELEVE	412801	2395	2394	1.00
1304	POL-STAND FIFTEEN	412801	2406	2405	1.00
1305	REVOLVING CHAIR WITH HIGH	411701	6730	0	6,730.00

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1306	VISITOR CHAIR WITH ARM SEA	411701	6520	0	6,520.00
1307	Godrej Office Chairs CHR-7	411701	1	0	1.00
1308	Chairs (CHR-4) Without Arm	411701	1	0	1.00
1309	Chairs (CHR-4) Without Arm	411701	1	0	1.00
1310	Godrej Chair-PCH-7002	411701	1	0	1.00
1311	Chair PCH 7002 Godrej	411701	1	0	1.00
1312	Wooden Ladder Size	412801	1	0	1.00
1313	Wooden Ladder Size	412801	1	0	1.00
1314	Godrej Steel Rack with 6 Shelves	412801	1	0	1.00
1315	Godrej Steel Rack with 6 Shelves	412801	1	0	1.00
1316	Godrej Steel Rack with 6 Shelves	412801	1	0	1.00
1317	Godrej Steel Rack with 6 Shelves	412801	1	0	1.00
1318	Godrej Steel Rack with 6 Shelves	412801	1	0	1.00
1319	Godrej Steel Rack with 6 Shelves	412801	1	0	1.00
1320	Godrej Steel Rack with 6 Shelves	412801	1	0	1.00
1321	Godrej Steel Rack with 6 Shelves	412801	1	0	1.00
1322	Godrej Steel Rack with 6 Shelves	412801	1	0	1.00
1323	Godrej Steel Rack with 6 Shelves	412801	1	0	1.00
1324	Steel Rack (Small)	412801	1	0	1.00
1325	Godrej Steel Rack with 6 Shelves	412801	1	0	1.00
1326	Steel Rack 6 Shelves	412801	1	0	1.00
1327	Steel Rack 6 Shelves	412801	1	0	1.00
1328	Steel Rack 6 Shelves	412801	1	0	1.00
1329	Steel Rack 6 Shelves	412801	1	0	1.00
1330	Steel Rack 6 Shelves	412801	1	0	1.00
1331	Steel Rack 6 Shelves	412801	1	0	1.00
1332	Steel Rack 6 Shelves	412801	1	0	1.00
1333	Godrej Steel Rack 3 Shelves	412801	1	0	1.00
1334	Godrej Steel Rack 3 Shelves	412801	1	0	1.00
1335	Godrej Steel Rack (36"x36"x18")	412801	1	0	1.00
1336	Godrej Steel Rack (36"x36"x18")	412801	1	0	1.00
1337	Godrej Steel Rack (72"x36"x24")	412801	1	0	1.00
1338	Godrej Steel Rack (36"x36"x18")	412801	1	0	1.00
1339	Godrej Steel Rack (36"x36"x18")	412801	1	0	1.00
1340	Godrej Steel Rack (72"x36"x24")	412801	1	0	1.00
1341	Godrej Steel Rack (72"x36"x24")	412801	1	0	1.00
1342	Godrej Steel Rack (72"x36"x24")	412801	1	0	1.00
1343	Godrej Steel Rack (72"x36"x24")	412801	1	0	1.00
1344	Godrej Steel Rack (72"x36"x24")	412801	1	0	1.00
1345	Pedestal Fan 16" (Orient)	412801	1	0	1.00
1346	Pedestal Fan 16" (Orient)	412801	1	0	1.00
1347	Pedestal Fan 16" (Orient)	412801	1	0	1.00
1348	Pedestal Fan 16" (Orient)	412801	1	0	1.00
1349	Pedestal Fan 16" (Orient)	412801	1	0	1.00
1350	Pedestal Fan 16" (Orient)	412801	1	0	1.00
1351	Pedestal Fan 16" (Orient)	412801	1	0	1.00
1352	Steel Rack (48"x36"x24")	412801	1	0	1.00
1353	Steel Rack (48"x36"x24")	412801	1	0	1.00
1354	Steel Rack (48"x36"x24")	412801	1	0	1.00
1355	Steel Rack (48"x36"x24")	412801	1	0	1.00
1356	Steel Rack (48"x36"x24")	412801	1	0	1.00
1357	Steel Rack (48"x36"x24")	412801	1	0	1.00
1358	Steel Rack (48"x36"x24")	412801	1	0	1.00
1359	Steel Rack (48"x36"x24")	412801	1	0	1.00
1360	UPS 500 VA	412801	2250	2249	1.00
1361	UPS 650VA	412801	3519	3518	1.00
1362	UPS 600 VA	412801	1597	1596	1.00
1363	UPS 600 VA	412801	1597	1596	1.00
1364	UPS 600 VA	412801	2029	2028	1.00
1365	Godrej type writer	412002	7471	7470	1.00
1366	Godrej Storewell Model-3	411701	7377	7376	1.00
1367	Godrej Storewell Model-2	411701	7377	7376	1.00
1368	Godrej Table T-108	411701	9568	9567	1.00
1369	a) 02 MT capacity Weigh Bridge	412020	16205	16204	1.00
1370	Installation, Testing & Commission	412020	7219	7218	1.00
1371	01 MT capacity Weigh Bridge	412020	7536	7535	1.00
1372	500 KG capacity Weigh Bridge	412020	6784	6783	1.00
1373	Godrej Storewell Model-2	411701	7197	7196	1.00
1374	Public Address System	412501	6396	6395	1.00
1375	Godrej Storewell Plain 4 Shelves	411701	5731	5730	1.00
1376	Godrej Storewell Plain 4 Shelves	411701	5732	5731	1.00
1377	Storewell Big (Godrej), 4 Shelves	411701	386	385	1.00
1378	Godrej Storewell	411701	4633	4632	1.00
1379	Godrej Storewell	411701	4633	4632	1.00
1380	Godrej Storewell	411701	4633	4632	1.00
1381	Godrej Storewell	411701	4634	4633	1.00
1382	Godrej Storewell	411701	4634	4633	1.00
1383	Godrej Storewell	411701	4634	4633	1.00
1384	Godrej Storewell	411701	4634	4633	1.00
1385	Almirah Big	411701	4984	4983	1.00
1386	Steel Almirah	411701	405	404	1.00
1387	Steel Almirah	411701	405	404	1.00
1388	Steel Almirah	411701	404	403	1.00
1389	TABLE DOUBLE DRAWER MODE	411701	5019	5018	1.00
1390	Computer Integrated Work Station	411701	402	401	1.00
1391	Filing Cabinet 4 Doors	411701	5027	5026	1.00
1392	Aquaguard Classic Water Purifier	412020	396	395	1.00
1393	Godrej Filing 4 door cabinet	411701	1	1222 0	1.00
1394	CO2 Type Fire Extenguisher	412020	1	0	1.00

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1395	CO2 Type Fire Extenguisher	412020	1	0	1.00
1396	CO2 Type Fire Extenguisher	412020	1	0	1.00
1397	CO2 Type Fire Extenguisher	412020	1	0	1.00
1398	CO2 Type Fire Extenguisher	412020	1	0	1.00
1399	CO2 Type Fire Extenguisher	412020	1	0	1.00
1400	Almirah Small	411701	1	0	1.00
1401	Godrej Storewell Plain	411701	1	0	1.00
1402	Godrej Table T-9	411701	1	0	1.00
1403	Godrej Table T-9	411701	1	0	1.00
1404	Godrej Table T-9	411701	1	0	1.00
1405	Godrej Table T-9	411701	1	0	1.00
1406	Godrej Table T-102	411701	1	0	1.00
1407	Godrej Table T-9	411701	1	0	1.00
1408	Almirah Small	411701	1	0	1.00
1409	Make FIRE SHIELD	412020	1	0	1.00
1410	Make FIRE SHIELD	412020	1	0	1.00
1411	Make FIRE SHIELD	412020	1	0	1.00
1412	Make FIRE SHIELD	412020	1	0	1.00
1413	Make FIRE SHIELD	412020	1	0	1.00
1414	Make FIRE SHIELD	412020	1	0	1.00
1415	Conforming to IS-2878	412020	1	0	1.00
1416	Godrej Table T-9	411701	1	0	1.00
1417	Godrej Table T-9	411701	1	0	1.00
1418	CO2 Type Fire Extinguisher 6.5 Kg	412020	1	0	1.00
1419	Store Well Godrej Big 5 Shelves	411701	1	0	1.00
1420	Store Well Godrej Big 5 Shelves	411701	1	0	1.00
1421	Godrej Table T-9	411701	1	0	1.00
1422	Store Well Godrej Big 5 Shelves	411701	1	0	1.00
1423	Side Reck	411701	1	0	1.00
1424	Chairs Caned Revolving	411701	1	0	1.00
1425	Chairs Caned Revolving	411701	1	0	1.00
1426	Chairs Caned Revolving	411701	1	0	1.00
1427	Godrej Office Table T-8	411701	1	0	1.00
1428	Godrej Office Table T-09	411701	1	0	1.00
1429	Godrej Filing 4 door cabinet	411701	1	0	1.00
1430	VISITOR CHAIR WITH ARM SEA	411701	6520	0	6,520.00
1431	VISITOR CHAIR WITH ARM SEA	411701	6520	0	6,520.00
1432	VISITOR CHAIR WITH ARM SEA	411701	6520	0	6,520.00
1433	VISITOR CHAIR WITH ARM SEA	411701	6520	0	6,520.00
1434	Modular Sitting Arrangement for E	411701	22959	12821	10,138.00
1435	LAPTOP	411811	45000	0	45,000.00
1435	APPLE 11 iPad Pro 3rdG CL 128G	411811	80000	0	80,000.00
1435	GAS CONNECTION	412801	3781	3780	1.00
1435	BPL Gas Stove	412801	1	0	1.00
1435	SUNFLAME GAS STOVE 2 BURN	412801	1560	0	1,560.00
1435	SUNFLAME GAS STOVE 2 BURN	412801	1560	0	1,560.00
1435	SUNFLAME GAS STOVE 2 BURN	412801	1560	0	1,560.00
1435	SUNFLAME GAS STOVE 2 BURN	412801	2092	0	2,092.00
1435	SUNFLAME GAS STOVE 2 BURN	412801	2092	0	2,092.00
1435	SUNFLAME GAS STOVE 2 BURN	412801	2092	0	2,092.00
1435	SUNFLAME GAS STOVE 2 BURN	412801	2092	0	2,092.00
1435	Carpet & Other items	411701	9652	5511	4,141.00
1435	Woolen Carpet (DVD) Trans Asia	411701	35144	15771	19,373.00
1435	Boyles Apparatus with H.C	412005	42940	25129	17,811.00
1435	Anesthetic Unit Portable	412005	13680	8010	5,670.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	ORTEM Ceiling Fan	412801	1	0	1.00
1435	BIOMETRIC ENROLLMENT UNIT	411804	10410	0	10,410.00
1435	BIOMETRIC ENROLLMENT UNIT	411804	10410	0	10,410.00
1435	BIOMETRIC ENROLLMENT UNIT	411804	10410	0	10,410.00
1435	BIOMETRIC ENROLLMENT UNIT	411804	10410	0	10,410.00
1435	Power Supply System	411902	148043	102876	45,167.00
1435	UPS 650 VA with internal battery	412801	3199	3198	1.00
1435	UPS 600 VA	412801	2373	2372	1.00
1435	UPS 600 VA	412801	2373	2372	1.00
1435	6KVA ONLINE UPS MAKE: APC,	411804	80800	0	80,800.00
1435	UPS 600 VA	412801	2625	0	2,625.00
1435	CALLER ID TELEPHONE SET OF	412801	1049	1048	1.00
1435	CALLER ID TELEPHONE SET-BE	412801	1145	0	1,145.00
1435	CALLER ID TELEPHONE SET-BE	412801	1145	0	1,145.00
1435	CALLER ID TELEPHONE SET-BE	412801	1145	0	1,145.00
1435	CALLER ID TELEPHONE SET-BE	412801	1145	0	1,145.00
1435	TELETWIN (1+1) TELEPHONE SI	412801	3512	0	3,512.00
1435	TELETWIN (1+1) TELEPHONE SI	412801	3512	0	3,512.00
1435	TELEPHONE SET	412801	1173	0	1,173.00

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1435	TELEPHONE SET	412801	1173	0	1,173.00
1435	FIXED WIRELESS PHONE BEET	412801	2049	0	2,049.00
1435	Protective Goggles Lead	412005	1	0	1.00
1435	Insect Flasher	412801	1	0	1.00
1435	Oxygen Cylinder with Complete Ac	412020	4750	4749	1.00
1435	Insect Flasher	412801	4613	4612	1.00
1435	Insect Flasher	412801	4613	4612	1.00
1435	Insect Flasher	412801	4612	4611	1.00
1435	Computer with Intel core 2 duo 2.8	411801	46950	46949	1.00
1435	HP BUISINESS 6200 PRO DESK	411801	49102	46647	2,455.00
1435	HP BUISINESS 6200 PRO DESK	411801	49102	46647	2,455.00
1435	HP BUISINESS 6200 PRO DESK	411801	49102	46647	2,455.00
1435	HP COMPAQ MOTOROLA XOOM	411801	35070	33316	1,754.00
1435	HP LASERJET MFP. MAKE:HP, M	411803	45377	28571	16,806.00
1435	PERSONAL COMPUTER (DESK	411801	58724	12827	45,897.00
1435	PERSONAL COMPUTER (DESK	411801	58724	12827	45,897.00
1435	PERSONAL COMPUTER (DESK	411801	58724	12827	45,897.00
1435	PERSONAL COMPUTER (DESK	411801	58724	12827	45,897.00
1435	PERSONAL COMPUTER (DESK	411801	58724	12013	46,711.00
1435	SPHYGMONOMETER (B.P INSTF	412801	2799	0	2,799.00
1435	DIGITAL B P APPARATUS	412801	2789	0	2,789.00
1435	WEIGHING MACHINE	412801	1168	0	1,168.00
1435	WEIGHING MACHINE	412801	1168	0	1,168.00
1435	HP SCANJET 5590	411804	26630	0	26,630.00
1435	HP SCAN JET 5590	411804	26630	0	26,630.00
1435	CYBEROAM CR100IA APPLIANC	411806	262729	90420	1,72,309.00
1435	PERSONAL COMPUTER (DESK	411801	58328	0	58,328.00
1435	DESKTOP PC HP ELITE 7100	411801	62528	59402	3,126.00
1435	TELEPHONE SET	412801	950	0	950.00
1435	TELEPHONE SET	412801	950	0	950.00
1435	TELEPHONE SET	412801	950	0	950.00
1435	PERSONAL COMPUTER (DESK	411801	47648	32757	14,891.00
1435	HP ELITE 8300 BUSINESS PC C	411801	44738	27052	17,686.00
1435	A-4 SIZE FLAT BED SCANNER E	411804	9619	0	9,619.00
1435	A-4 SIZE FLAT BED SCANNER E	411804	9619	0	9,619.00
1435	DESKTOP COMPUTER - HP 280	411801	70599	0	70,599.00
1435	HEMATOCRIT METER, MAKE-TR	412801	3598	0	3,598.00
1435	PERSONAL COMPUTER (DESK	411801	56996	0	56,996.00
1435	PERSONAL COMPUTER (DESK	411801	56996	0	56,996.00
1435	DIGITAL SLR CAMERA NIKON M	412503	33128	2394	30,734.00
1435	DIGITAL SLR CAMERA NIKON M	412503	33128	2394	30,734.00
1435	DIGITAL SLR CAMERA NIKON M	412503	33128	2394	30,734.00
1435	Managed Switch 24 Port with 1 GB	412020	12128	4022	8,106.00
1435	CANON MAKE PHOTOCOPIER M	412003	91663	4012	87,651.00
1435	DUSTBIN (USI-807 BIO MEDICAL	412503	5870	284	5,586.00
1435	DUSTBIN (USI-807 BIO MEDICAL	412503	5870	284	5,586.00
1435	DUSTBIN (USI-807 BIO MEDICAL	412503	5870	284	5,586.00
1435	STETOSCOPE LITTMAN CLASSI	412503	6195	399	5,796.00
1435	STETOSCOPE LITTMAN CLASSI	412503	6195	399	5,796.00
1435	HANDY CAM, CAMCORDER MA	412503	138370	0	1,38,370.00
1435	STETOSCOPE LITTMAN CLASSI	412005	13328	0	13,328.00
1435	STETOSCOPE LITTMAN CLASSI	412005	13328	0	13,328.00
1435	OXYGEN CONCENRATOR	412005	48000	14886	33,114.00
1435	OXYGEN CONCENRATOR	412005	47510	0	47,510.00
1435	OXYGEN CONCENRATOR	412005	47510	0	47,510.00
1435	TELEPHONE SET	412801	774	0	774.00
1435	MS OFFICE STANDARD 2007 SI	412201	11499	11499	-

1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	11499	11499	-
1435	MS OFFICE STANDARD 2007 SIN	412201	14945	14945	-
1435	REVOLVING CHAIR WITH ARM (	4,12,801.00	4,139.00	0	4,139.00
1435	VISITOR CHAIR WITH ARM SEAT	4,12,801.00	3,150.00	0	3,150.00
1435	VISITOR CHAIR WITH ARM SEAT	4,12,801.00	3,150.00	0	3,150.00
1435	VISITOR CHAIR WITH ARM SEAT	4,12,801.00	3,150.00	0	3,150.00
1435	VISITOR CHAIR WITH ARM SEAT	4,12,801.00	3,150.00	0	3,150.00
1435	VISITOR CHAIR WITH ARM SEAT	4,12,801.00	3,150.00	0	3,150.00
1435	VISITOR CHAIR WITH ARM SEAT	4,12,801.00	3,150.00	0	3,150.00
1435	EXECUTIVE TABLE (SIZE 1500M	4,11,701.00	5,999.00	0	5,999.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	Underground OFC Cable from Adm	4,10,805.00	11,60,509.00	363717	7,96,792.00
1435	Raising Height of the Protection wa	4,10,903.00	1,36,955.00	50994	85,961.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	1,968.00	1967	1.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	1,968.00	1967	1.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	1,968.00	1967	1.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	1,968.00	1967	1.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	1,968.00	1967	1.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	1,968.00	1967	1.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	1,968.00	1967	1.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00

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1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	KPT SIRENS, KIS RANG 0-2 KM	4,12,801.00	3,833.00	3832	1.00
1435	KPT SIRENS, KIS RANG 0-2 KM	4,12,801.00	3,833.00	3832	1.00
1435	Fabrication of steel body truck and	4,11,508.00	2,37,048.00	149367	87,681.00
1435	TATA 1613 SE 42	4,11,508.00	9,54,891.00	572967	3,81,924.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	Const. Of Temporary School	4,10,328.00	88,387.00	0	88,387.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	PORTABLE MULTIPURPOSE FIR	4,12,801.00	828.00	0	828.00
1435	Excavation & Foundation work for	4,10,905.00	6,34,707.00	223311	4,11,396.00
1435	ILLUMINATION ALONG BAILLEY	4,10,905.00	1,92,472.00	50507	1,41,965.00
1435	MOTORIZED SIREN, 3-PHASE, A	4,12,503.00	44,891.00	4266	40,625.00
1435	streetlight from switchyard to steety	4,10,905.00	3,38,006.00	71327	2,66,679.00
1435	50 TON CAPACITY LIFTING BEA	4,11,109.00	10,41,026.00	184207	8,56,819.00
1435	BUS-32 SEATER NON AC MAKE	4,11,507.00	18,57,494.00	0	18,57,494.00
1435	crate wall and protection work for a	4,10,201.00	1,24,743.00	30262	94,481.00
1435	C/o R R Wall at right Bank from R	4,10,201.00	4,08,087.00	96860	3,11,227.00
1435	Increasing the hight of R/R wall ne	4,10,201.00	2,18,872.00	53090	1,65,782.00
1435	LOADERS-WHEEL LOADER, JCI	4,11,102.00	33,18,433.00	434607	28,83,826.00
1435	SELF SUPPORTING EXTENDABL	4,12,503.00	56,352.00	3689	52,663.00
1435	Sub-Station Transformer	4,10,802.00	7,42,070.00	351592	3,90,478.00
1435	Sub-Station Transformer	4,10,802.00	2,19,482.00	116118	1,03,364.00
1435	10/100 FAST ETHERNET SWITC	4,12,801.00	1,151.00	1150	1.00
1435	CALLER ID TELEPHONE SET OF	4,12,801.00	1,049.00	1048	1.00
1435	CALLER ID TELEPHONE SET OF	4,12,801.00	1,049.00	1048	1.00
1435	CALLER ID TELEPHONE SET-BE	4,12,801.00	1,145.00	0	1,145.00
1435	CALLER ID TELEPHONE SET-BE	4,12,801.00	1,145.00	0	1,145.00
1435	CALLER ID TELEPHONE SET-BE	4,12,801.00	1,145.00	0	1,145.00
1435	CALLER ID TELEPHONE SET-BE	4,12,801.00	1,145.00	0	1,145.00
1435	CALLER ID TELEPHONE SET-BE	4,12,801.00	1,145.00	0	1,145.00
1435	CALLER ID TELEPHONE SET-BE	4,12,801.00	1,145.00	0	1,145.00
1435	MOTOROLA FW200L FIXED WIR	4,12,801.00	2,098.00	0	2,098.00
1435	TELEPHONE SET	4,12,801.00	1,173.00	0	1,173.00
1435	TELEPHONE SET	4,12,801.00	1,173.00	0	1,173.00
1435	TELEPHONE SET	4,12,801.00	1,173.00	0	1,173.00
1435	TELEPHONE SET	4,12,801.00	1,173.00	0	1,173.00
1435	TELEPHONE SET	4,12,801.00	1,173.00	0	1,173.00
1435	TELEPHONE SET	4,12,801.00	1,173.00	0	1,173.00
1435	TELEPHONE SET	4,12,801.00	1,173.00	0	1,173.00
1435	TELEPHONE SET	4,12,801.00	1,173.00	0	1,173.00
1435	TELEPHONE SET	4,12,801.00	1,173.00	0	1,173.00
1435	FIXED WIRELESS PHONE BEET	4,12,801.00	2,049.00	0	2,049.00
1435	FIXED WIRELESS PHONE BEET	4,12,801.00	2,049.00	0	2,049.00
1435	TELEPHONE SET	4,12,801.00	950.00	0	950.00
1435	TELEPHONE SET	4,12,801.00	950.00	0	950.00
1435	TELEPHONE SET	4,12,801.00	950.00	0	950.00
1435	TELEPHONE SET	4,12,801.00	950.00	0	950.00
1435	24 PORT ETHERNET 10/100/100	4,11,804.00	10,844.00	0	10,844.00
1435	8 PORT 10/100/1000 MBPS SWIT	4,11,804.00	8,911.00	0	8,911.00
1435	TELEPHONE SET	4,12,801.00	774.00	0	774.00
1435	TELEPHONE SET	4,12,801.00	774.00	0	774.00
1435	TELEPHONE SET	4,12,801.00	774.00	0	774.00
1435	TELEPHONE SET	4,12,801.00	774.00	0	774.00
1435	TELEPHONE SET	4,12,801.00	774.00	0	774.00

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1435	TELEPHONE SET	4,12,801.00	774.00	0	774.00
1435	ALUMINIUM LADDER,10'FEET CI	4,12,503.00	22,782.00	0	22,782.00
1435	BIOMETRIC FINGER PRINT REA	4,12,503.00	11,250.00	0	11,250.00
1435	24 PORT L2 MANAGED SWITCH	4,11,806.00	11,990.00	0	11,990.00
1435	24 PORT L2 MANAGED SWITCH	4,11,806.00	11,990.00	0	11,990.00
1435	WEATHER PROOF PHONE INCL	4,11,902.00	16,769.00	0	16,769.00
1435	WEATHER PROOF PHONE INCL	4,11,902.00	17,578.00	0	17,578.00
	Total		1001413800	296582631	704831169

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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	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
								-
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

2.3 Deductions on account of Inter-unit Transfer

Sl. No.	Particular of assets	Head of account	Gross block Deduction (Rs.)	Detail of the Unit / Company to which Assets Sent (Transferred Out)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Deduction at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
	Total		0					

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)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.	Nature
	Total		0			

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Note no. 2.6 Intangible Assets Under Development

(Amount in ₹)

S.No	Particulars	As at 01-Apr-2023	Addition	Adjustment	Capitalised	As at 31st March, 2024
(i)	Computer Software Under Development	-				-
(ii)	Upfront Fees	-				-
	TOTAL	-	-	-	-	-
	Previous year					-

2.6.1 **Intangible Assets under Development aging schedule as on 31st March 2024.**

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Projects in Progress					-
Projects temporarily Suspended					-
Total	-	-	-	-	-

2.6.2 **Intangible Assets under Development Completion Schedule as on 31st March 2024.**

Intangible Assets under Development	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
					-
					-
Total	-	-	-	-	-

2.6.3 **Intangible Assets under Development aging schedule as on 31st March 2023**

Intangible Assets under Development	Amount in CWIP for a period of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Projects in Progress					-
Projects temporarily Suspended					-
Total	-	-	-	-	-

2.6.4 **Intangible Assets under Development Completion Schedule as on 31st March 2023**

Intangible Assets under Development	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
					-
					-
Total	-	-	-	-	-

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

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Trade Receivables - Considered Good- Unsecured **(Refer Note 3.2.1, 3.2.2 and 3.2.3)**	-	-
Total	-	-

3.2.1 Refer Annexure-I to Note No-3 2 for Ageing schedule of Trade Receivables

3.2.2 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 **-To be filled by CO.**

3.2.3 Debt due by subsidiaries/ Joint Ventures and others related parties of the company **-To be filled by CO.**

3.2.4 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances

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Annexure-I to Note No-3.2

As at 31st March 2024

Particulars	Trade Receivable due and outstanding for following period from due date of payment							
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) Undisputed Trade receivables-Considered Good								-
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	-	-	-	-	-	-

As at 31st March 2023

Particulars	Trade Receivable due and outstanding for following period from due date of payment							
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) Undisputed Trade receivables-Considered Good								-
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	-	-	-	-	-	-

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

(Amount in ₹)

	PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
	At Amortised Cost		
A	**Loan to Related Party - Credit Impaired- Unsecured (Refer Note 34(8), 3.3.1, 3.3.2 and 3.3.10)**	-	-
	Less: Loss Allowances for doubtful loan to Related Party **(Refer Note 3.3.4)**	-	-
	Sub-total	-	-
B	**Loans to Employees (including accrued interest) (Refer Note 3.3.2 and 3.3.3)**		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for doubtful Employees loans **(Refer Note 3.3.5)**	-	-
	Sub-total	-	-
C	**Contractor / supplier**		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	– Against bank guarantee	-	-
	– Others	-	-
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for doubtful advances to Contractor/ Supplier **(Refer Note 3.3.6)**	-	-
	Sub-total	-	-
D	**State Government in settlement of dues from customer**		
	- Considered good- Secured	-	-
	- Considered good- Unsecured		
	- Credit Impaired- Unsecured		
	Less : Loss Allowances for doubtful Loan to State Government **(Refer Note 3.3.7)**		
	Sub-total	-	-
E	**Loan including Interest to Government of Arunachal Pradesh (Refer Note 3.3.8)**		
	- Considered good- Unsecured	-	-
	Sub-total	-	-
	TOTAL	-	-

3.3.1	**Loan to Related Parties granted for business purpose. :-**		
	- National High Power test Laboratory (P) Limited **(NHPTL) (A)**	-	-
	- Jal Power Corporation Limited **(B)**	-	-
	- BSUL **(C)**	-	-
	- Lanco Teesta Hydro Power Limited **(D)**	-	-
	- LDHCL **(E)**	-	-
	Total	-	-
	(A) Detail of Repayment:- (To be filled by CO)		
	(B) Detail of Repayment:-(To be filled by CO)		
	(C) Detail of Repayment:-(To be filled by CO)		
	(D) Detail of Repayment:-(To be filled by CO)		
	(E) Detail of Repayment:-(To be filled by CO)		
3.3.2	Loans and advances in the nature of loan that are repayable on demand **(To be filled by CO)**		
	Loans and advances in the nature of loan that are without specifying any terms or period of repayment **(To be filled by CO)**		
3.3.3	Due from directors or other officers of the company (Refer Note 34(8) of Financial Statements) **- For Corporate Office only**		
3.3.4	**Loss Allowances for doubtful loan to Related Party**		
	Opening Balance	-	
	Addition during the year	-	
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	The loan released in favour of NHPTL was repayable in 20 equal half-yearly instalments starting from 31.10.2022. However considering default in repayment of interest and instalment due on 31.10.2022, the Company has recognized an impairment provision for the outstanding loan during the year **-Applicable for CO Only**		
3.3.5	**Loss Allowances for doubtful Employees loans**		
	Addition during the year		
	Closing balance	-	-
3.3.6	**Loss Allowances for doubtful advances to Contractor/ Supplier**		
	Addition during the year		
	Closing balance	-	-
3.3.7	**Loss Allowances for doubtful Loan to State Government**		
	Addition during the year		
	Closing balance	-	-

3.3.8 Loan to Government of Arunachal Pradesh granted for Business Purpose includes

- Principal
- Interest

3.3.9 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.

3.3.10 Advance due by firms or private companies in which any Director of the Company is a Director or member **-To be filled by CO.**

3.3.11 Particulars of Loans as required in terms of Section 186 (4) of the Companies Act, 2013 have been disclosed under Note 3.3 above

3.3.12 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances

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NOTE NO. 3.4 NON-CURRENT - FINANCIAL ASSETS - OTHERS (Amount in ₹)

	PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A	**Security Deposits**		
	- Considered good- Unsecured	-	-
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for Doubtful Deposits **(Refer Note 3.4.1)**	-	-
	Sub-total	-	-
B	Bank Deposits with more than 12 Months Maturity **(Refer Note 3.4.3)**	-	-
C	Lease Rent receivable **(Refer Note 3.4.5, 3.4.6 and 34(16)(C))**	-	-
D	Amount Recoverable on account of Bonds Fully Serviced by Government of India **(Refer Note 3.4.2 and also Refer 11(J))**	-	-
E	Interest receivable on lease	-	-
F	Interest accrued on		
	- Bank Deposits with more than 12 Months Maturity	-	-
G	Derivative Mark to Market Asset	-	-
H	Receivable on account of Late payment Surcharge	-	-
I	Amount Recoverable	-	-
J	Share Application Money Pending Allotment		
	- Subsidiary /Joint Venture **(Refer Note 3.4.4)**	-	-
	Less:-Loss allowances for Share application money pending allotment **(Refer Note 3.4.7)**	-	-
	Sub-total	-	-
	TOTAL	-	-

3.4.1	**Loss Allowances for Doubtful Deposits**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

3.4.2 Refer Note 16.3.1 in respect of amount payable towards Bonds fully serviced by Government of India

3.4.3 Bank Deposits of more than 12 months maturity includes FDR of Rs which has been taken to provide 100% margin money for Bank Guarantee issued by the Company for obtaining electricity connection -**Applicable to CO.**

3.4.4 Share Application money pending allotment includes company contribution towards subscription of Share Capital in following subsidiary/Joint venture company -

Subsidiary Company	As at 31st March, 2024	As at 31st March, 2023
Joint Venture Company		
Total	-	-

3.4.5 Refer Note 34(9) of the Financial Statements with regard to assets mortgaged/hypothecated as **security**

3.4.7	**Loss Allowances for Share Application Money Pending Allotment**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

3.4.8 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances

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NOTE NO. 4 NON CURRENT TAX ASSETS (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Advance Income Tax including Tax Deducted at Source	-	-
Less Provision for Current Tax	-	-
Non Current Tax (Refer Note No-23)	-	-
Total	-	-

NOTE NO. 5 OTHER NON-CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A. CAPITAL ADVANCES		
- Considered good- Secured	-	-
- Considered good- Unsecured		
– Against bank guarantee	-	-
– Others	-	-
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful - Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 5.1)	-	-
Sub-total	-	-
B. ADVANCES OTHER THAN CAPITAL ADVANCES		
i) DEPOSITS		
- Considered good- Unsecured	-	-
Less : Expenditure booked against demand raised by Government Departments	-	-
- Considered doubtful - Unsecured	-	-
Less : Allowances for Doubtful Deposits (Refer Note 5.2)	-	-
Sub-total	-	-
C Interest accrued		
Others		
- Considered Good	-	-
D. Others		
i) Advance against arbitration awards towards capital works (Unsecured)		
Released to Contractors - Against Bank Guarantee	1,30,29,54,143	1,30,29,54,143
Released to Contractors - Others	-	-
Deposited with Court	55,71,33,347	55,71,33,347
Sub-total	1,86,00,87,490	1,86,00,87,490
ii) Prepaid Expenditure	-	-
iii) Deferred Foreign Currency Fluctuation Assets/ Expenditure		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
Sub-total	-	-
iv) Deferred Cost on Employees Advances	-	-
TOTAL	1,86,00,87,490	1,86,00,87,490

5.1 Allowances for doubtful Advances		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
5.2 Allowances for doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

5.3 Advances due from Directors or other officers **(For Corporate Office only)**

5.4 Advances due by Firms or Private Companies in which any director of the Company is a director or member **(For Corporate Office only)**

5.5 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances

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NOTE NO. 6 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
(Valued at lower of Cost or Net Realisable Value)		
Stores and spares	5 28,53,595	10 24 22 699
Stores and spares-Stores in transit/ pending inspection	5,24 412	1,31 308
Loose tools	23 43 923	32 42,517
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Carbon Credits / Certified Emission Reductions (CERs) / Verified Carbon Units (VCUs)	21,95,78 623	2 32,11,945
Less: Allowances for Obsolescence and Diminution in Value **(Refer Note 6.1)**	1 07 22,620	7 25 061
TOTAL	**26.45.77.933**	**12,82,83,408**
6.1 Allowances for Obsolescence and Diminution in Value		
Opening Balance	7,25,061	2,08,096
Addition during the year **(Refer Note 6.1.1)**	1,07,22 620	5 16 965
Used during the year	7,25,061	
Reversed during the year **(Refer Note 6.1.2)**		
Closing balance	**1,07,22,620**	**7,25,061**
6.1.1 During the year, inventories written down to net realisable value (NRV) and recognised as an expense in the Statement of Profit and Loss	1,07,22,620	**5,16,965**
6.1.2 Allowances for Obsolence and Diminution in value of inventory booked in earlier years and reversed during the year	-	-

NOTE NO. 7.1 CURRENT - FINANCIAL ASSETS - INVESTMENTS

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Quoted Debt Instruments - At Fair Value through Other Comprehensive Income (OCI)		
Government Securities	-	-
TOTAL	-	-

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NOTE NO. 7.2 CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES (Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
- Trade Receivables- Considered Good- Unsecured **(Refer Note 7.2.2,7.2.3,7.2.4 and 7.2.7)**	-	2,26,670
- Trade Receivables-Unbilled- Considered Good- Unsecured **(Refer Note 7.2.4 and 7.2.5)**	-	-
- Trade Receivables- Credit Impaired **(Refer Note 7.2.2,7.2.3 and 7.2.4)**	-	-
Less: Loss allowances for Trade Receivables (Refer Note 7.2.1)	-	-
TOTAL	-	2,26,670
7.2.1 Loss allowances for Trade Receivables		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

7.2.2 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**

7.2.3 Debt due by subsidiaries/ Joint Ventures and others related parties of the company - **For Corporate Office only**

7.2.4 Refer Annexure-I to Note No-7.2 for Ageing schedule of Trade Receivables

7.2.5 Represents receivable on account of :		
Grossing up of Return on Equity		
Water cess		
Unbilled sale for the month of March		
Annual Fixed Charges pending revision/ approval -Parbati-III Power Station		
Annual Fixed Charges pending revision/ approval -Chamera-III Power Station		
Revision in NAPAF for 2009-14-Sewa-II Power Station **(Refer Note 7.2.8)**		
Annual Fixed Charges pending revision/ approval-TLDP-IV Power Station		
Saving due to refinancing & Bond Issue Expenses		
Tax adjustment including Deferred Tax Materialized		
Energy Shortfall		
Additional Impact of Goods and Services Tax		
Operation and Maintenance Expenses - Bairasiul		
Foreign Exchange Rate Variation		
O & M and Security Expenses-Incresae as per new Tariff Regulation 2019-24		
Depreciation on account of change in project life		
Wage Revision		
Unbilled Debtor- Power Trading Business		
Revision Of Annual Fixed Charges -Sewa-II, Uri-II, Chamera-III and TLDP-III Power Station		
Impact of Truing up 2014-19 and Petition filed for 2019-24		
Rate Revision -TLDP-III Power Station		
Others	-	-
Total	-	-

7.2.6 Due to the short-term nature of the current receivables, their carrying amount is assumed to be the same as their fair value

7.2.7 Trade Receivables amounting to ₹ (Previous Year ₹) liquidated by way of discounting of bills from various banks have not been derecognised in view of terms of the bill discounting agreement as per which the Company guarantees to compensate the banks for credit losses that may occur in case of default by the respective beneficiaries. Refer Note 20.1.2 with regard to liability recognised in respect of discounted bills **(For Corporate Office only)**

7.2.8 Central Electricity Regulatory Commission(CERC) in its order dated 05.02.2020 in petition no. 281/GT/2018 allowed NAPAF of 90% for the period 2010-14 against 80% as allowed in its earlier order dated 06.09.2010 in petition No. 57/2010 with the stipulation that recovery of Incentive shall be allowed beyond 90% instead of beyond 80%. Since the said stipulation is ultra vires to the Tariff Regulations 2009-14, appeal has been filed with the Hon'ble Appellate Tribunal for Electricity (APTEL) against the review order dated 05.02.2020. Pending decision of APTEL, unbilled revenue booked in FY 2021-2022 against the incentive in respect of NAPAF beyond 80% and upto 90%, has not been reversed

7.2.9 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances

Annexure-I to Note No-7.2

As at 31st March 2024

Particulars	Trade Receivable due and outstanding for following period from due date of payment							
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) Undisputed Trade receivables-Considered Good								-
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	-	-	-	-	-	-

As at 31st March 2023

Particulars	Trade Receivable due and outstanding for following period from due date of payment							
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) Undisputed Trade receivables-Considered Good			2,26,670					2,26,670
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	2,26,670.00	-	-	-	-	2,26,670

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NOTE NO. 8 CURRENT - FINANCIAL ASSETS - CASH AND CASH EQUIVALENTS (Amount in ₹)

	PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A	**Balances with banks**		
	With scheduled banks		
i)	- In Current Account	9 39 837	(7 56 043)
ii)	- In deposits account (Deposits with original maturity of less than three months)	-	-
iii)	- In Current Account -Other Earmarked Balances with Banks **(Refer Note 8.2)**	-	-
	With other banks		
	- In current account		
	Bank of Bhutan	-	-
B	**Cheques, drafts on hand**	-	-
C	**Cash on hand (Refer Note 8.1)**	8 130	10 000
	TOTAL	**9,47,967**	**(7,46,043)**
	8.1 Includes stamps on hand	8 130	10 000
	8.2 Includes balances which are not freely available for the business of the Company -		
	(i) held for works being executed by Company on behalf of other agencies	-	-
	(ii) Held for Payment of Monthly instalment on account of securitization of ROE of Chamera-I Power Station to Lender (HDFC Bank)	-	-

NOTE 9 : CURRENT - FINANCIAL ASSETS - BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS (Amount in ₹)

	PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A	Bank Deposits for original maturity more than 3 months upto 12 months **(Refer Note 9.1)**	-	-
B	**Earmarked Balances with Banks**		
	- Deposit -Unpaid Dividend **(Refer Note 9.2 and 9.3)**	-	-
	- Deposit -Unpaid Principal/ Interest	-	-
	- Other **(Refer Note 9.4)**	65 03 692	61 25 672
	TOTAL	**65,03,692**	**61,25,672**
	9.1 Includes balances which are not freely available for the business of the Company :		
	(i) held for works being executed by Company on behalf of other agencies	-	-
	9.2 Includes unpaid dividend payable amounting to ₹ (Previous Year ₹) and TDS on dividend ₹ (Previous Year ₹) **(For Corporate Office only)**		
	9.3 During the year, unpaid dividend of ₹ (Previous Year ₹) has been paid to the Investor Education and Protection Fund There is no amount due for payment to Investor Education and Protection Fund **(For Corporate Office only)**		
	9.4 Includes balances which are not freely available for the business of the Company :-		
	(i) NHPC Emergency relief fund created in pursuance of order of Hon'ble High Court of Sikkim	65 03,692	61 25 672

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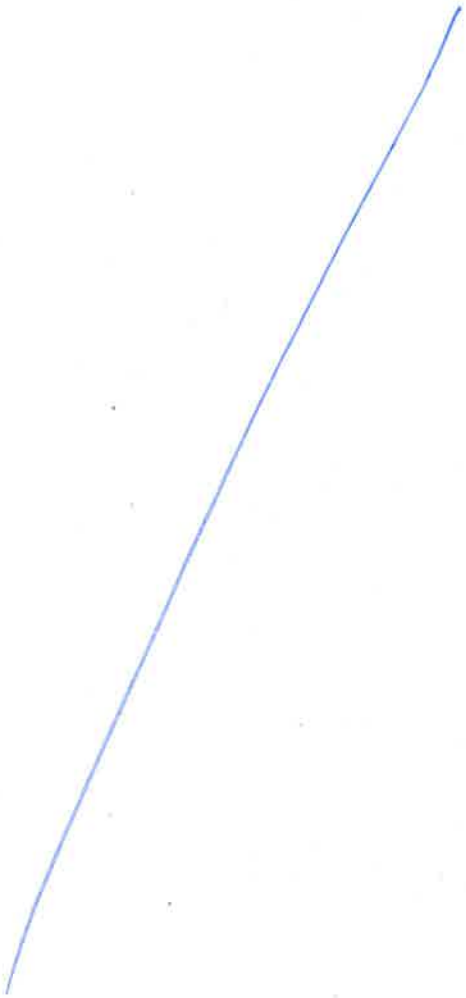

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NOTE NO. 10 CURRENT - FINANCIAL ASSETS - LOANS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A	**Loans (including interest thereon) to Related Parties - Unsecured (Refer Note 34(8),10.1 and 10.2)**		
	Loan Receivable - (Considered Good)	-	-
	Loan Receivable-Credit Impaired	-	-
	Less : Loss Allowances for doubtful loan to Related Party (Refer Note 10.4)	-	-
	Sub-total	-	-
B	**Loans to Employees (including accrued interest) (Refer Note 10.2 and 10.3)**		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for doubtful Employees loans (Refer Note 10.5)	-	-
	Sub-total	-	-
C	**Loan to State Government in settlement of dues from customer**		
	- Unsecured (considered good)	-	-
	Sub-total	-	-
D	**Advances to Subsidiaries / JV's**	-	-
	TOTAL	-	-

10.1	**Loans to Related Parties (including interest thereon) granted for business purpose. :-**		
	- National High Power test Laboratory (P) Limited **(A)**	-	-
	- Jal Power Corporation Limited **(B)**	-	-
	- Lanco Teesta Hydro Power Limited **(C)**	-	-
	- BSUL **(D)**	-	-
	- LDHCL **(E)**	-	-
	Total	-	-
	(A) Detail of Repayment:- (To be filled by CO)		
	(B) Detail of Repayment:-(To be filled by CO)		
	(C) Detail of Repayment:-(To be filled by CO)		
	(D) Detail of Repayment:-(To be filled by CO)		
	(E) Detail of Repayment:-(To be filled by CO)		
10.2	Loans and advances in the nature of loan that are repayable on demand **(To be filled by CO)**		
	Loans and advances in the nature of loan that are without specifying any terms or period of repayment **(To be filled by CO)**		
10.3	Due from directors or other officers of the company **- For Corporate Office only**		
10.4	**Loss Allowances for doubtful loan to Related Party**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
	The loan released in favour of NHPTL was repayable in 20 equal half-yearly instalments starting from 31 10 2022 However considering default in repayment of interest and instalment due on 31 10 2022 the Company has recognized an impairment provision for the outstanding loan during the year **-Applicable for CO Only**		
10.5	**Loss Allowances for doubtful Employees loans**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
10.6	Advance due by firms or private companies in which any Director of the Company is a Director or member **-For Corporate Office only**		
10.7	Loans are non-derivative financial assets which generate a fixed or variable interest income for the company The Carrying value may be affected by changes in the credit risk of the counterparties		
10.8	Particulars of Loans as required in terms of Section 186 (4) of the Companies Act, 2013 have been disclosed under Note 10 above		
10.9	Refer Note 34(13) of the Financial Statements with regard to confirmation of balances		

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NOTE NO. 11 CURRENT - FINANCIAL ASSETS - OTHERS

(Amount in ₹)

	PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A	**Security Deposits**		
	- Considered good- Unsecured	-	-
	- Credit Impaired- Unsecured		
	Less : Loss Allowances for Doubtful Deposits **(Refer Note 11.1)**	-	-
	Sub-total	-	-
B	Amount recoverable	2,79,18,41,448	11,52,01,813
	Less Loss Allowances for Doubtful Recoverables **(Refer Note 11.2)**	5,85,33,964	5,85,33,964
	Sub-total	**2,73,33,07,484**	**5,66,67,849**
C	Receivable from Subsidiaries / Joint Ventures	-	-
D	Receivable on account of Late Payment Surcharge	-	-
	Less: Loss allowances for Receivable on account of Late Payment Surcharge **(Refer Note 11.3)**	-	-
	Sub-total	-	-
E	Lease Rent receivable (Finance Lease) **(Refer Note 3.4.6 and 34(16)(C))**	-	-
F	Interest Income accrued on Bank Deposits **(Refer Note 11.4)**	32,854	33,023
G	Interest receivable on Finance lease	-	-
H	Interest recoverable from beneficiary	-	-
I	Interest Accrued on Investment (Bonds)	-	-
J	Amount Recoverable on account of Bonds Fully Serviced by Government of India **(Refer Note 3.4(D))**		
	-Principal	-	-
	- Interest accrued	-	-
K	Interest accrued on Loan to State Government in settlement of dues from customers	-	-
L	Derivative MTM Asset	-	-
M	Claim recoverable from parent company - NHPC LTD	-	-
	TOTAL	**2,73,33,40,338**	**5,67,00,872**

11.1 Loss Allowances for Doubtful Deposits

Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

11.2 Loss Allowances for Doubtful Recoverables

Opening Balance	5,85,33,964	5,85,33,964
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	**5,85,33,964**	**5,85,33,964**

11.3 Loss Allowances for Receivables on account of late payment surcharge

Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

11.4 Includes Interest accrued on balances of held for works being executed by Company on behalf of other agencies and are not freely available for the business of the Company - -

11.5 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances

NOTE NO. 12 CURRENT TAX ASSETS (NET)

(Amount in ₹)

	PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
	Current Tax Assets		
A	Advance Income Tax including Tax Deducted at Source	-	-
B	Less Provision for Current Tax	-	-
	Net Current Tax Assets (A-B)	-	-
	Income Tax Refundable	-	-
	Total	-	-

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NOTE NO. 13.1 OTHER CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A. Advances other than Capital Advances		
a) **Deposits**		
- Considered good- Unsecured	5 00 000	5,00 000
Less : Expenditure booked against demand raised by Government Departements	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for Doubtful Deposits **(Refer Note 13.1.1)**	-	-
Sub-total	**5,00,000**	**5,00,000**
b) **Advance to contractors and suppliers (Refer Note 13.1.8)**		
- Considered good- Secured	33,13 570	-
- Considered good- Unsecured	-	-
– Against bank guarantee	-	-
– Others	61 12,888	43 79 618
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for doubtful advances **(Refer Note 13.1.2)**	-	-
Sub-total	**94,26,458**	**43,79,618**
c) **Other advances - Employees**		
- Considered good- Unsecured **(Refer Note 13.1.7)**	5,48,489	10 80,450
Sub-total	**5,48,489**	**10,80,450**
d) **Interest accrued**		
Others		
- Considered Good	-	-
- Considered Doubtful	-	-
Less: Allowances for Doubtful Interest **(Refer Note 13.1.3)**	-	-
Sub-total	-	-
B. Others		
a) Expenditure awaiting adjustment	-	-
Less: Allowances for project expenses awaiting write off sanction **(Refer Note 13.1.4)**	-	-
Sub-total	-	-
b) Losses/Assets awaiting write off sanction/pending investigation	1 54,70 345	6,22,155
Less: Allowances for losses/Assets pending investigation/awaiting write off / sanction **(Refer Note 13.1.5)**	1 54 70 345	6 22,155
Sub-total	-	-
c) **Work In Progress**		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) **Prepaid Expenditure**	21,25,01,593	10 21 19 119
e) **Deferred Cost on Employees Advances**	-	-
f) **Deferred Foreign Currency Fluctuation**		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
g) **Goods and Services Tax Input Receivable**	1 45,20,438	1,44 62 953
Less: Allowances for Goods and Services Tax Input Receivable **(Refer Note 13.1.6)**	-	-
Sub-total	**1,45,20,438**	**1,44,62,953**
h) **Others (Mainly on account of Material Issued to Contractors)**	46 40 492	11 32 548
TOTAL	**24,21,37,470**	**12,36,74,688**

13.1.1 Allowances for Doubtful Deposits		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
13.1.2 Allowances for doubtful advances (Contractors and Suppliers)		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-

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13.1.3	**Allowances for Doubtful Accrued Interest**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.1.4	**Allowances for project expenses awaiting write off sanction**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.1.5	**Allowances for losses pending investigation/ awaiting write off / sanction**		
	Opening Balance	6,22 155	6,22 155
	Addition during the year	1 54 70 345	
	Used during the year	6,22,155	
	Reversed during the year		
	Closing balance	**1,54,70,345**	**6,22,155**
13.1.6	**Allowances for Goods and Services Tax Input Receivable**		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-

13.1.7 Due from Directors or other officers of the company **-For Corporate Office only**

13.1.8 Advance due by Firms or Private Companies in which any Director of the Company is a Director or member - **For Corporate Office only**

13.1.9 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances

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NOTE NO. 13.2 ASSETS HELD FOR SALE

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Property Plant and Equipment (Refer Note 13.2.1)	51 798	23 27 186
TOTAL	51,798	23,27,186

13.2.1 Property Plant and Equipment incudes Plant and equipment and Other assets (Office equipment, vehicles furniture and fixtures etc) have been identified for disposal due to replacement/ obsolescence of assets which happens in the normal course of operations

NOTE NO. 14.1 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A Regulatory Deferral Account Balances in respect of Subansiri Lower Project		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year		
Reversed during the year		
Less Provided for	-	
Closing balance	-	-
B Wage Revision as per 3rd Pay Revision Committee		
Opening Balance	-	
Adjustment during the year (through Statement of Profit and Loss) (Refer Note 31)	-	
Adjustment during the year (through Other Comprehensive Income) (Refer Note 30.2)	-	
Reversed during the year		
Closing balance	-	-
C Kishanganga Power Station: Differential Depreciation due to Moderation of Tariff		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
D Exchange Differences on Monetary Items		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year		
Reversed during the year		
Closing balance	-	-
E Interest Payment on Court/Arbitration Cases		
Opening Balance	-	
Addition during the year (Refer Note 31)	1 35 51 46 534	
Adjustment during the year		
Reversed during the year		
Closing balance	1,35,51,46,534	-
F Adjustment against Deferred Tax Recoverable for tariff period upto 2009		
Opening Balance	-	
Addition during the year (Refer Note 31)		
Used during the year		
Reversed during the year		
Closing balance	-	-
G Adjustment against Deferred Tax Liabilities for tariff period 2014-2019 and onwards		
Opening Balance	-	
Addition during the year (Refer Note 31)		
Used during the year		
Reversed during the year		
Closing balance	-	-
Closing Balance (A+B+C+D+E+F+G)	1,35,51,46,534	-
Less Deferred Tax on Regulatory Deferral Account Balances	-	-
Add Deferred Tax recoverable from Beneficiaries	-	-
Regulatory Deferral Account Balances net of Deferred Tax.	1,35,51,46,534	-

14.1 Refer Note 34 (18) and 34 (22) of Financial Statements for futher disclosures regarding Impairement and Regulatory Deferral Account Balances

NOTE NO. 14.2 REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
MAT Credit to be passed on to beneficiaries		
Opening Balance	-	
Addition during the year (Refer Note 31)		
Used during the year (Refer Note 31)		
Reversed during the year (Refer Note 31)		
Closing balance	-	-

14.2.1 Refer Note 34 (22) of Financial Statements for futher disclosure regarding Regulatory Deferral Account Balances

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NOTE : 15.1 EQUITY SHARE CAPITAL

	PARTICULARS	As at 31st March, 2024		As at 31st March, 2023	
		Nos	Amount	Nos	Amount
	Authorized Share Capital (Par value per share Rs. 10)	15000000000	150000000000	15000000000	150000000000
	Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	10045034805	100450348050	10045034805	100450348050
15.1.1	**Reconciliation of equity shares outstanding at the beginning and at the end of the reporting year:**				
	Opening Balance	10045034805	1,00,45,03,48,050	10045034805	1,00,45,03,48,050
	Less:-Buyback of shares during the year	-	-	-	-
	Closing Balance	10045034805	1,00,45,03,48,050	10045034805	1,00,45,03,48,050

15.1.2 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. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

15.1.3 Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held : -

	As at 31st March, 2024		As at 31st March, 2023	
	Number	In (%)	Number	In (%)
- President of India - Life Insurance Corporation of India				

15.1.4 '214285714 equity shares of ₹ 10 each were bought back during the period of five years immediately preceeding the date of Balance Sheet.

15.1.5 Shareholding of Promoters as at 31st March 2024

S.No	Promoter Name	No. of Shares	% of Total Shares	% Change during the year

15.1.6 Shareholding of Promoters as at 31st March 2023

S.No	Promoter Name	No. of Shares	% of Total Shares	% Change during the year

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Note 15.2 Other Equity

(Amount in ₹)

	PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A	Capital Reserve	-	-
B	Capital Redemption Reserve	-	-
C	Securities Premium Account	-	-
D	Bond Redemption Reserve	-	-
E	Research & Development Fund	-	-
F	Share Application Money Pending Allotment	-	-
G	General Reserve	-	-
H	Retained Earnings		
	i) Reserves created on account of Ind AS Adjustment	-	-
	ii) Closing Balance Remeasurement of the defined benefit plans	41,56,963	(38,24,806)
	iii) Surplus	46,59,45,604	3,58,02,43,703
I	FVTOCI Reserve-		
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	Total	**47,01,02,567**	**3,57,64,18,897**
	*** Surplus**		
	Profit for the Year as per Statement of Profit and Loss	46,59,45,604	3,58,02,43,703
	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	**46,59,45,604**	**3,58,02,43,703**
	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	**46,59,45,604**	**3,58,02,43,703**

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NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
FUNDS FROM CORPORATE OFFICE	11 61 64 93 947	12 69 86 87 168
C O (FDB)	74 37,23 023	57,69 44,695
IUT Closing Entries - CO	-	-
L O MUMBAI	-	-
L O LUCKNOW	2 49 580	-
RO-JAMMU	-	-
RO-ITANAGAR	(2,647)	(6 072)
RO-SILIGURI	14 71,95,482	11 18,96,369
RO-CHANDIGARH	-	-
BAIRASIUL	-	584
RO-BANIKHET	-	-
LOKTAK	1 14,717	(7 870)
SALAL	-	-
TANAKPUR	8 000	-
CHAMERA-I	-	(271)
URI - I	-	(14,445)
RANGIT	7 74 283	(4 904)
CHAMERA-II	-	-
DULHASTI	(473)	(1 20,264)
DHAULIGANGA-I	898	-
TEESTA-V	-	-
CHAMERA-III	-	-
CHUTAK	-	(23,700)
TLDP-III	(3,86 928)	(2 83 908)
PARBATI -II	1 37 373	(1 889)
PARBATI-III	(2 52,733)	(3 000)
SEWA-II	-	-
URI - II	-	-
KISHANGANGA	(5,671)	(400)
NIMMO BAZGO	(1,02,884)	(2,29 995)
TLDP-IV	(3 86,928)	18 05 980
TEESTA-IV	(2 55,740)	2,63 458
SUBANSARI LOWER	26,687	(3 11,997)
DIBANG	(800)	3,695
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT TAMILNADU	-	-
POWER TRADING CELL	-	-
DUGAR HE PROJECT	-	-
40MW SOLAR PROJECT GANJAM	-	-
1000 MW SOLAR POWER PROJECT	-	-
NHPC NEPAL PROJECT	-	-
RENEWABLE ENERGY AND GREEN HYDROGEN DIVISION	-	-
SIANG BASIN PROJECT	(756)	-
CHEQUE PAID ACCOUNT	20 54 10,319	18,27,95,010
CHEQUE COLLECTED ACCOUNT	(5,28 32,026)	(7 40,03 357)
COMMERCIAL - IUT	(2,39,78,73,990)	(6 61,95,87,569)
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	38 90 47,383	34 43 65,720
CENTRALIZED VENDOR PAYMENT ACCOUNT	2,15,77 96,420	81 79 12,012
Total	**12,80,88,76,536**	**8,04,00,75,050**

NOTE NO. 16.1 NON CURRENT - FINANCIAL LIABILITIES - BORROWINGS (Amount in ₹)

	PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
	At Amortised Cost		
A	- Secured Loans		
	-Bonds	-	-
	-Term Loan	-	-
	- from Banks	-	-
	- from Other (Financial Institutions)	-	-
B	- Unsecured Loans		
	-Bonds	-	-
	-Term Loan		
	- from Bank	-	-
	- from Government of India (Subordinate Debts) (Refer Note 16.1.2)	-	-
	- from Other (in Foreign Currency)	-	-
C	Loan from Parent Company		
	- Term Loan -Unsecured (Refer Note 16.1.4)	-	-
	TOTAL	-	-

16.1.1 Debt Covenants Refer Note 33(3) with regard to capital Management

16.1.2 Term Loan-From Government of India (Subordinate Debts) is net of fair valuation since these loans carry interest rate which is lower than the prevailing market rate Total Subordinate Debts outstanding as on 31 12 2023 is ₹ ..... (Previous Year ₹ .....) This includes current maturity amounting to ₹ ..... (Previous Year ₹ .....) :-(For Corporate Office Only)

16.1.3 Particulars of Redemption Repayments Securities and Rate of Interest

16.1.4 Details in respect of redemption, rate of interest terms of repayment and particulars of security - (JVs/Subsidiary Companies may fill the detail)

16.1.5 Maturity Analysis of Borrowings (For Corporate Office Only)

The table below summarises the maturity profile of the company's borrowings and lease liability based on contractual payments (Undiscounted Cash Flows)

Particulars	As at 31st March, 2024	As at 31st March, 2023
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 NON CURRENT - FINANCIAL LIABILITIES - LEASE LIABILITIES (Amount in ₹)

	PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
	Lease Liabilities (Refer Note 34(16)(A))	-	-
	TOTAL	-	-

16.2.1 Maturity Analysis of Lease Liability

The table below summarises the maturity profile of the company's borrowings and lease liability based on contractual payments (Undiscounted Cash Flows)

Particulars	As at 31st March, 2024	As at 31st March, 2023
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

16.2.2	Movement in Lease Liability	As at 31st March, 2024	As at 31st March, 2023
	Opening Balance	-	
	Addition in lease liabilities		
	Finance Cost accrued during the year	-	
	Less: Payment of lease liabilities	-	
	Closing Balance	-	-
	Current maturities of lease obligations (Refer Note 20.2)	-	-
	Long term maturities of lease obligations	-	-

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NOTE NO. 16.3 NON CURRENT - FINANCIAL LIABILTIES - OTHERS (Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Payable towards Bonds Fully Serviced by Government of India (Refer Note 16 3 1)		
- Principal	-	-
Retention Money	36,13 832	18,97 055
Liability against capital works/supplies	-	-
Payable for Late Payment Surcharge	-	-
Derivative MTM Liability	-	-
TOTAL	**36,13,832**	**18,97,055**

16.3.1 For meeting funding requirement of Government of India for the Scheme of Power System Development Fund (PSDF) during the financial year 2018-19, the company has raised an amount of ₹ 2017 20 Crore through private placement of Unsecured Non-cumulative Non-convertible Redeemable, taxable Government of India Fully Serviced Bonds- Series- I', with face value of ₹ 10 00,000/- each , in the nature of debentures (Bonds) As per Ministry of Power (MoP) letter dated 12 03 2019 read with letter of Ministry of Finance (MoF) dated 21 01 2019 & 11 03 2019, the repayment of principal and interest of the above bonds shall be made by Government of India by making suitable budget provisions in the demand of Ministry of Power as per estimated liabilities Accordingly, the amount of such bonds along with interest payable to Bond Holders is appearing as financial liability Further, the amount recoverable by the company from Government of India has been shown as " Amount recoverable on Account of Bonds fully Serviced by Government of India" under Non-Current Financial Assets-Others under **Note No-3.4.-Applicable for CO Only**

Detail of Government of India Fully Serviced Bonds raised during financial year 2018-19 is as under : -For Corporate Office only

Government of India Fully Serviced Bond-I Series:
8 12% semi-annual, 10 year unsecured non-cumulative, redeemable non-convertible Taxable Bonds of ₹ 10 00 000/- each (Date of redemption - 22 03 2029)

16.3.2 **Maturity Analysis of Note No-16.3**

The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows)

Particulars	As at 31st March, 2024	As at 31st March, 2023
More than 1 Year & Less than 3 Years	38,00 706	21,40 342
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	**38,00,706**	**21,40,342**

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NOTE NO. 17 PROVISIONS - NON CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
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	-	-

17.1 Information about nature and purpose of Provisions is given in Note 34 (21) of Financial Statements

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

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Deferred Tax Liability		
a) Property, Plant and Equipments, Right of Use, Investment Property and Intangible Assets	-	-
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Deferred Tax Liability	-	-
Less:-Set off Deferred Tax Assets pursuant to set off provisions		
a) Provision for employee benefit scheme, doubtful debts, inventory and others	-	-
b) Other Items	-	-
c) MAT credit entitlement **(Refer Note 18.2)**	-	-
Deferred Tax Assets	-	-
Deferred Tax Liability (Net)	-	-

18.1 Movement in Deferred Tax Liability/ (Assets) is given as Annexure to Note 18.1

18.2 **Detail of MAT Credit Entitlement :-**

(Amount in ₹)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Opening Balance	0	
Add: Recognised during the year		
Less: Utilised during the year		
Closing Balance	-	-

18.3 Pursuant to the provisions of Section 115BAA of the Income Tax Act 1961 announced by Tax Laws (amended) Ordinance 2019 and promulgated as Taxation Laws (amendment) Act 2019 enacted on 11th December 2019 applicable with effect from 1st April 2019, Domestic Companies have options to pay Income Tax at concessional rates by foregoing certain exemptions/ deductions (the new tax regime) as specified in the said section. The Company has Minimum Alternate Tax (MAT) credit of ₹ (including unrecognised amount of MAT Credit of ₹) lying unutilized as on 31st March 2024 [Previous year ₹ (including unrecognised amount of MAT Credit of ₹)] and is availing tax deductions in respect of its profit from generation of power from certain power stations. In view of the same, it has been decided to continue with existing tax structure for Current and Deferred Tax recognition. Necessary decision for exercising the option under section 115BAA will be taken once tax deductions are not available and MAT credit is substantially exhausted **(Refer Note 30.1.5)-Applicable for CO Only**.

18.4 Refer Note 14(2) and 34(22) of Financial Statements for RDA (Credit) balances created against MAT Credit recognised

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Annexure to Note No. 18.1

Movement in Deferred Tax Liability

(Amount in ₹)

Particulars	Property, Plant and Equipments,Investment Property and Intangible Assets.	Financial Assets at FVTOCI	Other Items	Total
At 1st April 2023	-	-	-	-
Charge/(Credit)				
-to Statement of Profit and Loss				-
-to Other Comprehensive Income				-
At 31st March 2024	-	-	-	-

Movement in Deferred Tax Assets

(Amount in ₹)

Particulars	Provision for employee benefit scheme, doubtful debts, inventory and others	Other Items	MAT credit entitlement	Total
At 1st April 2023	-	-	-	-
(Charge)/Credit				
-to Statement of Profit and Loss				-
-to Other Comprehensive Income				-
At 31st March 2024	-	-	-	-

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NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Income received in advance-Advance Against Depreciation	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	9 73 34 021	10 10 77 637
Grants in aid-from Government-Deferred Income (Refer Note 19.1)	-	-
TOTAL	9,73,34,021	10,10,77,637
19.1 GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
Opening Balance (Current and Non Current)	-	
Add Received during the year		
Less Transferred to Statement of Profit and Loss (Refer Note 24.2)		
Closing Balance (Current and Non Current) (Refer Note 19.1.1)	-	-
Grants in Aid-from Government-Deferred Income (Current)- (Refer Note No-21)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	-	-
19.1.1 Grant includes:-		
(i) Fair value gain on Subordinate Debts received from Government of India for Chutak Power Station Nimmoo Bazgo Power Station and Kishanganga Power Station accounted as Grant In Aid	-	-
(ii) Funds (Grant-in-Aid) received from Government of India for Downstream Protection Measures in respect of Subansiri Lower HE Project	-	-
(iii) Grant-in-Aid received from Government of India through Solar Energy Corporation of India (SECI)/ IREDA for setting up Solar Power Projects and Funds (Grant in Aid) received from Government of India for setting up rooftop Solar Power Plant	-	-
Total	-	-

NOTE NO. 20.1 BORROWINGS - CURRENT

(Amount in ₹)

	PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A	**Loan Repayable on Demand**		
	From Banks-Secured (Refer Note 20.1.1)	-	-
B	**Other Loans**		
	From Bank-Secured (Refer Note 20.1.2)	-	-
C	**Current maturities of long term debt (Refer Note 20.1.3)**		
	- Bonds-Secured	-	-
	- Term Loan -Banks-Secured	-	-
	- Term Loan -Financial Institutions-Secured	-	-
	- Term Loan -Banks-Unsecured	-	-
	- Unsecured-From Government (Subordinate Debts)	-	-
	- Other-Unsecured (in Foreign Currency)	-	-
	Sub Total (C)	-	-
D	**Loan from Parent Company (Refer Note 20.1.4)**		
	- Term Loan -Unsecured	-	-
	TOTAL	-	-

20.1.1 Detail of Borrowings (Secured)

S.No	Name of Bank along with details of Security	As at 31st March, 2024	As at 31st March, 2023
	Total	-	-

20.1.2 Secured loan from Bank amounting to ₹ (Previous Year ₹) is towards amount payable to the banks by the beneficiaries on account of bills discounted with recourse against trade receivables. Refer Note 7.2.7 on continuing recognition of trade receivables liquidated by way of bill discounting. **(To be filled by CO)**

20.1.3 Details of redemption rate of interest, terms of repayment and particulars of security are disclosed in **Note No-16.1.3**

20.1.4 Details in respect of redemption rate of interest, terms of repayment and particulars of security - **(JVs/Subsidiary Companies may fill the detail)**

NOTE NO. 20.2 CURRENT - FINANCIAL LIABILITIES - LEASE LIABILTIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Lease Liabilities (Refer Note 34(16)(A))	-	-
TOTAL	-	-

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NOTE NO. 20.3 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Total outstanding dues of micro enterprises and small enterprises **(Refer Note 20.3.1)**	4,41 92 546	3,03 27 066
Total outstanding dues of Creditors other than micro enterprises and small enterprises **(Refer Note 20.3.3)**	12 05 53 464	9,14 41 776
TOTAL	**16,47,46,010**	**12,17,68,842**

20.3.1 Disclosure regarding Micro, Small and Medium Enterprise :-

Outstanding Liabilities towards Micro Small and Medium Enterprise	4 41,92,546	3 03,27 066

Disclosure of amount payable to Micro and Small Enterprises is based on the information available with the Company regarding the status of suppliers as defined under the Micro Small and Medium Enterprise Development Act, 2006 (the Act) Additional disclosure as required under Section 22 of the Act is given under Note No 34(15) of Financial Statements

20.3.2 Refer Annexure-I to Note No-20 3 for Ageing schedule of Trade Payables

20.3.3 Total outstanding dues of Creditors other than micro enterprises and small enterprises includes Rs . . (Pevious Year Rs) due to Parent Company -**(Applicable to JVs and Subsidiary Company)**

20.3.4 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances

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Annexure-I to Note No-20.3

As at 31st March 2024

Particulars	Unbilled	Not Due	Trade Payble due and outstanding for following period from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) MSME		44192546					44192546
(ii) Others		7762911	100838740	11951813	0		120553464
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	**0**	**51955457**	**100838740**	**11951813**	**0**	**0**	**164746010**

As at 31st March 2023

Particulars	Unbilled	Not Due	Trade Payble due and outstanding for following period from due date of payment				
			Less than 1 year	1-2 years	2-3 years	More than 3 Years	Total
(i) MSME		30327066					30327066
(ii) Others		26298623	34537811	26591465	3873750	140127	91441776
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	**0**	**56625689**	**34537811**	**26591465**	**3873750**	**140127**	**121768842**

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NOTE NO. 20.4 CURRENT - OTHER FINANCIAL LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Bond application money	-	-
Liability against capital works/supplies other than Micro and Small Enterprises **(Refer Note 20.4.5)**	39 86 10 162	35 78 439
Deposits	-	-
Liability against capital works/supplies-Micro and Small Enterprises **(Refer Note 20.4.1)**	25 90 372	1 46 04 767
Liability against Corporate Social Responsibility	3 07 934	3 07 934
Interest accrued but not due on borrowings **(Refer Note 20.4.3)**	-	-
Interest accrued and due on borrowings **(Refer Note 20.4.4)**	-	-
Payable towards Bonds Fully Serviced by Government of India		
- Principal	-	-
- Interest	-	-
Earnest Money Deposit/ Retention Money	1 98 04 807	3 04 11 754
Due to Subsidiaries	-	-
Liability for share application money -to the extent refundable	-	-
Unpaid dividend **(Refer Note 20.4.2)**	-	-
Unpaid Principal/ Interest **(Refer Note 20.4.2)**	-	-
Payable for Late Payment Surcharge	-	-
Derivative MTM Liability	-	-
Payable to Employees	84 218	12 96 682
Payable to Others	-	57 927
TOTAL	**42,13,97,493**	**5,02,57,503**

20.4.1 Disclosure regarding Micro, Small and Medium Enterprise :-

Outstanding Liabilities towards Micro Small and Medium Enterprise	25 90 372	1 46 04 767
Outstanding Interest towards Micro, Small and Medium Enterprise	-	-

Disclosure of amount payable to Micro and Small Enterprises is based on the information available with the Company regarding the status of suppliers as defined under the Micro, Small and Medium Enterprise Development Act 2006 (the Act) Additional disclosure as required under Section 22 of The Act is given under Note No 34(15) of Financial Statements

20.4.2 "Unpaid Dividend" and "Unpaid Principal/ Interest" includes the amounts which have not been claimed by the investors/holders of the equity shares/bonds During the year, unpaid dividend of ₹ (Previous Year ₹) has been paid to the Investor Education and Protection Fund There is no amount due for payment to Investor Education and Protection Fund

20.4.3 Interest accrued but not due on borrowings includes interest amounting to Rs . payable to Parent Company **-Applicable to JVs and Subsidiairies Companies.**

20.4.4 Interest accrued and due on borrowings includes interest amounting to Rs payable to Parent Company **-Applicable to JVs and Subsidiairies Companies.**

20.4.5 Liability against capital works/supplies other than Micro and Small Enterprises includes Rs Payable to Parent Company **- Applicable to JVs and Subsidiairies Companies.**

20.4.6 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances

NOTE NO. 21 OTHER CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	37 43 617	37 43 617
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Water Usage Charges Payables	-	41 63,42 718
Statutory dues payables	5 40 05 697	92 71 051
Contract Liabilities-Deposit Works	-	-
Contract Liabilities-Project Management/ Consultancy Work	-	-
Provision toward amount recoverable in respect of Project Management/ Consultancy Work	-	-
Advance from Customers and Others	-	5,00,000
Grants in aid-from Government-Deferred Income **(Refer Note No-19.1)**	-	-
TOTAL	**5,77,49,314**	**42,98,57,386**

21.1 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances

NHPC LIMITED FARIDABAD

NOTE NO. 22 PROVISIONS - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
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		
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	-	-
Less:-Advance Paid	-	-
Closing Balance Net of Advance	-	-
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 Pay Revision Committee		
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	2,41,46,380	3,29,87,000
Additions during the year	2,54,87,64,267	
Amount used during the year	13,00,92,602	88,40,620
Amount reversed during the year		
Closing Balance	**2,44,28,18,045**	**2,41,46,380**
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	-	-
v) Provision in respect of arbitration award/ court cases		
As per last Balance Sheet	44,96,67,507	44,96,67,507
Additions during the year	-	
Amount used during the year	-	
Amount reversed during the year	-	
Closing Balance	**44,96,67,507**	**44,96,67,507**
vi) Provision - Others		
As per last Balance Sheet	15,20,11,945	12,88,00,000
Additions during the year	19,63,66,678	2,32,11,945
Amount used during the year	12,41,29,874	
Amount reversed during the year	46,70,126	
Closing Balance	**21,95,78,623**	**15,20,11,945**
TOTAL	**3,11,20,64,175**	**62,58,25,832**

22.1 Information about nature and purpose of Provisions is given in Note 34 (21) of Financial Statements.

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NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Current Tax Liability 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 of Current Tax Liability (A)	-	-
Less Current Advance Tax including Tax Deducted at Source (B)	-	-
Net Current Tax Liabilities (A-B)	-	-
(Disclosed under Note No-4 above)	-	-
TOTAL	-	-

NOTE NO. 24.1 REVENUE FROM OPERATIONS

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
	Operating Revenue		
A	**SALES (Refer Note 24.1.1 and 24.1.3)**		
	Sale of Power	2,60,04,02,297	5,84,79,37,653
	Advance Against Depreciation -Written back during the year	-	-
	Performance based Incentive	6,61,71,405	79,26,90,408
	Sub-total (i)	**2,66,65,73,702**	**6,64,06,28,061**
	Less :		
	Sales adjustment on account of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments **(Refer Note 24.1.2)**	-	-
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning	-	-
	(Transferred to Expenditure Attributable to Construction) **(Refer Note 32)**		
	Rebate to customers	1,31,91,910	2,89,74,323
	Sub-total (ii)	**1,31,91,910**	**2,89,74,323**
	Sub - Total (A) = (i-ii)	**2,65,33,81,792**	**6,61,16,53,738**
B	**Income from Finance Lease (Refer Note 34(16)(B))**	-	-
C	**Income from Operating Lease (Refer Note 34(16)(C) and 24.1.5)**	-	-
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**		
	Sale of Power	-	-
	Less.-Rebate to customers	-	-
	Trading Margin **(Refer Note 24.1.4)**	-	-
	Sub - Total (E)	-	-
	Sub-Total-I (A+B+C+D+E)	**2,65,33,81,792**	**6,61,16,53,738**
F	OTHER OPERATING REVENUE		
	Income From Sale of Self Generated VERs/REC	-	-
	Income on account of generation based incentive (GBI)	-	-
	Interest from Beneficiary States -Revision of Tariff	19,96,72,852	-
	Income on account of Sale of Scrap	-	-
	Sub-Total-II	**19,96,72,852**	-
	TOTAL (I+II)	**2,85,30,54,644**	**6,61,16,53,738**

24.1.1 Sale of Power includes -

(i) Amount recovered/recoverable directly from beneficiary towards deferred tax liability pertaining to the period upto 2009 and materialised during the year **(For Corporate Office only)**

(ii) Earlier year sales **(For Corporate Office only)**

24.1.2 Tariff Adjustment:- Tariff regulation notified by Central Electricity Regulatory Commission (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. **(For Corporate Office only)**

24.1.3 Amount of unbilled revenue included in Sales. **(For Corporate Office only)**

24.1.4 Trading Margin in respect of Power Trading Business -

(i) Sale of Power (Net of Rebate)	-	-
(ii) Purchase of Power (Net of Rebate)	-	-
Net Trading margin	-	-

24.1.5 Power Purchase Agreement (PPA) in respect of 50 MW Wind Power Project, Jaisalmer with Jodhpur Vidyut Vitran Nigam Limited (JdVVNL) is pending for renewal/ extension w.e.f. 01.04.2019. However, power is being supplied to the beneficiary being a must run power plant. The matter regarding renewal/ extension of PPA is sub-judice in Hon'ble High Court of Rajasthan, Jaipur since tariff of Rs. 2.44 per KwH offered by the Rajasthan Renewable Energy Corporation Limited was not acceptable to the Company. Pending decision of the Hon'ble High Court, net revenue from sale of power from the plant w.e.f. 01.04.2019 is being recognized at the pooled cost of power determined by the Rajasthan Electricity Regulatory Commission (RERC) which is Rs. 3.14 per kWh.

NHPC LIMITED FARIDABAD

NOTE NO. 24.2 OTHER INCOME

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
A) Interest Income		
- Investments carried at FVTOCI- Non Taxable	-	-
- Investments carried at FVTOCI- Taxable	-	-
- Interest - Government Securities (8 5% tax free bonds issued by the State Governments)	-	-
- Loan to Government of Arunachal Pradesh	-	-
- Deposit Account	4,20,088	3,08,760
- Employee's Loans and Advances (Net of Rebate)	1,416	-
- Advance to contractors	-	-
- Unwindling of Fair Value Loss on Financial Assets	-	-
- Others	-	-
B) Dividend Income		
- Dividend from subsidiaries **(Refer Note 34.8)**	-	-
- Dividend - Others	-	-
C) Other Non Operating Income (Net of Expenses directly attributable to such income)		
Late payment surcharge	86,93,769	79,33,831
Realization of Loss Due To Business Interruption	-	-
Profit on sale of investments	-	-
Profit on sale of Assets (Net)	-	-
Income from Insurance Claim	2,68,58,60,658	-
Liabilities/ Impairment Allowances/ Provisions not required written back **(Refer Note 24.2.1)**	42,42,88,878	24,380
Material Issued to contractor		
(i) Sale on account of material issued to contractors	-	-
(ii) Less Cost of material issued to contractors on recoverable basis	-	-
(iii) Net Adjustment on account of material issued to contractor	-	-
Amortization of Grant in Aid **(Refer Note 19.1)**	-	-
Exchange rate variation (Net)	-	-
Mark to Market Gain on Derivative	-	-
Others	3,58,43,599	4,81,01,942
Sub-total	**3,15,51,08,408**	**5,63,68,913**
Add/(Less) C O Income Allocation	9,58,474	10,48,159
Add/(Less) Regional Office Income Allocation	6,26,492	4,76,458
Sub-total	**3,15,66,93,374**	**5,78,93,530**
Less Transferred to Expenditure Attributable to Construction	-	-
Less Transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Less Transfer of other income to grant	-	-
Total	**3,15,66,93,374**	**5,78,93,530**

24.2.1 Detail of Liabilities/Impairment Allowances/Provisions not required written back		
a) Allowances for Bad & Doubtful Employees Loans		
b) Allowances for Bad & Doubtful Advances to Contractor/ Supplier		
c) Allowances for Bad & Doubtful Loan to State Government		
d) Allowances for Bad & Doubtful Capital Advances		
e) Allowances for Obsolescence & Diminution in Value of Inventories		
f) Allowances for trade receivables		
g) Allowances for Bad & Doubtful Deposits		
h) Allowances for loan which have significant increase in credit risk		
i) Allowances for doubtful recoverables		
j) Allowances for Doubtful Accrued Interest		
k) Allowances for project expenses awaiting write off sanction		
l) Allowances for losses pending investigation/awaiting write off / sanction		
m) Provision for Long Term Benefits (Provided for on the basis of acturial valuation)		
n) Provision for PRP / Incentive /Productivity Linked Incentive		
o) Provision for tariff adjustment		
p) Provision for Committed Capital Expenditure		
q) Provision for Livelihood Assistance		
r) Provision for Restoration expenses of Insured Assets		
s) Provision for 3rd PRC		
t) Others	42,42,88,878	24,380
TOTAL	42,42,88,878	24,380

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NOTE NO. 25.1 Purchase of Power - Trading

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
Purchase of Power	-	-
Less Rebate from Supplier	-	-
Total	-	-

NOTE NO. 25.2 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
Water Usage Charges	-	86,24,49,399
Consumption of stores and spare parts	1,27,26,406	1,13,88,017
Sub-total	**1,27,26,406**	**87,38,37,416**
Less Transferred to Expenditure Attributable to Construction	-	-
Total	**1,27,26,406**	**87,38,37,416**

NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
Salaries and Wages -	37,01,24,567	35,74,58,797
Contribution to provident and other funds (Refer Note 26.2 and 26.4)	5,52,53,937	6,03,01,092
Staff welfare expenses	3,06,43,081	1,65,49,968
Leave Salary & Pension Contribution	-	-
Sub-total	**45,60,21,585**	**43,43,09,857**
Add/(Less) C O Expenses Allocation	20,96,73,560	22,14,58,890
Add/(Less) Regional Office Expenses Allocation	9,35,83,100	8,20,35,721
Sub-total	**75,92,78,245**	**73,78,04,468**
Less Transferred to Expenditure Attributable to Construction	-	-
Less Recoverable from Deposit Works	-	-
Total	**75,92,78,245**	**73,78,04,468**

26.1 Disclosure about leases towards residential accomodation for employees are given in Note 34 (16) (A) of Financial Statements

26.2 Contribution to provident and other funds include contributions:	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
i) towards Employees Provident Fund	2,48,46,856	2,22,97,373
ii) towards Employees Defined Contribution Superannuation Scheme	2,42,90,529	2,91,28,638

26.3 Salary and wages includes expenditure on short term leases as per IND AS-116 " Leases" 54,523 0

26.4 'The Employees Provident Funds and Miscellaneous Provisions Act, 1952" requires the Company to reimburse the Provident Fund Trust in case of any any loss to the Trust Contribution towards EPF includes ₹ (Previous year ₹) being interest overdue on certain investments of the trust which has become impaired. **Applicable for CO**

26.5 Employee benefit expenditure includes an amount of Rs (Previous year) in respect of employees engaged in R&D Activities of the Company **-Applicable for CO**

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NOTE NO. 27 FINANCE COSTS

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
A	**Interest on Financial Liabilities at Amortized Cost**		
	Bonds	3 75 03 790	4 38 18 811
	Term loan	-	-
	Foreign loan	-	-
	Government of India loan	-	-
	Short Term Loan	-	-
	Cash credit facilities /WCDL	-	-
	Other interest charges	-	-
	Lease Liabilities	-	-
	Unwinding of discount-Government of India Loan	-	-
	Sub-total	**3,75,03,790**	**4,38,18,811**
B	**Other Borrowing Cost**		
	Call spread/ Coupon Swap	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	-
	Unwinding of discount-Provision & Financial Liabilities	26,707	8,831
	Sub-total	**26,707**	**8,831**
C	**Applicable net (gain)/ loss on Foreign currency transactions and translation**		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Transferred to Deferred Foreign Currency Fluctuation Assets	-	-
	Sub-total	-	-
D	**Interest on Income Tax**	-	-
	Total (A + B + C+D)	**3,75,30,497**	**4,38,27,642**
	Add/(Less) C O Expenses Allocation	6.72,505	8 45,746
	Add/(Less) Regional Office Expenses Allocation	245	292
	TOTAL	**3,82,03,247**	**4,46,73,680**
	Less Transferred to Expenditure Attributable to Construction	-	-
	Less Recoverable from Deposit Works	-	-
	Total	**3,82,03,247**	**4,46,73,680**

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
Depreciation -Property Plant and Equipment	29.21,37,015	29 57 94 021
Depreciation-Right of use Assets	93,86,592	93 88,572
Amortization -Intangible Assets	-	-
Depreciation adjustment on account of Foreign Exchange Rate Variation **(Refer Note 19 and 5(D)(iii)**	(37 43 616)	(37 43 616)
Add/(Less) C O Expenses Allocation	72 16 729	87,11,346
Add/(Less) Regional Office Expenses Allocation	28 50,982	21 14,991
Add/(Less) Depreciation allocated to/from other units	-	-
Sub-total	**30,78,47,702**	**31,22,65,314**
Less Transferred to Expenditure Attributable to Construction	-	-
Less Recoverable from Deposit Works	-	-
Total	**30,78,47,702**	**31,22,65,314**

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NOTE NO. 29 OTHER EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
REPAIRS AND MAINTENANCE		
- Building	2,83,29,376	3,18,77,789
- Machinery	5,03,30,456	6,24,43,638
- Others	8,77,95,956	10,43,47,728
Rent **(Refer Note 29.4)**	1,93,59,879	2,00,28,717
Hire Charges	-	-
Rates and taxes	1,44,90,118	1,13,13,870
Insurance	28,22,86,097	17,52,05,868
Security expenses	7,16,62,933	6,95,87,382
Electricity Charges	6,88,83,452	7,12,33,972
Travelling and Conveyance	66,95,041	47,71,773
Expenses on vehicles	28,08,408	36,62,124
Telephone, telex and Postage	1,02,00,622	52,40,629
Advertisement and publicity	93,07,467	2,85,320
Entertainment and hospitality expenses	31,000	9,000
Printing and stationery	7,51,806	9,43,727
Legal Expenses	38,02,262	4,25,672
Consultancy charges - Indigenous	7,63,683	9,99,664
Consultancy charges - Foreign	-	-
Audit expenses **(Refer Note 29.3)**	1,18,000	88,500
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses/development expenses	12,35,015	12,00,000
Expenses on work of downstream protection works **(Refer Note 29.5)**	-	-
Expenditure on land not belonging to company	8,21,87,359	7,59,042
Loss on Assets (Net)	5,05,593	52,78,475
Losses out of insurance claims	2,98,42,81,473	-
Donation	3,00,00,000	-
Corporate social responsibility **(Refer Note 34(14))**	4,72,84,350	5,27,93,013
Community Development Expenses	-	-
Directors' Sitting Fees	-	-
Interest on Arbitration/ Court Cases	1,35,51,46,534	-
Compensation on Arbitration/ Court Cases	5,00,000	-
Interest to beneficiary	46,38,74,423	-
Expenditure on Self Generated VER's/REC	-	-
Exchange rate variation (Net)	-	-
Training Expenses	2,91,372	11,46,282
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL	2,21,40,386	68,33,743
Operational/Running Expenses of Kendriya Vidyalay	55,61,695	67,20,567
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	1,92,26,475	1,68,09,501
Operating Expenses of DG Set-Other than Residential	57,63,764	80,81,550
Fair Value Loss on Financial Assets	-	-
Change in Fair Value of Derivatives	-	-
Other general expenses	92,38,092	77,56,456
Sub-total	**5,68,48,53,087**	**67,08,44,002**
Add/(Less) C O Expenses Allocation	3,00,89,740	3,64,62,338
Add/(Less) Regional Office Expenses Allocation	3,97,57,556	2,52,71,256
Sub-total	**5,75,47,00,383**	**73,25,77,596**
Less Transferred to Expenditure Attributable to Construction	-	-
Less Recoverable from Deposit Works	-	-
Less Transfer to General Reserve for Expenses on Buyback	-	-
Sub-total (i)	**5,75,47,00,383**	**73,25,77,596**
PROVISIONS/ IMPAIRMENT ALLOWANCE		
Loss allowance for trade receivables	-	-
Loss Allowance for Expected Credit Loss -Trade Receivables	-	-
Allowance for Bad and doubtful advances / deposits	-	-
Allowance for Bad and doubtful claims	-	-
Allowance for Bad and Doubtful Loan	-	-
Allowance for Doubtful Interest	-	-
Allowance for stores and spares/ Construction stores	1,07,22,620	5,16,965
Allowance for Shortage in store & spares provided	-	-
Allowance against diminution in the value of investment	-	-
Allowance for Project expenses	-	-
Allowance for losses pending investigation/ awaiting write off / sanction	1,54,70,345	-
Allowance for Diminution in value of Inventory of Self Generated VER's Provided for	-	-
Allowance for catchment area treatment plan	-	-
Interest to Beneficiary **(Refer Note 29.2)**	-	-
Interest against court/arbitration award	-	-
Others	-	-
Sub-total	**2,61,92,965**	**5,16,965**
Add/(Less) C O Expenses Allocation	-	-
Add/(Less) Regional Office Expenses Allocation	-	-
Sub-total	**2,61,92,965**	**5,16,965**
Less Transferred to Expenditure Attributable to Construction	-	-
Less Recoverable from Deposit Works	-	-
Sub-total (ii)	**2,61,92,965**	**5,16,965**
Total (i+ii)	**5,78,08,93,348**	**73,30,94,561**

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29.1 Disclosure about leases are given in Note 34 (16) (A) of Financial Statements

(Amount in ₹)

29.2 Particulars	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
Pending notification of revision order by CERC in respect of truing up application filed by the company under CERC notification dated 21 02 2014, stated amount has been provided in the books during the year towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order	-	-

(Amount in ₹)

29.3 Detail of audit expenses are as under: -	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
i) Statutory auditors		
As Auditor		
- Audit Fees	-	-
- Tax Audit Fees	-	-
In other Capacity		
- Taxation Matters	-	-
- Company Law Matters	-	-
- Management Services	-	-
- Other Matters/services	-	-
- Reimbursement of expenses	-	-
Ii) Cost Auditors		
- Audit Fees	1,18,000	88,500
- Reimbursement of expenses	-	-
iii) Goods and Service Tax (GST) Auditors		
- Audit Fees	-	-
- Reimbursement of expenses	-	-
Total Audit Expenses	**1,18,000**	**88,500**

29.4 Rent includes the following expenditure as per IND AS-116 " Leases"

(i) Expenditure on short-term leases other than lease term of one month or less	1,93,59,879	2,00,28,717
(ii) Expenditure on long term lease of low-value assets	-	-
(iii) Variable lease payments not included in the measurement of lease liabilities	-	-

29.5 Expense of Rs (Previous year) on Downstream Protection works incurred in Subansiri Lower Project has been capitalized by way of Expenditure Attributable to Construction (EAC) **(Refer Note 2.2.8)-Applicable for Subansiri Lower Project**

NHPC LIMITED FARIDABAD

NOTE NO. 30.1 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
Current Tax		
Provision for Current Tax	-	-
Adjustment Relating To Earlier years	-	-
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 earlier years		-
- Adjustments on account of MAT credit entitlement	-	-
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 earlier years		-
Total Deferred Tax Expenses (benefits)	-	-
Net Deferred Tax	-	-
Total	-	-

	Reconciliation of tax expense and the accounting profit multiplied by India's domestic rate.	**For the Year ended 31st March, 2024**	**For the Year ended 31st March, 2023**
	Accounting profit/loss before income tax including movement in Regulatory Deferral Account Balance	(88 92 00 930)	3 58 02 43 703
	Applicable tax rate (%)		
	Computed tax expense	-	-
	Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
	Non Deductible Tax Expenses		
	Tax Exempt Income		
	Tax Incentives (80-IA Deductions)		
	Adjustment for current tax of earlier years		
	Minimum Alternate Tax Adjustments		
	Change in rate of tax		
	Change in rate of tax		
	Adjustment Relating To Earlier years		
	Income tax expense reported in Statement of Profit and Loss	-	-
30.1.2	**Amounts recognised directly in Equity**		
	Aggregate current and deferred tax arising in the reporting year and not recognised in net profit or loss or other comprehensive income but directly debited/(credited) to equity		
	Current Tax	.....	.....
	Deferred tax	.....	.....
	Total		
30.1.3	**Tax losses and credits**		
	(i) Unused tax losses for which no deferred tax asset has been recognised	.....	.....
	Potential tax benefit @ 30%	.....	.....
	(ii) The details of MAT Credit available to the Company in future but not recognised in the books of account **(Refer Note 30.1.5)**		
30.1.4	**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	.....	.....

NHPC LIMITED FARIDABAD

NOTE NO. 30.2 OTHER COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
(i) Items that will not be reclassified to profit or loss		
(a) Remeasurement of the post employment defined benefit obligations	41,56,963	31,31,956
Less Income Tax on remeasurement of the post employment defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax)	**41,56,963**	**31,31,956**
Less -Movement in Regulatory Deferral Account Balances in respect of tax on defined benefit obligations	-	-
-Movement in Regulatory Deferral Account Balances-Remeasurement of post employment defined benefit obligations	-	**(69,56,762)**
Less Impact of Tax on Regulatory Deferral Accounts	-	-
Sub total (a)	**41,56,963**	**(38,24,806)**
(b) Investment in Equity Instruments	-	-
Less Income Tax on Equity Instruments	-	-
Sub total (b)	-	-
Total (i)=(a)+(b)	**41,56,963**	**(38,24,806)**
(ii) Items that will be reclassified to profit or loss		
- Investment in Debt Instruments	-	-
Less Income Tax on investment in Debt Instruments	-	-
Total (ii)	-	-
Total =(i+ii)	**41,56,963**	**(38,24,806)**

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
(i) Wage Revision as per 3rd Pay Revision Committee	-	(38,76,28,126)
(ii) Kishanganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iii) Exchange Differences on Monetary Items	-	-
(iv) Interest Payment on Court/Arbitration Cases	1,35,51,46,534	-
(v) Adjustment against Deferred Tax Recoverable for tariff period upto 2009	-	-
(vi) Adjustment against Deferred Tax Liabilities for tariff period 2014-2019 and onwards	-	-
(vii) Regulatory Liability on account of recognition of MAT Credit	-	-
TOTAL (i)+(ii)+(iii)+(iv+(v)+(vi) +(vii)	**1,35,51,46,534**	**(38,76,28,126)**
Impact of Tax on Regulatory Deferral Accounts		
Less Deferred Tax on Regulatory Deferral Account Balances	-	-
Add Deferred Tax recoverable from Beneficiaries	-	-
Total	**1,35,51,46,534**	**(38,76,28,126)**

31.1 **Refer Note 14.1 and 14.2 of Financial Statements.**

NHPC LIMITED FARIDABAD

NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION (EAC) FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE YEAR

(Amount in ₹)

	PARTICULARS	For the Year ended 31st March, 2024	For the Year ended 31st March, 2023
A.	GENERATION EXPENSE		
	Water Usage Charges	-	-
	Consumption of stores and spare parts	-	-
	Sub-total	-	-
B.	EMPLOYEE BENEFITS EXPENSE		
	Salaries and Wages	-	-
	Contribution to provident and other funds	-	-
	Staff welfare expenses	-	-
	Leave Salary & Pension Contribution	-	-
	Sub-total	-	-
C.	FINANCE COST		
	Interest on (Refer Note 2.2.3)		
	Bonds	-	-
	Foreign loan	-	-
	Term loan	-	-
	Lease Liabilities	-	-
	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	-	-
D.	DEPRECIATION AND AMORTISATION EXPENSES	-	-
	Sub-total	-	-
E.	OTHER EXPENSES		
	Repairs And Maintenance		
	-Building	-	-
	-Machinery	-	-
	-Others	-	-
	Rent & Hire Charges	-	-
	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	-	-
	Legal and Consultancy charges		
	- Indigenous	-	-
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses/ development expenses	-	-
	Expenses on works of downstream protection works (Refer Note 29.5)	-	-
	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	-	-
F.	PROVISIONS	-	-
	Sub-total	-	-
G.	CORPORATE OFFICE/REGIONAL OFFICE EXPENSES		
	Other Income	-	-
	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	-	-
	Miscellaneous receipts	-	-
	Transfer of fair value gain to EAC- security deposit	-	-
	Transfer of Income to EAC - MTM Gain on Derivatives	-	-
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
	Sub-total	-	-
	TOTAL (A+B+C+D+E+F+G-H) (Refer Note 2.2)	-	-

NHPC LIMITED FARIDABAD

TEESTA-V POWER STATION

Note-33: Disclosure on Financial Instruments and Risk Management

(1)Fair Value Measurement

A) Financial Instruments by category

(Amount in ₹)

Financial assets	Notes	As at 31st March, 2024			As as 31st March, 2023		
		Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost	Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost
Non-current Financial assets							
(i) Non-current Investments							
a) In Equity Instrument (Quoted)	3.1						
b) In Debt Instruments (Government/ Public Sector Undertaking)- Quoted	3.1						
Sub-total		-	-	-	-	-	-
(ii) Trade Receivables	3.2			-			-
(iii) Loans							
a) Loans to Related Party	3.3			-			-
b) Employees	3.3			-			-
c) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.3			-			-
d) Others	3.3			-			-
(iv) Others							
-Deposits	3.4			-			-
-Lease Receivables including interest	3.4			-			-
-Recoverable on account of Bonds fully Serviced by Government of India	3.4			-			-
-Receivable on account of Late payment Surcharge	3.4			-			-
-Amount Recoverable	3.4			-			-
-Derivative Mark to Market Asset	3.4	-			-		
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.4			-			-
Total Non-current Financial assets		-	-	-	-	-	-
Current Financial assets							
(i) Current Investments	7.1		-			-	
(ii) Trade Receivables	7.2			-			2,26,670
(iii) Cash and cash equivalents	8			9,47,967			(7,46,043)
(iv) Bank balances other than Cash and Cash Equivalents	9			65,03,692			61,25,872
(v) Loans	10						
-Employee Loans				-			-
-Loans to Related Party				-			-
-Others				-			-
(vi) others (Excluding Lease Receivables)	11			2,73,33,40,338			5,67,00,872
(vii) others (Lease Receivables including interest)	11			-			-
Total Current Financial Assets		-	-	2,74,07,91,997	-	-	6,23,07,171
Total Financial Assets		-	-	2,74,07,91,997	-	-	6,23,07,171

Financial Liabilities	Notes	As at 31st March, 2024			As as 31st March, 2023		
		Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost	Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost
Non-current Financial Liabilities							
(i) Long-term borrowings	16.1			-			-
(ii) Long term maturities of lease liabilities	16.2			-			-
(iii) Other Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3	-		36,13,832	-		18,97,055
Total Non-current Financial Liabilities		-	-	36,13,832	-	-	18,97,055
Current Financial Liabilities							
(vi) Borrowing -Short Term including current maturities of long term borrowings	20.1			-			-
(vii) Current maturities of lease obligations	20.2			-			-
(viii) Trade Payables including Micro, Small and Medium Enterprises	20.3			16,47,46,010			12,17,68,842
(vii) Other Current financial liabilities							
a) Interest Accrued but not due on borrowings	20.4			-			-
b) Other Current Liabilities	20.4			42,13,97,493			5,02,57,503
Total Current Financial Liabilities		0	0	58,61,43,503	0	0	17,20,26,345
Total Financial Liabilities		-	-	58,97,57,335	-	-	17,39,23,400

NHPC LIMITED FARIDABAD

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.The fair value of financial assets and liabilities included in level 3 is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using prices from observable current market transactions and dealer quotes of similar instruments. This includes derivative security deposits/ retention money and loans at lower than market rates of interest.

(a) Financial Assets/Liabilities Measured at Fair Value-Recurring Fair Value Measurement:

(Amount in `)

Particulars	Note No.	As at 31st March, 2024			As as 31st March, 2023		
		Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial Assets at FVTOCI							
(i) Investments-							
- In Equity Instrument (Quoted)	3.1	-			-		
- In Debt Instruments (Government/ Public Sector Undertaking)- Quoted *	3.1 and 7.1	-			-		
Financial Assets at FVTPL :							
(i) Derivative MTM Asset (Call spread option and Coupon only swap)	3.4		-			-	
Total Financial Assets		-	-	-	-	-	-
Financial Liabilities at FVTPL :							
(i) Derivative MTM Liability (Call spread option)	16.3		-			-	
Total Financial Liabilities			-			-	

Note:

* In the absence of latest quoted market rates in respect of these instruments, rates have been derived as per Fixed Income Money Market and Derivatives Association of India (FIMMDA).

All other financial assets and financial liabilities have been measured at amortised cost at balance sheet date and classified as non-recurring fair value measurement.

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

(Amount in `)

Particulars	Note No.	As at 31st March, 2024			As at 31st March, 2023		
		Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Financial assets							
(i) Trade Receivables	3.2			-			-
(ii) Loans							
a) Employees (including current loans)	3.3 and 10		-			-	
b) Loans to Related Party	3.3		-			-	
c) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3		-			0	
d) Others	3.3			-			-
(iii) Others							
Security Deposits	3.4		-			-	
-Bank Deposits with more than 12 Months Maturity (including interest accrued)	3.4		-			-	
-Recoverable-Others	3.4			-			-
-Recoverable on account of Bonds fully Serviced by Government of India	3.4	-			0		
Total Financial Assets		0	0	0	0	0	0
Financial Liabilities							
(i) Long Term Borrowings including Current maturities and accrued interest	15.1,20.1 and 20.4						
(ii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3	-		37,91,810	0		1918775
Total Financial Liabilities		0	0	3791810	0	0	1918775

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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, 2024		As at 31st March, 2023	
		Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets					
(i) Trade Receivables	3.2	-	-	-	-
(ii) Loans					
a) Employees (including current loans)	3.3 and 10	-		-	
b) Loans to Related Party	3.3	-	-	-	-
c) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3	-	-	-	-
d) Others	3.3	-	-	-	-
(iii) Others					
Security Deposits	3.4	-	-	-	-
-Bank Deposits with more than 12 Months Maturity (including Interest accrued)	3.4	-	-	-	-
-Recoverable-Others	3.4	-	-	-	-
-Recoverable on account of Bonds fully Serviced by Government of India	3.4	-	-	-	-
Total Financial Assets		-	-	-	-
Financial Liabilities					
(i) Long Term Borrowings including Current maturities and accrued interest	16.1,20.1 and 20.4	-		-	
(ii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3	36,13,832	37,91,810	18,97,055	19,18,775
Total Financial Liabilities		**36,13,832**	**37,91,810**	**18,97,055**	**19,18,775**

Note:-

1. The Carrying amounts of current investments, Trade and other receivables (Current), 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.

-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) Financial liabilities that are subsequently measured at amortised cost are recognised initially at fair value minus transaction costs using the effective interest method where such transaction costs incurred on long term borrowings are material

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(2)Financial Risk Management

(A) Financial risk factors

The Company's activities expose it to a variety of financial risks.These are summarized as below:-

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.	Ageing 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. Call spread option and coupon only swap

Risk management framework

The Company's activities make it susceptible to various risks. The Company has taken adequate measures to address such concerns by developing adequate systems and practices. Company has a well-defined risk management policy to provide overall framework for risk management in the Company. The Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company is exposed to the following risks from its use of financial instruments:

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 of three types of risk: currency rate risk, interest rate risk and other price risks, such as equity and debt price 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 of 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 of 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 Exchange rate 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. Further, the company also hedges its medium term foreign currency borrowings by way of interest rate hedge and currency swaps.

(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, unbilled revenue and 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. In the case of the Company, the concentration of risk with respect to trade receivables is low, as its customers are mainly state government companies/DISCOMS and operate in largely independent markets. Unbilled revenue primarily relates to the Company's right to consideration for work completed but not billed at the reporting date and have substantially the same risk characteristics as trade receivables for the same type of contracts.

Lease receivables of the company are with regard to Power Purchase Agreements classified as finance lease as per Ind AS 116- '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 the 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. Long term loans for acquisition of assets 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 Government of Arunanchal Pradesh : The Company has given loan to Government of Arunachal Pradesh at 9% rate of interest (compounded annually) as per the terms and conditions of Memorandum of understanding signed between the Company and Government of Arunachal Pradesh for construction of hydroelectric projects in the state. The loan has been measured at amortised cost and 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.

Financial instruments and cash deposits :-

The Company considers factors such as track record, size of the bank, market reputation and service standards to select banks with which balances and deposits are maintained. Generally, the balances are maintained with 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 to any single bank.

Corporate Guarantee issued by the Company: -

The Company has issued following Irrevocable and unconditional Corporate Guarantees to Subsidiary Companies of NHPC Limited for a Guarantee Fee of 1.20% plus applicable GST. Exposure of the Company from the Guarantee shall be the principal outstanding under the said credit facility including any interest, commission, charges etc. payable to the Bank by subsidiaries.

(a) The Company has issued Corporate Guarantee in favour of HDFC Bank Limited for Term Loan Facility for Bundelkhand Saur Urja Ltd (BSUL) amounting to Rs. 213.25 Crores . The outstanding balance of said term loan is Rs. ..... Crore including interest as on 31.03.2024

(b) The Company has issued Corporate Guarantee in favour of J&K Bank Limited and Bank of Baroda Limited for Term Loan Facility for Lanco Teesta Hydro Power Limited (LTHPL) amounting to Rs. 200 Crore and Rs. 350 Crore respectively. The outstanding balance of said term loan is Rs. ..... Crore and Rs. .....Crore respectively (Including interest) as on 31.03.2024

(c) The Company has issued Corporate Guarantee in favour of J&K Bank Limited for Term Loan Facility for Jal Power Corporation Limited amounting to Rs. 313.00 Crores. The outstanding balance of said term loan is Rs. ..... Including interest as on 31.03.2024

However, on the reporting date management does not envisage any probability of the default by the Subsidiary Company.

(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 is as under:

(Amount in ')

Particulars	As at 31st March, 2024	As at 31st March, 2023
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
Non-current investments (Other than Subsidiaries and Joint Ventures)	-	-
Loans -Non Current (including interest)	-	-
Other Non Current Financial Assets (Excluding Lease Receivables and Share Application Money Pending Allotment)	-	-
Current Investments	-	-
Cash and cash equivalents	9,47,967	(7,46,043)
Bank balances other than Cash and Cash Equivalents	65,03,692	61,25,672
Loans -Current	-	-
Other Financial Assets (Excluding Lease Receivables)	2,73,33,40,338	5,67,00,872
Total (A)	**2,74,07,91,997**	**6,20,80,501**
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	-	2,26,670
Lease Receivables (Including Interest)	-	-
Total (B)	-	**2,26,670**
TOTAL (A+B)	**2,74,07,91,997**	**6,23,07,171**

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(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

A default in recovery of financial assets occurs when in there is no significant possibility of recovery of receivables after considering all available options for recovery as per assessment of the management. As the power stations and beneficiaries of the company are spread over various states of India, geographically there is no concentration of credit risk.

The Company primarily sells electricity to bulk customers comprising mainly of state utilities owned by State Governments. The Company has a robust payment security mechanism in the form of Letters of Credit (LC) backed by the Tri-Partite Agreements (TPA) signed among the Govt. of India, RBI and the individual State Governments subsequent to the issuance of the One Time Settlement Scheme of SEBs dues during 2001-02 by the GOI, which was valid till October 2016. Government of India has approved the extension of these TPAs for another period of 10 years and the same has been signed by most of the States. As per the provisions of the TPA and Power Purchase Agreements (PPA), the customers are required to open LCs covering 105% of the average monthly billing of the Company for last 12 months. The TPA also provides that if there is any default in payment of current dues by any State Utility, the outstanding dues can be deducted from the Central Plan Assistance of the State and paid to the concerned CPSU. Also, Electricity (Late Payment Surcharge & Related Matters) Rules, 2022 provides for regulation of power by the Company in a gradual manner in case of non-payment of dues beyond 30 days of the due date, i.e. when payment is not made by any beneficiary even after 75 days (being due period of 45 days plus 30 days) from the date of presentation of the bill.

CERC Tariff Regulations 2019-24 allow the Company to raise bills on beneficiaries for late-payment surcharge, which adequately compensates the Company for time value of money 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-realization of trade receivables.

(iii) Reconciliation of impairment loss provisions

The movement in the allowance for impairment in respect of financial assets during the year was as follows:

(Amount in ₹)

	Trade Receivables	Investments	Claim Recoverable	Loans	Total
Balance as at 1.4.2022	-	-	5,85,33,964	-	5,85,33,964
Changes in Loss Allowances	-	-	-	-	-
Balance as at 1.4.2023	-	-	5,85,33,964	-	5,85,33,964
Changes in Loss Allowances	-	-	-	-	-
Balance as at 31.03.2024	-	-	5,85,33,964	-	5,85,33,964

Based on historical default rates, the company believes that no impairment allowance is necessary in respect of any other financial assets as the amounts of such allowances are not significant.

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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 year:

(Amount in `)

Particulars	As at 31st March, 2024	As at 31st March, 2023
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, 2024

(Amount in `)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2024	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 and 20.1	-	-	-	-	-
Lease Liabilities	16.2 & 20.2	-	-	-	-	-
Other financial Liabilities	16.3 & 20.4	42,51,98,199	42,13,97,493	38,00,706	-	-
Trade Payables	20.3	16,47,46,010	16,47,46,010	-	-	-
Total Financial Liabilities		**58,99,44,209**	**58,61,43,503**	**38,00,706**	-	-

As at 31st March, 2023

(Amount in `)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2023	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 and 20.1	-	-	-	-	-
Lease Liabilities	16.2 & 20.2	-	-	-	-	-
Other financial Liabilities	16.3 & 20.4	5,23,97,845	5,02,57,503	21,40,342	-	-
Trade Payables	20.3	12,17,68,842	12,17,68,842	-	-	-
Total Financial Liabilities		**17,41,66,687**	**17,20,26,345**	**21,40,342**	-	-

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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 refinances 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 year are as follows:

(Amount in `)

Particulars	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2023	As at 31st March, 2023
	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. The majority of the borrowings of the company are at fixed interest rate. In case of floating rate borrowings there is no impact on Statement of Profit and Loss of the company due to increase/decrease in interest rates, as the same is recoverable from beneficiaries through tariff.

(ii) Interest Rate Benchmark reform rate:

During the Financial Year 2021-22, the Company has transitioned the outstanding Foreign Currency (JPY) Loan amounting to Rs. 688.75 Crore repayable in one instalment bullet on 25.07.2024 from floating rate of 6 month (LIBOR+ 0.75 %) to Compounded Reference Rate (i.e. TONA+CAS) +0.75%.

Contractual terms of the Company's bank borrowings stands amended as a direct consequence of the change in interest rate benchmark reform and the new basis for determining the contractual cash flows is economically equivalent to the basis immediately preceding the change.

The Company has opted for the practical expedient in Ind AS 109 i.e. Changes to cash flow flows that are directly required by the reform, to be treated as changes to a floating interest rate, equivalent to a movement in a market rate of interest.

The total outstanding amount of exposure that is directly affected by the Interest rate benchmark reform (IBOR) is Rs. 688.75 Crore. Further, the total amount of exposure on account of principal and Interest is hedged by derivative instruments.

Accordingly, there is no material impact on the Statement of Profit and Loss of the Company due to interest rate benchmark reforms.

(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 current / non-current investment in Balance Sheet.

At a reporting date, the exposure to equity and debt instruments are as under:-

(Amount in `)

Particulars	As at 31st March, 2024	As at 31st March, 2023
Equity Instruments	-	-
Debt Instruments	-	-

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(b) Price Risk Sensitivity

For Investment in Equity Instruments (Investment in equity shares of 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:

(Amount in ')

Particulars	As at 31st March, 2024		As at 31st March, 2023	
Investment in Equity shares of :	% change	Impact on other components of equity	% change	Impact on other components of equity
PTC India Ltd				

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 Government and Public Sector Undertaking 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:

(Amount in ')

Particulars	As at 31st March, 2024		As at 31st March, 2023	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Government Securities				
Public Sector Undertaking 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 yearexpressed in INR are as follows :

(Amount in ')

Particulars	As at 31st March, 2024	As at 31st March, 2023
Financial Liabilities:		
Foreign Currency Loans		
Japan International Corporation LTD (JPY)		
MUFG BANK (JPY)		
Other Financial Liabilities	-	-
Net Exposure to foreign currency (liabilities)	0	0

Out of the above, loan from MUFG bank is hedged through call spread options and coupon only swaps. For balance exposure gain/(loss) on account of exchange variation is recoverable from beneficiaries as per Tariff Regulation 2019-24. Therefore, currency risk in respect of such exposure would not be significant.

(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.Accordingly, sensivity analysis for currency risk is not disclosed.

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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 total debt divided by total capital. The Debt : Equity ratio are as follows:

(Amount in `)

Statement of Gearing Ratio		
Particulars	**As at 31st March, 2024**	**As at 31st March, 2023**
(a) Total Debt	-	-
(b) Total Capital	47,01,02,567	3,57,64,18,897
Gearing Ratio (a/b)	0.00	0.00

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Total debt includes Long term debts and Lease Liabilities including current maturities thereof, Short term Borrowings and Payable towards Bonds fully serviced by Government of India.

(b) Loan Covenants:

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Maintain AAA credit rating 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. The gross Debt Service Coverage Ratio of the Company will no time be less than 1.25 during the currency of loan.
5. The Government of India holding in the company not to fall below 51%.
6. 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 2023-24 .

Name of unit: TEESTA-V POWER STATION

Entries relating to prior period passed through natural head of accounts relating to Income & Expenditure, Assets & Liabilities during year ended 31.03.2024

S.No	Head Of Account	Account Description	Dr/Cr	Amount of Prior Period Adjustment	Reasons for prior period adjustment
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0
				0	0

Summary of Prior Period Adjustments made during year ended 31.03.2024

S.No	Nature	Amount of Prior Period Adjustment	Year from which error pertains
A.	**Income**	0	0
	Revenue from Operations	0	0
	Other Income	0	0
	Total income (A)	0	0
B.	**Expense**	0	0
	Generationand Other Expenses	0	0
	Employee Benefits Expense	0	0
	Finance Cost	0	0
	Depreciation & Amortization Expenses	0	0
	total expenses (B)	0	0
		0	0
C	**ASSETS**	0	0
1	NON-CURRENT ASSETS	0	0
a)	Property Plant & Equipment	0	0
b)	Capital Work In Progress	0	0
c)	Investment Property	0	0
d)	Other Intangible Assets	0	0
e)	Financial Assets	0	0
	i) Investments	0	0
	ii) Trade Receivables	0	0
	iii) Loans	0	0
	iv) Others	0	0
i)	Deferred Tax Assets (net)	0	0
f)	Other Non Current Assets	0	0
g)	Non Current Assets - Regulatory Assets	0	0
		0	0
2	CURRENT ASSETS	0	0
a)	Inventories	0	0
b)	Financial Assets	0	0
	i) Investments	0	0
	ii) Trade Receivables	0	0
	iii) Cash & Cash Equivalents	0	0
	iv) Bank balances	0	0
	v) Loans	0	0
	vi) Others	0	0
c)	Current Tax Assets (Net)	0	0
d)	Other Current Assets	0	0
	TOTAL ASSETS (C)	0	0
D	**LIABILITIES**	0	0
2	**NON-CURRENT LIABILITIES**	0	0
a)	Financial Liabilities	0	0
	i) Borrowings	0	0
	ii) Trade Payables	0	0
	Total outstanding dues of micro enterprises and small enterprises	0	0
	Total outstanding dues of Creditors other than micro enterprises and small enterprises	0	0
	iii) Other financial liabilities	0	0
b)	Provisions	0	0
c)	Deferred Tax Liabilities (Net)	0	0
d)	Other non-current Liabilities	0	0
3	**CURRENT LIABILITIES**	0	0
a)	Financial Liabilities	0	0
	i) Borrowings	0	0
	ii) Trade Payables	0	0
	iii) Other financial liabilities	0	0
b)	Other Current Liabilities	0	0
c)	Provisions	0	0
d)	Current Tax Liabilities (Net)	0	0

NOTE NO. 34:

1 **Disclosures relating to Contingent Liabilities:**

Contingent Liabilities to the extent not provided for -

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

(i)

Capital works	(Amount in Rs.)	
Particulars	**31.03.2024**	**31.03.2023**
Claim of Contractors (Aggregated amount): Contractors have lodged claims against the Company on account of rate and 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	5,81,08,46,025.00	8,47,54,79,207.00
Arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law included in the claim:	5,70,16,06,263.00	8,37,01,96,753.00
Provisions created against above claims: Management has assessed the above claims and recognized a provision based on probability of outflow of resources embodying economic benefits.	46,02,67,362.00	46,02,67,362.00
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	**5,35,05,78,663.00**	**8,01,52,11,845.00**
Decrease of contingent liability from Opening Balance of Contingent Liability		**2,83,19,21,526.00**
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	(Amount in Rs.)	
Particulars	**31.03.2024**	**31.03.2023**
Claim of erstwhile Land Holders: In respect of land acquired for the projects, some of the erstwhile land owners have filed claims for higher compensation before various authorities/courts.	114074869	403255764
Provisions created against above claims: Pending settlement, the Company has assessed and recognise a provision based on probability of outflow of resources embodying economic benefits	0	128800000
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	**114074869**	**274455764**
Decrease of contingent liability from Opening Balance of Contingent Liability	**160380895**	
In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is 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	(Amount in Rs.)	
Particulars	**31.03.2024**	**31.03.2023**
Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities:	1642796564	251528073
Provisions created against above claims: Pending settlement, the Company has assessed and recognise a provision based on probability of outflow of resources embodying economic benefits	0	0
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	**1642796564**	**251528073**
Decrease of contingent liability from Opening Balance of Contingent Liability	**0**	
In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is not probable. In respect of the rest of the claims/obligations, possibility of any outflow in settlement is considered as remote.		

(iv)

Others	(Amount in Rs.)	
Particulars	**31.03.2024**	**31.03.2023**
Claims on account of other miscellaneous matters pending before various forums	1748984	1200597
Provisions created against above claims: Pending settlement, the Company has assessed and recognise a provision based on probability of outflow of resources embodying economic benefits	0	0
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	1748984	1200597
Decrease of contingent liability from Opening Balance of Contingent Liability	**0**	
In respect of such estimated contingent claims either the outflow of resources embodying economic benefits is 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:

(Amount in Rs.)

Sl. No.	Particulars	Claims as on 31.03.2024	up to date Provision against the claims	Contingent liability as on 31.03.2024	Contingent liability as on 31.03.2023	Addition/	Decrease of contingent liability from Opening Balance as on 01.04.2023
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Capital Works	5810846025	460267362	5350578663	8015211845	-2664633182	2831921526
2	Land Compen-sation cases	114074869	0	114074869	274455764	-160380895	160380895
3	Disputed tax matters	1642796564	0	1642796564	251528073	1391268491	0
4	Others	1748984	0	1748984	1200597	548387	0
	Total	**7569466442**	**460267362**	**7109199080**	**8542396279**	**-1433197199**	**2992302421**

(b) The above do not include contingent liabilities on account of pending cases in respect of service matters and 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.

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		(Amount in Rs.)	
		31.03.2024	31.03.2023
(d)	Possibility of reimbursement to the company towards above Contingent Liabilities.	0	
(e) (i)	Amount paid towards above Contingent Liabilities in respect of Capital Works, pursuant to Niti Aayog directions issued vide OM No. 14070/14/2016-PPPAU dated 5th September 2016, in cases where Arbitral Tribunals have passed orders in favour of contractors and such awards/orders have been further challenged by the Company in a Court of Law. The amount so paid has been shown under Other Non-Current Assets (Also refer Note No. 5).	1302954143	1302954143
(e) (ii)	Amount paid /deposited with courts/paid as per Court Order towards above contingent liabilities to contest the cases and has been shown under Other Non-Current/ Current Assets. (Also refer Note no. 5 and 13)	557133347	557133347

(f) The 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) During the Year the Company has settled contingent liabilities of Rs. 283,19,21,526/- under Vivad se Vishwas II Scheme (Contractual Disputes) notified by the Government of India Vide Office Memorandum dated 29.05.2023 for restoration of contractual Disputes.

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:**	(Amount in Rs.)	
	Particulars	**31.03.2024**	**31.03.2023**
	Counter Claims lodgeed by the Company 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	0	0
	Ccounter claims towards arbitration awards (including updated interest thereon) included in the claim		
	Amount of contingent assets i.e. Based on Management assessment, a favourable outcome is probable	0	
	In respect of rest of the claims, the possibility of any inflow is remote. Accordingly, these claims have not been recognised.		

(b)	**Business Interruption Losses**	(Amount in Rs.)	
	Particulars	**31.03.2024**	**31.03.2023**
	Insurance Claims due to Business Interruption Losses in respect of Power Stations are recognised when no significant uncertainty of ultimate collection exists. Claim not recognised by the Management in this respect :	4078400000	0
	Power Station-wise details of claims are given at Note 34(20) of the standalone Financial Statements.		

(c)	**Other Cases**	(Amount in Rs.)	
	Particulars	**31.03.2024**	**31.03.2023**
	Claims on account of other miscellaneous matters estimated by Management but not been recognised.	780657795	635885988

3	**Commitments (to the extent not provided for):**	(Amount in Rs.)	
	Estimated amount of contracts remaining to be executed on capital account are as under:	**As at 31.03.2024**	**As at 31.03.2023**
	Property Plant and Equipment (including Capital Work in Progress)	8,80,34,459.00	30553627
	Intangible Assets	-	-
	Total	**8,80,34,459.00**	**3,05,53,627.00**

4 Disclosure under IND AS 115- 'Revenue from contract with Customers' is as under:

(a) Detail of revenue recognised from contract liabilities :

Sl. No.	Particulars	For the period ended 31.03.2024	For the period ended 31.03.2023
(i)	Revenue recognised from contract liabilities		
(ii)	Revenue recognised due to price change or other contract variation that were not recognised earlier		

(b) Remaining Performance obligations related to RR/RE/Consultancy contracts:

Sl. No.	Particulars	For the period ended 31.03.2024	For the period ended 31.03.2023
(i)	Total Revenue required to be recognised against Contract/ Consultancy Amount over the contract period		
(ii)	Less: Revenue already recognised		
(iii)	Transaction price for remaining performance obligations which shall be received over the contract period (i-ii)		

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5	The effect of foreign exchange rate variation(FERV) during the year are as under:		
Sl. No.	Particulars	For the period ended 31.03.2024	For the period ended 31.03.2023
(A)	Amount charged to Statement of Profit and Loss as FERV	0	0
(B)	Amount charged to Statement of Profit and Loss as Borrowing Cost		
(C)	Amount adjusted in the carrying amount of PPE		
(D)	Amount recognised in Regulatory Deferral Account Balances		

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 and Conditions of Tariff) Regulations 2019-24.

6 **Operating Segment:**

(a) Electricity generation (including income from embedded Finance/ Operating leases) is the principal business activity of the Company. Other operations viz., Contracts, Project Management, Consultancy works and Power Trading Business 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.

(c) **Revenue from External Customers:**

The Company is domiciled in India. The amount of its revenue from external customer is as under:

Sl. No	Revenue from External Customers	For the period ended 31.03.2024	For the period ended 31.03.2023
1	Bhutan		
2	Nepal		
	Any Other (Specify)		
	Total		

Note: Above includes amount in foreign currency ₹ — (Previous year ₹ —).

(d) **Non-Current Asset held in foreign countries**

Sl. No	Foreign Countries	Non-Current Asset	As at 31.03.2024	As at 31.03.2023
1	Nepal	PPE/ CWIP		

7 **Disclosures under Ind AS-24 "Related Party Disclosures":**

(A) **List of Related parties:**

(I) **Subsidiaries**

Name of Companies	Principle place of operation
NHDC Limited	India
Loktak Downstream Hydroelectric Corporation Limited (LDHCL)	India
Bundelkhand Saur Urja Limited (BSUL)	India
Lanco Teesta Hydro Power Limited (LTHPL)	India
Jal Power Corporation Limited (w.e.f 31.03.2021) (JPCL)	India
Ratle Hydroelectric Power Corporation (w.e.f. 01.06.2021) (RHPCL)	India
NHPC Renewable Energy Limited (NREL) w.e.f 16.02.2022	India
Chenab Valley Power Projects Private Ltd. (CVPPPL) w.e.f 21.11.2022	India

(ii) **Joint Ventures**

Name of Companies	Principle place of operation
National High Power Test Laboratory (P) Ltd. (NHPTL)	India
Chenab Valley Power Projects Private Ltd. (CVPPPL) up to 20.11.2022	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. 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. Accordingly, Party-wise details of material/significant transaction carried out with the Central Public Sector Enterprises/Govt. Agencies only have been disclosed. Transactions with these related parties are carried out in the ordinary course of business at normal commercial terms.

Sl. No.	Name of the Government	Nature of Relationship with NHPC
1	Government of India	Promoter (Shareholder having control over company)
2	Central Public Sector Enterprises (BHEL, IOCL,POSOCO, SAIL,PGCIL,DVC,REC, SJVNL, NTPC Ltd, New India Assurance Company, Oriental Insurance Co., HPCL , CISF, Kendriya Vidhyalaya, Balmer Lawrie & Co., Power Foundation of India etc.)	Entities controlled by the same Government (Central Government) that has control over NHPC

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(B) Transactions and Balances with related parties are as follows:

(Amount in Rs.)

(i) Transactions with Subsidiaries					For the period ended 31.03.2024	For the period ended 31.03.2023
Name of Subsidiary		PAN	CIN	Detail of Transaction		
Services provided by the Company	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL (w.e.f 21.11.22)					
Dividend received by the company	NHDC					
Equity contributions (including share application money) by the company	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL (w.e.f 21.11.22)					
Reimbursement of Cost of employee on deputation/Posted at	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL (w.e.f 21.11.22)					
Loans & Advances given by the Company during the period (Unsecured)	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL (w.e.f 21.11.22)					
Repayment of Loans & Advances given by the Company during the period	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL (w.e.f 21.11.22)					
Interest Income on Loans & Advances given by the Company during the period	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL (w.e.f 21.11.22)					

(ii) Balances with Subsidiaries					As at 31.03.2024	As at 31.03.2023
Name of Subsidiary		PAN	CIN			
	NHDC					
	BSUL					
	LDHCL					

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NOTE NO. 34:

Receivable (unsecured) from	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL					
Payable (unsecured) to	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL					
Investment in Equity (unsecured)	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL					
Loans & Advances Receivable (Including interest accrued) (unsecured) from	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL					
Loans & Advances Payable (unsecured) to	NHDC					
	BSUL					
	LDHCL					
	LTHPL					
	JPCL					
	RHPCL					
	NREL					
	CVPPPL					
Exposure in respect of Corporate Guarantee given by Company to	BSUL					
	LTHPL					
	JPCL					

(iii)

Transactions with Joint Ventures					For the period ended 31.03.2024	For the period ended 31.03.2023
Name of Joint Ventures		PAN	CIN	Detail of Transaction		
Services provided by the Company	NHPTL					
	CVPPPL (up to 20.11.2022)					
Dividend received by the company	NHPTL					
Equity contributions (including share application money) by the company	NHPTL					
	CVPPPL (up to 20.11.2022)					
Reimbursement of Cost of employee on deputation/Posted at	NHPTL					
	CVPPPL (up to 20.11.2022)					
Loans & Advances given by the Company during the period	NHPTL					
	CVPPPL					
Loans & Advances received by the Company during the period	NHPTL					
	CVPPPL					
Interest received on Loans & Advances given to	NHPTL					
	CVPPPL (up to 20.11.2022)					
Interest paid on Loans & Advances taken from	NHPTL					
	CVPPPL (up to 20.11.2022)					

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(iv)

Balances with Joint Ventures					As at 31.03.2024	As at 31.03.2023
Name of Joint Ventures		PAN	CIN			
Receivable (unsecured)	NHPTL					
Payable (unsecured)	NHPTL					
Investment in Equity (unsecured)	NHPTL					
Loans & Advances Receivable (Including interest accrued) from (unsecured)	NHPTL					
Loans & Advances Payable to (unsecured)	NHPTL					

(iii) **Compensation to Key Management Personnel and Balances : Delt at Corporate Office**

(iv) **Transactions & Balances with other related parties- Post Employment Benefit Plans : Delt at Corporate Office**

(vi) **Transactions with Government that has control over the Company- Central Government (Including ministries of Govt. of India)**

(Amount in Rs)

Name of Related Party	PAN	CIN	Nature of Transaction	Nature of transaction by the Company	For the period ended 31.03.2024	For the period ended 31.03.2023
Government of India			Services Received by the Company	Guarantee Fee on Foreign Loans		
				Interest on Subordinate Debt (Including interest accrued)		
				Any other service		
Government of India			Services Provided by the Company	Interest on BondsFully Serviced by GOI		
				Any other service		
Government of India			Dividend Paid During The Year	Dividend Paid		
Government of India			Loan Received by the company	Subordinate Debts received during the Year		
Government of India			Equity Investment	Equity Contribution received during the year		
Government of India			Sale of goods	Sale of Power through MEA		

(vi) **Balances with Government that has control over the Company- Central Government**

(Amount in Rs)

Name of Related Party	PAN	CIN	Nature of Balancess	As at 31.03.2024	As at 31.03.2023
Government of India			Loan Payable to Government including interest accrued (Subordinate debts)		
Government of India			Receivable - 8.12% NHPC GOI Fully Servie Bonds Issued on mandate of MOP and Paid to		
Government of India			Payables (unsecured)		
Government of India			Receivables (Unsecured)		
Government of India			Guarantee Received from Government (Against Foreign Currency Borrowing)		

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(vii) **Transactions with entities controlled by the Government that has control over the Company/ Govt. Agency**

(Amount in Rs)

Name of Related Party	PAN	CIN	Nature of Transaction	Nature of transaction by the Company	For the period ended 31.03.2024	For the period ended 31.03.2023
CISF			Services Received by the Company	Security Service Received		
KV			Services Received by the Company	Education facility	33709372	40203352
Bharat Heavy Electricals Limited (BHEL)			Purchase of Assets	Purchase of Equipments & Erection		
			Purchase of goods	Purchase of Spares		
			Services Received by the Company	Manitenance Services		
Steel Authority of India Limited (SAIL)			Purchase of goods	Purchase of Steel & Iron Product		
Power Grid Corporation of India Limited (PGCIL)	AAACP0252G	L40101DL1989GOI038121	Purchase of goods			
			Services Received by the Company		534546	1282051
			Services Provided by the Company			
Power System Operation Corporation Limited. (POSOCO)	AAFCP2086B	U40105DL2009GOI188682	Services Received by the Company		7017061	4547053
Bharat Electronics Limited (BEL)			Purchase of goods			
			Services Received by the			
			Purchase of goods			
IOCL	AAACI1681G	L23201MH1959GOI011388	Purchase of goods	Purchase of fuel/ Oil products	4318955	11224892
BPCL			Purchase of goods	Purchase of fuel /Oil products		
HPCL			Purchase of goods	Purchase of fuel/ Oil products		
Energy Efficiency Services Limited (EESL)			Purchase of goods			
			Services Received by the			
Damodar Velley Corporation			Sale of Goods	Sale of Power		
			Purchase of Goods	Purchase of Power		
New India Assurance Company Limited	AAACN4165C	L66000MH1919GOI000526	Services Received by the Company	Insurance Premium	281962842	175028149
				Claim Settled	0	26697353
				Claim lodged	2685860658	0
United India Insurance Company Limited			Services Received by the Company	Insurance Premium		
				Claim Settled		
CENTRAL POWER RESEARCH INSTITUTE	AAAAC0268P		Services Received by the Company	Management Consultancy Service	2331539	2625500
DEPARTMENT OF TELECOM			Services Received by the Company	Management Consultancy Service		720136
THE ORIENTAL INSURANCE	AAACT0627R	007158	Services Received by the	Insurance Premium		55704
BUEREAU OF INDIAN STANDARD	AAATB0431G		Services Received by the Company			346920

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(viii) **Outstanding balances and guarantees with Related Parties**

Name of Related Parties	Nature of Relation ship	Nature of Transaction	PAN	CIN	As at 31.03.2024	As at 31.03.2023
CISF	Balances with Entities controlled by the Government that has control over the Company	Receivable - Unsecured				
		Payable-Unsecured				
KV		Receivable - Unsecured			4640492	1132548
		Payable-Unsecured				9275735
BHEL		Receivable - Unsecured				
		Payable-Unsecured				
SAIL		Receivable - Unsecured				
		Payable-Unsecured				
PGCIL		Receivable - Unsecured				
		Payable-Unsecured				
POSOCO		Receivable - Unsecured				
		Payable-Unsecured			374394	950990
BEL		Receivable - Unsecured				
		Payable-Unsecured				
IOCL		Receivable - Unsecured				
		Payable-Unsecured				75354
BPCL		Receivable - Unsecured			767914	
		Payable-Unsecured				
HPCL		Receivable - Unsecured				
		Payable-Unsecured				
EESL		Receivable - Unsecured				
		Payable-Unsecured				
DVC		Receivable - Unsecured				
		Payable-Unsecured				
National Insurance Company Limited		Receivable - Unsecured				
		Payable-Unsecured				

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New India Assurance Company Limited	Receivable - Unsecured			2732460384	46590000
	Payable-Unsecured				
CENTRAL POWER RESEARCH INSTITUTE	Receivable - Unsecured				
	Payable-Unsecured			1889132	2778578

(vi) **Following transations and balances with Shareholdes/Co- Venturer in Subsidiaries & Joint Ventures of NHPC having significant influence over that Company (Subsidiaries & Joint Ventures) are disclosed for the purpose of including the same in consolidated accounts of the group:**

(a) **Transactions with Shareholders in subsidiaries of NHPC**

(Amount in Rs)

Name of Related Party	Nature of Relation ship	Nature of Transaction	PAN	CIN	For the period ended 31.03.2024	For the period ended 31.03.2023
Govt. of Madhya Pradesh	Shareholder in NHDC having significant influence over the Company	Purchase of goods				
		Purchase of Asset				
		Services Received by the Company				
		Sale of Goods				
		Services Provided by the Company				
Govt. of Manipur	Shareholder in LDHCL having significant influence over the Company	Purchase of goods				
		Purchase of Asset				
		Services Received by the Company				
		Sale of Goods				
		Services Provided by the Company				
UPNEDA	Shareholder in BSUL having significant influence over the Company	Purchase of goods				
		Purchase of Asset				
		Services Received by the Company				
		Sale of Goods				
		Services Provided				
JKSPDC	Shareholder in CVPPL/RHPCL having significant influence over the Company	Purchase of goods				
		Purchase of Asset				
		Services Received by the Company				
		Sale of Goods				
		Services Provided by the Company				

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(b)

Balances with Shareholders in subsidiaries of NHPC

(Amount in Rs)

Name of Related Party	Nature of Relation ship	Nature of Transaction	PAN	CIN	As at 31.03.2024	As at 31.03.2023
Govt. of Madhya Pradesh	Shareholder in NHDC having significant influence over the Company	Receivable - Unsecured				
		Payable-Unsecured				
Govt. of Manipur	Shareholder in Manipur having significant influence over the Company	Receivable - Unsecured				
		Payable-Unsecured				
UPNEDA	Shareholder in BSUL having significant influence over the Company	Receivable - Unsecured				
		Payable-Unsecured				
JKSPDC	Shareholder in CVPPL/RHPCL having significant influence over the Company	Receivable - Unsecured				
		Payable-Unsecured				

(D) Other notes to related party transactions:

Terms and conditions of transactions with the related parties:

Transactions with the state governments and entities controlled by the Government of India are carried out at market terms on arms- length basis (except subordinate debts received from Central Government 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.

8 **Particulars of Security: The same shall be made in the Standalone accounts of the Company: (Provided at CO level)**

9 **Disclosures Under Ind AS-19 " Employee Benefits": (Provided at CO level)**

10 **Particulars of income and expenditure in foreign currency and consumption of spares are as under:-**

(Amount in Rs.)

Sl. No.	Particulars	For the period ended 31.03.2024	For the period ended 31.03.2023
a)	Expenditure in Foreign Currency		
	i) Interest		
	ii) Other Misc. Matters		
b)	Value of spare parts and Components Consumed in operating units.		
	i) Imported		
	ii) Indigenous	12726406	11388017
c)	Earnings in foreign currency		
	(i) Income from CERs/ VERs		
	(ii)Others (specify nature)		

11 **Earnings Per Share:** Disclosure regarding Earnings Per Share shall be made in the standalone accounts of the Company.

12 **Disclosure related to Confirmation of Balances is as under :**

(a) The Company has a system of obtaining periodic confirmation of balances from banks and other parties. There are no unconfirmed balances in respect of bank accounts and borrowings from banks & financial institutions. With regard to receivables for energy sales, the Company sends demand intimations to the beneficiaries with details of amount paid and balance outstanding which can be said to be automatically confirmed on receipt of subsequent payment from such beneficiaries. In addition, reconciliation with beneficiaries and other customers is generally done on quarterly basis

(b) The confirmation in respect of Trade Receivables, Trade Payables, Deposits, loans (other than employees), Advances to Contractors/Suppliers/Service Providers/Others including for capital expenditure have been sought for outstanding balances of ₹ 0.05 crore or above in respect of each party as at 31st December, 2023. Status of confirmation of balances against total outstanding as at December 31, 2023 as well as total outstanding as on 31.03.2024 is as under:

(Amount in Rs.)

Particulars	Outstanding amount as on 31.12.2023	Amount confirmed	Outstanding amount as on 31.03.2024
Trade receivable (excluding unbilled)*	226670	0	0
Deposits,Loans, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors	23530606	11600295	14066950
Trade/Other payables	127240524	7623375	168309759
Security Deposit/Retention Money payable	24314015	11774676	23605513

* Trade receivables are including receivables on account of interest receivable from Beneficiaries and net of advance from customers.

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(c)

In the opinion of the management, unconfirmed balances will not require any adjustment having any material impact on the Financial Statements of the Company.

13 **Disclosure related to Corporate Social Responsibility (CSR) (Refer Note 29)**

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

Sl. No.	Heads of Expenses constituting CSR expenses	Account code	For the period ended 31.03.2024	For the period ended 31.03.2023
1	Health Care and Sanitation (including Medical Expenditure in NHPC Hospital/Dispensaries For Outsiders)	92-51-03, 92-51-23	16206574	14678228
2	Education and Skill Development (including Expenditure on Kendriya Vidyalaya/Other Schools For Outsiders)	92-51-04, 92-51-24	29482677	37532785
3	Women Empowerment /Senior Citizen	92-51-05		582000
4	Environment	92-51-06		
5	Art and Culture	92-51-07		
6	Ex-Armed Forces	92-51-08		
7	Sports	92-51-09		
8	National Welfare Fund	92-51-10		
9	Rural Development	92-51-12	465000	
10	Capacity Building	92-51-13		
11	Swachh Vidyalaya Abhiyan	92-51-14		
12	Swachh Bharat Abhiyan	92-51-15		
13	Disaster Management	92-51-17	1130099	
14	Contribution to CENTRAL GOVERNMENT FUND (including Contribution to PM CARES Fund)	92-51-18		
15	EXPENDITURE ON CSR IMPACT ASSESSMENT	92-51-22		
16	Administrative overhead	92-51-25		
	Total amount		**47284350**	**52793013**

(ii) Other disclosures:-

(a) Details of expenditure incurred during the period ended on 31.03.2024 paid and yet to be paid along with the nature of expenditure (capital or revenue nature) is as under:-

(Amount in Rs.)

Purpose	Paid (a)	Yet to be paid (b)	Total (a+b)
Construction/Acquisition of any asset	2880000	1130099	4010099
For purpose other than (i) above	41367978	1906273	43274251
Total	**44247978**	**3036372**	**47284350**

(b) As stated above, a sum of ₹ **30,36,372/-** out of total expenditure of ₹ **4,72,84,350/-** is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.

14 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 11th October,2018 to the extent information available with management are as under:

(Amount in Rs)

Sl. No.	Particulars	As at 31.03.2024	As at 31.03.2023
(i)	The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date:		
	a) Trade Payables:		
	Principal (Refer Note 20.3)	44192546	30327066
	-Interest		
	b) Others:		
	Principal (Refer Note 20.4)	2590372	14604767
	-Interest		
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year.		
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;		
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date.		
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.		

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15 **Disclosures regarding leases as per IND AS -116 "Leases":**

A) **Company as Lessee:**

(i) Treatment of Leases as per Ind AS 116 :

The Company assesses whether a contract is or contains a lease, at the inception of the contract. The Company recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as tablets and personal computers, small items of office furniture and telephones). For these leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Company uses its incremental borrowing rate.

The Company has applied the following practical expedients on initial application of Ind AS 116:

(a) Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.

(b) Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application.

(c) Excluded the initial direct costs, if any from the measurement of the right-of-use asset at the date of recognition of right-of-use asset.

(d) Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

The weighted average incremental borrowing rate applied to leases recognised during FY 2023-24 is 7.67%.

(ii) Nature of lease: The Company's significant leasing arrangements are in respect of the following assets:

(a) Premises under cancellable lease arrangements for residential use of employees ranging from 3-4 months to three years.

(b) Premises for offices, guest houses & transit camps on lease which are not non-cancellable and are usually renewable on mutually agreeable terms.

(c) Land obtained on lease for construction of projects and / or administrative offices.

(d) Vehicles on operating leases generally for a period of 1 to 2 years and such leases are not non-cancellable.

(iii) **Amount recognised in the Statement of Profit and Loss / Expenditure Attributable to Construction in respect of short term, low value and variable lease during the year ended 31.03.2024: :**

Description	31.03.2024	31.03.2023
Expenditure on short-term leases (Refer Note 26.3 and 29.4)	19414402	20028717
Expenditure on lease of low-value assets (Refer Note 29.4)		
Variable lease payments not included in the measurement of lease liabilities (Refer Note 29.4)		

(iv) **Other Disclosures:**

Description	31.03.2024	31.03.2023
Commitment for Short Term Leases		

(v) **The following is the movement in lease liabilities**(Refer Note 16.2.2):

Particulars	31.03.2024	31.03.2023
OPening Balance at 01.04.2023		
Additions in lease liabilities		
Finance cost accrued during the year		
Payment of lease liabilities		
Closing Balance at 31.03.2024		

B) **Finance Lease – Company as Lessor (Shall be provided only by Power Stations accounts as Finance Lease)**

The Company has entered into an arrangement with a single beneficiary in respect of Nimmo Bazgo, Chutak & TLDP-III Power Station. Other financial assets (Current and Non-Current) include lease receivables representing the present value of future lease rentals receivable on the embedded finance lease arrangements entered into by the company.

The Company has earned "Income from Finance Lease" of Rs. ..... during the year (previous year Rs. .....)

The following table sets out a maturity analysis of lease receivables, showing the undiscounted lease payments to be received after the end of the financial year:

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NOTE NO. 34:

(Amount in Rs)

Particulars	31.03.2024	31.03.2023
undiscounted lease payments receivable:		
Less than one year		
One to two years		
Two to three years		
Three to four years		
Four to five years		
More than five years		
Total undiscounted lease payments receivable		
Add: Unguaranteed residual values		
Less: Unearned finance income		
Net investment in the lease		
Discounted unguaranteed residual value included in net investment in lease		

Significant changes in the carrying amount of the net investment in finance leases

(Amount in Rs)

Particulars	31.03.2024	31.03.2023
Balance at the beginning		
Additions during the year		
Income from Finance Lease for the year		
Amount received during the year		
Balance at the end		

16 Disclosures under Ind AS-27 'Separate Financial Statements' shall be dealt at Corporate Office.

17 Disclosure regarding Impairment Analysis as per Ind AS-36 on "Impairment of assets" shall be dealt at Corporate Office.

18 Sales, Employee benefit expenses, exchange rate variation, interest on loans/ bonds (expenditure) etc, have been accounted for based on Advices received from Corporate Office.

19 **Disclosure in respect of insurance claim by All Power Stations:**

The Assets of the all power station and loss of generation are covered under Mega Risk Policy. Status of Insurance claim in r/o Teesta V Power Station as on 31.03.2024 is as under:

(Amount in Rs)

Particulars of claims	Updated claim lodged	Amount received	Amount charged to Statement of P&L	Balance receivable	
				As at 31.03.2024	As at 31.03.2023
Against material damage	79090000	12500000	20000000	46590000	46590000
	2984257408	0	298396750	2685860658	0
Business Interruption Loss	4078400000	0	0	4078400000	0
Total					
Income recognised in respect of "Business Interruption Loss" during the year is ₹ NIL. (Cumulative as on 31.03.2024 is ₹ Nil).					

20 **Nature and details of provisions (refer Note No. 17 and 22)**

(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.

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(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 Corporate Office):**

a) **Provision for Performance Related Pay/Incentive:**
Short-term Provision has been recognised in the accounts towards Performance Related Pay/ incentive to employees 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 was recognised earlier 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 Year 2014-19/2019-24 by Central Electricity Regulatory Commission (CERC).

b) **Provision for Livelihood Assistance:**
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 Years 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 in case of non- current amount 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 and Construction Plant and Machinery 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 Year 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.

21 Unit/Project specific notes :

(i) Dhauliganga power station in r/o Dhauliganga Intermediate Project:

a) 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, the expenditure incurred upto 31.03.2024 amounting to ₹ ..... (previous year ₹ .....) have been carried forward as Capital Work in Progress. However, as an abundant precaution, provision for ₹ ..... (previous year .....) has been made in the books of accounts.

b) Measures to reduce capital cost and optimise tariff of Goriganga IIIA Project are being explored. Pending decision on the same, the expenditure incurred upto 31.03.2024 amounting to ₹ ..... (previous year ₹ .....) have been carried forward as Capital Work in Progress. However, as an abundant precaution, provision for ₹ ..... (previous year Rs .....) has been made in the books of accounts.

ii) Wind Power Project, Jaisalmer:

Quantitative details of Renewable Energy Certificates (RECs) in respect of renewable energy

Sl. No.	Description	Quantity
1	No. of RECs issued	0
2	No. of RECs under certification	0
3	No. of RECs sold during the year	0

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22 Quantitative details of Carbon Credit Certificates (CER/VER) in respect of Hydro Generating Power Stations:

Sl. No.	Description	Quantity (in Numbers)	
		31.03.2024	31.03.2023
1	Opening Balance	2436839	2436839
2	Issued/Generated during the Year	11776268	0
3	Sold during the year		0
4	Closing Balance (1+2-3)	14213107	2436839
5	No. of CER/VER under certification	0	11731679

23 Following information is required for preparation of Statement of Cash Flows:

Particulars	For the year ended on 31.03.2024	For the year ended on 31.03.2023
Cash flow from sale of Property, Plant & Equipment and Intangible Assets (Excluding Taxes)		

24 Disclosures relating to creation of Regulatory Deferral Account (RDA)balances as per Ind AS 114 : (Disclosures relating to creation of Regulatory Deferral Account (RDA)balances as per Ind AS 114 are given in **Appendix V.**The units having RDA balances should copy the content pertaining to their unit & paste here under)

Regulatory Deferral Account balances on account of Interest payment on settlement of Court/Arbitration cases (Under Vivad Se Viswas Scheme)

Vide Office Memorandum dated 29.05.2023, the Ministry of Finance, Government of India has notified the "Vivad se Viswas II (Contractual Disputes) Scheme" (the Scheme) for settlement of contractual disputes between, inter alia CPSEs (the 'Procurer') and the counter-party to the dispute (the 'Contractor'). Disputes where the award by Court/ Arbitral Tribunal (AT) is only for monetary value are eligible for settlement under this scheme. Cases where the award stipulates specific performance of contract (either fully or partially) shall not be eligible for settlement through this scheme.

As per regulation 24, 25 & 26 of CERC Tariff Regulations, 2019-24, any expenditure incurred (principal amount of award) to meet award of arbitration or for compliance of order or directions of any Statutory Authority, or Order or decree of any Court of Law is allowed through tariff in the form of additional capitalization. Further, expenditure towards interest is allowed as reimbursement by CERC as per the approach adopted by CERC in their order dated 30.11.2022 in Petition no 145/GT/2020 in respect of Chamera-I Power Station.

Further as per Regulation 91 of CERC Tariff Regulations, 2024-29, in cases where there is a liability with respect to capital works on account of award of arbitration having principal amount along with interest payment, the principal amount actually paid shall be capitalised. Provided that any interest amount associated with the arbitration award and actually paid shall be recovered in instalments.

Since, expenditure towards interest in case of award of arbitration or for compliance of order or directions of any Statutory Authority, or Order or decree of any Court of Law was allowed as reimbursement by CERC during tariff period 2019-24 and tariff regulation 2024-29 also allows for recovery of interest expenditure on arbitration award, the same has been charged to the Statement of Profit and Loss. Further,keeping in view the provisions of Ind AS 114- "Regulatory Deferral Accounts Debit Balance", interest amount associated with the arbitration award, to the extent charged to the Statement of Profit and Loss till 31st March 2024, amounting to Rs. 107,07,41,259/- have been recognized as 'Regulatory Deferral Account balances'.

Summary of total RDA Debit balances recognized and adjusted till 31.03.2023 in the financial statement are as under:

Particulars	Regulatory Deferral Account Balances (Rs)
Opening balance as on 01.04.2023	0
Addition during the year (assets (+)/ liability (-))	1355146534
Amount collected (-)/refunded (+) during the year	0
Regulatory income/(expense) recognized in the Statement of Profit and Loss (B-C)	1355146534
Closing balance as on 31.03.2024 (A+D)	1355146534

Recoverability of the Regulatory Deferral account balances is however, subject to Demand Risk since recovery/payment of the regulatory deferral debit/credit balance shall be by way of billing to the beneficiaries. Accordingly, the same is affected by the normal risks and uncertainties impacting sale of electricity in India like difficulty in signing of long term PPAs, etc.

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No.302137E)

(CA Amit Kumar)
Partner
M.No. 318210

(Manoj Kumar Barnwal)
Head of Finance

(Amit Kumar Dash)
Head of Project

Date: 30/4/24
Place: Faridabad

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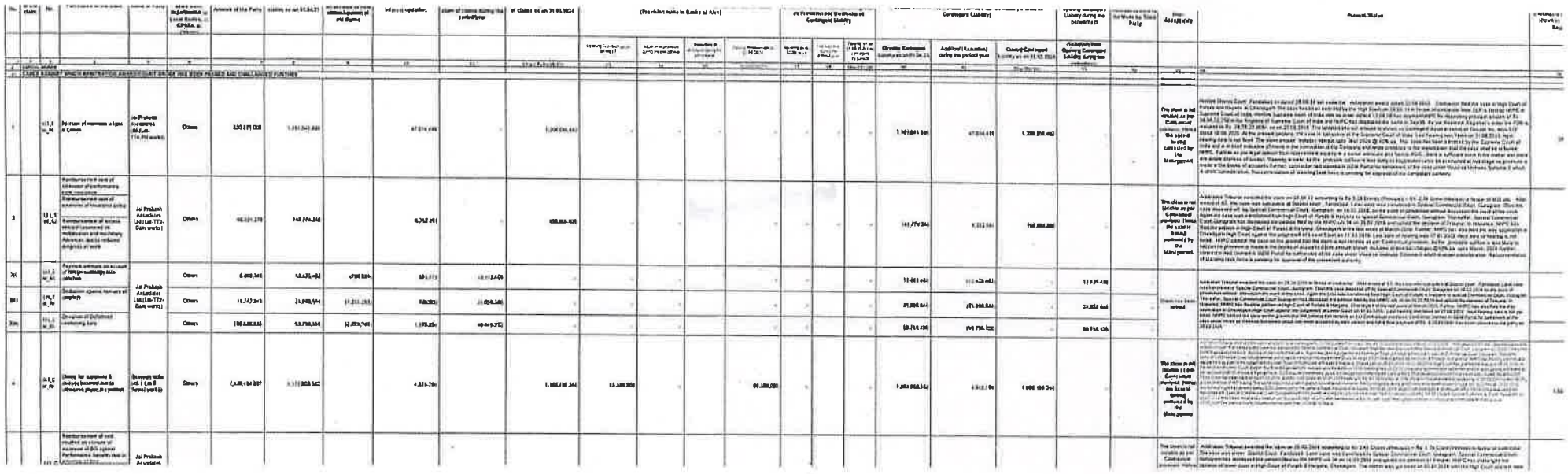
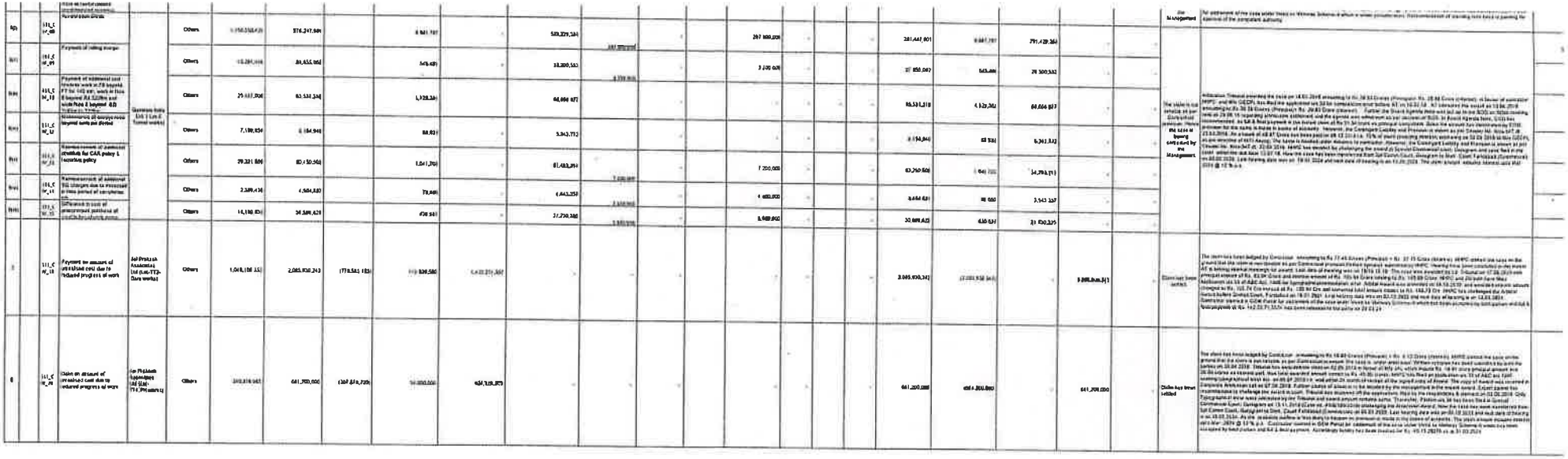
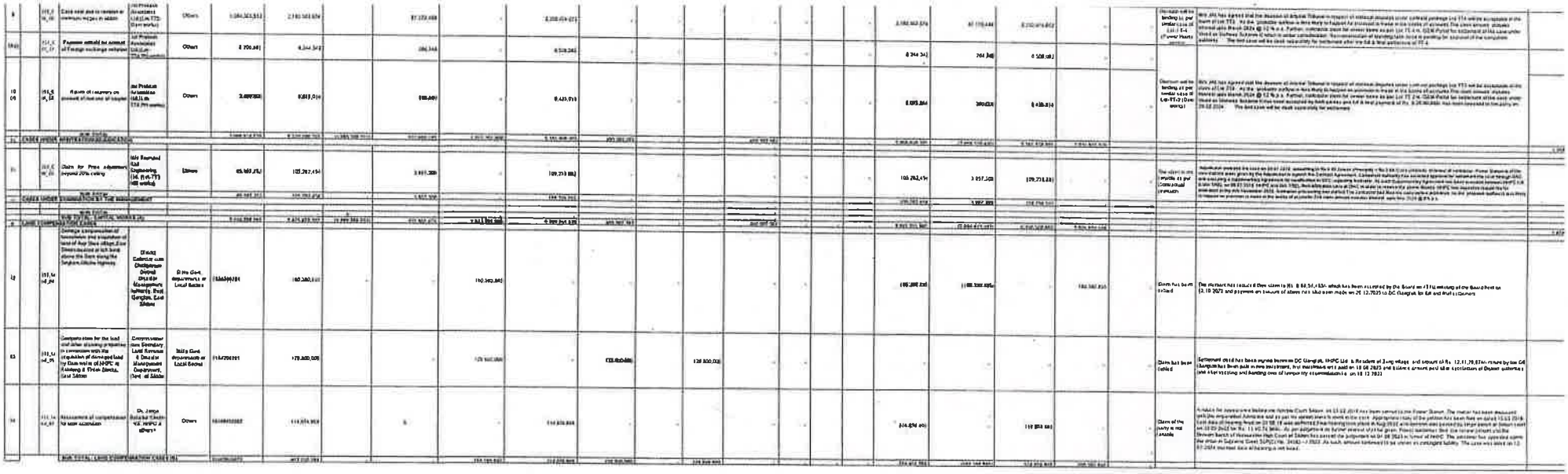


Sr.	Arbitration claim No.	Sr.	Particulars of the claim	Name of Party	Status under the Arbitration & Conciliation Act, Civil Court, Local Bodies, i.e. ICA/CA, etc.	Amount of the Party's claim	Liability as per 31.03.24	Arbitration award, if any	Interest on claim during the period/year	Claim of claims during the period/year	Total claims as on 31.03.2024	(Provision made in Books of Accts)				On Provision and Disclosure as Contingent Liability			Contingent Liability			Liability during the period/Year	Recoveries made by Govt. Party	Status of Arbitration	Present Status	Remarks
												Opening balance as on 01.04.23	Addition during the year	Payments during the year	Closing balance as on 31.03.24	Opening balance as on 01.04.23	Addition during the year	Closing balance as on 31.03.24	Claims Contested Liability as on 31.03.24	Addition / Reduction during the period/ year	Closing Contingent Liability as on 31.03.2024	Reduction from Opening Contingent Liability during the year				
A	Arbitration awarded																									
B	CASES AGAINST WHICH ARBITRATION AWARD/COURT ORDER HAS BEEN PASSED AND CHALLENGED FURTHER																									
1		111.1 or_ht	Recovery of expenses w.r.t.gas at Leasco	Jai Prakash Associates Ltd.(Lot-TTA-Civil works)	Others	330,671,000	1,191,941,888		67,914,496		1,259,856,384								1,191,941,888	67,914,496	1,259,856,384			The claim is not tenable as per Contract, hence the case is being contested by the Management	Hon'ble Supreme Court, Faridabad, on dated 28.08.19 has ordered that Arbitrator award dated 31.08.2015 , Settlement filed in the case of High Court of Punjab and Haryana at Chandigarh this case has been transferred by the High Court on 23.05.19 in favour of Contractor. Now, DLP is pending. NHPC at Supreme Court of India. Hon'ble Supreme court of India vide its order dated 17.08.18 has dismissed NHPC for dismissing principal amount of Rs 38,96,72,756/-in the Kingdom of Supreme Court of India and NHPC has deposited the same in Dec'19. As per Honorable Magistrate's order Int. FDR is matured on Rs. 28,75,23,888/- as on 27.08.2019. The arbitrator award ordered to shown as contingent dispute amount of Rs. 67,914,496/- dated 28.08.2020. At the present tendency, the case is in adjudication at the Supreme Court of India. Last hearing was held on 31.08.2021, next hearing date is not fixed. The above amount "Interest thereon upto" and 2%pa @ 12% pa. The case has been admitted by the Supreme Court of India and a notice has been issued to the respondent. All these amounts are to be recovered from the Contractor and hence provision is not considered.	
2		111.1 or_ht	Reimbursement cost of submission of performance bank guarantee Reimbursement cost of extension of insurance policy Reimbursement of excess amount recovered on mobilization and machinery Advances due to reduction/ progress of work	Jai Prakash Associates Ltd.(Lot-TTA-Civil works)	Others	48,631,270	148,764,348		6,342,961		155,855,929								148,764,348	6,342,961	155,855,929			The claim is not tenable as per Contract, hence the case is being contested by the Management	Arbitration Tribunal awarded the claim on 28.06.19 amounting to Rs 9.28 Crores (Principal + 8% C.M Claim Allowance + Issue of BG) vide award dt. 28. The case was sub-judice at District court , Faridabad. Later case was transferred to Special Commercial Court, Gurugram. Then the case disposed off by Special Commercial Court, Gurugram on 16.03.2020, on the point of jurisdiction without discussion the merit of the case. Again the case was transferred from High Court of Punjab & Haryana to special Commercial Court, Gurugram, Thereafter, Special Commercial Court, Gurugram has dismissed as per order filed by the NHPC u/s 34 on 25.01.2018 and upheld the decision of Tribunal. In response, NHPC has filed the petition in High Court of Punjab & Haryana, Chandigarh on the last week of March 2018. Further, NHPC has also filed its reply application in Chandigarh High Court against the judgement of Lower Court on 17.03.2018. Last date of hearing was 17.01.2022. Next date of hearing is not fixed. NHPC cannot file case on the ground that the claim is not tenable as per Contractual provision. As the possible outflow is less likely to take place no provision is made in the books of accounts.Even amount shown inclusive of service charges @12% pa upto March, 2024 further interest is not claimed in digital Portal for settlement of the case which should be disputed Contractor which is under consideration. Recommendation of Steering task force is pending for approval of the competent authority.	
3(i)		111.1 or_ht	Payment withheld on account of Foreign exchange rate variation	Jai Prakash Associates Ltd.(Lot-TTA-Civil works)	Others	6,900,341	13,431,452	-788,324	51,171	(2,512,428)									11,455,452	(2,512,428)		1) 10,943,128		Claim has been barred	Arbitrator has awarded the case on 28.06.2019 in favour of contractor. Order received on 01.10.2019 in District Court, Faridabad. Later case was transferred to Special Commercial Court, Gurugram. Court has now disposed off by Special Commercial Court, Gurugram on 16.03.2020 on the point of jurisdiction without discussion the merit of the case. Again the case was transferred from High Court of Punjab & Haryana to special Commercial Court, Gurugram. Thereafter, Special Commercial Court, Gurugram has dismissed as per order filed by the NHPC u/s 34 on 25.01.2018 and upheld the decision of Tribunal. In response, NHPC has filed the petition in High Court of Punjab & Haryana, Chandigarh on the last week of March 2018. Further, NHPC has also filed its reply application in Chandigarh High Court against the judgement of Lower Court on 17.03.2018. Last hearing was held on 07.08.2019 , next hearing date is not fixed. NHPC cannot file case on the ground that the claim is not tenable as per Contractual provision. Contractor has now accepted by each person and has a final payment of Rs. 8,23,01,000/- has been deposited by the person on 28.02.2021.	
3(ii)		111.1 or_ht	Deduction against non-use of computer		Others	11,342,345	24,958,944	(1,251,253)	0	(8,258,346)									21,958,944	(1,258,346)		2) 20,958,944				
3(iii)		111.1 or_ht	Deduction of Delivered condensing tube		Others	180,000,000	93,750,000	(2,250,000)	1,875,000	60,000,000									93,750,000	60,000,000		3) 93,750,000				
4		111.1 or_ht	Claims for expenses & delays incurred due to unforeseen physical problem	Ashoknagar Vidhi Ltd. (Lot-II Tunnel portion)	Others	2,438,454,307	1,177,858,562		4,816,760		1,182,675,322	93,500,000			90,000,000				1,084,958,562	4,916,760	1,089,194,322			The claim is not tenable as per Contractual provision, hence the case is being contested by the Management		1,00
			Reimbursement of cost incurred on account of recovery of BG against Performance Security due to Force Majeure	Jai Prakash Associates																				The claim is not tenable as per Contractual provision, hence	Arbitrator Tribunal awarded the claim on 29.06.2019 amounting to Rs. 2.46 Crores (Principal + 8% C.M Claim Allowance + Issue of BG) vide	

NHPC LIMITED FARIDABAD





9	111_S Notice 7_61	Notice dated 30.04.2019 from Customs Department, Kolkata for payment of interest on Custom Duty of Rs. 24,60,74,458/- upto 30.04.2019 (interest upto 31.03.2019 - Rs. 24,43,30,860/-) in respect of audit cum inquiry in exercise of powers conferred under Sec.4 (3)(a) Customs (Import of Goods at Concessional Rate of Duty) Rules, 1996	Customs Department Kolkata	Central Govt	07232000028	7815488478				7815488478							25152607		3896488478			NHPC attorney has opined that the order in Appeal dated 24.03.2021 and hence it is challenged before CESTAT by way of an appeal	NHPC, has engaged legal consultant M/s Laxmikumaran & Sridharan Attorneys, New Delhi for their opinion in this case. As per the opinion, the Power Station has already deposited the Custom Duty amounting to Rs. 12,51,53,000/- under protection till 04.08.2018, after approval of Competent Authority. Power Station has also captioned the principal amount of Custom Duty Demand of Rs. 12,51,53,000/- in the FY 2018-19. NHPC once again appointed M/s Laxmikumaran & Sridharan Attorneys, New Delhi for preparation of reply of show cause notice, representation before Deputy Commissioner of Customs (Port), Kolkata, incorporating counter reply regarding levy of interest of Rs. 24,60,74,458/-. Consultant has opined that in the present case the differential duty stands paid by the Licensee (NHPC) before finalization of assessment of the impugned bills of entry. Therefore, the provisions of Section 18 (2) of the Customs Act are not applicable to the facts of the present case, consequently, no liability for payment of interest arises. Accordingly, advice has been incorporated in the reply of Show Cause Notice submitted by NHPC to the Custom Department. Consultant has further opined that the demand of interest to the extent of Rs. 20,03,19,219/- in respect of the bills of entry assessed provisionally prior to 13.07.2006 is not sustainable in law, as there was no charging section for such levy of interest, stating the said period. M/s Laxmikumaran & Sridharan Attorneys, New Delhi has been appointed by E.A. to appeal against the order of Deputy Commissioner of Customs, Kolkata, against levy of interest amounting to Rs. 24,60,74,458.00 upto 30.04.2018 before Appellate Authority and appeal has been filed before Appellate Authority. Appeal has been filed with Commissioner of Custom (Appeals) at Kolkata on 23rd January 2020. After filing of appeal, due to Covid-19 pandemic and continuous lockdown various government offices was not doing work in their full capability. A virtual hearing before Appellate Authority, i.e., Commissioner of Customs (Appeals), Kolkata was done on 08.02.2021.The copy of order in appeal No. KOL/CUS/PORT/APP/635/2021 Dated 24.03.2021(Numbered as Customs/75/2020/21) passed by Commissioner of Customs (Appeal), Kolkata has been obtained by NHPC Attorney M/s Laxmikumaran & Sridharan on 24.06.2021.NHPC attorney has pursued the Order-in-Appeal dated 24.03.2021 and find that the same is erroneous and bad in law. As per the view of the attorney, there is a strong case in favour of NHPC and it is opined that such order must be challenged before the Hon'ble CESTAT Kolkata by way of an appeal. NHPC Teesta V Power Station has filed appeal before Hon'ble CESTAT Kolkata against the order of Commissioner Customs (Appeal) on 12.08.2021 through Attorney M/s Laxmikumaran & Sridharan Delhi/Kolkata. As informed due to huge pendency, there is delay in hearing. The amount of the interest has been shown in the contingent liability. Since differential amount of custom duty has been deposited on 14.08.2018, therefore, interest amount has been worked out upto14.08.2018. Further, Power Station has already captioned the principal amount of Custom		
10		Water usage charges	WCC &JS (SECRETARY) FORESTS & E and Chief Secretary T AND WILD LIFE WEST BENGAL Additional ST SECRETARY OF STATE OF SIKKIM	State Govt	1784263491		1321284491			1321284491								4861284491	1321284491		3497284994	Also the Divisional High Court of Himachal Pradesh Power Projects are solely recognised by the courts has been reversed and decision in favour of NHPC	Himachal High Court of Himachal Pradesh inter alia held that (i) the provisions of the Himachal Pradesh Water Cess on Hydropower Electricity Generation Act,2023 are declared to be beyond the legislative competence of the State Government in terms of Article 246 and 265 of the Constitution of India and thus ultra vires the constitution. (ii)Consequently, the Himachal Pradesh Water Cess on Hydropower Electricity Generation Rules,2023 are also quashed and set aside. Case related to Teesta V Power Station is pending at Sikkim High Court where next date of hearing is scheduled on 03.05.2024.	
11	Others Cases																												
12	111_S Table 7_61	Claim for compensation for the injuries sustained by workmen employed by M/S. Bawa Electricals, a contractor of NHPC. The Hon'ble Supreme Court vide order dt 16/09/2019 has directed NHPC to pay an amount of Rs. 5 Lacs to the applicant as Authorization granted	S. Prabhavathi Age 45 Years W/O NHPC S others	Others	3881711	1200537				1200537							1200537		1200537		1505796	The petitioner's old age pension was rejected by the Deputy Commissioner (Labour) Kolkata on the ground that the petitioner was not a workman within the meaning of the Act. Petitioner has filed this writ petition challenging the said order. Respondent No.4 i.e. NHPC has been impleaded as a party respondent in the writ petition. Respondent No.4 has filed affidavit-in-opposition stating inter alia that the petitioner was not a workman within the meaning of the Act and that the writ petition is not maintainable against NHPC. Further, the petitioner has not been able to produce any evidence to show that he was employed by NHPC. Hence, the writ petition is liable to be dismissed.	Matter was at W.C. Commissioner, Kolkata The matter was fixed for evidence on behalf of NHPC Ltd before learned court on date of hearing i.e. 22.03.2018. Last date of Hearing was 27.12.2018 and the Judgement was pronounced on the same day in favour of applicant and ordered "The applicant is entitled to get Rs. 3,58,875/- only as compensation with 12% interest p.a. after one month from the date of accident till payment date. The OP No. 1 Company / its compliance to the court order. NHPC has deposited the total compensation amounting to Rs. 12,00,537/- on 19.02.2019 with Commissioner, Employee Compensation, Kolkata exclusive of interest @ 12% p.a. after one month from the date of accident till payment date i.e. from 29.04.2012 to 14.02.2019. Later, the case was filed by NHPC in Kolkata High Court on 25.03.2019. Last date of hearing was on 21.01.2020, on which an affirmation and consolidation affidavit was filed before the Hon'ble court to show the evidence of the opposite party. Matter has been adjourned for final hearing and case is yet to be assigned by the court. Amount is already stand deposited in Court therefore there is no need to consider interest. Power Station has initiated the proposal for recovery of amount deposited from M/s Patel Engineering Rs. 19757680/- (Rs. 12,40,537/- + Rs. 5,94,281/- (interest) +Rs. 3,13,562/- (legal expenses))	1239182
		Revised weights and quantities as certified by the Contractor engaged by the Contractor	Jaiswal Infratech	Others	1823418		1823418	0	0	1823418	0	0	0	0	0	0	0	1823418	1823418	0	0	The signing of the agreement is under process	The signing of the agreement is under process	
		Revised weights and quantities as certified by the Contractor engaged by the Contractor	Jaiswal Infratech	Others	1741422		1741422	0	0	1741422	0	0	0	0	0	0	0	1741422	1741422	0	0	The signing of the agreement is under process	The signing of the agreement is under process	
		SUB TOTAL: OTHER CASES (C)			5645129		3564702			3564702							3564702	3564702	5645129					
		GRAND TOTAL (A+B+C)			87132.98	8733.61	36.44	23.79	2.89	2.89	198.66		85.83				8733.61	23.79	87132.98					

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NHPC LIMITED FARIDABAD

Name of the unit: Teesta V Power Station, Balutar, Sikkim

DETAILS OF CONTINGENT ASSETS AS ON 31.03.2024

Amount in Rupees

Sr. No.	Particulars	Name of Party/Work	Opening Amount of claim as on 01.04.2023	Addition of claims during the period on account of new claims/updation of old claims	Settlement/ Adjustments during the period	Closing balance of claim as on 31.03.2024	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									
	SUB TOTAL- (A)		0	0	0	0	0	0	0	
B.	Surcharge billed on debtors									
	SUB TOTAL- (B)		0	0	0	0	0	0	0	
C	Revenue to the extent not recognised in respect of power stations									
	SUB TOTAL- (C)		0	0	0	0	0	0	0	
D	BUSINESS INTRUPTION LOSSES									
	Insurance claim lodged for Business interruption loss caused by flood on 04.010.2023	New India Insurance Co. Ltd.	0	4078400000	0	4078400000	4078400000	0	4078400000	
E	Other Cases- (if any)-specify									
1	Claims for expenses & delayes incurred due to unforseen physical condition	Gammon India Ltd. (Lot-3 Tunnel works)	469184408	109230121	0	578414529	578414529	0	578414529	Arbitration Tribunal awarded the claim on 01.06.16 amounting to Rs 51.63 Crores (Principal) + Rs. 48.56 Crore (Interest) in favour of contractor. After award of AT, the case was sub-judice at District court , Faridabad. Later case was transfered to Special Commercial Court, Gurugram. Then the case disposed off by Special Commercial Court, Gurugram on 20.03.2018 on the point of jurisdiction without discussion the merit of the case. Again the case was transferred from High Court of Punjab & Haryana to special Commercial Court, Gurugram. Thereafter, Special Commercial Court,Gurugram has dismissed the petition filed by the NHPC u/s 34 on 25.01.2019 and upheld the decision of Tribunal. In responce, NHPC has filed the petition and appeal for stay against the judgement of Lower Court in High Court of Punjab & Haryana, Chandigarh on 25.03.2019. On 02.04.2019, High Court has granted the stay upto 15.05.2019 on the decision of Lower Court. Earlier the Board Agenda Note was put up to the BOD on 285th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD. In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 9.33 crore as principal component. An amount of 73.86 Crore has been paid on 10/11.10.2018 and Rs. 7.46 Crore on 30.01.2019 totalling to Rs. 81.33 Crores (including interest) i.e. 75% of claim appearing on 30.09.2017 to M/s GECPL as per directive of NITI Aayog. On 15.05.2019, High Court ordered that an amount of Rs. 19.03 Crs is required to be deposited with Special Commercial Court, Gurugram within 01 month. In compliance to the said order, NHPC has deposited Rs. 19.03 Crs with Special Commercial Court, Gurugram on 02.07.2019 which was released by court to M/s GECPL after submission of BG in court. The same is booked under Advance to contractor. As per Point 3.3 & 3.4 of Escrow Account Agreement Accrued Interest on deposit is updated upto Mar 2024. (As the rate of interest has not mentioned it is taken @12% as per Arbitration Award) Last hearing was listed on 05.03.2024 and next date of hearing is on 23.05.2024

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2	Acceleration Claim Payment of rolling margin Payment of additional cost towards work in F8 beyond F7 for 140 mtr, work in face 8 beyond Rd 2226m and work face 8 beyond RD 2183m to 2226m Maintenance of access road beyond contract period Reimbursement of additional premium for CAR policy & terrorism policy Reimbursement of additional BG charges due to increased in time period of completion job Difference in cost of procurement purchase of sand in lieu of rock query	Gammon India Ltd. (Lot-3 Tunnel works)	69372648	20916376	0	90289024	90289024	0	90289024	Arbitration Tribunal awarded the case on 18.01.2018 amounting to Rs 29.53 Crores (Principal)+ Rs. 28.99 Crore (Interest) in favour of contractor. NHPC and M/s GECPL has filed the application u/s 33 for computation error before AT on 16.02.18 . AT corrected the award on 13.04.2018 amounting to Rs 30.39 Crores (Principal)+ Rs. 29.83 Crore (Interest) . Further the Board Agenda Note was put up to the BOD on 385th meeting held on 29.06.15 regarding ammicable settlement and the agenda was withdrawn as per decision of BOD. In Board Agenda Note, COD has recommended as full & final payment in the instant claim of Rs 31.54 crore as principal component. Since the amount has determined by COD, provision for the same is made in books of accounts . However, the Contingent Liability and Provision is shown as per Circular No. A/cs-547 dt. 22.03.2019. An amount of 48.97 Crore has been paid on 06.12.2019 i.e. 75% of claim (including interest) appearing on 30.09.2018 to M/s GECPL as per directive of NITI Aayog. The same is booked under Advance to contractor. As per Point 3.3 & 3.4 of Escrow Account Agreement Accrued Interest on deposit is updated upto Mar 2024. (As the rate of interest has not mentioned it is taken @12% as per Arbitration Award). Last hearing was listed on 19.01.2024 and next date of hearing is on 13.05.2024.
3	Revision of minimum wages in Sikkim	Jai Prakash Associates Ltd.(Lot-TT4,PH works)	97328932	14625310	0	111954242	111954242	0	111954242	Hon'ble District Court Faridabad on dated 26.03.14 set aside the Arbitration award dated 22.08.2010 . Contractor filed the case in High Court of Punjab and Hayana at Chandigarh.The case has been awarded by the High Court on 29.03.16 in favour of contractor.Now SLP is filed by NHPC in Supreme Court of India. Hon'ble Supreme court of India vide its order daterd 12.08.16 has directed NHPC for depositing principal amount of Rs 36,56,32,750 in the Registry of Supreme Court of India and NHPC has deposited the same. As per Assistant Registrar's order the FDR is matured to Rs. 39,70,25,909/- as on 27.09.2018. Such deposits including interest accrued thereon shall depend on the settlement of the case in favour of the Company. In view of uncertainties as to ultimate realization of the deposited amount, interest on such deposits is at best a contingent asset till the case is disposed off by the Court or the concerned authorities. Accordingly, interest accrued on such deposits is disclosed as Contingent Assets in the Financial Statements of the Company in line with the instructions issued vide Circular No. IND AS/28 dated 28.02.2017. The updated interest amount upto Mar 2024 is shown as Contingent Asset in terms of Circular No. A/cs-577 dated 18.09.2020. At the present juncture, the case is sub-judice at the Supreme Court of India. Last hearing was listed on 31.08.2023. Next hearing dale is not fixed. (As the rate of interest has not mentioned in the matured FDR, prevailing average rate of interest on FDR is taken @4% for calculation of Contingent Asset)
	SUB TOTAL- OTHER CASES (E)		635885988	144771807	0	780657795	780657795	0	780657795	
	GRAND TOTAL (A+B+C+D+E)		635885988	144771807	0	780657795	780657795	0	780657795	

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NHPC LIMITED FARIDABAD

APPENDIX-III to Note 34

Location Code 111
Location Name : Teesta V Power Station

STATEMENT OF ESTIMATED AMOUNT OF CONTRACT REMAINING TO BE EXECUTED ON CAPITAL ACCOUNT- As on 31.03.2024

(Amount in Rs.)

Name of Contractor/Supplier	LOA/PO/Contract No. & Date	Original Amount (LOA/PO/Contract)	Escalation /Amendment Amount	Total Amount (LOA/PO)	Advance for Capital Expenditure	Progressive Payments	Capital Liability Created	Total Paid & Liability created	Estimated Amount of Contract/PO remaining to be executed	Nature (PPE/CWIP /Intangible)
1	2	3	4	5=(3+4)	6	7	8	9=(6+7+8)	10=(5-9)	
PASSI MACHINE TOOLS	LOA/PHMM-2/511687755600859	3894000	0	3894000	0.00	0	0	0	3894000	PPE
INNOVATIVE ENGINEERING SOLUTIONS	LOA/EMD-511687774682384	3979000	0	3979000	0.00	0	0	0	3979000	PPE
GUPTA FURNITURE	LOA/HR-511687773654372	37433	0	37433	0.00	0	0	0	37433	PPE
BHIM SEN VED PRAKASH	LOA/HR-511687711612126	21361	0	21361	0.00	0	0	0	21361	PPE
JANVI ENTERPRISE	LOA/HR-511687781953700	21700	0	21700	0.00	0	0	0	21700	PPE
ADVANCED SUPPLIERS	LOA/HR-511687717915967	253000	0	253000	0.00	0	0	0	253000	PPE
BHIRAV SUPPLIER	LOA/HR-511687792303551	497200	0	497200	0.00	0	0	0	497200	PPE
T.R.IMPEX	LOA/PHMM-/511687742117465	39000	0	39000	0.00	0	0	0	39000	PPE
ENETWORK SOLUTIONS	LOA/IT-20/511687764155065	161556	0	161556	0.00	0	0	0	161556	PPE
AMTEL AUTOMATION PVT LTD	LOA/IT-20/511687742402161	18715	0	18715	0.00	0	0	0	18715	PPE
AMTEL AUTOMATION PVT LTD	LOA/IT-20/511687759101564	110461	0	110461	0.00	0	0	0	110461	PPE
KAUSHIK FIRE AND SAFETY SERVICES	LOA/WNT-2/511687743574548	5900000	0	5900000	0.00	0	0	0	5900000	PPE
KAPRY ENTERPRISES	LOA/IT-25/511687774247898	67553	0	67553	0.00	0	0	0	67553	PPE
LAXMI STEEL EMPORIUM	LOA/HR-511687773670587	13230	0	13230	0.00	0	0	0	13230	PPE
M/S.POWER TOOLS & ENGINEERING	LOA/PHEM-31/511687742403301	1456000	0	1456000	0.00	0	0	0	1456000	PPE
EMERGING SOLUTIONS	LOA/IT-12/511687790943849	231104	0	231104	0.00	0	0	0	231104	PPE
DIVINE PUMP INDUSTRIES	LOA/PHMM-11(5)/511687799653103	3552000	0	3552000	0.00	0	0	0	3552000	PPE
HARSHIT TRADERS	LOA/IT-12/511687714721234	150000	0	150000	0.00	0	0	0	150000	PPE
DEVANSH ENTERPRISES	LOA/CENTRAL STORE/511687798989925	43200	0	43200	0.00	0	0	0	43200	PPE
PAYA STATIONERY & PRINTS	LOA/CENTRAL STORE/511687744727234	44800	0	44800	0.00	0	0	0	44800	PPE
CBN INDIA	LOA/CENTRAL STORE/511687735658573	65940	0	65940	0.00	0	0	0	65940	PPE
ADVANCED SUPPLIERS	LOA/CENTRAL STORE/511687707549138	23399	0	23399	0.00	0	0	0	23399	PPE
AMTEL COMMUNICATION PVT LTD.	LOA/IT-8/-511687707291743	5853442	0	5853442	0.00	0	0	0	5853442	PPE
BANSAL ASSOCIATES	LOA/CENTRAL STORE/511687785846015	19498	0	19498	0.00	0	0	0	19498	PPE
VISHAL ENTERPRISES	LOA/CENTRAL STORE/511687776780078	24400	0	24400	0.00	0	0	0	24400	PPE
SAHANI STEEL FURNITURE	LOA/CENTRAL STORE/511687742031106	34268	0	34268	0.00	0	0	0	34268	PPE
GOYAL BROTHERS	LOA/CENTRAL STORE/511687710763976	52500	0	52500	0.00	0	0	0	52500	PPE
INEVITABILITY	LOA/CENTRAL STORE/511687750315853	87768	0	87768	0.00	0	0	0	87768	PPE
FLAMEBLITZZ	LOA/SAFETY/511687753168665	73600	0	73600	0.00	0	0	0	73600	PPE
BANSAL EARTHMOVERS PVT LTD	LOA/WNT/511687759884072	4223579	0	4223579	0.00	0	0	0	4223579	PPE
TOSHIBA INDIA PVT LTD	LOA/PHMM011/10/23-24/2152	6324240	0	6324240	0.00	0	0	0	6324240	PPE

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TOSHIBA INDIA PVT LTD	LOA/PHMM011/11/23-24/2151	33593000	0	33593000	0.00	0	0	0	33593000	PPE
NIM-DAO MOTORS (P) LTD	LOA/WNT/511687763698352	2990000	0	2990000	0.00	0	0	0	2990000	PPE
ANS SALES	LOA/EMD-5/511687754855966	193900	0	193900	0.00	0	0	0	193900	PPE
T.R IMPEX	LOA/HM-3/511687720809105	300000	0	300000	0.00	0	0	0	300000	PPE
IND MICRO DEVICES	LOA-EMD-21/511687798442546	65000	0	65000	0.00	0	0	0	65000	PPE
SRS SALES ORGANISATION	LOA/CIVIL INFRA/511687789527666	94064	0	94064	0.00	0	0	0	94064	PPE
BHM E-MARKET	LOA/CIVIL INFRA-9/511687717527782	67400	0	67400	0.00	0	0	0	67400	PPE
N S TRADING CORPORATION	LOA/HOP-1/511687703932681	7059	0	7059	0.00	0	0	0	7059	PPE
FIREFLIES INFOTECH PVT LTD	LOA/HOP-1/5116877782515093	8300	0	8300	0.00	0	0	0	8300	PPE
JIN KUSHAL ENTERPRISES	LOA/EMD-8/511687707937852	21395	0	21395	0.00	0	0	0	21395	PPE
JEEWAN PRADHAN	LOA/EMD-8/511687773343811	48000	0	48000	0.00	0	0	0	48000	PPE
PODDAR & SONS	LOA/INFRA-8/511687725219260	19799	0	19799	0.00	0	0	0	19799	PPE
OM HARDWARE AND ELECTRICALS	LOA/INFRA-8/511687765685197	12298	0	12298	0.00	0	0	0	12298	PPE
PODDAR & SONS	LOA/INFRA-8/511687716262379	84000	0	84000	0.00	0	0	0	84000	PPE
PODDAR & SONS	LOA/PHEM-35/511687780328780	59700	0	59700	0.00	0	0	0	59700	PPE
TORKSKY	LOA/INFRA-8/511687783665357	77800	0	77800	0.00	0	0	0	77800	PPE
COMCAT	LOA/EMD/511687725560876	193900	0	193900	0.00	0	0	0	193900	PPE
AIR TECH ENGINEERS	LOA/CIVIL INFRA-12/511687761978396	65000	0	65000	0.00	0	0	0	65000	PPE
S.K. SALES COMPANY	LOA/PHMM/34/511687715279502	913128	0	913128	0.00	0	0	0	913128	PPE
KESHAV DISTRIBUTORS	LOA/EMD-24/511687757015704	123900	0	123900	0.00	0	0	0	123900	PPE
MPI ENTRPRISES	LOA/EMD-1/511687753410556	1392000	0	1392000	0.00	0	0	0	1392000	PPE
NBE MOTORS PVT LTD	LOA/EMD-24/511687796656727	46161	0	46161	0.00	0	0	0	46161	PPE
M/S Alpha Pacific Systems Pvt. Ltd	NH/TSV/Cont/EC-133/NIT-854/LOA-653/2023-24/753 Dated:14-12-2023	5793000	0	5793000	0.00	0	0	0	5793000	PPE
M/s R S Cooling Appliances	NH/TSV/Cont/EC-142/NIT-853/LOA-652/2023-24/750 Dated:12-12-2023	1852500	0	1852500	0.00	0	0	0	1852500	PPE
M/s GYALDEN THENDUP LEPCHA	NH/TSV/Cont/CC-307/NIT-865/LOA-656/2023-24/816 Dated: 23.01.2024	867208	0	867208	0.00	0	0	0	867208	PPE
M/s GYALDEN THENDUP LEPCHA	NH/TSV/Cont/CC-314/NIT-879/LOA-664/2023-24/888 Dated: 13.03.2024	926090	0	926090	0.00	0	0	0	926090	PPE
M/s AASISH ENTERPRISE	NH/TSV/Cont/CC-309/NIT-872/LOA-665/2023-24/893 Dated: 18.03.2024	945910	0	945910	0.00	0	0	0	945910	PPE
Total		**88034459**	**0**	**88034459**	**0**	**0**	**0**	**0**	**88034459**	

Break-up of estimated amount of contracts remaining to be executed on capital account:	
Break-up of capital commitment	**31.03.2024**
1. Relating to Property, plant and equipment and CWIP	88034459
2. Relating to Relating to Intangible assets	
Total	

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APPENDIX-IVto Note 34

Location Code : 111
Location Name : Teesta V Power Station

STATEMENT OF BALANCE CONFIRMATION- As on 31.03.2024

(Amount in Rs.)

Particulars	HOA	Outstanding amount as on 31.12.2023	Amount confirmed (above Rs. 5.00 Lacs in each case)	Outstanding amount as on 31.03.2024
Trade receivable (including interest receivable from Beneficiaries)(Current & Non-Current)	63-XX-XX&65-XX-XX	226670	0	0
Deposits,Loans, Advances to contractors/ suppliers/service providers/ others including for capital expenditure and material issued to contractors		23530606	11600295	14066950
Trade/Other payables	31-XX-XX	127240524	7623375	168309759
Security Deposit/Retention Money payable	31-03-XX & 31-05-	24314015	11774676	23605513

Note:
1. Account code wise details only are to be given in this format.
2. The above data shall be prepared without considering discounting and other aspects of Ind AS.

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Appendix-V to Note-34

Disclosures relating to creation of Regulatory Deferral Account (RDA)balances as per Ind AS 114

1 Subansiri Lower Project

The Company is principally engaged in the construction and operation of hydroelectric power projects. The price (tariff) to be charged by the company for electricity sold to its customers is determined by Central Electricity Regulatory Commission (CERC) under applicable CERC (terms & conditions of tariff) Regulations. The said price (tariff) is based on allowable costs like interest costs, depreciation, operation and maintenance charges plus a stipulated return. This form of rate regulation is known as cost-of-service regulations. The basic objective of such regulations is to give the entity the opportunity to recover its costs of providing the goods or services plus a fair return.

For the purpose, the Company is required to make an application to CERC based on capital expenditure incurred duly certified by the Auditors or already admitted by CERC or projected to be incurred upto the date of commercial operation and additional capital expenditure duly certified by the Auditor or projected to be incurred during tariff year. The tariff determined by CERC is recovered from the customers (beneficiaries) on whom the same is binding.

The above rate regulation results in creation of right (asset) or an obligation (liability) as envisaged in the accounting framework which is not the case in other industries. Guidance Note on Accounting for Rate Regulated Activities (Previous GAAP) issued by the ICAI is applicable to entities that provide goods or services whose prices are subject to cost-of-service regulations and the tariff determined by the regulator is binding on the customers (beneficiaries). As per guidance note, a regulatory asset is recognized when it is probable (a reasonable assurance) that the future economic benefits associated with it will flow to the entity as a result of the actual or expected actions of the regulator under applicable regulatory framework and the amount can be measured reliably.

The guidance note also provides that in some cases, a regulator 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 recognized as expense in the statement of profit and loss in accordance with Accounting Standards.

With effect from 01.04.2016, such rate regulated items are to be accounted for as per Ind AS 114 'Regulatory Deferral Accounts.' Ind AS 114 allows an entity to continue to apply previous GAAP accounting policies for the recognition, measurement, impairment and derecognition of regulatory deferral account balances. For this purpose, Guidance Note of the ICAI on 'Accounting for Rate Regulated Activities' shall be considered to be the Previous GAAP.

Construction activities at site of Subansiri Lower Project were interrupted w.e.f. 16.12.2011 and the matter was pending before National Green Tribunal. Technical and administrative work at the project was however continued.

Vide order dated 31st July 2019, the Hon'ble NGT has held that there is no justification in the petitions of the applicants pleading bias in the constitution of the Expert Committee by the MoEF & CC and accordingly, the cases against Subansiri Lower Project pending with the NGT have been dismissed. Active construction work at the project has been resumed from October-2019.

In line with the opinion of Expert Advisory Committee (EAC) of the Institute of Chartered Accountants of India (ICAI), borrowing cost of ₹ 2735.61 Crore (upto Previous year₹ 2735.61 Crore), employee benefits expense, depreciation and other expense of ₹ 1427.67 crore (upto Previous year ₹ 1427.67 Crore), net of other income of ₹ 322.60 Crore (upto Previous year ₹ 322.60 Crore) incurred till 30th September2019 has been charged to the Statement of Profit and Loss.

As active construction work at the project has been resumed during FY 2019-20, borrowing cost, employee benefits expense, depreciation and other expense (net of other income) incurred with effect from 01.10.2019 has been capitalized as Expenditure attributable to Construction.

During financial year 2014-15, the company had adopted the accounting as per Guidance Note on Rate Regulated Activities issued by the ICAI which allows recognition of 'Regulatory Asset' and corresponding 'Regulatory Income' of the right to recover such expense which are not allowed to be capitalized as part of cost of relevant fixed asset in accordance with the Accounting Standards, but are nevertheless permitted by Central Electricity Regulatory Commission (CERC), the regulator, to be recovered from the beneficiaries in future through tariff.

Since Ind AS 114 'Regulatory Deferral Accounts' allows an entity to continue to apply previous GAAP accounting policies for the recognition, measurement, impairment and derecognition of regulatory deferral account balances and recognizes the Guidance Note of the ICAI on 'Accounting for Rate Regulated Activities' as the previous GAAP, the company has continued with the accounting policy for regulatory deferral account balances.

The total Regulatory Deferral Account Debit balances recognised in respect of Subansiri Lower Project for and upto the year ended 31.03.2022 are as under:

Regulatory asset created in relation to:	Upto 31.03.2023 (Rs)	During the year (Rs)	Upto 31.03.2024(Rs)
Borrowing Costs			
Employee Benefit expense			
Depreciation			
Other Expense			
Other Income			
Total			

Further, no regulatory deferral account balances has been recognized during the year 2023-24.

As per management assessment, there is no impairment in the carrying amount of ₹ .....included under Capital Work in Progress of the Project including the regulatory deferral account balances recognized therein.

After Commercial Operation Date (COD) of the Project, amount recognized as Regulatory Deferral Account balances in respect of Subansiri Lower Project shall be amortized/ liquidated in proportion to depreciation following the rates and methodology notified under CERC Tariff Regulations over the life of the Project, i.e. 40 years.

Tariff Regulations for the period 2019-2024 have been notified by the CERC. In addition to the existing Tariff Regulations (2014-19) authorizing capitalisation of borrowing and other attributable costs incurred due to uncontrollable factors including force majeure events like blockade/ embargo as per Tariff Regulations 2014-19, the new regulations also include delay in obtaining statutory approval for projects as one of the force majeure events. Accordingly, Management considers that adverse changes in Tariff Regulations are not likely to be a significant area of risk for the future recovery of RDA balances recognized in respect of Subansiri Lower Project.

Risks and uncertainties that might affect the future recovery of the Regulatory Deferral Account balances being created in respect of Subansiri Lower Project are:

a) Demand Risk: Recovery of the Regulatory Deferral Account Balances shall be by way of depreciation through tariff. Accordingly, the same is affected by the normal risks and uncertainties impacting sale of electricity in India like difficulty in signing of long term Power Purchase Agreements (PPAs), at the rate covering the cost and required return ensuring the viability of the Project.

b) Regulatory Risk: Tariff regulations further provide that if the delay is not attributable to the generating company but is due to uncontrollable factors, IEDC may be allowed after due prudence check. Any disallowance of expenditure after prudence check can affect the quantum of regulatory deferral account balances to be recovered from beneficiaries.

2 Regulatory Deferral Account balances due to moderation of tariff of Kishanganga Power Station:

As per CERC Tariff Regulations 2014-19/2019-24, depreciation on capital cost of a Power Station forms one of the components of tariff. Depreciation is charged in the books as per the rates provided in the Tariff Regulations 2014-19/2019-24 in the initial operating period of 12 years and thereafter the balance depreciation is spread over equally in the remaining 23/28 years so as to recover 90 percent of the capital cost of the Power Station by way of depreciation. As per Tariff regulations 2019-24, the operating life of a hydro-power station is 40 years.

As per CERC Tariff Regulations, 2019-24, tariff for sale of electricity by the generating company may also be determined in deviation of the norms specified in the Regulations provided the levelised tariff over the useful life of the project on the basis of the norms in deviation does not exceed the levelised tariff calculated on the basis of the norms specified in the Regulations. Similar provisions exist in the Tariff Regulations for the period 2019-2024 notified by the CERC.

In the case of Kishanganga Power Station (Commercial Operation Date: 17th May, 2018), the Company has made moderation in tariff of Kishanganga Power Station by fixing lower tariff in the initial ten years and then fixing higher tariff in the remaining 25 years by way of charging 1.5% depreciation from the 1st to the 10th year and 2.5% depreciation from 11th to the 40th year, thus aggregating 90 percent of the Capital Cost of the Power Station. This moderation, with the intent to reduce tariff in the initial years of operation, has been duly approved by the CERC.

Moderation of depreciation rates for tariff determination in Kishanganga Power Station gives rise to a significant mismatch by way of higher depreciation charged in the books (as per CERC Tariff Regulations, 2019-24) during the first 12 years of commercial operation and recovery by way of tariff as per Tariff Order of the Power Station approved by the CERC. The lower recovery during the first 12 years would, however, be compensated over the balance period of the operational life of the Power Station by way of higher recovery of depreciation through tariff than that charged in the books. This deferment of recovery of costs with the intent to reduce tariff in the initial years and its recovery in subsequent years demonstrates that an asset exists by way of the right to recover current costs in future through tariff and such right is enforceable.

Keeping in view the provisions of Ind AS 114- "Regulatory Deferral Accounts", difference between depreciation charged to the Statement of Profit and Loss Account as per Tariff Regulations 2019-24 and the depreciation allowed by way of tariff and which is recoverable from the beneficiaries in subsequent periods is being recognized as 'Regulatory Deferral Account balances' with effect from Commercial Operation Date of the Power Station. RDA balances created during the first 12 years of commercial operation shall be recovered from beneficiaries by way of higher depreciation as a component of tariff over the balance useful life of the Power Station, i.e. over a period of 28 years.

The regulated assets (+)/liability (-) recognized in the books to be recovered from or payable to beneficiaries in future periods are as follows:

Particulars	**Regulatory Deferral Account Balances (Rs)**
Opening balance as on 01.04.2023	
Addition during the year (assets (+)/ liability (-))	
Amount collected (-)/refunded (+) during the year	
Regulatory income/(expense) recognized in the Statement of Profit and Loss (B-C)	
Closing balance as on 31.03.2024 (A+D)	

The Company has long term Power Purchase Agreements in respect of Kishanganga Power Station. Since the proposal for moderation of tariff already stands approved by the CERC, the Company does not envisage any significant risk as regards recoverability of the Regulatory Deferral Account balances created in respect of Kishanganga Power Station.

However, as depreciation charge in the books and recovery thereof through tariff are dependent on the Capital Cost of the Power Station as allowed by CERC, recovery of the regulatory deferral account balances in respect of Kishanganga Power Station would be subject to Regulatory Risk. Approval of actual capital expenditure on the Power Station including expenditure on account of time and cost overruns etc. are subject to prudence check by the CERC. Any disallowance of expenditure after prudence check can affect the quantum of regulatory deferral account balances to be recovered from beneficiaries.

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3 Regulatory Deferral Account balances in respect of exchange differences on Foreign Currency Monetary items:

As per Ind AS 23- "Borrowing Costs", borrowing cost on foreign currency loans to the extent treated as an adjustment to interest costs is allowed to be capitalised during construction period. Further, Ind AS 21-"The Effects of Changes in Foreign Exchange Rates" provides that exchange differences arising on settlement or translation of monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements shall be recognized in the Profit and Loss in the period in which they arise.

Para D13AA of Ind AS 101- "First Time Adoption of Ind AS" provides that a first-time adopter may continue the existing accounting policy adopted for accounting of exchange differences arising from translation of long-term foreign currency monetary items. Accordingly, for periods beginning on or after 01.04.2016, all exchange differences arising on translation/ settlement of monetary items other than exchange difference on borrowings to the extent treated as an adjustment to interest cost during construction period are to be charged to the Statement of Profit and Loss.

As per the CERC Tariff Regulations 2014-19, any gain or loss on account of exchange risk variation shall be recoverable as part of capital cost for calculation of tariff on Commercial Operation Date (COD) of a project and on actual payment basis during Operation and Maintenance (O&M) period. Further, CERC in previous tariff orders has allowed exchange differences incurred during the construction period as a part of capital cost.

Keeping in view the provisions of Ind AS 114- "Regulatory Deferral Accounts" as regards recognition and CERC Tariff Regulations 2014-19 as regards recoverability, exchange differences arising on translation/ settlement of foreign currency monetary items to the extent charged to the Statement of Profit and Loss are being recognized as 'Regulatory Deferral Account balances' with effect from(with effect from.) 01.04.2016. These balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries after Commercial Operation Date (COD) of the Project.

The regulated assets (+)/liability (-) recognized in the books to be recovered from or payable to beneficiaries in future periods are as follows:

Particulars	Regulatory Deferral Account Balances (Rs)
Opening balance as on 01.04.2023	
Addition during the year (assets (+)/ liability (-))	
Amount collected (-)/refunded (+) during the year	
Regulatory income/(expense) recognized in the Statement of Profit and Loss (B-C)	
Closing balance as on 31.03.2024 (A+D)	

Tariff Regulations for the period 2019-2024 have been notified by the CERC. Regulations regarding recoverability of Foreign Exchange rate Variation (FERV) as part of capital cost for calculation of tariff on Commercial Operation Date (COD) of a project and on actual payment basis during O&M period of a Power Station as per Tariff Regulations 2014-19 have been continued for the tariff period 2019-24 also. Accordingly, Management considers that adverse changes in Tariff Regulations are not likely to be a significant area of risk for the future recovery of RDA balances recognized in respect of exchange differences on Foreign Currency Monetary items.

Recoverability of the Regulatory Deferral account balances is however, subject to Demand Risk since recovery/payment of the regulatory deferral debit/credit balance shall be by way of billing to the beneficiaries. Accordingly, the same is affected by the normal risks and uncertainties impacting sale of electricity in India like difficulty in signing of long term PPAs, etc.

4 Regulatory Deferral Account balances on account of Interest payment on settlement of Court/Arbitration cases (Under Vivad Se Viswas Scheme)

Vide Office Memorandum dated 29.05.2023, the Ministry of Finance, Government of India has notified the "Vivad se Viswas II (Contractual Disputes) Scheme" (the Scheme) for settlement of contractual disputes between, inter alia CPSEs (the 'Procurer') and the counter-party to the dispute (the 'Contractor'). Disputes where the award by Court/ Arbitral Tribunal (AT) is only for monetary value are eligible for settlement under this scheme. Cases where the award stipulates specific performance of contract (either fully or partially) shall not be eligible for settlement through this scheme.

As per regulation 24, 25 & 26 of CERC Tariff Regulations, 2019-24, any expenditure incurred (principal amount of award) to meet award of arbitration or for compliance of order or directions of any Statutory Authority, or Order or decree of any Court of Law is allowed through tariff in the form of additional capitalization. Further, expenditure towards interest is allowed as reimbursement by CERC as per the approach adopted by CERC in their order dated 30.11.2022 in Petition no 145/GT/2020 in respect of Chamera-I Power Station.

Further as per Regulation 91 of CERC Tariff Regulations, 2024-29, in cases where there is a liability with respect to capital works on account of award of arbitration having principal amount along with interest payment, the principal amount actually paid shall be capitalised. Provided that any interest amount associated with the arbitration award and actually paid shall be recovered in instalments.

Since, expenditure towards interest in case of award of arbitration or for compliance of order or directions of any Statutory Authority, or Order or decree of any Court of Law was allowed as reimbursement by CERC during tariff period 2019-24 and tariff regulation 2024-29 also allows for recovery of interest expenditure on arbitration award, the same has been charged to the Statement of Profit and Loss. Further,keeping in view the provisions of Ind AS 114- "Regulatory Deferral Accounts Debit Balance", interest amount associated with the arbitration award, to the extent charged to the Statement of Profit and Loss till 31st March 2024, amounting to Rs. 107,07,41,259/- have been recognized as 'Regulatory Deferral Account balances'.

Summary of total RDA Debit balances recognized and adjusted till 31.03.2023 in the financial statement are as under:

Particulars	Regulatory Deferral Account Balances (Rs)
Opening balance as on 01.04.2023	**0**
Addition during the year (assets (+)/ liability (-))	1355146534
Amount collected (-)/refunded (+) during the year	0
Regulatory income/(expense) recognized in the Statement of Profit and Loss (B-C)	**1355146534**
Closing balance as on 31.03.2024 (A+D)	**1355146534**

NHPC LIMITED FARIDABAD

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Recoverability of the Regulatory Deferral account balances is however, subject to Demand Risk since recovery/payment of the regulatory deferral debit/credit balance shall be by way of billing to the beneficiaries. Accordingly, the same is affected by the normal risks and uncertainties impacting sale of electricity in India like difficulty in signing of long term PPAs, etc.

Annexure-VIII							
Name of Unit :Teesta V Power Station							
Accounting Period/year to which the information pertains: 31.03.2024							
Period of Reporting ($):							
Details of Events Occurring After the Reporting Period							
S.No	Particulars of the Event	Accounting Entry to be passed after Balance Sheet			Change in Disclosures after Balance Sheet		
		Head of Account	Debit/ Credit	Amount	Note No.	Earlier Disclosure	Revised Disclosure

Note: Relevant documents are also to be attached.

$: For the purpose of weekly reporting as per Para 4.0 (e) of Circular, weekly period to which the information pertains is to be provided.

(Signature of Head of Finance)

(Head of Region/Project/Unit)

NHPC LIMITED FARIDABAD

Annexure: IX

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

This is to certify that the Annual Accounts of **Teesta V Power Station***(name of Unit)* for the financial year 2023-24 have been prepared keeping in view the provisions of section 134(3) of the Companies Act, 2013 relating to Director's Responsibility Statement i.e.,

i) that in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures.

ii) that the management has selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period.

iii) that the proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities has been taken.

iv) that the accounts are prepared on going concern basis.

v) that management had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

vi) that the management had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Signature of Head of Region/Project/Unit/Division

Signature of Head of Finance

Place:

Date:

NHPC LIMITED FARIDABAD

Annexure: X

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

Name of Region / Project /Unit / Division: Teesta V Power Station

a. We have reviewed financial statements for the year ended 31.03.2024 of the units under the Region/Project/Unit/Division and that to the best of our knowledge and belief :
   i. This is to certify that the financial statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading. There is no balance in hold table and in control accounts. No change in linkage to chart of accounts has been made without approval from Corporate Office"
   ii. These statements together present a true and fair view of the Company's affairs and are in compliance with existing Accounting Standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year ended 31.03.2024 Which are fraudulent, illegal or violative of the Company's Code of Conduct.

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

d. We have indicated to the auditors and management
   i. Significant changes in internal control over financial reporting during the year ended 31.03.2024
   ii. Significant changes in accounting policies during the year ended 31.03.2024 and that the same have been disclosed in the notes to the financial statements; and
   iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

NHPC LIMITED FARIDABAD

Signature of Head of Region/Project/Unit/Division

Signature of Head of Finance

Place:

Date:

Annexure-XI

Name of Unit: Teesta V Power Station

Certificate regarding no balance in Hold Table

"This is to certify that there is no balance in hold table and in control accounts for the year ended 31.03.2024. Further, no change in linkage to chart of accounts has been made without approval from Corporate Office in the financial statement for the year ended 31.03.2024."

Signature of Head of Finance

NHPC LIMITED
FARIDABAD

Annexure: XII

Name of Unit: Teesta V Power Station

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts for the year 2023-24 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.	According to the information and explanations given to us and based on our audit, all accounting transactions are routed through ERP system implemented by the Company. Period end Financial Statements are compiled offline based on balances and transactions generated from ERP system. We have neither been informed nor we have come across during the course of our audit any accounting transactions having impact on the integrity of the accounts along with the financial implications which have been processed outside the IT system.
2	Whether there is any restructuring of an existing loan or cases of waiver/write off of debts/loans/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. Whether such cases are properly accounted for?	According to information and explanations given to us and based on our audit, there is no case of restructuring of an existing loan or cases of waiver/write off of debts / loans / interest etc. made by lender to the Company.
3	Whether funds (grants/ subsidy etc.) received/receivable for specific schemes from Central/State Government or its agencies were properly accounted for/utilized as per its terms and conditions? List the cases of deviation.	According to information and explanations given to us and based on our audit, the Company has accounted for and utilized the funds received for specific schemes from Central/State agencies as per the terms and conditions of the schemes.

ForChaturvedi& Co
Chartered Accountants
(Firm Regn. No.302137E)

NHPC LIMITED FARIDABAD

(CA Amit Kumar)
Partner
M.No. 318210
Date: 30/4/24
Place: Faridabad

(Manoj Kumar Barnwal)
Head of Finance

(Anil Kumar Dash)
Head of Project

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Annexure-XIII

Name of Unit: Teesta V Power Station

Information regarding matters to be included in Auditor's Report as per Companies (Auditor's Report) Order, 2020.

1. (a) A) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

Reply: The Company has maintained proper records showing full particulars, including quantitative details and situations of Property, Plant and Equipment.

B) whether the company is maintaining proper records showing full particulars of intangible assets;

Reply: The Company has maintained proper records showing full particulars of Intangible Assets.

(b) Whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account.

Reply:
Aspertheinformationandexplanationsgiventousandonthebasisofourexaminationoftherecordsof theCompany,theProperty, Plantand EquipmentexceptLandincertainUnits,havebeenphysicallyverifiedby the management/ outside agencies, in a phased manner, which in our opinion is reasonable,having regard to the size of Company and nature of its business. The reconciliation of physicallyverified assets with the book records in certain cases is in progress. Discrepancies noticed on thephysical verification and consequential adjustments are carried out on completion of reconciliation.According to information and explanations given by the management and in our opinion, the samearenot material.

(c) Whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, if not, provide the details thereof in the format below.

Reply: According to the information and explanations given to us, the records examined by us and based on the Title deeds provided to us, we report that, the title deeds, comprising all the immovable properties (including leased assets where the Company is a lessee) of land and building, are held in the name of the Company as on the balance sheet date except for the following where the title deeds are not in the name of the Company:

Relevent Line Item in balance Sheet	Description of Item of Property	Gross carrying value (Gross Block at deemed cost as at 31.03.2024) (Amount in Rs)	Area in Hectare	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/ director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company

NHPC LIMITED FARIDABAD

Property Plant and Equipment	Land - Freehold	63267839	4.689	Different Parties	NO	10.04.2008	Mutation awaited
Right Of Use Assets	Land-Lease Hold						

Note-Above details must be same as disclosed under of Note 2.1 and Note 2.3 of Balance sheet.

(d) Whether the Company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets.

Reply: According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

(e) Whether any proceedings have been initiated or are pending against the company for holding any Benami property under the "Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder; if so, whether the Company has appropriately disclosed the details in its financial statements.

Reply: According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

2. whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account.

Reply: As informed, the inventories of the Company except for inventories in transit, have been physically verified by the management/ outside agencies during the year. In our opinion and according to the information and explanations given to us, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory. Minor discrepancies noticed during physical verification were properly dealt within the books of account

3. Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;

Reply: According to the information and explanations given to us, during the year, the Company has generally been regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service tax, Custom Duty, Excise Duty, Value Added Tax, Cess and other material statutory dues as applicable to it.

NHPC LIMITED FARIDABAD

Detail of Undisputed Statutory dues outstanding as on 31.03.2024 which have not been deposited within six months from the date they became payable are as under:

Nature of Statute	Nature of dues	Amount (in Rs.)	Period to which the amount relates	Due Date	Date of Payment	Remarks, if any
Income Tax Act,1961	Income Tax					
Goods & Service Tax Act	Goods & Service Tax					
Central Sales Tax and VAT Acts of Various States	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					
EPF Act	EPF					
ESI Act	ESI					
Cess (Please specify)	Cess					
Any other levies (Please specify)	Any other levies (Please specify)					

4. Where statutory dues have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute):

Reply: According to the information and explanations given to us, the details of disputed dues of Goods and Services Tax, provident fund, employees' state insurance, income- tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, if any, as at March 31, 2024, are as follows:-

Name of the Statute	Nature of dues	Financial Year to which it pertains	Forum at which case is pending	Gross Disputed Amount (in Rs.)	Amount Deposited under Protest (in Rs.)
Income Tax Act,1961	Income Tax				
Central Sales Tax and VAT Acts of Various States	Sales Tax/ VAT				
Finance Act,1994	Service Tax				

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Custom Act,1962	Custom Duty	2019-20	Department of Customs & Excise	25,15,28,073	NIL
Central Excise Tariff Act, 1985	Excise Duty				
Goods & Service Tax Act	Goods & Service Tax				
EPF Act	EPF				
ESI Act	ESI				
Cess (Please specify)	Cess				
Sikkim Forests &Water Courses and Road Reserve (Prevention & Protection) Act, 1988 & The Sikkim Payment for Ecosystem Services Rules, 2022	Water Cess	2022-23 & 2023-24	Sikkim High Court, Gangtok	139,12,68,491	NIL

Note: Units must reconcile the amount of the disputed statutory dues disclosed above with the amounts disclosed under the note 34 for contingent liabilities.

5. Whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards;

   Reply: Transactions with the related parties are in compliance with Section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards

6. whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;

   Reply: Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

7. whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor

   Reply: We have considered, the internal audit reports for the year under audit, submitted by Internal Audit Department to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

ForChaturvedi& Co
Chartered Accountants
(Firm Regn. No.302137E)

NHPC LIMITED FARIDABAD

(CA Amit Kumar)
Partner
M.No. 318210
Date: 30/4/24
Place: Faridabad

(Manoj Kumar Barnwal)
Head of Finance

(Anil Kumar Dash)
Head of Project

	Clause 21(i) of Tax Audit Report	
8.	Amount of interest inadmissible under section 23 of Micro, Small and Medium Enterprises Development Act, 2006 (Clause 22 of Tax Audit Report).	Nil

9.	Amount chargeable to tax under section 41 (Clause 25 of Tax Audit Report) ***(Liability not required written back:- Code 840901)***	Rs. 42,35,63,817/- (Liability not required written Back)
10.	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee Cheque (Clause 30 of Tax Audit Report).	Nil
11.	Particulars of loan or deposit as per Clause 31 of Tax Audit Report.	No amount has been received otherwise than by an account payee cheque, account payee bank draft, ECS through bank account etc.
12.	Whether project is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish detail as under as per Clause 34 (C) of Tax audit report:	TAN:- CALN02614D Nil

Tax deduction and collection Account Number (TAN)	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.

ForChaturvedi& Co
Chartered Accountants
(Firm Regn. No.302137E)

(CA Amit Kumar)
Partner
M.No. 318210
Date: 30/4/24
Place: Faridabad

(Manoj Kumar Barnwal)
Head of Finance

NHPC LIMITED FARIDABAD

(Anil Kumar Dash)
Head of Project

NHPC LIMITED
Name of Project/ Unit TEESTA - V POWER STATION

STATEMENT SHOWING OPENING WDV AND CALCULATION OF DEPRECIATION AS PER INCOME-TAX ACT FOR THE YEAR ENDED ON 31.03.2024 [FY 2023-24]

S. NO.	NAME OF ASSET	W.D.V. AS ON 01.04.2023	ERV	ADJUSTMENT IRRESPECTIVE OF 1ST/2ND HALF	SALE (IRRESPECTIVE OF 1ST/2ND HALF)	TOTAL	ADDITION FOR A PERIOD 180 DAYS OR MORE[i.e. assets put to use on or before	ADDITION DURING THE YEAR FOR LESS THAN 180 DAYS [i.e. assets put to use on or after 03.10.2023]	Total Assests as on 31.03.2024	DEPRECIATION						W.D.V. AS ON 31.03.2024
										DEPRECIATION RATE (%)	DEPRECIATION ONCOLUMN (6)	DEPRECIATION ON ADDITION FOR A PERIOD 180 DAYS OR MORE i.e. ON COLUMN NO (7)	DEPRECIATION ON NET ADDITION FOR A PERIOD LESS 180 DAYS i.e. COLUMN NO (8)	ADDITIONAL DEPRECIATION AS PER ANNEXURE "IIB"*	TOTAL DEPREICATION	
	1	2	3	4	5	6=2+3+4-5	7	8	9=6+7+8	10	11	12	13	14	15	16
1	RESIDENTIAL BUILDINGEXCLUDING PURELY TEMP. RESI. BLDG.	11,95,07,578		-72,92,625		11,22,14,953			11,22,14,953	5	56,10,748	-	-		56,10,748	10,66,04,205
2	NON RESI. BUILDING INCLUDING ROADS & BRIDGES OTHER THAN GUEST HOUSE and BUILDING CONT. PLANT & MACH. PURELY TEMP. NON RES. BLDG.	38,81,46,946		2,83,65,387		41,65,12,333		1	41,65,12,334	10	4,16,51,233	-	-		4,16,51,233	37,48,61,101
3	PLANT & MACHINERY	2,59,37,84,372		-43,41,49,358	85,619	2,15,95,49,395	1,45,70,698	54,85,409	2,17,96,05,502	15	32,39,32,409	21,85,605	4,11,406	39,37,948	33,04,67,368	1,84,91,38,134
4	VEHICLES	98,09,262		-2,23,46,964		(1,25,37,702)			(1,25,37,702)	15	(18,80,655)	-	-		(18,80,655)	(1,06,57,047)
5	SPEED BOATS	4,79,250		-17,21,500		(12,42,250)			(12,42,250)	20	(2,48,450)	-	-		(2,48,450)	(9,93,800)
6	OFFICE FURNITURE & FIXTURES INCLUDING SCHOOL & HOSPITAL FURNITURE	1,14,74,106		-19,95,172	7,426	94,71,508	20,59,539	14,01,763	1,29,32,810	10	9,47,151	2,05,954	70,088		12,23,193	1,17,09,617
7	COMPUTER	27,37,065		-26,48,585	2,01,738	(1,13,258)	52,60,660	41,44,201	92,91,603	40	(45,303)	21,04,264	8,28,840		28,87,801	64,03,802
8	TEMPORARY ERECTION	-				-			-	40	-	-	-		-	-
		-				-			-		-	-	-		-	-
	TOTAL	3,12,59,38,579	-	-44,17,88,817	2,94,783	2,68,38,54,979	2,18,90,897	1,10,31,374	2,71,67,77,250		36,99,67,133	44,95,823	13,10,334	39,37,948	37,97,11,238	2,33,70,66,012

Note : The negative figure will be nullified in the consolidated sheet of all units at Croporate Office level.

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No.302137E)

(CA Amit Kumar)
Partner
M.No. 316210

Date: 30/4/24
Place: Faridabad

(Manoj Kumar Barnwal)
Head of Finance

(Anil Kumar Dash)
Head of Project

NHPC LIMITED

Name of Proejct / Unit : TEESTA - V POWER STATION

DETAILS OF ADDITION TO FIXED ASSETS DURING QUARTER ENDED ON 31.12.2023

S. No	DESCRIPTION OF ASSETS	Head of Account	Addition/Deduction as per Books of Accounts	Addition/Deduction as Per Income Tax Act		Date of Purchase/Deduction (if any)	Date of Put to use
				More than 180 days [i.e. assets put to use on or before 03.10.2023]	Less than 180 days [i.e. assets put to use on or after 04.10.2023]		
	Residential Building			Total*	Total*		
	NON Residential Building						
	EXPLOSIVE MAGAZINE HOUSE	410328	53313	0	1	31-03-2024	31-03-2024
	Total*		53313	0	1		
	Plant and Machinery						
	Table Fan/ Pedestral Fan/ Ceiling Fan/ Exhaust Fa	412022	4800	4800		01-04-2023	01-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	18521	18521		01-04-2023	01-04-2023
	Almirah/ Cupboard	412022	5000	5000		01-04-2023	01-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	24500	24500		01-04-2023	01-04-2023
	Washing/ Cleaning Appliances (Dishwasher, etc.)	412021	28320	28320		10-04-2023	10-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		06-04-2023	06-04-2023
	Computer and Pheripherals (Desktop/ Laptop, Pr	412021	14499	14499		01-04-2023	01-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	32990	32990		01-04-2023	01-04-2023
	Microwave Oven, Hot Case/ OTG, Tea/Coffee Ma	412021	16990	16990		10-04-2023	10-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	40990	40990		01-04-2023	01-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	27000	27000		14-04-2023	14-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	49000	49000		01-04-2023	01-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	30720	30720		21-04-2023	21-04-2023
	TV Unit/ Home Theatre and Table Lamp/ TV Cabi	412021	28320	28320		06-04-2023	06-04-2023
	Display Appliances (Home Theatre, TV, Projector	412021	26999	26999		01-04-2023	01-04-2023
	Microwave Oven, Hot Case/ OTG, Tea/Coffee Ma	412022	3431	3431		01-04-2023	01-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	11500	11500		22-04-2023	22-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	17000	17000		22-04-2023	22-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		05-05-2023	05-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		30-04-2023	30-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		08-05-2023	08-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		30-04-2023	30-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		08-05-2023	08-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		19-05-2023	19-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		11-05-2023	11-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	9300	9300		12-04-2023	12-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	33000	33000		12-04-2023	12-04-2023
	WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV	412021	15303	15303		30-04-2023	30-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		13-05-2023	13-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		20-05-2023	20-05-2023
	WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV	412021	28320	28320		23-05-2023	23-05-2023
	Washing/ Cleaning Appliances (Dishwasher, etc.)	412021	24500	24500		16-05-2023	16-05-2023
	WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV	412022	3500	3500		16-05-2023	16-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	8900	8900		17-05-2023	17-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	47500	47500		20-04-2023	20-04-2023
	Microwave Oven, Hot Case/ OTG, Tea/Coffee Ma	412021	13300	13300		20-04-2023	20-04-2023
	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder.	412022	4813	4813		17-05-2023	17-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		11-05-2023	11-05-2023
	Computer and Pheripherals (Desktop/ Laptop, Pr	412021	28320	28320		21-05-2023	21-05-2023
	TV Unit/ Home Theatre and Table Lamp/ TV Cabi	412021	48640	48640		15-05-2023	15-05-2023
	Tablet/ iPad/ Phablet/ e-Book Reader/ Mobile PH	412021	28320	28320		14-05-2023	14-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		16-05-2023	16-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		18-05-2023	18-05-2023
	Display Appliances (Home Theatre, TV, Projector	412021	24589	24589		28-05-2023	28-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	16990	16990		08-05-2023	08-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	17684	17684		08-05-2023	08-05-2023
	Dessert Cooler/ Generator/ Home UPS, Vacuum	412021	24001	24001		11-05-2023	11-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		08-05-2023	08-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		31-05-2023	31-05-2023
	Display Appliances (Home Theatre, TV, Projector	412021	23900	23900		31-05-2023	31-05-2023
	Washing/ Cleaning Appliances (Dishwasher, etc.)	412021	28320	28320		06-06-2023	06-06-2023
	Table Fan/ Pedestral Fan/ Ceiling Fan/ Exhaust Fa	412022	4150	4150		01-04-2023	01-04-2023
	Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder.	412022	2999	2999		06-04-2023	06-04-2023
	Geyser, Room Heater, Oil filter radiator/ Room H	412021	7075	7075		06-04-2023	06-04-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		11-05-2023	11-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		11-05-2023	11-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		11-05-2023	11-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		13-05-2023	13-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	28320	28320		18-05-2023	18-05-2023
	Fridge, Washing Machine, Air Conditioner with St	412021	20000	20000		16-05-2023	16-05-2023

NHPC LIMITED FARIDABAD

Fridge, Washing Machine, Air Conditioner with S	412021	8320	8320		16-05-2023	16-05-2023
Fridge, Washing Machine, Air Conditioner with S	412021	28320	28320		31-05-2023	31-05-2023
WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV	412021	16500	16500		30-05-2023	30-05-2023
WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV	412021	16500	16500		30-05-2023	30-05-2023
Fridge, Washing Machine, Air Conditioner with S	412021	28490	28490		11-06-2023	11-06-2023
Fridge, Washing Machine, Air Conditioner with S	412021	34500	34500		11-06-2023	11-06-2023
Fridge, Washing Machine, Air Conditioner with S	412021	76800	76800		12-06-2023	12-06-2023
Fridge, Washing Machine, Air Conditioner with S	412021	35000	35000		19-06-2023	19-06-2023
Dessert Cooler/ Generator/ Home UPS, Vacuum	412021	12500	12500		19-06-2023	19-06-2023
Fridge, Washing Machine, Air Conditioner with S	412022	5000	5000		19-06-2023	19-06-2023
WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV	412021	7499	7499		07-06-2023	07-06-2023
SoundAppliances/Players (CD/DVD Player/Music	412022	2999	2999		20-06-2023	20-06-2023
Fridge, Washing Machine, Air Conditioner with S	412021	18990	18990		20-06-2023	20-06-2023
MULTISTATION GYM	412006	31500	31500		01-04-2023	01-04-2023
TREAD MILL	412006	89000	89000		01-04-2023	01-04-2023
MULTISTATION GYM	412006	31500	31500		01-04-2023	01-04-2023
SPLIT AC 1.5T-MAKE- GODREJ, MODEL-DSS 18II5	412008	36100	36100		25-04-2023	25-04-2023
SPLIT AC 1.5T-MAKE- GODREJ, MODEL-DSS 18II5	412008	36100	36100		25-04-2023	25-04-2023
SPLIT AC 1.5T-MAKE- GODREJ, MODEL-DSS 18II5	412008	36100	36100		25-04-2023	25-04-2023
SPLIT AC 1.5T-MAKE- GODREJ, MODEL-DSS 18II5	412008	36100	36100		25-04-2023	25-04-2023
SPLIT AC 1.5T-MAKE- GODREJ, MODEL-DSS 18II5	412008	36100	36100		25-04-2023	25-04-2023
SPLIT AC 1.5T-MAKE- GODREJ, MODEL-DSS 18II5	412008	36100	36100		25-04-2023	25-04-2023
SPLIT AC 1.5T-MAKE- GODREJ, MODEL-DSS 18II5	412008	36100	36100		25-04-2023	25-04-2023
SPLIT AC 1.5T-MAKE- GODREJ, MODEL-DSS 18II5	412008	36100	36100		25-04-2023	25-04-2023
LED TV 55 INCH-MAKE-SONY, MODEL-KD-55X75K	412501	82001	82001		12-04-2023	12-04-2023
AMPLIFIER TWO ZONE-MAKE- AHUJA, MODEL-LX	412501	68533	68533		12-04-2023	12-04-2023
SPEAKER BOX, MAKE-AHUJA,MODEL-SAX-300DX	412501	18026	18026		12-04-2023	12-04-2023
SPEAKER BOX, MAKE-AHUJA,MODEL-SAX-300DX	412501	18026	18026		12-04-2023	12-04-2023
SPEAKER BOX, MAKE-AHUJA,MODEL-SAX-300DX	412501	18026	18026		12-04-2023	12-04-2023
SPEAKER BOX, MAKE-AHUJA,MODEL-SAX-300DX	412501	18026	18026		12-04-2023	12-04-2023
SPEAKER BOX, MAKE-AHUJA,MODEL-SAX-300DX	412501	18026	18026		12-04-2023	12-04-2023
SPEAKER BOX, MAKE-AHUJA,MODEL-SAX-300DX	412501	18026	18026		12-04-2023	12-04-2023
EXHAUST FAN 200MM PVC BODY MAKE-BAJAJ, M	412801	1084	1084		12-05-2023	12-05-2023
EXHAUST FAN 200MM PVC BODY MAKE-BAJAJ, M	412801	1084	1084		12-05-2023	12-05-2023
EXHAUST FAN 200MM PVC BODY MAKE-BAJAJ, M	412801	1084	1084		12-05-2023	12-05-2023
EXHAUST FAN 200MM PVC BODY MAKE-BAJAJ, M	412801	1084	1084		12-05-2023	12-05-2023
EXHAUST FAN 200MM PVC BODY MAKE-BAJAJ, M	412801	1084	1084		12-05-2023	12-05-2023
EXHAUST FAN 200MM PVC BODY MAKE-BAJAJ, M	412801	1084	1084		12-05-2023	12-05-2023
EXHAUST FAN 200MM PVC BODY MAKE-BAJAJ, M	412801	1084	1084		12-05-2023	12-05-2023
EXHAUST FAN 200MM PVC BODY MAKE-BAJAJ, M	412801	1084	1084		12-05-2023	12-05-2023
EXHAUST FAN 200MM PVC BODY MAKE-BAJAJ, M	412801	1084	1084		12-05-2023	12-05-2023
WASHING MACHINE 8 KG	412007	44500	44500		18-05-2023	18-05-2023
OTG, MAKE-HAVELLS, MODEL-28R BL, 1500W MA	412007	10249	10249		18-05-2023	18-05-2023
SYSKA ELECTRIC CEILING TYPE FAN 1200MM 5 ST	412801	2690	2690		12-05-2023	12-05-2023
SYSKA ELECTRIC CEILING TYPE FAN 1200MM 5 ST	412801	2690	2690		12-05-2023	12-05-2023
SYSKA ELECTRIC CEILING TYPE FAN 1200MM 5 ST	412801	2690	2690		12-05-2023	12-05-2023
HAND OPERATED CHAIN PULLEY BLOCK CAPACIT	412503	9205	9205		17-05-2023	17-05-2023
HAND OPERATED CHAIN PULLEY BLOCK CAPACIT	412503	9205	9205		17-05-2023	17-05-2023
HAND OPERATED CHAIN PULLEY BLOCK CAPACIT	412503	9205	9205		17-05-2023	17-05-2023
2KVA 24V PURE SINE WAVE INVERTER/HOME UP	412503	11800	11800		13-05-2023	13-05-2023
2KVA 24V PURE SINE WAVE INVERTER/HOME UP	412503	11800	11800		13-05-2023	13-05-2023
SPEED HAND OPERATED CHAIN PULLEY BLOCK M	412503	27145	27145		16-05-2023	16-05-2023
SPEED HAND OPERATED CHAIN PULLEY BLOCK M	412503	27145	27145		16-05-2023	16-05-2023
2KVA 24V PURE SINE WAVE INVERTER/HOME UP	412503	11800	11800		13-05-2023	13-05-2023
SYSKA ELECTRIC CEILING TYPE FAN 1200MM 5 ST	412801	2690	2690		12-05-2023	12-05-2023
LOWER ROTATING WEARING RING/LABYRINTH	410714	1578840	1578840		26-06-2023	26-06-2023
LOWER ROTATING WEARING RING/LABYRINTH	410714	1578840	1578840		26-06-2023	26-06-2023
LOWER ROTATING WEARING RING/LABYRINTH	410714	1578840	1578840		26-06-2023	26-06-2023
Fridge, Washing Machine, Air Conditioner with S	412021	28320	28320		05-07-2023	05-07-2023
TV Unit/ Home Theatre and Table Lamp/ TV Cabi	412021	23999	23999		05-07-2023	05-07-2023
Fridge, Washing Machine, Air Conditioner with S	412021	34800	34800		05-07-2023	05-07-2023
Fridge, Washing Machine, Air Conditioner with S	412021	33500	33500		05-07-2023	05-07-2023
Fridge, Washing Machine, Air Conditioner with S	412021	20000	20000		05-07-2023	05-07-2023
Dessert Cooler/ Generator/ Home UPS, Vacuum	412021	13000	13000		05-07-2023	05-07-2023
Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder.	412021	11897	11897		05-07-2023	05-07-2023
Fridge, Washing Machine, Air Conditioner with S	412021	50300	50300		05-07-2023	05-07-2023
Fridge, Washing Machine, Air Conditioner with S	412021	32000	32000		07-07-2023	07-07-2023
Fridge, Washing Machine, Air Conditioner with S	412021	28320	28320		07-07-2023	07-07-2023
Washing/ Cleaning Appliances (Dishwasher, etc.)	412021	15790	15790		11-07-2023	11-07-2023
Microwave Oven, Hot Case/ OTG, Tea/Coffee Ma	412022	4989	4989		13-07-2023	13-07-2023
Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder.	412022	4899	4899		13-07-2023	13-07-2023
Tablet/ iPad/ Phablet/ e-Book Reader/ Mobile Ph	412021	82600	82600		14-07-2023	14-07-2023
Geyser, Room Heater, Oil filter radiator/ Room H	412021	7000	7000		14-07-2023	14-07-2023
WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV	412021	11999	11999		11-08-2023	11-08-2023
Display Appliances (Home Theatre, TV, Projector	412021	28320	28320		17-07-2023	17-07-2023
Fridge, Washing Machine, Air Conditioner with S	412022	3600	3600		17-07-2023	17-07-2023
Fridge, Washing Machine, Air Conditioner with S	412021	56500	56500		17-07-2023	17-07-2023

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Fans, Lights/ Lamps, Table Lamp	412022	3600	3600		22-07-2023	22-07-2023
TV Unit/ Home Theatre and Table Lamp/ TV Cabi	412021	14680	14680		24-07-2023	24-07-2023
Fridge, Washing Machine, Air Conditioner with S	412021	28320	28320		24-07-2023	24-07-2023
Table Fan/ Pedestral Fan/ Ceiling Fan/ Exhaust Fa	412022	1999	1999		29-07-2023	29-07-2023
Washing/ Cleaning Appliances (Dishwasher, etc.)	412021	28320	28320		04-08-2023	04-08-2023
Tablet/ IPad/ Phablet/ e-Book Reader/ Mobile Ph	412021	88020	88020		11-08-2023	11-08-2023
Geyser, Room Heater, Oil filter radiator/ Room H	412022	4899	4899		11-08-2023	11-08-2023
Tablet/ iPad/ Phablet/ e-Book Reader/ Mobile Ph	412021	28320	28320		18-08-2023	18-08-2023
Fans, Lights/ Lamps, Table Lamp	412021	20099	20099		23-08-2023	23-08-2023
Fridge, Washing Machine, Air Conditioner with S	412021	16500	16500		23-08-2023	23-08-2023
Microwave Oven, Hot Case/ OTG, Tea/Coffee Ma	412021	13500	13500		25-08-2023	25-08-2023
Fridge, Washing Machine, Air Conditioner with S	412021	28320	28320		11-09-2023	11-09-2023
Fridge, Washing Machine, Air Conditioner with S	412021	34500	34500		15-09-2023	15-09-2023
TV Unit/ Home Theatre and Table Lamp/ TV Cabi	412021	6746	6746		15-09-2023	15-09-2023
50 HP/37KW SUBMERSIBLE PUMP WITH CONTRO	410613	475001	475001		12-09-2023	12-09-2023
GOVERNOR OIL JOCKEY PUMP MOTOR SET MOD	410714	861657	861657		22-09-2023	22-09-2023
3.7KW 415V RPM 1430 THREE PHASE SQUIRREL C	412503	24988	24988		23-09-2023	23-09-2023
LAWN MOWER ELECTRIC : 1800W STEEL DECK W	412503	22500	22500		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
STORAGE WATER GEYSER 25LTR CAPACITY THER	412801	4252	4252		23-09-2023	23-09-2023
GEYSER 15 LITRE CAPACITY MAKE THERMOKING	412801	3924	3924		23-09-2023	23-09-2023
GEYSER 15 LITRE CAPACITY MAKE THERMOKING	412801	3924	3924		23-09-2023	23-09-2023
GEYSER 15 LITRE CAPACITY MAKE THERMOKING	412801	3924	3924		23-09-2023	23-09-2023
GEYSER 15 LITRE CAPACITY MAKE THERMOKING	412801	3924	3924		23-09-2023	23-09-2023
GEYSER 15 LITRE CAPACITY MAKE THERMOKING	412801	3924	3924		23-09-2023	23-09-2023
GEYSER 15 LITRE CAPACITY MAKE THERMOKING	412801	3924	3924		23-09-2023	23-09-2023
GEYSER 15 LITRE CAPACITY MAKE THERMOKING	412801	3924	3924		23-09-2023	23-09-2023
GEYSER 15 LITRE CAPACITY MAKE THERMOKING	412801	3924	3924		23-09-2023	23-09-2023
BLDC CEILING FAN 1200 MM-MAKE: BAJAJ MOD	412801	2475	2475		23-09-2023	23-09-2023
BLDC CEILING FAN 1200 MM-MAKE: BAJAJ MOD	412801	2475	2475		23-09-2023	23-09-2023
BLDC CEILING FAN 1200 MM-MAKE: BAJAJ MOD	412801	2475	2475		23-09-2023	23-09-2023
BLDC CEILING FAN 1200 MM-MAKE: BAJAJ MOD	412801	2475	2475		23-09-2023	23-09-2023
BLDC CEILING FAN 1200 MM-MAKE: BAJAJ MOD	412801	2475	2475		23-09-2023	23-09-2023
BLDC CEILING FAN 1200 MM-MAKE: BAJAJ MOD	412801	2475	2475		23-09-2023	23-09-2023
BLDC CEILING FAN 1200 MM-MAKE: BAJAJ MOD	412801	2475	2475		23-09-2023	23-09-2023
BLDC CEILING FAN 1200 MM-MAKE: BAJAJ MOD	412801	2475	2475		23-09-2023	23-09-2023
PEDESTAL FAN 16" MAKE BAJAJ	412801	2900	2900		23-09-2023	23-09-2023
PEDESTAL FAN 16" MAKE BAJAJ	412801	2900	2900		23-09-2023	23-09-2023
PEDESTAL FAN 16" MAKE BAJAJ	412801	2900	2900		23-09-2023	23-09-2023
PEDESTAL FAN 16" MAKE BAJAJ	412801	2900	2900		23-09-2023	23-09-2023
PEDESTAL FAN 16" MAKE BAJAJ	412801	2900	2900		23-09-2023	23-09-2023
BOOM BARRIER MAKE - SUNDIGITAL CORPORAT	412503	57999	57999		26-09-2023	26-09-2023
BOOM BARRIER MAKE - SUNDIGITAL CORPORAT	412503	57999	57999		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023

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EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 200 MM SWEEP, PLASTICL BODY	412801	1382	1382		26-09-2023	26-09-2023
EXHAUST FAN 200 MM SWEEP, PLASTICL BODY	412801	1382	1382		26-09-2023	26-09-2023
EXHAUST FAN 200 MM SWEEP, PLASTICL BODY	412801	1382	1382		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 200 MM SWEEP, PLASTICL BODY	412801	1382	1382		26-09-2023	26-09-2023
EXHAUST FAN 200 MM SWEEP, PLASTICL BODY	412801	1382	1382		26-09-2023	26-09-2023
EXHAUST FAN 200 MM SWEEP, PLASTICL BODY	412801	1382	1382		26-09-2023	26-09-2023
EXHAUST FAN 200 MM SWEEP, PLASTICL BODY	412801	1382	1382		26-09-2023	26-09-2023
EXHAUST FAN 200 MM SWEEP, PLASTICL BODY	412801	1382	1382		26-09-2023	26-09-2023
EXHAUST FAN 200 MM SWEEP, PLASTICL BODY	412801	1382	1382		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
EXHAUST FAN 300MM MAKE- INDCOOL, MODEL	412801	1230	1230		26-09-2023	26-09-2023
ROTARY HAMMER DRILL MACHINE WITH 3 DRILL	412503	12000	12000		27-09-2023	27-09-2023

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POWER HACKSAW CUTTING MACHINE MAKE: M	412503	15000	15000		27-09-2023	27-09-2023
RECTIFIER/THYRISTOR BASED DC ARC WELDING I	412503	115640	115640		27-09-2023	27-09-2023
ROTARY HAMMER DRILL MACHINE WITH 3 DRILL	412503	12000	12000		27-09-2023	27-09-2023
WATER PURIFIER CAP. 8 LTR.	412007	21600	21600		27-09-2023	27-09-2023
WATER PURIFIER CAP. 8 LTR.	412007	21600	21600		27-09-2023	27-09-2023
WATER PURIFIER CAP. 8 LTR.	412007	21600	21600		27-09-2023	27-09-2023
WATER PURIFIER CAP. 8 LTR.	412007	21600	21600		27-09-2023	27-09-2023
WATER PURIFIER CAP. 8 LTR.	412007	21600	21600		27-09-2023	27-09-2023
WATER PURIFIER CAP. 8 LTR.	412007	21600	21600		27-09-2023	27-09-2023
WATER PURIFIER CAP. 8 LTR.	412007	21600	21600		27-09-2023	27-09-2023
WATER PURIFIER CAP. 8 LTR.	412007	21600	21600		27-09-2023	27-09-2023
WATER PURIFIER CAP. 8 LTR.	412007	21600	21600		27-09-2023	27-09-2023
WATER PURIFIER CAP. 8 LTR.	412007	21600	21600		27-09-2023	27-09-2023
WATER PURIFIER CAP. 8 LTR.	412007	21600	21600		27-09-2023	27-09-2023
WATER PURIFIER CAP. 8 LTR.	412007	21600	21600		27-09-2023	27-09-2023
POTABLE WATER PURIFICATION SYSTEM WITH IN	412020	66498	66498		27-09-2023	27-09-2023
POTABLE WATER PURIFICATION SYSTEM WITH IN	412020	66498	66498		27-09-2023	27-09-2023
POTABLE WATER PURIFICATION SYSTEM WITH IN	412020	66498	66498		27-09-2023	27-09-2023
ROTARY HAMMER DRILL MACHINE WITH 3 DRILL	412503	12000	12000		27-09-2023	27-09-2023
ROTARY HAMMER DRILL MACHINE WITH 3 DRILL	412503	12000	12000		27-09-2023	27-09-2023
INVERTER BASED PORTABLE WELDING MACHINE	412503	32000	32000		27-09-2023	27-09-2023
POWER HACKSAW CUTTING MACHINE MAKE: M	412503	15000	15000		27-09-2023	27-09-2023
SINGLE PHASE PORTABLE DC ARC WELDING MAC	412503	13000	13000		27-09-2023	27-09-2023
SINGLE PHASE SINE WAVE INVERTER 5KVA MAKE	412503	25197	25197		28-09-2023	28-09-2023
UNIVERSAL RELAY TESTING KIT WITH LAPTOP-M/	410713	3297510	3297510		28-09-2023	28-09-2023
DIGITAL INSULATION TESTER,MULTIRANGE UPTO	410713	553995	553995		28-09-2023	28-09-2023
Tablet/iPad/Phablet/e-Book Reader/Mobile Phor	412021	42886	42886		23-09-2023	23-09-2023
Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder.	412021	9400		9400	17-10-2023	17-10-2023
Dessert Cooler/ Generator/ Home UPS, Vacuum	412021	18499		18499	17-10-2023	17-10-2023
HOB/Gas Stove/ Kneading Machine/ Idly Maker/	412022	3124		3124	31-10-2023	31-10-2023
HOB/Gas Stove/ Kneading Machine/ Idly Maker/	412022	4975		4975	31-10-2023	31-10-2023
Fans/Table Fan/ Pedestral Fan/ Ceiling Fan/ Exha	412022	2887		2887	08-11-2023	08-11-2023
Computer and Pheripherals(Desktop/Laptop,Prir	412021	8299		8299	08-11-2023	08-11-2023
Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/F	412022	2006		2006	08-11-2023	08-11-2023
Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/F	412022	2501		2501	08-11-2023	08-11-2023
Washing/ Cleaning Appliances (Dishwasher, etc.)	412021	28320		28320	10-11-2023	10-11-2023
Fridge, Washing Machine, Air Conditioner with S	412021	28320		28320	10-11-2023	10-11-2023
Fridge, Washing Machine, Air Conditioner with S	412022	3712		3712	20-11-2023	20-11-2023
Display Appliances (Home Theatre, TV, Projector	412021	28999		28999	20-11-2023	20-11-2023
Fridge, Washing Machine, Air Conditioner with S	412021	17258		17258	20-11-2023	20-11-2023
Fans/Table Fan/ Pedestral Fan/ Ceiling Fan/ Exha	412022	2301		2301	20-11-2023	20-11-2023
Tablet/iPad/Phablet/e-Book Reader/Mobile Phor	412021	12272		12272	20-11-2023	20-11-2023
Fridge, Washing Machine, Air Conditioner with S	412021	9499		9499	28-11-2023	28-11-2023
Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/F	412022	1375		1375	28-11-2023	28-11-2023
Geyser, Room Heater, Oil filter radiator/ Room H	412021	13500		13500	14-12-2023	14-12-2023
Computer and Pheripherals(Desktop/Laptop,Prir	412021	13799		13799	16-12-2023	16-12-2023
Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/F	412022	1770		1770	29-12-2023	29-12-2023
Display Appliances (Home Theatre, TV, Projector	412021	16998		16998	29-12-2023	29-12-2023
Tablet/iPad/Phablet/e-Book Reader/Mobile Phor	412021	24999		24999	30-12-2023	30-12-2023
Vacuum Cleaners/Robo Vacuum floor Cleaner/ C	412022	1599		1599	30-12-2023	30-12-2023
DRESSING TABLE WOODEN.	412007	16520		16520	27-12-2023	27-12-2023
STUDY CHAIR	412007	9381		9381	27-12-2023	27-12-2023
STUDY CHAIR	412007	9381		9381	27-12-2023	27-12-2023
STUDY CHAIR	412007	9381		9381	27-12-2023	27-12-2023
STUDY CHAIR	412007	9381		9381	27-12-2023	27-12-2023
STUDY CHAIR	412007	9381		9381	27-12-2023	27-12-2023
STUDY CHAIR	412007	9381		9381	27-12-2023	27-12-2023
SIDE TABLE	412007	9440		9440	27-12-2023	27-12-2023
SIDE TABLE	412007	9440		9440	27-12-2023	27-12-2023
SIDE TABLE	412007	9440		9440	27-12-2023	27-12-2023
SIDE TABLE	412007	9440		9440	27-12-2023	27-12-2023
SIDE TABLE	412007	9440		9440	27-12-2023	27-12-2023
SIDE TABLE	412007	9440		9440	27-12-2023	27-12-2023
DOUBLE BED (KING SIZE) VICTOR	412007	54477		54477	27-12-2023	27-12-2023
SOFA SET (3+1+1)	412007	48262		48262	27-12-2023	27-12-2023
SOFA SET (3+1+1)	412007	48262		48262	27-12-2023	27-12-2023
VACUUM CLEANER	412007	14999		14999	27-12-2023	27-12-2023
VACUUM CLEANER	412007	14999		14999	27-12-2023	27-12-2023
VACUUM CLEANER	412007	14999		14999	27-12-2023	27-12-2023
VACUUM CLEANER	412007	14999		14999	27-12-2023	27-12-2023
SPLIT AC 1.5 T MAKE-GODREJ MODEL- SIC 18ITC	412008	37111		37111	27-12-2023	27-12-2023
SPLIT AC 1.5 T MAKE-GODREJ MODEL- SIC 18ITC	412008	37111		37111	27-12-2023	27-12-2023
CHAIN SAW 22 INCH XTRA POWER (XTRA POWEF	412503	9100		9100	27-12-2023	27-12-2023
CHAIN SAW 22 INCH XTRA POWER (XTRA POWEF	412503	9100		9100	27-12-2023	27-12-2023
CHAIN SAW 22 INCH XTRA POWER (XTRA POWEF	412503	9100		9100	27-12-2023	27-12-2023
PORTABLE INVERTER TYPE WELDING MACHINE S	412503	20980		20980	27-12-2023	27-12-2023
ANDELED BRUSH CUTTER/ LINE TRIMMER MAKE	412503	24900		24900	27-12-2023	27-12-2023
KSB MAKE BPDN 302/09A+UMAH 150-15/23 20H	411201	92310		92310	27-12-2023	27-12-2023

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DOUBLE BED (KING SIZE) VICTOR	412007	54477		54477	27-12-2023	27-12-2023
DOUBLE BED (KING SIZE) VICTOR	412007	54477		54477	27-12-2023	27-12-2023
DOUBLE BED (QUEEN SIZE) VICTOR	412007	42244		42244	27-12-2023	27-12-2023
DOUBLE BED (QUEEN SIZE) VICTOR	412007	42244		42244	27-12-2023	27-12-2023
DOUBLE BED (QUEEN SIZE) VICTOR	412007	42244		42244	27-12-2023	27-12-2023
CENTRE TABLE (LARGE-48"X24") VICTOR	412007	14750		14750	27-12-2023	27-12-2023
CENTRE TABLE (LARGE-48"X24") VICTOR	412007	14750		14750	27-12-2023	27-12-2023
CENTRE TABLE (MEDIUM-39"X21") VICTOR	412007	13452		13452	27-12-2023	27-12-2023
CENTRE TABLE (MEDIUM-39"X21") VICTOR	412007	13452		13452	27-12-2023	27-12-2023
CENTRE TABLE (MEDIUM-39"X21") VICTOR	412007	13452		13452	27-12-2023	27-12-2023
CENTRE TABLE (MEDIUM-39"X21") VICTOR	412007	13452		13452	27-12-2023	27-12-2023
CENTRE TABLE (MEDIUM-39"X21") VICTOR	412007	13452		13452	27-12-2023	27-12-2023
CENTRE TABLE (MEDIUM-39"X21") VICTOR	412007	13452		13452	27-12-2023	27-12-2023
CENTRE TABLE (MEDIUM-39"X21") VICTOR	412007	13452		13452	27-12-2023	27-12-2023
STUDY TABLE	412007	20768		20768	27-12-2023	27-12-2023
STUDY TABLE	412007	20768		20768	27-12-2023	27-12-2023
STUDY TABLE	412007	20768		20768	27-12-2023	27-12-2023
STUDY TABLE	412007	20768		20768	27-12-2023	27-12-2023
STUDY TABLE	412007	20768		20768	27-12-2023	27-12-2023
STUDY TABLE	412007	20768		20768	27-12-2023	27-12-2023
DRESSING TABLE WOODEN.	412007	16520		16520	27-12-2023	27-12-2023
DRESSING TABLE WOODEN.	412007	16520		16520	27-12-2023	27-12-2023
DRESSING TABLE WOODEN.	412007	16520		16520	27-12-2023	27-12-2023
DRESSING TABLE WOODEN.	412007	16520		16520	27-12-2023	27-12-2023
DRESSING TABLE WOODEN.	412007	16520		16520	27-12-2023	27-12-2023
HONDA GENSET 5.5 KVA MAKE- HONDA, MODEL	411002	245000		245000	28-12-2023	28-12-2023
HONDA GENSET 2.8 KVA MAKE- HONDA, MODEL	411002	135000		135000	28-12-2023	28-12-2023
Normal Press/ Steam Press	412022	2307		2307	25-01-2024	25-01-2024
Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/F	412021	14000		14000	31-01-2024	31-01-2024
Microwave Oven,Hot Case/OTG, Tea/Coffee Mal	412021	16990		16990	05-02-2024	05-02-2024
Tablet/iPad/Phablet/e-Book Reader/Mobile Phon	412021	11990		11990	08-02-2024	08-02-2024
Computer and Pheripherals(Desktop/Laptop,Print	412021	26990		26990	08-02-2024	08-02-2024
Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/F	412022	1599		1599	08-02-2024	08-02-2024
Fridge, Washing Machine, Air Conditioner with SI	412021	38465		38465	08-02-2024	08-02-2024
Geyser, Room Heater, Oil filter radiator/ Room H	412021	8100		8100	08-02-2024	08-02-2024
Tablet/iPad/Phablet/e-Book Reader/Mobile Phon	412021	28999		28999	08-02-2024	08-02-2024
Water Softener/ Bathroom Automatic Soap dispe	412021	19500		19500	08-02-2024	08-02-2024
Geyser, Room Heater, Oil filter radiator/ Room H	412021	9499		9499	08-02-2024	08-02-2024
Fridge, Washing Machine, Air Conditioner with SI	412021	26000		26000	08-02-2024	08-02-2024
Geyser, Room Heater, Oil filter radiator/ Room H	412022	2500		2500	08-02-2024	08-02-2024
Tablet/iPad/Phablet/e-Book Reader/Mobile Phon	412021	88500		88500	08-02-2024	08-02-2024
SoundAppliances/Players (CD/DVD Player/Music	412022	2497		2497	19-03-2024	19-03-2024
Geyser, Room Heater, Oil filter radiator/ Room H	412022	2290		2290	19-03-2024	19-03-2024
Tablet/iPad/Phablet/e-Book Reader/Mobile Phon	411911	41999		41999	19-03-2024	19-03-2024
Fridge, Washing Machine, Air Conditioner with SI	412021	18200		18200	21-03-2024	21-03-2024
Computer and Pheripherals(Desktop/Laptop,Print	412021	5799		5799	21-03-2024	21-03-2024
Kindle/ Laptop Desk/ Laptop Sleeve/ Wall Clock	412021	100000		100000	21-03-2024	21-03-2024
Microwave Oven,Hot Case/OTG, Tea/Coffee Mal	412022	3249		3249	22-03-2024	22-03-2024
Tablet/iPad/Phablet/e-Book Reader/Mobile Phon	411911	42000		42000	22-03-2024	22-03-2024
Fans/Table Fan/ Pedestral Fan/ Ceiling Fan/ Exh	412022	1800		1800	22-03-2024	22-03-2024
Fans/Table Fan/ Pedestral Fan/ Ceiling Fan/ Exh	412022	3800		3800	22-03-2024	22-03-2024
Electric Kettle, Air Fryer, Juicer/ Mixer/ Grinder/F	412021	7400		7400	22-03-2024	22-03-2024
Fridge, Washing Machine, Air Conditioner with SI	412021	29594		29594	28-03-2024	28-03-2024
Fridge, Washing Machine, Air Conditioner with SI	412021	15015		15015	28-03-2024	28-03-2024
Fridge, Washing Machine, Air Conditioner with SI	412021	32990		32990	28-03-2024	28-03-2024
Vacuum Cleaners/Robo Vacuum floor Cleaner/ C	412021	5399		5399	30-03-2024	30-03-2024
Geyser, Room Heater, Oil filter radiator/ Room H	412021	5123		5123	30-03-2024	30-03-2024
Microwave Oven,Hot Case/OTG, Tea/Coffee Mal	412022	1474		1474	30-03-2024	30-03-2024
HOB/Gas Stove/ Kneading Machine/ Idly Maker/ .	412021	7499		7499	30-03-2024	30-03-2024
Tablet/iPad/Phablet/e-Book Reader/Mobile Phon	411911	5499		5499	30-03-2024	30-03-2024
Geyser, Room Heater, Oil filter radiator/ Room H	412022	2599		2599	30-03-2024	30-03-2024
Electric Chopper	412022	1950		1950	30-03-2024	30-03-2024
Normal Press/ Steam Press	412022	1800		1800	30-03-2024	30-03-2024
Kindle/ Laptop Desk/ Laptop Sleeve/ Wall Clock	412022	1346		1346	30-03-2024	30-03-2024
Normal Press/ Steam Press	412022	3079		3079	30-03-2024	30-03-2024
Civil works for Coffer Dams with deep jet grouted	410601	435190366		435190366	18-03-2024	18-03-2024
HOB/Gas Stove/ Kneading Machine/ Idly Maker/ .	412022	2501		2501	30-03-2024	30-03-2024
6 KVA ONLINE UPS WITHOUT BATTERY-MAKE	412503	373124		373124	01-03-2024	01-03-2024
LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024
LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024
LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024
LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024
LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024
LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024
LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024
LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024
LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024

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LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024
LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024
OIL FILLED RADIATOR HEATER, 11 FINS MAKI	412007	9495		9495	15-03-2024	15-03-2024
OIL FILLED RADIATOR HEATER, 11 FINS MAKI	412007	9495		9495	15-03-2024	15-03-2024
OIL FILLED RADIATOR HEATER, 11 FINS MAKI	412007	9495		9495	15-03-2024	15-03-2024
OIL FILLED RADIATOR HEATER, 11 FINS MAKI	412007	9495		9495	15-03-2024	15-03-2024
OIL FILLED RADIATOR HEATER, 11 FINS MAKI	412007	9495		9495	15-03-2024	15-03-2024
OIL FILLED RADIATOR HEATER, 11 FINS MAKI	412007	9495		9495	15-03-2024	15-03-2024
OIL FILLED RADIATOR HEATER, 11 FINS MAKI	412007	9495		9495	15-03-2024	15-03-2024
OIL FILLED RADIATOR HEATER, 11 FINS MAKI	412007	9495		9495	15-03-2024	15-03-2024
OIL FILLED RADIATOR HEATER, 11 FINS MAKI	412007	9495		9495	15-03-2024	15-03-2024
ONLINE TOTAL SOLID SUSPENDED MONITOR	410713	415000		415000	15-03-2024	15-03-2024
ONLINE TOTAL SOLID SUSPENDED MONITOR	410713	415000		415000	15-03-2024	15-03-2024
20 HP 7STAGE DELITE ISI V6 MFH SUBMERSII	411201	55555		55555	15-03-2024	15-03-2024
20 HP 7STAGE DELITE ISI V6 MFH SUBMERSII	411201	55555		55555	15-03-2024	15-03-2024
20 HP 7STAGE DELITE ISI V6 MFH SUBMERSII	411201	55555		55555	15-03-2024	15-03-2024
MONOBLOCK CENTRIFUGAL PUMP MOTOR S	411201	87660		87660	15-03-2024	15-03-2024
LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024
LED TV 43 MAKE -HYPHER, MODEL-43HF213X	412501	15450		15450	15-03-2024	15-03-2024
ROTARY HAMMER DRILL MACHINE MAKE: RA	412503	22500		22500	16-03-2024	16-03-2024
ROTARY HAMMER DRILL MACHINE MAKE: RA	412503	22500		22500	16-03-2024	16-03-2024
ROTARY HAMMER DRILL MACHINE MAKE: RA	412503	22500		22500	16-03-2024	16-03-2024
REFRIGERATOR 240LTR MAKE-KELVINATOR	412505	26900		26900	16-03-2024	16-03-2024
REFRIGERATOR 240LTR MAKE-KELVINATOR	412505	26900		26900	16-03-2024	16-03-2024
REFRIGERATOR 240LTR MAKE-KELVINATOR	412505	26900		26900	16-03-2024	16-03-2024
REFRIGERATOR 240LTR MAKE-KELVINATOR	412505	26900		26900	16-03-2024	16-03-2024
KENT RO GRAND PLUS	412020	18200		18200	16-03-2024	16-03-2024
KENT RO GRAND PLUS	412020	18200		18200	16-03-2024	16-03-2024
KENT RO GRAND PLUS	412020	18200		18200	16-03-2024	16-03-2024
KENT RO GRAND PLUS	412020	18200		18200	16-03-2024	16-03-2024
KENT RO GRAND PLUS	412020	18200		18200	16-03-2024	16-03-2024
KENT RO GRAND PLUS	412020	18200		18200	16-03-2024	16-03-2024
KENT RO GRAND PLUS	412020	18200		18200	16-03-2024	16-03-2024
KENT RO GRAND PLUS	412020	18200		18200	16-03-2024	16-03-2024
KENT RO GRAND PLUS	412020	18200		18200	16-03-2024	16-03-2024
EXHAUST FAN SWEEP SIZE-300MM BAJAJ, B/	412801	1437		1437	16-03-2024	16-03-2024
EXHAUST FAN SWEEP SIZE-300MM BAJAJ, B/	412801	1437		1437	16-03-2024	16-03-2024
EXHAUST FAN SWEEP SIZE-300MM BAJAJ, B/	412801	1437		1437	16-03-2024	16-03-2024
EXHAUST FAN SWEEP SIZE-300MM BAJAJ, B/	412801	1437		1437	16-03-2024	16-03-2024
EXHAUST FAN SWEEP SIZE-300MM BAJAJ, B/	412801	1437		1437	16-03-2024	16-03-2024
EXHAUST FAN SWEEP SIZE-300MM BAJAJ, B/	412801	1437		1437	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
REFRIGERATOR 95 LTR (KELVINATOR COMP/	412505	13700		13700	16-03-2024	16-03-2024
EXHAUST FAN SWEEP SIZE-300MM BAJAJ, B/	412801	1437		1437	16-03-2024	16-03-2024
EXHAUST FAN SWEEP SIZE-300MM BAJAJ, B/	412801	1437		1437	16-03-2024	16-03-2024
EXHAUST FAN SWEEP SIZE-300MM BAJAJ, B/	412801	1437		1437	16-03-2024	16-03-2024
EXHAUST FAN SWEEP SIZE-300MM BAJAJ, B/	412801	1437		1437	16-03-2024	16-03-2024
SUBMERSIBLE SEWERAGE PUMP,SINGLE PH	411201	24972		24972	16-03-2024	16-03-2024
SUBMERSIBLE SEWERAGE PUMP,SINGLE PH	411201	24972		24972	16-03-2024	16-03-2024
FULLY AUTOMATIC WITH AUTO CUT OFF RO	412007	42900		42900	22-03-2024	22-03-2024
FULLY AUTOMATIC WITH AUTO CUT OFF RO	412007	42900		42900	22-03-2024	22-03-2024
FULLY AUTOMATIC WITH AUTO CUT OFF RO	412007	42900		42900	22-03-2024	22-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024

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CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
PLASTIC CUSHIONED CHAIR- MAKE-SUPREM	412801	2402		2402	28-03-2024	28-03-2024
PLASTIC CUSHIONED CHAIR- MAKE-SUPREM	412801	2402		2402	28-03-2024	28-03-2024
PLASTIC CUSHIONED CHAIR- MAKE-SUPREM	412801	2402		2402	28-03-2024	28-03-2024
PLASTIC CUSHIONED CHAIR- MAKE-SUPREM	412801	2402		2402	28-03-2024	28-03-2024
PLASTIC CUSHIONED CHAIR- MAKE-SUPREM	412801	2402		2402	28-03-2024	28-03-2024
PLASTIC CUSHIONED CHAIR- MAKE-SUPREM	412801	2402		2402	28-03-2024	28-03-2024
PLASTIC CUSHIONED CHAIR- MAKE-SUPREM	412801	2402		2402	28-03-2024	28-03-2024
PLASTIC CUSHIONED CHAIR- MAKE-SUPREM	412801	2402		2402	28-03-2024	28-03-2024
PLASTIC CUSHIONED CHAIR- MAKE-SUPREM	412801	2402		2402	28-03-2024	28-03-2024
PLASTIC CUSHIONED CHAIR- MAKE-SUPREM	412801	2402		2402	28-03-2024	28-03-2024
PLASTIC CUSHIONED CHAIR- MAKE-SUPREM	412801	2402		2402	28-03-2024	28-03-2024
PLASTIC CUSHIONED CHAIR- MAKE-SUPREM	412801	2402		2402	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
CEILING FAN-1200 MM BAJAJ	412801	1825		1825	28-03-2024	28-03-2024
63 KVA DISTRIBUTION TRANSFORMER (3 PHA	410801	206500		206500	29-03-2024	29-03-2024
63 KVA DISTRIBUTION TRANSFORMER (3 PH/	410801	206500		206500	29-03-2024	29-03-2024
	Total*	455246473	14570698	440675775		
Vehicles	Total*					
Speeds Boats	Total*					
Office Furniture and Fixtures						
Show Case/ Side Board/ Side Rack	411702	35990	35990		15-04-2023	15-04-2023
Study Table	411702	25488	25488		15-04-2023	15-04-2023
Almirah/ Cupboard	411702	55932	55932		15-04-2023	15-04-2023
Sofa Set (with/without Recliner)	411702	28320	28320		04-04-2023	04-04-2023
Dining Set and Chairs	411702	28320	28320		01-04-2023	01-04-2023
Dining Set and Chairs	411702	70800	70800		16-04-2023	16-04-2023
Diwan Bed	411702	28320	28320		30-04-2023	30-04-2023
Table/Desk (Peg table, Central table, Study table	411702	28320	28320		01-04-2023	01-04-2023
Sofa Set (with/without Recliner)	411702	28320	28320		07-04-2023	07-04-2023
Diwan Bed	411702	26000	26000		01-04-2023	01-04-2023
Sofa Set (with/without Recliner)	411702	28320	28320		01-04-2023	01-04-2023
Chair (Revolving Chair, Visitor Chairs, Easy Rockir	411702	6299	6299		07-05-2023	07-05-2023
Almirah/ Cupboard	411702	40000	40000		01-05-2023	01-05-2023
TV Unit/ Home Theatre and Table Lamp/ TV Cabi	411702	73000	73000		29-04-2023	29-04-2023
Table/Desk (Peg table, Central table, Study table	411702	28320	28320		13-05-2023	13-05-2023
Diwan Bed	411702	49560	49560		23-05-2023	23-05-2023
Table/Desk (Peg table, Central table, Study table	411712	2099	2099		02-05-2023	02-05-2023
Almirah/ Cupboard	411702	34220	34220		03-05-2023	03-05-2023
Table/Desk (Peg table, Central table, Study table	411702	9380	9380		15-05-2023	15-05-2023

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Almirah/ Cupboard	411702	39000	39000		15-05-2023	15-05-2023
Sofa Set (with/without Recliner)	411702	49000	49000		13-05-2023	13-05-2023
Almirah/ Cupboard	411702	5350	5350		20-05-2023	20-05-2023
Diwan Bed	411702	10500	10500		20-05-2023	20-05-2023
Dining Set and Chairs	411702	66750	66750		20-05-2023	20-05-2023
Sofa Set (with/without Recliner)	411702	73160	73160		22-05-2023	22-05-2023
Diwan Bed	411702	25260	25260		08-05-2023	08-05-2023
Dining Set and Chairs	411702	28000	28000		17-05-2023	17-05-2023
Sofa Set (with/without Recliner)	411702	70800	70800		31-05-2023	31-05-2023
Diwan Bed	411702	7086	7086		13-05-2023	13-05-2023
Diwan Bed	411702	7086	7086		13-05-2023	13-05-2023
Rack/ Shelf/ Cabinet/ Shoe Rack	411712	2991	2991		06-04-2023	06-04-2023
Almirah/ Cupboard	411702	33000	33000		30-05-2023	30-05-2023
Rack/ Shelf/ Cabinet/ Shoe Rack	411702	6490	6490		03-05-2023	03-05-2023
Diwan Bed	411702	28320	28320		12-06-2023	12-06-2023
Diwan Bed	411702	28320	28320		12-06-2023	12-06-2023
Sofa Set (with/without Recliner)	411702	28320	28320		28-05-2023	28-05-2023
Chair (Revolving Chair, Visitor Chairs, Easy Rockir	411702	6490	6490		05-07-2023	05-07-2023
Almirah/ Cupboard	411702	45900	45900		05-07-2023	05-07-2023
Sofa Set (with/without Recliner)	411702	19000	19000		05-07-2023	05-07-2023
Table/Desk (Peg table, Central table, Study table	411712	1500	1500		05-07-2023	05-07-2023
Almirah/ Cupboard	411702	41887	41887		07-07-2023	07-07-2023
Diwan Bed	411702	40714	40714		07-07-2023	07-07-2023
Diwan Bed	411702	25000	25000		11-07-2023	11-07-2023
Table/Desk (Peg table, Central table, Study table	411712	5000	5000		11-07-2023	11-07-2023
Table/Desk (Peg table, Central table, Study table	411702	8500	8500		11-07-2023	11-07-2023
Sofa Set (with/without Recliner)	411702	25000	25000		11-07-2023	11-07-2023
Almirah/ Cupboard	411702	16000	16000		11-07-2023	11-07-2023
Diwan Bed	411702	10500	10500		11-07-2023	11-07-2023
Table/Desk (Peg table, Central table, Study table	411712	2239	2239		24-07-2023	24-07-2023
Sofa Set (with/without Recliner)	411702	41400	41400		27-07-2023	27-07-2023
Diwan Bed	411702	64799	64799		27-07-2023	27-07-2023
Chair (Revolving Chair, Visitor Chairs, Easy Rockir	411702	9999	9999		27-07-2023	27-07-2023
Study Table	411702	6990	6990		27-07-2023	27-07-2023
Diwan Bed	411702	33101	33101		04-08-2023	04-08-2023
Sofa Set (with/without Recliner)	411702	21240	21240		05-08-2023	05-08-2023
Diwan Bed	411702	18880	18880		07-08-2023	07-08-2023
Sofa Set (with/without Recliner)	411702	160000	160000		11-08-2023	11-08-2023
Table/Desk (Peg table, Central table, Study table	411702	17700	17700		11-08-2023	11-08-2023
Dining Set and Chairs	411702	35400	35400		11-08-2023	11-08-2023
Diwan Bed	411702	5900	5900		16-08-2023	16-08-2023
Almirah/ Cupboard	411702	23128	23128		23-08-2023	23-08-2023
Diwan Bed	411702	76700	76700		30-08-2023	30-08-2023
Rack/ Shelf/ Cabinet/ Shoe Rack	411702	23010	23010		30-08-2023	30-08-2023
Sofa Set (with/without Recliner)	411702	30921	30921		30-08-2023	30-08-2023
Diwan Bed	411702	70800	70800		11-09-2023	11-09-2023
Dining Set and Chairs	411702	35400	35400		11-09-2023	11-09-2023
TV Unit/ Home Theatre and Table Lamp/ TV Cabl	411702	62000		62000	17-10-2023	17-10-2023
Diwan Bed/ Single Bed/Double Bed/ Bed Side Tal	411702	28320		28320	17-10-2023	17-10-2023
Dining Set and Chairs	411702	28938		28938	30-12-2023	30-12-2023
OFFICE CHAIR CUSHIONED SEAT & BACK, PIPE FR	411701	17700		17700	27-12-2023	27-12-2023
Diwan Bed/ Single Bed/Double Bed/ Bed Side Ta	411702	48380		48380	31-01-2024	31-01-2024
Diwan Bed/ Single Bed/Double Bed/ Bed Side Ta	411702	64800		64800	05-02-2024	05-02-2024
Table/Desk (Peg table, Central table, Study table	411702	28320		28320	05-02-2024	05-02-2024
Table/Desk (Peg table, Central table, Study table	411702	16699		16699	08-02-2024	08-02-2024
Table/Desk (Peg table, Central table, Study table	411712	2880		2880	08-02-2024	08-02-2024
Table/Desk (Peg table, Central table, Study table	411702	17001		17001	08-02-2024	08-02-2024
Dining Set and Chairs	411702	51000		51000	08-02-2024	08-02-2024
Rack/ Shelf/ Cabinet/ Shoe Rack/ Book Shelf/ Fo	411702	20060		20060	08-02-2024	08-02-2024
Diwan Bed/ Single Bed/Double Bed/ Bed Side Ta	411702	64900		64900	08-02-2024	08-02-2024
Diwan Bed/ Single Bed/Double Bed/ Bed Side Ta	411702	82600		82600	08-02-2024	08-02-2024
Dining Set and Chairs	411702	49500		49500	19-03-2024	19-03-2024
Chair (Revolving Chair, Visitor Chairs, Easy Rock	411702	7471		7471	19-03-2024	19-03-2024
Table/Desk (Peg table, Central table, Study table	411702	6998		6998	19-03-2024	19-03-2024
Sofa Set (with/without Recliner)/ Sofa Cum Bed/S	411702	21990		21990	21-03-2024	21-03-2024
Rack/ Shelf/ Cabinet/ Shoe Rack/ Book Shelf/ Fo	411702	7517		7517	22-03-2024	22-03-2024
Sofa Set (with/without Recliner)/ Sofa Cum Bed/S	411702	28451		28451	22-03-2024	22-03-2024
Rack/ Shelf/ Cabinet/ Shoe Rack/ Book Shelf/ Fo	411702	17033		17033	22-03-2024	22-03-2024
TV Unit/ Home Theatre and Table Lamp/ TV Cab	411702	30570		30570	22-03-2024	22-03-2024
Dining Set and Chairs	411702	26799		26799	22-03-2024	22-03-2024
Diwan Bed/ Single Bed/Double Bed/ Bed Side Ta	411702	31499		31499	22-03-2024	22-03-2024
Table/Desk (Peg table, Central table, Study table	411702	18208		18208	28-03-2024	28-03-2024
Sofa Set (with/without Recliner)/ Sofa Cum Bed/S	411702	74493		74493	28-03-2024	28-03-2024
Almirah/ Cupboard/ Chester	411702	50876		50876	28-03-2024	28-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	15-03-2024	15-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	15-03-2024	15-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	15-03-2024	15-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	15-03-2024	15-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	15-03-2024	15-03-2024

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DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	15-03-2024	15-03-2024
THREE SEATER STEEL CHAIR MAKE MERAKI	411701	5600		5600	15-03-2024	15-03-2024
THREE SEATER STEEL CHAIR MAKE MERAKI	411701	5600		5600	15-03-2024	15-03-2024
THREE SEATER STEEL CHAIR MAKE MERAKI	411701	5600		5600	15-03-2024	15-03-2024
THREE SEATER STEEL CHAIR MAKE MERAKI	411701	5600		5600	15-03-2024	15-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	15-03-2024	15-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	15-03-2024	15-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	15-03-2024	15-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	15-03-2024	15-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	15-03-2024	15-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	15-03-2024	15-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	16-03-2024	16-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	16-03-2024	16-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	16-03-2024	16-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	16-03-2024	16-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	16-03-2024	16-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	16-03-2024	16-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	16-03-2024	16-03-2024
DOUBLE BED-MAKE - GENUINESS, MODEL - D	411707	22470		22470	16-03-2024	16-03-2024
CONSORTEX EXECUTIVE TABLE WITH ONE S	411701	6240		6240	30-03-2024	30-03-2024
CONSORTEX EXECUTIVE TABLE WITH ONE S	411701	6240		6240	30-03-2024	30-03-2024
CONSORTEX EXECUTIVE TABLE WITH ONE S	411701	6240		6240	30-03-2024	30-03-2024
CONSORTEX EXECUTIVE TABLE WITH ONE S	411701	6240		6240	30-03-2024	30-03-2024
	Total*	3461302	2059539	1401763		
School and Hospital Furniture and Fixtures	Total*					
Computers						
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		04-04-2023	04-04-2023
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		12-04-2023	12-04-2023
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		02-04-2023	02-04-2023
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		12-04-2023	12-04-2023
LAPTOP	411811	60000	60000		08-04-2023	08-04-2023
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		06-04-2023	06-04-2023
LAPTOP	411811	60000	60000		07-04-2023	07-04-2023
LAPTOP	411811	60000	60000		06-04-2023	06-04-2023
LAPTOP	411811	60000	60000		07-04-2023	07-04-2023
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		19-04-2023	19-04-2023
LAPTOP	411811	60000	60000		19-04-2023	19-04-2023
LAPTOP	411811	60000	60000		04-04-2023	04-04-2023
LAPTOP	411811	60000	60000		20-04-2023	20-04-2023
LAPTOP	411811	60000	60000		19-04-2023	19-04-2023
LAPTOP	411811	60000	60000		19-04-2023	19-04-2023
LAPTOP	411811	60000	60000		17-04-2023	17-04-2023
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		13-04-2023	13-04-2023
LAPTOP	411811	60000	60000		20-04-2023	20-04-2023
LAPTOP	411811	60000	60000		07-04-2023	07-04-2023
LAPTOP	411811	60000	60000		20-04-2023	20-04-2023
LAPTOP	411811	60000	60000		19-04-2023	19-04-2023
LAPTOP	411811	60000	60000		22-04-2023	22-04-2023
LAPTOP	411811	60000	60000		08-04-2023	08-04-2023
LAPTOP	411811	60000	60000		10-04-2023	10-04-2023
LAPTOP	411811	60000	60000		21-04-2023	21-04-2023
LAPTOP	411811	60000	60000		08-05-2023	08-05-2023
LAPTOP	411811	60000	60000		19-04-2023	19-04-2023
LAPTOP	411811	60000	60000		19-05-2023	19-05-2023
LAPTOP	411811	60000	60000		07-05-2023	07-05-2023
LAPTOP	411811	60000	60000		10-05-2023	10-05-2023
LAPTOP	411811	60000	60000		25-05-2023	25-05-2023
LAPTOP	411811	60000	60000		01-04-2023	01-04-2023
LAPTOP	411811	60000	60000		13-06-2023	13-06-2023
HP DESKTOP INTEL CORE I7 12700 8 GB 1 TB HDD	411801	86494	86494		21-04-2023	21-04-2023
HP DESKTOP INTEL CORE I7 12700 8 GB 1 TB HDD	411801	86494	86494		21-04-2023	21-04-2023
HP DESKTOP INTEL CORE I7 12700 8 GB 1 TB HDD	411801	86494	86494		21-04-2023	21-04-2023
HP DESKTOP INTEL CORE I7 12700 8 GB 1 TB HDD	411801	86494	86494		21-04-2023	21-04-2023
HP DESKTOP INTEL CORE I7 12700 8 GB 1 TB HDD	411801	86494	86494		21-04-2023	21-04-2023
HP DESKTOP INTEL CORE I7 12700 8 GB 1 TB HDD	411801	86494	86494		21-04-2023	21-04-2023

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OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
OFFLINE UPS-MAKE-CYBER POWER MODEL-UT1	411810	4507	4507		11-04-2023	11-04-2023
COMPUTER I7 WITH 16 GB RAM, 1 TB HARD DISK	411801	63126	63126		08-06-2023	08-06-2023
COMPUTER I7 WITH 16 GB RAM, 1 TB HARD DISK	411801	63126	63126		08-06-2023	08-06-2023
COMPUTER I7 WITH 16 GB RAM, 1 TB HARD DISK	411801	63126	63126		08-06-2023	08-06-2023
COMPUTER I7 WITH 16 GB RAM, 1 TB HARD DISK	411801	63126	63126		08-06-2023	08-06-2023
COMPUTER I7 WITH 16 GB RAM, 1 TB HARD DISK	411801	63126	63126		08-06-2023	08-06-2023
COMPUTER I7 WITH 16 GB RAM, 1 TB HARD DISK	411801	63126	63126		08-06-2023	08-06-2023
COMPUTER I7 WITH 16 GB RAM, 1 TB HARD DISK	411801	63126	63126		08-06-2023	08-06-2023
LAPTOP	411811	60000	60000		22-07-2023	22-07-2023
Computer and Pheripherals (Desktop/ Laptop, P	411811	12189	12189		16-08-2023	16-08-2023
DESKTOP COMPUTER MAKE- I-COMP MODEL- IS	411801	65726	65726		23-09-2023	23-09-2023
DESKTOP COMPUTER MAKE- I-COMP MODEL- IS	411801	65726	65726		23-09-2023	23-09-2023
DESKTOP COMPUTER MAKE- I-COMP MODEL- IS	411801	65726	65726		23-09-2023	23-09-2023
DESKTOP COMPUTER MAKE- I-COMP MODEL- IS	411801	65726	65726		23-09-2023	23-09-2023
DESKTOP COMPUTER MAKE- I-COMP MODEL- IS	411801	65726	65726		23-09-2023	23-09-2023
DESKTOP COMPUTER MAKE- I-COMP MODEL- IS	411801	65726	65726		23-09-2023	23-09-2023
DESKTOP COMPUTER MAKE- I-COMP MODEL- IS	411801	65726	65726		23-09-2023	23-09-2023
DESKTOP COMPUTER MAKE- I-COMP MODEL- IS	411801	65726	65726		23-09-2023	23-09-2023
DESKTOP COMPUTER MAKE- I-COMP MODEL- IS	411801	65726	65726		23-09-2023	23-09-2023
INKJET PRINTER COLOUR-CANON PIXMA G570	411803	20780	20780		23-09-2023	23-09-2023
HP LASERJET MFP M233SDW	411803	25200	25200		26-09-2023	26-09-2023
HP LASERJET MFP M233SDW	411803	25200	25200		26-09-2023	26-09-2023
HP LASERJET MFP M233SDW	411803	25200	25200		26-09-2023	26-09-2023
HP LASERJET MFP M233SDW	411803	25200	25200		26-09-2023	26-09-2023
HP LASERJET MFP M233SDW	411803	25200	25200		26-09-2023	26-09-2023
HP LASERJET MFP M233SDW	411803	25200	25200		26-09-2023	26-09-2023
HP LASERJET MFP M233SDW	411803	25200	25200		26-09-2023	26-09-2023
HP LASERJET MFP M233SDW	411803	25200	25200		26-09-2023	26-09-2023
HP LASERJET MFP M233SDW	411803	25200	25200		26-09-2023	26-09-2023
NETWORK ATTACHED STORAGE (NAS) WITH 48T	411804	484980	484980		28-09-2023	28-09-2023
LAPTOP	411811	45000	45000		23-09-2023	23-09-2023
LAPTOP	411811	49999		49999	17-10-2023	17-10-2023
LAPTOP	411811	80000		80000	03-10-2023	03-10-2023
LAPTOP	411811	49999		49999	30-10-2023	30-10-2023
LAPTOP	411811	49999		49999	30-10-2023	30-10-2023
LAPTOP	411811	34000		34000	08-11-2023	08-11-2023
LAPTOP	411811	45000		45000	10-11-2023	10-11-2023
LAPTOP	411811	40000		40000	10-11-2023	10-11-2023
LAPTOP	411811	43500		43500	20-11-2023	20-11-2023
LAPTOP	411811	40000		40000	24-11-2023	24-11-2023
LAPTOP	411811	45000		45000	24-11-2023	24-11-2023
LAPTOP	411811	40000		40000	24-11-2023	24-11-2023
LAPTOP	411811	45000		45000	28-11-2023	28-11-2023
LAPTOP	411811	44995		44995	12-12-2023	12-12-2023
LAPTOP	411811	49997		49997	12-12-2023	12-12-2023
LAPTOP	411811	40000		40000	12-12-2023	12-12-2023
LAPTOP	411811	40000		40000	13-12-2023	13-12-2023
LAPTOP	411811	80000		80000	29-12-2023	29-12-2023
HP LASERJET MFP M438NDA MAKE - HP MODEL	411803	62599		62599	30-12-2023	30-12-2023
DESKTOP COMPUTER MAKE: HP MODEL:ELITED	411801	71409		71409	30-12-2023	30-12-2023
DESKTOP COMPUTER MAKE: HP MODEL:ELITED	411801	71409		71409	30-12-2023	30-12-2023
HP LASERJET MFP M233SDW	411803	25200		25200	30-12-2023	30-12-2023
DESKTOP COMPUTER MAKE: HP MODEL:ELITED	411801	71409		71409	30-12-2023	30-12-2023
LAPTOP	411811	82493		82493	31-12-2023	31-12-2023
LAPTOP	411811	44790		44790	29-11-2023	29-11-2023
LAPTOP	411811	40000		40000	28-12-2023	28-12-2023
LAPTOP	411811	45000		45000	30-10-2023	30-10-2023
LAPTOP	411811	60000		60000	06-01-2024	06-01-2024
LAPTOP	411811	40000		40000	23-01-2024	23-01-2024
LAPTOP	411811	40000		40000	23-01-2024	23-01-2024
LAPTOP	411811	40000		40000	23-01-2024	23-01-2024
LAPTOP	411811	40000		40000	23-01-2024	23-01-2024
LAPTOP	411811	45000		45000	23-01-2024	23-01-2024

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LAPTOP	411811	50000		50000	05-02-2024	05-02-2024
LAPTOP	411811	40000		40000	05-02-2024	05-02-2024
LAPTOP	411811	40000		40000	27-02-2024	27-02-2024
LAPTOP	411811	40000		40000	27-02-2024	27-02-2024
LAPTOP	411811	40000		40000	27-02-2024	27-02-2024
LAPTOP	411811	40000		40000	28-02-2024	28-02-2024
LAPTOP	411811	40000		40000	28-02-2024	28-02-2024
LAPTOP	411811	49999		49999	28-02-2024	28-02-2024
LAPTOP	411811	40000		40000	28-02-2024	28-02-2024
LAPTOP	411811	49999		49999	28-02-2024	28-02-2024
LAPTOP	411811	39991		39991	28-02-2024	28-02-2024
LAPTOP	411811	49999		49999	28-02-2024	28-02-2024
LAPTOP	411811	40000		40000	28-02-2024	28-02-2024
LAPTOP	411811	39643		39643	28-02-2024	28-02-2024
LAPTOP	411811	45000		45000	29-02-2024	29-02-2024
LAPTOP	411811	39998		39998	18-03-2024	18-03-2024
LAPTOP	411811	39998		39998	18-03-2024	18-03-2024
LAPTOP	411811	45000		45000	19-03-2024	19-03-2024
LAPTOP	411811	45000		45000	19-03-2024	19-03-2024
LAPTOP	411811	45000		45000	19-03-2024	19-03-2024
Computer and Pheripherals(Desktop/Laptop,Print	411811	7899		7899	30-03-2024	30-03-2024
LAPTOP	411811	60000		60000	30-03-2024	30-03-2024
Computer and Pheripherals(Desktop/Laptop,Print	411811	35400		35400	30-03-2024	30-03-2024
Computer and Pheripherals(Desktop/Laptop,Print	411811	35400		35400	30-03-2024	30-03-2024
HP INTEL CORE I7 12700 16 GB,1000 GB HDD,	411803	68789		68789	16-03-2024	16-03-2024
HP INTEL CORE I7 12700 16 GB,1000 GB HDD,	411803	68789		68789	16-03-2024	16-03-2024
HP INTEL CORE I7 12700 16 GB,1000 GB HDD,	411803	68789		68789	16-03-2024	16-03-2024
HP INTEL CORE I7 12700 16 GB,1000 GB HDD,	411803	68789		68789	16-03-2024	16-03-2024
HP INTEL CORE I7 12700 16 GB,1000 GB HDD,	411803	68789		68789	16-03-2024	16-03-2024
HP INTEL CORE I7 12700 16 GB,1000 GB HDD,	411803	68789		68789	16-03-2024	16-03-2024
HP LASERJET MFP M233SDW	411803	22901		22901	16-03-2024	16-03-2024
HP LASERJET MFP M233SDW	411803	22901		22901	16-03-2024	16-03-2024
HP LASERJET MFP M233SDW	411803	22901		22901	16-03-2024	16-03-2024
HP LASERJET MFP M233SDW	411803	22901		22901	16-03-2024	16-03-2024
HP LASERJET MFP M233SDW	411803	22901		22901	16-03-2024	16-03-2024
HP LASERJET MFP M233SDW	411803	22901		22901	16-03-2024	16-03-2024
UPS 1000 VA-MAKE- IONTECH POWER, MODE	411810	4180		4180	16-03-2024	16-03-2024
UPS 1000 VA-MAKE- IONTECH POWER, MODE	411810	4180		4180	16-03-2024	16-03-2024
UPS 1000 VA-MAKE- IONTECH POWER, MODE	411810	4180		4180	16-03-2024	16-03-2024
UPS 1000 VA-MAKE- IONTECH POWER, MODE	411810	4180		4180	16-03-2024	16-03-2024
UPS 1000 VA-MAKE- IONTECH POWER, MODE	411810	4180		4180	16-03-2024	16-03-2024
UPS 1000 VA-MAKE- IONTECH POWER, MODE	411810	4180		4180	16-03-2024	16-03-2024
INTEL CORE I7 12700, 32GB RAM, 1000 GB HD	411801	71271		71271	28-03-2024	28-03-2024
INTEL CORE I7 12700, 32GB RAM, 1000 GB HD	411801	71271		71271	28-03-2024	28-03-2024
INTEL CORE I7 12700, 32GB RAM, 1000 GB HD	411801	71271		71271	28-03-2024	28-03-2024
INTEL CORE I7 12700, 32GB RAM, 1000 GB HD	411801	71271		71271	28-03-2024	28-03-2024
INTEL CORE I7 12700, 32GB RAM, 1000 GB HD	411801	71271		71271	28-03-2024	28-03-2024
INTEL CORE I7 12700, 32GB RAM, 1000 GB HD	411801	71271		71271	28-03-2024	28-03-2024
INTEL CORE I7 12700, 32GB RAM, 1000 GB HD	411801	71271		71271	28-03-2024	28-03-2024
A3 SIZE MULTIFUNCTION PRINTER-MAKE: CA	411803	123740		123740	29-03-2024	29-03-2024
A3 SIZE MULTIFUNCTION PRINTER-MAKE: CA	411803	123740		123740	29-03-2024	29-03-2024
A3 SIZE MULTIFUNCTION PRINTER-MAKE: CA	411803	123740		123740	29-03-2024	29-03-2024
A3 SIZE MULTIFUNCTION PRINTER-MAKE: CA	411803	123740		123740	29-03-2024	29-03-2024
	Total*	9404861	5260660	4144201		
Temporary Erection						
	Total*					
Grand Total Addition		468112636	21890897	446221739		

DETAILS OF DEDUCTION TO FIXED ASSETS DURING QUARTER ENDED ON 31.12.2023

RESIDENTIAL BUILDING EXCLUDING PURELY TEMP. RESI. BLDG.						
C/O OF POLICE CHECK POST IN REGIT BANK DAM	410121	118582		118582	04-10-2023	
IRB BARRACK AT LEFT BANK BALUTAR	410328	5380640		5380640	04-10-2023	
Ext of IRB Qtrs near Central Stores at Left Bank (I	410328	1793403		1793403	04-10-2023	
	Total*	7292625	0	7292625		

NON RESI. BUILDING INCLUDING ROADS & BRIDGES OTHER THAN GUEST HOUSE and BUILDING CONT. PLANT & MACH. PURELY TEMP. NON RES. BLDG.						
Store Building	410306	15451		15451	04-10-2023	
Cement Store	410306	146465		146465	04-10-2023	
Const. Of Store Sheds at P/H site,	410306	245203		245203	04-10-2023	
Const. Of Store Sheds at P/H site,	410306	245204		245204	04-10-2023	
Const. Of Store Sheds at P/H site,	410306	245204		245204	04-10-2023	
Const. Of Misc. Store Sheds at P/H	410306	140146		140146	04-10-2023	
Const. Of Store Sheds at P/H site,	410306	220266		220266	04-10-2023	
Const. Of Store Sheds at P/H site,	410306	220266		220266	04-10-2023	

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Const. Of Store Sheds at P/H site,	410306	220267		220267	04-10-2023	
Const. Of Store Sheds at P/H site,	410306	220267		220267	04-10-2023	
BADMINTON COURT-TEMPORARY SHED	410305	3538875		3538875	04-10-2023	
INTERNAL ELECRIFICATION WORK OF FIRE STATI	410428	324132		324132	04-10-2023	
CONCRETE FILLING IN THE CRACK DEVELOPED AT	410301	534612		534612	04-10-2023	
Retaining wall below PH approach road alongwit	410201	1225657		1225657	04-10-2023	
Retaining wall below P.H. approach road alongw	410201	1139099		1139099	04-10-2023	
Construction of RR wall package-II near type-II Q	410201	299867		299867	04-10-2023	
C/o R R Wall at Right Bank from RD 66 to 88 mtr	410201	404993		404993	04-10-2023	
P/F railing alongwith gate and pavement on app	410201	237047		237047	04-10-2023	
Construction of retaining wall at left side of the r	410201	448424		448424	04-10-2023	
Soling concreting of main colony road from centr	410201	2556267		2556267	04-10-2023	
Soling & Edging in the left bank approach road w	410201	419043		419043	04-10-2023	
construction of security gates & shed for security	410328	673914		673914	04-10-2023	
CONSTRUCTION OF FIRE STATION AT LEFT BANK	410328	5856018		5856018	04-10-2023	
Const. Of Open Store Sheds at P/H	410306	265674		265674	04-10-2023	
Protection work of Store Sheds at	410306	37168		37168	04-10-2023	
Permanent School Bldg.at P/H Site	410322	32150604		32150604	04-10-2023	
C/o RR Wall , Drain,Cement cum	410322	625494		625494	04-10-2023	
Internal elect. Of auditorium near school building	410328	783006		783006	04-10-2023	
LEFT BANK BOUNDARY WALL FROM SWITCH YAR	410328	8631487		8631487	04-10-2023	
CONSTRUCTION OF BOUNDARY WALL FROM KV	410328	7765229		7765229	04-10-2023	
Construction of Work Shop at Power House Site	410302	1020914		1020914	04-10-2023	
Temp. partition wall of Kendriya Vidyalaya in wo	410302	86676		86676	04-10-2023	
Back side Protection Wall for Workshop in P/H	410302	74846		74846	04-10-2023	
Costruction of DG Set	410328	52939		52939	04-10-2023	
Crate wallfrom RD 0 to 110m & brest wall from R	410201	559758		559758	04-10-2023	
Stiffened Suspension Bridge 30(R) 36 MT Capaci	410203	2175000		2175000	04-10-2023	
C/o Half Brick wall around the Open Store Shed i	410306	125578		125578	04-10-2023	
Renovation of Godown NO. 5,8, & Misc. Godown	410306	195906		195906	04-10-2023	
Extension of Security Barrack with construction c	410328	348543		348543	04-10-2023	
Protection work for right of teesta river in front c	410201	5411898		5411898	04-10-2023	
PROVIDING &FENCING BOUNDARY AROUND SCH	410328	510121		510121	04-10-2023	
Work of prodiding & fixing False Ceiling in KVS at	410302	172068		172068	04-10-2023	
Internal Wiring of 500 KVA DG Shed at	410328	4851		4851	04-10-2023	
Electrification of 4 x 500 KVA DG Shed	410328	13266		13266	04-10-2023	
Construction of CGI shed for vehicle & equipmen	410302	482453		482453	04-10-2023	
C/O PCC ROAD FROM CENTRAL STORE NEAR MA	410201	1381266		1381266	04-10-2023	
C/O SECURITY FENCING FROM 66/11 KV SWITCH	410328	11258092		11258092	04-10-2023	
Const. Of Temporary School	410328	88387		88387	31-03-2024	
crate wall and protection work for approach roa	410201	124743		124743	31-03-2024	
C/o R R Wall at right Bank from RD 44m to 66m	410201	408087		408087	31-03-2024	
Increasing the hight of R/R wall near PH colony	410201	218872		218872	31-03-2024	
	Total*	94549613	0	94549613		

Plant and Machinery						
WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV D	412021	18500	15249		11-08-2023	
Fridge, Washing Machine, Air Conditioner with St	412021	28490	26675		11-08-2023	
Fridge, Washing Machine, Air Conditioner with St	412021	34500	32303		11-08-2023	
WaterPurifier,AirPurifier/Sterilizer/Humidifier,UV D	412021	11999	11392		11-08-2023	
Main generating equipment consist of through flo	410701	85610000		85610000	04-10-2023	
Main generating equipment consist of through flo	410701	85610000		85610000	04-10-2023	
JACK HAMMER	411116	1		1	04-10-2023	
JACK HAMMER	411116	1		1	04-10-2023	
Rim/Catchment Area Treatment	410601	1300516		1300516	04-10-2023	
Rim Treatment Work at Phidong Village	410601	1351262		1351262	04-10-2023	
Rim treatment at RD 1500 mtr from dam axis unc	410601	414251		414251	04-10-2023	
Rim treatment at RD 1400 mtr from dam axis unc	410601	334524		334524	04-10-2023	
EMPTY OXYGEN GAS CYLINDER, 5.97CUM	412503	11845		11845	04-10-2023	
Rim treatment at RD 1200 mtr from dam axis unc	410601	348283		348283	04-10-2023	
C/O Dyke up to EL 542M for protection of left ba	410601	48808751		48808751	04-10-2023	
D.A GAS CYLINDER 5.89CUM WITH GAS FILLE	412503	14018		14018	04-10-2023	
D.A GAS CYLINDER 5.89CUM WITH GAS FILLE	412503	14018		14018	04-10-2023	
EMPTY OXYGEN GAS CYLINDER, 5.97CUM	412503	11845		11845	04-10-2023	
EMPTY OXYGEN GAS CYLINDER, 5.97CUM	412503	11845		11845	04-10-2023	
EMPTY OXYGEN GAS CYLINDER, 5.97CUM	412503	11845		11845	04-10-2023	
EMPTY OXYGEN GAS CYLINDER, 5.97CUM	412503	11845		11845	04-10-2023	
EMPTY OXYGEN GAS CYLINDER, 5.97CUM	412503	11845		11845	04-10-2023	
RADAR BASED REAL TIME WIRELESS DATA L	412503	817600		817600	04-10-2023	
RADAR BASED REAL TIME WIRELESS DATA L	412503	817600		817600	04-10-2023	
Capitalisation of hill slope stabilisation	410601	1815018		1815018	04-10-2023	
RADAR BASED REAL TIME WIRELESS DATA L	412503	817600		817600	04-10-2023	
Water storage Tank & Supply line IRB Barack at	411201	2178008		2178008	04-10-2023	
RIM TREATMENT WORK OF DWELLING UNIT	410601	1767260		1767260	04-10-2023	
RIM TREATMENT WORK IN THE LEFT BANK B	410601	974662		974662	04-10-2023	
RIM TREATMENT AT LEFT BANK OF RD 2450	410601	26178992		26178992	04-10-2023	
Supply, transportation and installation of Off and	410608	337117404		337117404	04-10-2023	
HEATING ARRANGEMENT OF LOWER MOVIN	410714	1337943		1337943	04-10-2023	
INVERTER 3.6 KVA, MICROTEK	412503	29538		29538	04-10-2023	
INVERTER 3.6 KVA, MICROTEK	412503	29538		29538	04-10-2023	
MOTORIZED SIREN, 3-PHASE, AC, RANGE- 8K	412020	40840		40840	04-10-2023	
Main generating equipment consist of through flo	410701	85610000		85610000	04-10-2023	
HORIZONTAL DOUBLE MOUNTING SIREN SIN	412503	45846		45846	04-10-2023	
MASTER RECTIFIRE INVERTER BASED (IGBT	412503	51500		51500	04-10-2023	
10 TON CAPACITY ELECTRIC POWER WINCH	412503	850483		850483	04-10-2023	

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10 TON CAPACITY HEAVY DUTY DOYBLE DRU	410806	1694350		1694350	04-10-2023	
HYDRAULIC JACK CAP-25TON SINGLE ACTIN	412503	13570		13570	04-10-2023	
HYDRAULIC JACK CAP-15TON SINGLE ACTIN	412503	13570		13570	04-10-2023	
HYDRAULIC JACK CAP-5TON SINGLE ACTING	412503	11800		11800	04-10-2023	
HYDRAULIC JACK CAP-5TON SINGLE ACTING	412503	11800		11800	04-10-2023	
INVERTER BASED PORTABLE WELDING MAC	411114	61760		61760	04-10-2023	
HYDRAULIC JACK CAP-10TON SINGLE ACTIN	412503	24190		24190	04-10-2023	
HYDRAULIC JACK CAP-10TON SINGLE ACTIN	412503	10620		10620	04-10-2023	
HYDRAULIC JACK CAP-10TON SINGLE ACTIN	412503	10620		10620	04-10-2023	
HYDRAULIC JACK CAP-15TON SINGLE ACTIN	412503	10620		10620	04-10-2023	
HYDRAULIC JACK CAP-15TON SINGLE ACTIN	412503	10620		10620	04-10-2023	
KSB GAMMA 200-420AGB M -CW HORIZONTA	410714	837800		837800	04-10-2023	
ROTARY HAMMER DRILL MACHINE WITH 3 DI	412503	12000		12000	04-10-2023	
ROTARY HAMMER DRILL MACHINE WITH 3 DI	412503	12000		12000	04-10-2023	
ROTARY HAMMER DRILL MACHINE WITH 3 DI	412503	12000		12000	04-10-2023	
ROTARY HAMMER DRILL MACHINE WITH 3 DI	412503	12000		12000	04-10-2023	
SINGLE PHASE PORTABLE DC ARC WELDING	412503	13000		13000	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden Table 6' X 4' X 21/2' Hard Wood	412801	1		1	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Duel Desk with Bench Model No:10	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:2	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:9	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:3	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:4	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:5	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:6	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:7	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:8	412801	1		1	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	

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Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
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Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Dual Desk With Bench for Seniors	412801	3200		3200	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
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Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
ORIENT 16 WALL FAN	412801	1489		1489	04-10-2023	
ORIENT 16 WALL FAN	412801	1489		1489	04-10-2023	
USHA MISTAIR ULTRA 16 DSC WALL FAN	412801	1400		1400	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
WALL MOUNTED FAN	412801	1968		1968	04-10-2023	
WALL MOUNTED FAN	412801	1968		1968	04-10-2023	
WALL MOUNTED FAN	412801	1896		1896	04-10-2023	
WALL MOUNTED FAN	412801	1896		1896	04-10-2023	
WALL MOUNTED FAN	412801	1896		1896	04-10-2023	

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WALL MOUNTED FAN	412801	1896		1896	04-10-2023	
WALL MOUNTED FAN	412801	1896		1896	04-10-2023	
WALL MOUNTED FAN	412801	1817		1817	04-10-2023	
WALL MOUNTED FAN	412801	1817		1817	04-10-2023	
WALL MOUNTED FAN	412801	1817		1817	04-10-2023	
WALL MOUNTED FAN	412801	1817		1817	04-10-2023	
WALL MOUNTED FAN	412801	1817		1817	04-10-2023	
WALL MOUNTED FAN 16 INCH MAKE-RR MOD	412801	1746		1746	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Display Board 3ft * 4 ft	412801	3199		3199	04-10-2023	
Display Board 3ft * 4 ft	412801	3199		3199	04-10-2023	
Display Board 3ft * 4 ft	412801	3199		3199	04-10-2023	
Display Board 3ft * 4 ft	412801	3199		3199	04-10-2023	
Display Board 3ft * 4 ft	412801	3199		3199	04-10-2023	
Display Board 3ft * 4 ft	412801	3199		3199	04-10-2023	
Display Board 3ft * 4 ft	412801	3199		3199	04-10-2023	
Display Board 3ft * 4 ft	412801	3199		3199	04-10-2023	
Display Board 3ft * 4 ft	412801	3199		3199	04-10-2023	
Notice Board Glass Door with lock 4 X 6	412801	1		1	04-10-2023	
Notice Board Glass Door with lock 4 X 6	412801	1		1	04-10-2023	
Notice Board Glass Door with lock 4 X 6	412801	1		1	04-10-2023	
Notice Board Glass Door with lock 4 X 6	412801	1		1	04-10-2023	
Notice Board Glass Door with lock 4 X 6	412801	1		1	04-10-2023	
Notice Board Glass Door with lock 4 X 6	412801	1		1	04-10-2023	
Godrej Chair CH-12	412801	1		1	04-10-2023	
Godrej Chair CH-13	412801	1		1	04-10-2023	
Godrej Chair CH-14	412801	1		1	04-10-2023	
Godrej Chair CH-15	412801	1		1	04-10-2023	
Godrej Chair CH-17	412801	1		1	04-10-2023	
Godrej Chair CH-18	412801	1		1	04-10-2023	
Godrej Chair CH-19	412801	1		1	04-10-2023	
Godrej Chair CH-20	412801	1		1	04-10-2023	
Godrej Chair CH-21	412801	1		1	04-10-2023	
Plastic Chair without Cushion	412801	3199		3199	04-10-2023	
Plastic Chair without Cushion	412801	3199		3199	04-10-2023	
Plastic Chair without Cushion	412801	3199		3199	04-10-2023	
Plastic Chair without Cushion	412801	3199		3199	04-10-2023	
Plastic Chair without Cushion	412801	3199		3199	04-10-2023	
Plastic Chair without Cushion	412801	3199		3199	04-10-2023	
Plastic Chair without Cushion	412801	3199		3199	04-10-2023	
Plastic Chair without Cushion	412801	3199		3199	04-10-2023	
Plastic Chair without Cushion	412801	3199		3199	04-10-2023	
Plastic Chair without Cushion	412801	3199		3199	04-10-2023	
Plastic Chair without Cushion	412801	3199		3199	04-10-2023	
Plastic Chair without Cushion	412801	3199		3199	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Plastic Chair with Cushion Seat & Back	412801	2252		2252	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3200		3200	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3199		3199	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3199		3199	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3199		3199	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3199		3199	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3199		3199	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3199		3199	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3199		3199	04-10-2023	
Wooden stool 15*12*24 hard wood	412801	3199		3199	04-10-2023	

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Wooden stool 15*12*24 hard wood	412801	3199		3199	04-10-2023

Godrej Chair CHR - 4	412801	1		1	04-10-2023	
Godrej Chair CHR - 5	412801	1		1	04-10-2023	
Godrej Chair CHR - 6	412801	1		1	04-10-2023	
Godrej Visitors Chair with Arm PCH-7003	412801	1		1	04-10-2023	
Bench Grinder Single Phase	412020	1		1	04-10-2023	
Bench Grinder Single Phase,	410806	4889		4889	04-10-2023	
Euroclean Bullet Vaccum Cleaner	412020	4890		4890	04-10-2023	
Hydro Jack Trolly	412020	5821		5821	04-10-2023	
SMPS 240 Volt AC/24 Volt DC	412502	5824		5824	04-10-2023	
SMPS 240 Volt AC/24 Volt DC	412502	5824		5824	04-10-2023	
Aqua Guard Water Filter	412006	6710		6710	04-10-2023	
Mechanical Foam Type Fire Extinguisher 50 Ltr C	412020	6323		6323	04-10-2023	
Battery Charger Rectifier	412020	6593		6593	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
CEILING FAN 1200MM WITHOUT REGULATOR	412801	1323		1323	04-10-2023	
ROOM HEATER(QUARTZ), QH 3002	412801	1446		1446	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
Laser Range Meter (HILTI)	412020	38296		38296	04-10-2023	
PEDESTAL FAN 400 MM SWEEP	412801	2491		2491	04-10-2023	
PEDESTAL FAN 400 MM SWEEP	412801	2491		2491	04-10-2023	
PEDESTAL FAN 400 MM SWEEP	412801	2491		2491	04-10-2023	
PEDESTAL FAN 400 MM SWEEP	412801	2491		2491	04-10-2023	
DVD PLAYER WITH 5.1 CHANNEL AUDIO OUT	412801	2490		2490	04-10-2023	
DVD PLAYER WITH 5.1 CHANNEL AUDIO OUT	412801	2490		2490	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
D.G. Set 400/KW/500KV	411002	1345969		1345969	04-10-2023	
WATER PUMP 1HP,MAKE-KIRLOSKAR, MODE	412801	4071		4071	04-10-2023	
Submersible Dewatering Pump 37KW 415 V 50 H	410613	948655		948655	04-10-2023	
Submersible Dewatering Pump 37KW 415 V 50 H	410613	948655		948655	04-10-2023	
Submersible Dewatering Pump 37KW 415 V 50 H	410613	948655		948655	04-10-2023	
Submersible Dewatering Pump 37KW 415 V 50 H	410613	948655		948655	04-10-2023	
DOL CONTROL PANEL HP-30/40	411201	41950		41950	04-10-2023	
ELECTRICALLY OPERATED GROUT PUMP - D	411201	692290		692290	04-10-2023	
WALL MOUNTED FAN 16 INCH MAKE-RR MOD	412801	1746		1746	04-10-2023	
WALL MOUNTED FAN 16 INCH MAKE-RR MOD	412801	1746		1746	04-10-2023	
WALL MOUNTED FAN 16 INCH MAKE-RR MOD	412801	1746		1746	04-10-2023	
EXHAUST FAN 200MM PVC BODY MAKE-BAJA	412801	1084		1084	04-10-2023	
EXHAUST FAN 200MM PVC BODY MAKE-BAJA	412801	1084		1084	04-10-2023	
EXHAUST FAN 200MM PVC BODY MAKE-BAJA	412801	1084		1084	04-10-2023	
EXHAUST FAN 200MM PVC BODY MAKE-BAJA	412801	1084		1084	04-10-2023	
EXHAUST FAN 200MM PVC BODY MAKE-BAJA	412801	1084		1084	04-10-2023	
EXHAUST FAN 200MM PVC BODY MAKE-BAJA	412801	1084		1084	04-10-2023	
EXHAUST FAN 200MM PVC BODY MAKE-BAJA	412801	1084		1084	04-10-2023	
WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	21466		21466	04-10-2023	
Earthing of 630 Kva Trasformer at Dam site (R	410903	10033		10033	04-10-2023	
ACB 800A, 3 POLE, 415V AC, 3 POLE EDO WIT	410714	135914		135914	04-10-2023	
ACB 800A, 3 POLE, 415V AC, 3 POLE EDO WIT	410714	135914		135914	04-10-2023	
ACB 800A, 3 POLE, 415V AC, 3 POLE EDO WIT	410714	135914		135914	04-10-2023	
ACB 800A, 3 POLE, 415V AC, 3 POLE EDO WIT	410714	135914		135914	04-10-2023	
800 AMP LT DISTRIBUTION PANEL WITH 03 N	410803	827271		827271	04-10-2023	
800 AMP LT DISTRIBUTION PANEL WITH 02 N	410803	575902		575902	04-10-2023	
DISTRIBUTION TRANSFORMER 500KVA,11/0.4	410801	885000		885000	04-10-2023	
INSULATION TESTER, 500V, HAND DRIVEN GE	412503	9900		9900	04-10-2023	
INSULATION TESTER, 2500V, HAND DRIVEN G	412503	8550		8550	04-10-2023	
INSULATION TESTER,5000V,HAND DRIVEN GE	412503	8100		8100	04-10-2023	
3 phase motor,415V,3.7KW., 6Pole, HEM make	412503	27291		27291	04-10-2023	
220V, 100AMPS, FLOAT CUM BOOST CHARGE	410707	1441620		1441620	04-10-2023	
5KVA/21600VAH 5 STAR SINE WAVE INVERTE	412503	106796		106796	04-10-2023	
ACB 800A, 3 POLE, 415V AC, 3 POLE EDO WIT	410714	135914		135914	04-10-2023	
Siren 3Phase 440V, 10Hp Audible Range 16KM	412020	85761		85761	04-10-2023	
AIR CONDITIONER SPLIT TYP 1.5 TON	412008	47975		47975	04-10-2023	
Siren 3Phase 440V, 10Hp Audible Range 16KM	412020	85762		85762	04-10-2023	
MOTORIZED SIREN, 3-PHASE, AC, RANGE- 8K	412020	40840		40840	04-10-2023	
HAND OPERATED SIREN 1.5 KM RANGE	412503	8870		8870	04-10-2023	
Chain Pulley 3 Tons	410806	20497		20497	04-10-2023	
250 KVA 11/0.415 KV YDII Step down	410802	174392		174392	04-10-2023	
SUBMERSSIBLE PUMP 50 HP, MODY G1006T	411201	462560		462560	04-10-2023	
20HP THREE PHASE SUBMERSIBLE PUMP S	411201	81200		81200	04-10-2023	
CENTRIFUGAL WATER PUMP SET ALONG WI	411201	28169		28169	04-10-2023	
DIESEL ENGINE DRIVEN HORIZONTAL CENTR	411201	247097		247097	04-10-2023	
HORIZONTAL SPLIT CASING (HSC) CENTRIFU	411201	209873		209873	04-10-2023	
HIGH PRESSURE WASHER PUMP ,(W.P. 100F	411201	70947		70947	04-10-2023	
SUBMERSIBLE PUMP 50 HP,MAKE- FLYGT & N	411201	1889300		1889300	04-10-2023	
SUBMERSSIBLE PUMP 50 HP, MODY G1006T	411201	453288		453288	04-10-2023	
10KW SUBMERSIBLE PUMP,MAKE-ROCKWEL	411201	928480		928480	04-10-2023	
SUBMERSIBLE PUMP 16 HP-MAKE SB AND M	410613	206500		206500	04-10-2023	
SUBMERSIBLE PUMP 50 HP-MAKE SB AND M	410613	382900		382900	04-10-2023	
SUBMERSIBLE PUMP 50 HP-MAKE SB AND M	410613	382900		382900	04-10-2023	
50 HP/37KW SUBMERSIBLE PUMP WITH CON	410613	475001		475001	04-10-2023	
Duel Desk with Bench Model No:11	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:12	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:13	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:14	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:15	412801	1		1	04-10-2023	
Duel Desk with Bench Model No:16	412801	1		1	04-10-2023	

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Duel Desk with Bench Model No:17	412801	1		1	04-10-2023
Duel Desk with Bench Model No:18	412801	1		1	04-10-2023
Duel Desk with Bench Model No:19	412801	1		1	04-10-2023
Duel Desk with Bench Model No:20	412801	1		1	04-10-2023
Duel Desk with Bench Model No:21	412801	1		1	04-10-2023
Duel Desk with Bench Model No:22	412801	1		1	04-10-2023
Duel Desk with Bench Model No:23	412801	1		1	04-10-2023
Duel Desk with Bench Model No:24	412801	1		1	04-10-2023
Duel Desk with Bench Model No:25	412801	1		1	04-10-2023
Duel Desk with Bench Model No:26	412801	1		1	04-10-2023
Duel Desk with Bench Model No:27	412801	1		1	04-10-2023
Duel Desk with Bench Model No:28	412801	1		1	04-10-2023
Duel Desk with Bench Model No:29	412801	1		1	04-10-2023
Duel Desk with Bench Model No:30	412801	1		1	04-10-2023
Duel Desk with Bench Model No:31	412801	1		1	04-10-2023
Duel Desk with Bench Model No:32	412801	1		1	04-10-2023
Duel Desk with Bench Model No:33	412801	1		1	04-10-2023
Duel Desk with Bench Model No:34	412801	1		1	04-10-2023
Duel Desk with Bench Model No:35	412801	1		1	04-10-2023
Duel Desk with Bench Model No:36	412801	1		1	04-10-2023
Duel Desk with Bench Model No:37	412801	1		1	04-10-2023
Duel Desk with Bench Model No:2	412801	1		1	04-10-2023
Duel Desk with Bench Model No:3	412801	1		1	04-10-2023
Duel Desk with Bench Model No:4	412801	1		1	04-10-2023
Duel Desk with Bench Model No:5	412801	1		1	04-10-2023
Duel Desk with Bench Model No:3	412801	1		1	04-10-2023
Duel Desk with Bench Model No:4	412801	1		1	04-10-2023
Duel Desk with Bench Model No:5	412801	1		1	04-10-2023
Chart Paper Stand	412801	3199		3199	04-10-2023
Chart Paper Stand	412801	3199		3199	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023
VOLTAGE STABILIZER 5.0 KVA	412503	7575		7575	04-10-2023
MOTOR, 25HP, 3-PH, 960/1000 RPM MAKE-HIN	412503	82600		82600	04-10-2023
LED TV 32 INCH MAKE- XIOMI(MI), MODEL- 4A	412501	16500		16500	04-10-2023
LED TV 32 INCH MAKE- XIOMI(MI), MODEL- 4A	412501	16500		16500	04-10-2023
PULLING AND LIFTING MACHINE, PULLING CA	412503	20839		20839	04-10-2023
ABC DRY POWDER STORED PRESSURE COM	412801	3583		3583	04-10-2023
ABC DRY POWDER STORED PRESSURE COM	412801	3583		3583	04-10-2023
ABC DRY POWDER STORED PRESSURE COM	412801	3583		3583	04-10-2023
ABC DRY POWDER STORED PRESSURE COM	412801	3583		3583	04-10-2023
Til Pin/Clip Microphone	412501	412		412	04-10-2023
FLOOR MOUNTING TYPE FIRE BUCKET STAN	412801	1		1	04-10-2023
FLOOR MOUNTING TYPE FIRE BUCKET STAN	412801	1		1	04-10-2023
CO2 TYPR FIRE EXTINGUISHER CONFORMIN	412801	1		1	04-10-2023
CO2 TYPR FIRE EXTINGUISHER CONFORMIN	412801	1		1	04-10-2023

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Steel Irunks	412801	1		1	04-10-2023	
Steel Irunks	412801	1		1	04-10-2023	
FOAM FIRE EXTINGUISSER	412801	1		1	04-10-2023	
FOAM FIRE EXTINGUISSER	412801	1		1	04-10-2023	
FOAM FIRE EXTINGUISSER	412801	1		1	04-10-2023	
FOAM FIRE EXTINGUISSER	412801	1		1	04-10-2023	
Godrej Visitor Chair with Arm PCH-7003	412801	1		1	04-10-2023	
Godrej Chair CHR - 7	412801	1		1	04-10-2023	
Computer Chair PCH-7021	412801	1		1	04-10-2023	
Godrej Chair CH-4	412801	1		1	04-10-2023	
Godrej Chair CH-5	412801	1		1	04-10-2023	
Godrej Chair CH-7B	412801	1		1	04-10-2023	
Godrej Chair CH-7B	412801	1		1	04-10-2023	
Godrej Chair PCH-1014	412801	1		1	04-10-2023	
Godrej Chair CH-4	412801	1		1	04-10-2023	
Godrej Chair CH-5	412801	1		1	04-10-2023	
Godrej Almirah (Big)	412801	1		1	04-10-2023	
Godrej Almirah (Big)	412801	1		1	04-10-2023	
Bench Vice No. 8	412801	1		1	04-10-2023	
Godrej Steel Rack (36"x36"x18")	412801	1		1	04-10-2023	
Godrej Chair 7B	412801	1		1	04-10-2023	
Godrej Chair 7B	412801	1		1	04-10-2023	
Godrej Chair 7B	412801	1		1	04-10-2023	
Godrej Chair 7B	412801	1		1	04-10-2023	
Computer Chair	412801	1		1	04-10-2023	
Godrej Chair 7B	412801	1		1	04-10-2023	
Godrej CH-7	412801	1		1	04-10-2023	
Godrej CH-4	412801	1		1	04-10-2023	
Godrej CH-5	412801	1		1	04-10-2023	
Godrej CH-6	412801	1		1	04-10-2023	
Godrej CH-8	412801	1		1	04-10-2023	
Godrej CH-9	412801	1		1	04-10-2023	
Godrej Intregrated Work Station	412801	1		1	04-10-2023	
Godrej Compute Chair	412801	1		1	04-10-2023	
Computer Work Station	412801	1		1	04-10-2023	
Welding Transformer	411114	9608		9608	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
EXHAUST FAN LIGHT DUTY 225 MM	412801	1629		1629	04-10-2023	
30 HP, 16LPS, 80MTR HEAD CENTRIFUGAL PU	411112	80895		80895	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
HEAT CONVECTOR	412801	1000		1000	04-10-2023	
D.G. Set 400/KW/500KV	411002	1345969		1345969	04-10-2023	
D.G. Set 400/KW/500KV	411002	1345969		1345969	04-10-2023	
EXHAUST FAN 300MM MAKE- INDCOOL, MODI	412801	1230		1230	04-10-2023	
EXHAUST FAN 300MM MAKE- INDCOOL, MODI	412801	1230		1230	04-10-2023	
EXHAUST FAN 300MM MAKE- INDCOOL, MODI	412801	1230		1230	04-10-2023	
EXHAUST FAN 300MM MAKE- INDCOOL, MODI	412801	1230		1230	04-10-2023	
EXHAUST FAN 300MM MAKE- INDCOOL, MODI	412801	1230		1230	04-10-2023	
EXHAUST FAN 300MM MAKE- INDCOOL, MODI	412801	1230		1230	04-10-2023	
EXHAUST FAN 300MM MAKE- INDCOOL, MODI	412801	1230		1230	04-10-2023	
EXHAUST FAN 300MM MAKE- INDCOOL, MODI	412801	1230		1230	04-10-2023	
EXHAUST FAN 300MM MAKE- INDCOOL, MODI	412801	1230		1230	04-10-2023	
EXHAUST FAN 300MM MAKE- INDCOOL, MODI	412801	1230		1230	04-10-2023	
Current Transformer 66 KV (Ratio 50-100/5 AMP	410802	112452		112452	04-10-2023	
Current Transformer 66 KV (Ratio 50/5 AMPS)	410802	112452		112452	04-10-2023	
PARSWA 24V SMPS BASED FLOAT CUM BOO	412503	24000		24000	04-10-2023	
PARSWA 24V SMPS BASED FLOAT CUM BOO	412503	24000		24000	04-10-2023	
Sigma 18Mtr high telescopic tilting type galvanise	410806	827265		827265	04-10-2023	
Sigma 18Mtr high telescopic tilting type galvanise	410806	827265		827265	04-10-2023	
Siren 3Phase 440V, 10Hp Audible Range 16KM	412020	85761		85761	04-10-2023	
2.1 CHANNEL SOUND BAR SYSTEM WITH BLU	412501	18900		18900	04-10-2023	
MONOBLOCK CENTRIFUGAL PUMP MOTOR S	411201	131421		131421	04-10-2023	
PORTABLE WELDING MACHINE SINGLE PHAS	410713	17898		17898	04-10-2023	
PORTABLE WELDING MACHINE SINGLE PHAS	410713	17898		17898	04-10-2023	
265L 3 STAR DOUBLE DOOR REFRIGERATOR	412505	28550		28550	04-10-2023	
265L 3 STAR DOUBLE DOOR REFRIGERATOR	412505	28550		28550	04-10-2023	
Protection of Electrical Pole for 11 KV	410904	48546		48546	04-10-2023	
Shifting of Street Light Poles of	410904	30319		30319	04-10-2023	
Erection of 11 K V Transmission Line	410904	1423271		1423271	04-10-2023	
500 KVA 11/0.415 KV YDII Step up	410802	298752		298752	04-10-2023	
Transformer, Outdoor type 3 Phase 50	410802	298752		298752	04-10-2023	
OIL FILLED RADIATOR HEATER, 11 FINS MAKI	412007	9980		9980	04-10-2023	
Distribution Transformer (ALSTOM) 500 KVA	410802	345168		345168	04-10-2023	
Erection of 0.43/11 KV 500 KVA	410802	166228		166228	04-10-2023	
Capacitive Voltage Tranformer 66KV	410802	157716		157716	04-10-2023	

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Capacitive Voltage Tranformer 66KV	410802	157716		157716	04-10-2023	
Installation of 11KV Energy Meter at Control Roo	410904	130628		130628	04-10-2023	
PA SPEAKER, MAKE- JBL, MODEL- CONTROL	412501	15690		15690	04-10-2023	
PA SPEAKER, MAKE- JBL, MODEL- CONTROL	412501	15690		15690	04-10-2023	
PA SPEAKER, MAKE- JBL, MODEL- CONTROL	412501	15690		15690	04-10-2023	
HANDHELD TRANSMITTER-PERCEPTION WIR	412014	18556		18556	04-10-2023	
HANDHELD TRANSMITTER-PERCEPTION WIR	412014	18556		18556	04-10-2023	
BORE-WELL SUBMERSIBLE PUMP(3 HP)-MAK	411201	21200		21200	04-10-2023	
20HP THREE PHASE SUBMERSIBLE PUMP S	411201	81200		81200	04-10-2023	
GEYSER 35 LTR.	412007	12258		12258	04-10-2023	
GEYSER 35 LTR.	412007	12258		12258	04-10-2023	
GEYSER 35 LTR.	412007	12258		12258	04-10-2023	
GEYSER 35 LTR.	412007	12258		12258	04-10-2023	
GEYSER 25 L CAPACITY, MAKE RACLOD, MO	412007	10582		10582	04-10-2023	
PA SPEAKER, MAKE- JBL, MODEL- CONTROL	412501	15690		15690	04-10-2023	
OIL FILLED HEATER 9 FINS	412007	7400		7400	04-10-2023	
OIL FILLED HEATER 9 FINS	412007	7400		7400	04-10-2023	
GEYSER 25L CAPACITY.-MAKE- MARC, MODE	412007	5650		5650	04-10-2023	
GEYSER 25L CAPACITY.-MAKE- MARC, MODE	412007	5650		5650	04-10-2023	
OIL FILLED RADIATOR HEATER, 11 FINS MAK	412007	9980		9980	04-10-2023	
Erection of Transmission Line (Singtam to Baluta	410903	2101962		2101962	04-10-2023	
3 Phase 8 Wire LT distribution system	410904	2065411		2065411	04-10-2023	
Two Zone PA Amp (AC & DC)	412501	13136		13136	04-10-2023	
Transformer Filteration Plant of 1200LPH	412020	167917		167917	04-10-2023	
415 V Switch Gear	411002	281299		281299	04-10-2023	
415 V Switch Gear ,	411002	237868		237868	04-10-2023	
5KVA Constant Voltage Stabliser	412020	12241		12241	04-10-2023	
5KVA VOLTAGE STABILIZER Make ULTRA	412020	12241		12241	04-10-2023	
Erection, testing and commisioning of 04 Nos. DC	411002	28080		28080	04-10-2023	
SIGMA 21 Meter ground mounted	412020	441834		441834	04-10-2023	
Telescopic Long range Flood Lights	412020	441834		441834	04-10-2023	
Telescopic Long range Flood Lights	412020	441835		441835	04-10-2023	
Search Light 09 mtr. Trolly	412020	268190		268190	04-10-2023	
Search Light 18 mtr. Trolly	412020	363026		363026	04-10-2023	
Flexible Shaft Grinder	410805	6843		6843	04-10-2023	
Electrical Motor Chucker	412020	6409		6409	04-10-2023	
Fixed output Automactic charge	412020	5421		5421	04-10-2023	
D.G. WELDING SET	411114	7051		7051	04-10-2023	
Battery Chargers12V 25 Plates	412020	404		404	04-10-2023	
Tll Pin/Clip Microphone	412501	412		412	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
Ceiling Fan with Regulator ORTEM	412801	1		1	04-10-2023	
CEILING FAN 48 1200 MM	412801	1		1	04-10-2023	
CEILING FAN 48 1200 MM	412801	1		1	04-10-2023	
AIR CONDITIONER WINDOW TYPE 1.5 TON C	412008	6615		6615	04-10-2023	
Single Split Air Conditioner 2 Ton Capacity	412008	27217		27217	04-10-2023	
Air Conditioner Split Type 1.5 Ton	412008	29500		29500	04-10-2023	
SINGLE - SPLIT Air Conditioner 2 Ton Capacity	412008	32990		32990	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
CEILING FAN 1200 MM-MAKE & MODEL- SUPE	412801	1191		1191	04-10-2023	
WINDOW TYPE AIR CONDITIONER 1.5 TON	412008	21466		21466	04-10-2023	
AIR CONDITIONER SPLIT TYP 1.5 TON	412008	45116		45116	04-10-2023	
AIR CONDITIONER SPLIT TYP 1.5 TON	412008	47975		47975	04-10-2023	
AIR CONDITIONER SPLIT TYP 1.5 TON	412008	47975		47975	04-10-2023	
AIR CONDITIONER SPLIT TYP 1.5 TON	412008	47975		47975	04-10-2023	
1.5 TR WINDOW AC, 5 STAR RATED WITH RE	412008	44362		44362	04-10-2023	
Construction of2x5 MVA 66/11KV switchyard at D	410903	56123065		56123065	04-10-2023	
Godrej Chair 7B	412801	1		1	04-10-2023	
DISCONNECTOR SWITCH TYPE T155-DS (FOI	410714	8194071		8194071	04-10-2023	
MAINTENANCE EARTHING SWITCH TYPE T15	410714	2424914		2424914	04-10-2023	

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CO2 TYPR FIRE EXTINGUISHER CONFORMIN	412801	1		1	04-10-2023	
CO2 TYPR FIRE EXTINGUISHER CONFORMIN	412801	1		1	04-10-2023	
CO2 TYPR FIRE EXTINGUISHER CONFORMIN	412801	1		1	04-10-2023	
CO2 TYPR FIRE EXTINGUISHER CONFORMIN	412801	1		1	04-10-2023	
CO2 TYPR FIRE EXTINGUISHER CONFORMIN	412801	1		1	04-10-2023	
CO2 TYPR FIRE EXTINGUISHER CONFORMIN	412801	1		1	04-10-2023	
CO2 TYPR FIRE EXTINGUISHER CONFORMIN	412801	1		1	04-10-2023	
CO2 TYPR FIRE EXTINGUISHER CONFORMIN	412801	1		1	04-10-2023	
DRY CHEMICAL POWDER TYPE FIRE EXTING	412801	1		1	04-10-2023	
DRY CHEMICAL POWDER TYPE FIRE EXTING	412801	1		1	04-10-2023	
DRY CHEMICAL POWDER TYPE FIRE EXTING	412801	1		1	04-10-2023	
DRY CHEMICAL POWDER TYPE FIRE EXTING	412801	1		1	04-10-2023	
DRY CHEMICAL POWDER TYPE FIRE EXTING	412801	1		1	04-10-2023	
DRY CHEMICAL POWDER TYPE FIRE EXTING	412801	1		1	04-10-2023	
DRY CHEMICAL POWDER TYPE FIRE EXTING	412801	1		1	04-10-2023	
DRY CHEMICAL POWDER TYPE FIRE EXTING	412801	1		1	04-10-2023	
DRY CHEMICAL POWDER TYPE FIRE EXTING	412801	1		1	04-10-2023	
DRY CHEMICAL POWDER TYPE FIRE EXTING	412801	1		1	04-10-2023	
DRY CHEMICAL POWDER TYPE FIRE EXTING	412801	1		1	04-10-2023	
DRY CHEMICAL POWDER TYPE FIRE EXTING	412801	1		1	04-10-2023	
CS-SHAFT SLEEVE (IN 02 PIECES) WITH ITS	410714	370872		370872	04-10-2023	
CS-SHAFT SLEEVE (IN 02 PIECES) WITH ITS	410714	370872		370872	04-10-2023	
SUBMERSIBLE DEWATERING PUMP 3.2KW M	411201	179183		179183	04-10-2023	
UPS 1 KVA OFFLINE	412801	3712		3712	04-10-2023	
CS-SHAFT SLEEVE (IN 02 PIECES) WITH ITS	410714	370872		370872	04-10-2023	
IP TELEPHONE SET SIPON-A20	411903	5988		5988	04-10-2023	
DRILLING OF BOREWELLS AND INSTALLATIO	411201	2596840		2596840	04-10-2023	
CONTROL VALVE CONVERTER , MODEL - PG	410714	1138125		1138125	04-10-2023	
UPS 1 KVA OFFLINE	412801	4499		4499	04-10-2023	
UPS 600 VA	412801	1998		1998	04-10-2023	
SUPPLY & INSTALLATION OF OFC INSIDE THE	411903	1937450		1937450	04-10-2023	
C/O Water storage/detention Tank at Left Bank,	411201	7655979		7655979	04-10-2023	
FACING PLATE FOR BOTTOM RING WITH HP-	410714	1475000		1475000	04-10-2023	
CS- UPPER STATIONARY LABYRINTH WITH I	410714	1150500		1150500	04-10-2023	
DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAI	411903	21559		21559	04-10-2023	
DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAI	411903	21559		21559	04-10-2023	
DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAI	411903	21559		21559	04-10-2023	
DIGITAL TDMA (2 SLOTS) BASED DIGITAL HAI	411903	21559		21559	04-10-2023	
HYDRAULIC JACK 10 TON CAPACITY WITH H	412801	3250		3250	04-10-2023	
HYDRAULIC JACK 10 TON CAPACITY WITH H	412801	3250		3250	04-10-2023	
MINI ANGLE GRINDER, 100 MM	412801	2447		2447	04-10-2023	
MINI ANGLE GRINDER, 100 MM	412801	2447		2447	04-10-2023	
MINI ANGLE GRINDER, 100 MM	412801	2447		2447	04-10-2023	
MINI ANGLE GRINDER, 100 MM	412801	2447		2447	04-10-2023	
CS- UPPER STATIONARY LABYRINTH WITH I	410714	1150500		1150500	04-10-2023	
STEP UP GEN. (DIESEL) TRANSF. 500KVA,0.4	410802	533028		533028	04-10-2023	
STEP UP GEN. (DIESEL) TRANSF. 500KVA,0.4	410802	533028		533028	04-10-2023	
KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM	411201	42420		42420	04-10-2023	
KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM	411201	42420		42420	04-10-2023	
KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM	411201	42420		42420	04-10-2023	
KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM	411201	42420		42420	04-10-2023	
Reciprocation Air Compressor	411115	26661		26661	04-10-2023	
H.C.181D-1.5 Ton Split A.C Bluestar	412008	8566		8566	04-10-2023	
H.C.181D-1.5 Ton Split A.C Bluestar	412008	8567		8567	04-10-2023	
Water Supply Line to Q.C Lab	411201	141524		141524	04-10-2023	
Intermediate Water Tank & Support	411201	190301		190301	04-10-2023	
Oxygen Cylinder with Complete Accessories D.A	412020	4750		4750	04-10-2023	
CO2 type fire extinguiSher conforming to IS 2878	412801	1		1	04-10-2023	
CO 2 Type Fire Extinguisher Cap:2 kg IS-2878	412801	1		1	04-10-2023	
CO 2 Type Fire Extinguisher Cap:2 kg IS-2879	412801	1		1	04-10-2023	
CO 2 Type Fire Extinguisher Cap:2 kg IS-2880	412801	1		1	04-10-2023	
Voltage stablizers	412801	1		1	04-10-2023	
Grease Gun (10 Kg Capacity)	412801	1		1	04-10-2023	
Oxygen Cylinder with Complete Accessories D.A	412020	4750		4750	04-10-2023	
Oxygen Cylinder with Complete Accessories D.A	412020	4750		4750	04-10-2023	
VARISTOR 13 ELEMENTS C22/390V (C22X13 3	410714	907420		907420	04-10-2023	
VARISTOR 13 ELEMENTS C22/390V (C22X13 3	410714	907420		907420	04-10-2023	
VARISTOR 13 ELEMENTS C22/390V (C22X13 3	410714	907420		907420	04-10-2023	
VARISTOR 13 ELEMENTS C22/390V (C22X13 3	410714	907420		907420	04-10-2023	
UPS 600 VA	412801	2373		2373	04-10-2023	
DIGITAL EPABX SYSTEM WITH 50 ANALOG 8	411903	150601		150601	04-10-2023	
DIGITAL SLR CAMERA NIKON MAKE, MODEL I	412503	33128		33128	04-10-2023	
DIGITAL SLR CAMERA NIKON MAKE, MODEL I	412503	33128		33128	04-10-2023	
VARISTOR 13 ELEMENTS C22/390V (C22X13 3	410714	907420		907420	04-10-2023	
ELGI Grease Bucket	412801	1		1	04-10-2023	
DUAL SPEED INDUCTION MOTOR OF RATING	410714	188527		188527	04-10-2023	
FULLY AUTOMATED AND PROTECTED STAR	411201	22695		22695	04-10-2023	
MONOBLOCK PUMPSET, HEAD- 66MTR, DISC	411201	93757		93757	04-10-2023	
MONOBLOCK PUMPSET, HEAD- 66MTR, DISC	411201	93757		93757	04-10-2023	
KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM	411201	43481		43481	04-10-2023	
KSB MAKE MODEL BPD 302/9,20 HP,2900 RPM	411201	43481		43481	04-10-2023	
FIXED CELLULAR TERMINAL (FCT)	411902	9757		9757	04-10-2023	
MONOBLOCK PUMPSET, HEAD- 66MTR, DISC	411201	86034		86034	04-10-2023	
MONOBLOCK PUMPSET, HEAD- 66MTR, DISC	411201	86034		86034	04-10-2023	
MONOBLOCK PUMPSET, HEAD- 66MTR, DISC	411201	86034		86034	04-10-2023	
CONSTRUCTION OF BIO WASTE BURIAL PIT	411202	428008		428008	04-10-2023	
CS - 400 KV SINGLE PHASE CVT ,TYPE WS42	410714	542900		542900	04-10-2023	
TIPPER SK 01D/2808 (4.5 CUBIC METER)	411104	1633248		1633248	04-10-2023	
Supply & Lying of G.I Pipe for water supply for c	411201	230592		230592	04-10-2023	
Single-Split Air Conditioner 2 Ton Capacity	412008	32900		32900	04-10-2023	
FORKLIFT 8MT CAPACITY EQUIPPED WITH W	412020	1911159		1911159	04-10-2023	
Drilling of 4 Nos Boreweel for supply of water in F	411201	3065864		3065864	04-10-2023	

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UPS 600 VA	412801	1597		1597	04-10-2023	
MONOBLOCK PUMPSET, HEAD- 66MTR, DISC	411201	78101		78101	04-10-2023	
MONOBLOCK PUMPSET, HEAD- 66MTR, DISC	411201	78101		78101	04-10-2023	
SUBMERSIBLE PUMP 17.5 HP, 6 DIA, RPM 290	411201	74675		74675	04-10-2023	
ACCOUSTIC ENCLOSURE FOR VTA 1710G	411002	432600		432600	04-10-2023	
ACCOUSTIC ENCLOSURE FOR VTA 1710G	411002	432600		432600	04-10-2023	
LAYING OF TELEPHONE CABLES AND INSTAL	411902	468240		468240	04-10-2023	
Tata JD-315 SE Wheel	411102	153055		153055	04-10-2023	
PORTABLE GEN SET UP TO 3000 VA (Make : H	411002	108574		108574	04-10-2023	
PORTABLE GEN SET UP TO 3000 VA (Make : H	411002	108575		108575	04-10-2023	
UPS 600 VA	412801	2625		2625	04-10-2023	
UPS 600 VA	412801	2625		2625	04-10-2023	
UPS 600 VA	412801	2625		2625	04-10-2023	
UPS 600 VA	412801	2625		2625	04-10-2023	
UPS 600 VA	412801	2625		2625	04-10-2023	
UPS 600 VA	412801	2625		2625	04-10-2023	
UPS 600 VA	412801	2625		2625	04-10-2023	
SONY CAMERA MODEL-DSC-HX200	412020	24514		24514	04-10-2023	
40 M.T. HYDRAULIC ROUGH TERRAIN MOBILE	411109	15200772		15200772	04-10-2023	
BEML BD-50 Bull Dozer	411105	525919		525919	04-10-2023	
Caterpillar model B14 F Wheel Dozer	411105	3534490		3534490	04-10-2023	
Fabrication of One No. 08 KL Water	411104	30994		30994	04-10-2023	
Fabrication of One No. 08 Kl. Water	411104	369		369	04-10-2023	
Heavy Duty Drill Machine	411116	337		337	04-10-2023	
Cube Mould of 150 mm Cast Iron	412801	1		1	04-10-2023	
Cube Mould of 150 mm Cast Iron	412801	1		1	04-10-2023	
Cube Mould of 150 mm Cast Iron	412801	1		1	04-10-2023	
Cube Mould of 150 mm Cast Iron	412801	1		1	04-10-2023	
Cube Mould of 150 mm Cast Iron	412801	1		1	04-10-2023	
Cube Mould of 150 mm Cast Iron	412801	1		1	04-10-2023	
SELF SUPPORTING EXTENDABLE ALUMINIUM	412503	15587		15587	04-10-2023	
SELF SUPPORTING EXTENDABLE ALUMINIUM	412503	15587		15587	04-10-2023	
SELF SUPPORTING EXTENDABLE ALUMINIUM	412503	15587		15587	04-10-2023	
ALUMINIUM DOUBLE EXTENSION LADDER IN	412503	27086		27086	04-10-2023	
ALUMINIUM DOUBLE EXTENSION LADDER IN	412503	27086		27086	04-10-2023	
ALUMINIUM DOUBLE EXTENSION LADDER IN	412503	27086		27086	04-10-2023	
SINGLE STRAIGHT ALUMINIUM LADDER WITH	412503	5812		5812	04-10-2023	
SINGLE STRAIGHT ALUMINIUM LADDER WITH	412503	5812		5812	04-10-2023	
SINGLE STRAIGHT ALUMINIUM LADDER WITH	412503	5812		5812	04-10-2023	
SINGLE STRAIGHT ALUMINIUM LADDER WITH	412503	5812		5812	04-10-2023	
SIMPLE ALUMINIUM LADDER WITH WIDE STE	412503	8219		8219	04-10-2023	
SIMPLE ALUMINIUM LADDER WITH WIDE STE	412503	8219		8219	04-10-2023	
CS- UPPER STATIONARY LABYRINTH WITH T	410714	1150500		1150500	04-10-2023	
TURBINE-GENERATOR SHAFT COUPLING BO	410714	3848701		3848701	04-10-2023	
FACING PLATE FOR BOTTOM RING WITH HP-	410714	1457300		1457300	04-10-2023	
FACING PLATE FOR HEAD COVER WITH HP-H	410714	1453760		1453760	04-10-2023	
NEUTRAL GROUNDING TRANSFORMER, DRY	410714	398687		398687	04-10-2023	
FIELD CIRCUIT BREAKER CEX98-3200-2.1 220	410714	1663800		1663800	04-10-2023	
336 KV LIGHTENING ARRESTER	410714	308813		308813	04-10-2023	
LV BUSHING 24 KV, 10000 AMPS, ITEM NO-7,	410714	399594		399594	04-10-2023	
OIL COOLER HEAT EXCHANGER [OFWF COO	410714	5960664		5960664	04-10-2023	
CENTRIFUGAL PUMP [1200 LPM], ITEM NO-64	410714	141081		141081	04-10-2023	
HORIZONTAL DOUBLE MOUNTING SIREN SIN	412503	45846		45846	04-10-2023	
a) 50 MT capacity Weigh Bridge	412020	301487		301487	04-10-2023	
Conversion kit for 50 MT WB	412020	128939		128939	04-10-2023	
10 MT Pick & Carry Crane	411109	319042		319042	04-10-2023	
SUB-MERSIBLE PUMP MOTOR SET BPHA 373	411112	45674		45674	04-10-2023	
a) 20 MT capacity Weigh Bridge	412020	150743		150743	04-10-2023	
Conversion kit for 20 MT WB	412020	77362		77362	04-10-2023	
WATER PURIFIER CAP. 8 LTR.	412020	17170		17170	04-10-2023	
FIRE EXTINGUISHER, CAPACITY-25KG, TYPE-	412503	17110		17110	04-10-2023	
FIRE EXTINGUISHER, CAPACITY-25KG, TYPE-	412503	17110		17110	04-10-2023	
SUB-MERSIBLE PUMP MOTOR SET BPN 425/2	411112	108684		108684	04-10-2023	
Godrej Office Chair CH-7	412801	1		1	04-10-2023	
Godrej Office Chair CH-7	412801	1		1	04-10-2023	
Godrej Office Chair CH-7	412801	1		1	04-10-2023	
Godrej Office Chair CH-7	412801	1		1	04-10-2023	
Godrej Office Chair CH-7	412801	1		1	04-10-2023	
Godrej Office Chair CH-7	412801	1		1	04-10-2023	
Godrej Storewell Minor	412801	1		1	04-10-2023	
Chair CHR-10	412801	1		1	04-10-2023	
R. Chair CHR-1014	412801	1		1	04-10-2023	
Godrej Chair - 7021	412801	1		1	04-10-2023	
Godrej Chair CHR-8	412801	1		1	04-10-2023	
Godrej Chair CHR-4	412801	1		1	04-10-2023	
Godrej Chair CHR-5	412801	1		1	04-10-2023	
Godrej Chair CHR-6	412801	1		1	04-10-2023	
Godrej Chair CHR-7	412801	1		1	04-10-2023	
Godrej Chair CHR-8	412801	1		1	04-10-2023	
Godrej Chair CHR-9	412801	1		1	04-10-2023	
Godrej Table T-8	412801	1		1	04-10-2023	
Godrej Table T-9	412801	1		1	04-10-2023	
Godrej Table T-8	412801	1		1	04-10-2023	
Steel Rack (72"x36"x24")	412801	1		1	04-10-2023	
Steel Rack (72"x36"x24")	412801	1		1	04-10-2023	
Steel Rack (72"x36"x24")	412801	1		1	04-10-2023	
Steel Rack (72"x36"x24")	412801	1		1	04-10-2023	
Steel Rack (72"x36"x24")	412801	1		1	04-10-2023	
Steel Rack (72"x36"x24")	412801	1		1	04-10-2023	
Steel Rack (72"x36"x24")	412801	1		1	04-10-2023	
Steel Rack (72"x36"x24")	412801	1		1	04-10-2023	
Steel Rack (72"x36"x24")	412801	1		1	04-10-2023	

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Steel Rack (36"x36"x18")	412801	1		1	04-10-2023
Steel Rack (72"x36"x24")	412801	1		1	04-10-2023
Steel Rack (72"x36"x24")	412801	1		1	04-10-2023
Steel Rack (48"x36"x24")	412801	1		1	04-10-2023
Steel Rack (48"x36"x24")	412801	1		1	04-10-2023
POL STAND - ONE	412801	2395		2395	04-10-2023
POL-STAND FIVE	412801	2395		2395	04-10-2023
POL-STAND THREE	412801	2395		2395	04-10-2023
POL-STAND SIX	412801	2395		2395	04-10-2023
POL-STAND FOUR	412801	2395		2395	04-10-2023
POL-STAND TWO	412801	2395		2395	04-10-2023
POL-STAND SEVEN	412801	2395		2395	04-10-2023
POL-STAND EIGHT	412801	2395		2395	04-10-2023
POL-STAND ELEVEN	412801	2395		2395	04-10-2023
POL-STAND TEN	412801	2395		2395	04-10-2023
POL-STAND NINE	412801	2395		2395	04-10-2023
POL-STAND THIRTEEN	412801	2395		2395	04-10-2023
POL-STAND FOURTEEN	412801	2395		2395	04-10-2023
POL-STAND TWELEVE	412801	2395		2395	04-10-2023
POL-STAND FIFTEEN	412801	2406		2406	04-10-2023
Wooden Ladder Size	412801	1		1	04-10-2023
Wooden Ladder Size	412801	1		1	04-10-2023
Godrej Steel Rack with 6 Shelves	412801	1		1	04-10-2023
Godrej Steel Rack with 6 Shelves	412801	1		1	04-10-2023
Godrej Steel Rack with 6 Shelves	412801	1		1	04-10-2023
Godrej Steel Rack with 6 Shelves	412801	1		1	04-10-2023
Godrej Steel Rack with 6 Shelves	412801	1		1	04-10-2023
Godrej Steel Rack with 6 Shelves	412801	1		1	04-10-2023
Godrej Steel Rack with 6 Shelves	412801	1		1	04-10-2023
Godrej Steel Rack with 6 Shelves	412801	1		1	04-10-2023
Godrej Steel Rack with 6 Shelves	412801	1		1	04-10-2023
Steel Rack (Small)	412801	1		1	04-10-2023
Godrej Steel Rack with 6 Shelves	412801	1		1	04-10-2023
Steel Rack 6 Shelves	412801	1		1	04-10-2023
Steel Rack 6 Shelves	412801	1		1	04-10-2023
Steel Rack 6 Shelves	412801	1		1	04-10-2023
Steel Rack 6 Shelves	412801	1		1	04-10-2023
Steel Rack 6 Shelves	412801	1		1	04-10-2023
Steel Rack 6 Shelves	412801	1		1	04-10-2023
Steel Rack 6 Shelves	412801	1		1	04-10-2023
Godrej Steel Rack 3 Shelves	412801	1		1	04-10-2023
Godrej Steel Rack 3 Shelves	412801	1		1	04-10-2023
Godrej Steel Rack (36"x36"x18")	412801	1		1	04-10-2023
Godrej Steel Rack (36"x36"x18")	412801	1		1	04-10-2023
Godrej Steel Rack (72"x36"x24")	412801	1		1	04-10-2023
Godrej Steel Rack (36"x36"x18")	412801	1		1	04-10-2023
Godrej Steel Rack (36"x36"x18")	412801	1		1	04-10-2023
Godrej Steel Rack (72"x36"x24")	412801	1		1	04-10-2023
Godrej Steel Rack (72"x36"x24")	412801	1		1	04-10-2023
Godrej Steel Rack (72"x36"x24")	412801	1		1	04-10-2023
Godrej Steel Rack (72"x36"x24")	412801	1		1	04-10-2023
Godrej Steel Rack (72"x36"x24")	412801	1		1	04-10-2023
Pedestal Fan 16" (Orient)	412801	1		1	04-10-2023
Pedestal Fan 16" (Orient)	412801	1		1	04-10-2023
Pedestal Fan 16" (Orient)	412801	1		1	04-10-2023
Pedestal Fan 16" (Orient)	412801	1		1	04-10-2023
Pedestal Fan 16" (Orient)	412801	1		1	04-10-2023
Pedestal Fan 16" (Orient)	412801	1		1	04-10-2023
Pedestal Fan 16" (Orient)	412801	1		1	04-10-2023
Steel Rack (48"x36"x24")	412801	1		1	04-10-2023
Steel Rack (48"x36"x24")	412801	1		1	04-10-2023
Steel Rack (48"x36"x24")	412801	1		1	04-10-2023
Steel Rack (48"x36"x24")	412801	1		1	04-10-2023
Steel Rack (48"x36"x24")	412801	1		1	04-10-2023
Steel Rack (48"x36"x24")	412801	1		1	04-10-2023
Steel Rack (48"x36"x24")	412801	1		1	04-10-2023
UPS 500 VA	412801	2250		2250	04-10-2023
UPS 650VA	412801	3519		3519	04-10-2023
UPS 600 VA	412801	1597		1597	04-10-2023
UPS 600 VA	412801	1597		1597	04-10-2023
UPS 600 VA	412801	2029		2029	04-10-2023
Godrej type writer	412002	7471		7471	04-10-2023
a) 02 MT capacity Weigh Bridge	412020	16205		16205	04-10-2023
Installation, Testing & Commissioning 2 mt wb	412020	7219		7219	04-10-2023
01 MT capacity Weigh Bridge	412020	7536		7536	04-10-2023
500 KG capacity Weigh Bridge	412020	6784		6784	04-10-2023
Public Address System	412501	6396		6396	04-10-2023
Aquaguard Classic Water Purifier	412020	396		396	04-10-2023
CO2 Type Fire Extenguisher	412020	1		1	04-10-2023
CO2 Type Fire Extenguisher	412020	1		1	04-10-2023
CO2 Type Fire Extenguisher	412020	1		1	04-10-2023
CO2 Type Fire Extenguisher	412020	1		1	04-10-2023
CO2 Type Fire Extenguisher	412020	1		1	04-10-2023
CO2 Type Fire Extenguisher	412020	1		1	04-10-2023
Make FIRE SHIELD	412020	1		1	04-10-2023
Make FIRE SHIELD	412020	1		1	04-10-2023
Make FIRE SHIELD	412020	1		1	04-10-2023
Make FIRE SHIELD	412020	1		1	04-10-2023
Make FIRE SHIELD	412020	1		1	04-10-2023
Conforming to IS-2878	412020	1		1	04-10-2023

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CO2 Type Fire Extinguisher 6.5 Kg Cap.	412020	1		1	04-10-2023	
GAS CONNECTION	412801	3781		3781	08-03-2024	
BPL Gas Stove	412801	1		1	08-03-2024	
SUNFLAME GAS STOVE 2 BURNER	412801	1560		1560	08-03-2024	
SUNFLAME GAS STOVE 2 BURNER	412801	1560		1560	08-03-2024	
SUNFLAME GAS STOVE 2 BURNER	412801	1560		1560	08-03-2024	
SUNFLAME GAS STOVE 2 BURNER	412801	2092		2092	08-03-2024	
SUNFLAME GAS STOVE 2 BURNER	412801	2092		2092	08-03-2024	
SUNFLAME GAS STOVE 2 BURNER	412801	2092		2092	08-03-2024	
SUNFLAME GAS STOVE 2 BURNER	412801	2092		2092	08-03-2024	
Boyles Apparatus with H.C	412005	42940		42940	01-01-2024	
Anesthetic Unit Portable	412005	13680		13680	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
ORTEM Ceiling Fan	412801	1		1	01-01-2024	
Power Supply System	411902	148043		148043	01-01-2024	
UPS 650 VA with internal battery	412801	3199		3199	01-01-2024	
UPS 600 VA	412801	2373		2373	01-01-2024	
UPS 600 VA	412801	2373		2373	01-01-2024	
UPS 600 VA	412801	2625		2625	01-01-2024	
CALLER ID TELEPHONE SET ORPAT 3862	412801	1049		1049	01-01-2024	
CALLER ID TELEPHONE SET-BEETEL M57	412801	1145		1145	01-01-2024	
CALLER ID TELEPHONE SET-BEETEL M57	412801	1145		1145	01-01-2024	
CALLER ID TELEPHONE SET-BEETEL M57	412801	1145		1145	01-01-2024	
CALLER ID TELEPHONE SET-BEETEL M57	412801	1145		1145	01-01-2024	
TELETWIN (1+1) TELEPHONE SET, BEETEL, B	412801	3512		3512	01-01-2024	
TELETWIN (1+1) TELEPHONE SET, BEETEL, B	412801	3512		3512	01-01-2024	
TELEPHONE SET	412801	1173		1173	01-01-2024	
TELEPHONE SET	412801	1173		1173	01-01-2024	
FIXED WIRELESS PHONE BEETEL-F2 GSM	412801	2049		2049	01-01-2024	
Protective Goggles Lead	412005	1		1	01-01-2024	
Insect Flasher	412801	1		1	01-01-2024	
Oxygen Cylinder with Complete Accessories D.A	412020	4750		4750	01-01-2024	
Insect Flasher	412801	4613		4613	01-01-2024	
Insect Flasher	412801	4613		4613	01-01-2024	
Insect Flasher	412801	4612		4612	01-01-2024	
SPHYGMONOMETER (B.P INSTRUMENT)	412801	2799		2799	01-01-2024	
DIGITAL B P APPARATUS	412801	2789		2789	01-01-2024	
WEIGHING MACHINE	412801	1168		1168	01-01-2024	
WEIGHING MACHINE	412801	1168		1168	01-01-2024	
TELEPHONE SET	412801	950		950	01-01-2024	
TELEPHONE SET	412801	950		950	01-01-2024	
TELEPHONE SET	412801	950		950	01-01-2024	
HEMATOCRIT METER, MAKE-TRUE HB MODE	412801	3598		3598	01-01-2024	
DIGITAL SLR CAMERA NIKON MAKE, MODEL I	412503	33128		33128	01-01-2024	
DIGITAL SLR CAMERA NIKON MAKE, MODEL I	412503	33128		33128	01-01-2024	
DIGITAL SLR CAMERA NIKON MAKE, MODEL I	412503	33128		33128	01-01-2024	
Managed Switch 24 Port with 1 GBPS SM LX Po	412020	12128		12128	01-01-2024	
CANON MAKE PHOTOCOPIER MACHINE, IR 24	412003	91663		91663	01-01-2024	
DUSTBIN (USI-807 BIO MEDICAL WASTE BIN 4	412503	5870		5870	01-01-2024	
DUSTBIN (USI-807 BIO MEDICAL WASTE BIN 4	412503	5870		5870	01-01-2024	
DUSTBIN (USI-807 BIO MEDICAL WASTE BIN 4	412503	5870		5870	01-01-2024	
STETOSCOPE LITTMAN CLASSIC 3M	412503	6195		6195	01-01-2024	
STETOSCOPE LITTMAN CLASSIC 3M	412503	6195		6195	01-01-2024	
HANDY CAM, CAMCORDER MAKE: PANASONI	412503	138370		138370	01-01-2024	
STETOSCOPE LITTMAN CLASSIC 3M	412005	13328		13328	01-01-2024	
STETOSCOPE LITTMAN CLASSIC 3M	412005	13328		13328	01-01-2024	
OXYGEN CONCENRATOR	412005	48000		48000	01-01-2024	
OXYGEN CONCENRATOR	412005	47510		47510	01-01-2024	
OXYGEN CONCENRATOR	412005	47510		47510	01-01-2024	
TELEPHONE SET	412801	774		774	01-01-2024	
REVOLVING CHAIR WITH ARM (GOOD QUALIT	412801	4139		4139	31-03-2024	
VISITOR CHAIR WITH ARM SEAT BACK PADE	412801	3150		3150	31-03-2024	
VISITOR CHAIR WITH ARM SEAT BACK PADE	412801	3150		3150	31-03-2024	
VISITOR CHAIR WITH ARM SEAT BACK PADE	412801	3150		3150	31-03-2024	
VISITOR CHAIR WITH ARM SEAT BACK PADE	412801	3150		3150	31-03-2024	
VISITOR CHAIR WITH ARM SEAT BACK PADE	412801	3150		3150	31-03-2024	
VISITOR CHAIR WITH ARM SEAT BACK PADE	412801	3150		3150	31-03-2024	

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PORTABLE MULTIPURPOSE FIRE EXTINGUISI	412801	828		828	31-03-2024	

CALLER ID TELEPHONE SET-BEETEL M57	412801	1145		1145	31-03-2024	
CALLER ID TELEPHONE SET-BEETEL M57	412801	1145		1145	31-03-2024	
CALLER ID TELEPHONE SET-BEETEL M57	412801	1145		1145	31-03-2024	
MOTOROLA FW200L FIXED WIRELESS TELEF	412801	2098		2098	31-03-2024	
TELEPHONE SET	412801	1173		1173	31-03-2024	
TELEPHONE SET	412801	1173		1173	31-03-2024	
TELEPHONE SET	412801	1173		1173	31-03-2024	
TELEPHONE SET	412801	1173		1173	31-03-2024	
TELEPHONE SET	412801	1173		1173	31-03-2024	
TELEPHONE SET	412801	1173		1173	31-03-2024	
TELEPHONE SET	412801	1173		1173	31-03-2024	
TELEPHONE SET	412801	1173		1173	31-03-2024	
TELEPHONE SET	412801	1173		1173	31-03-2024	
TELEPHONE SET	412801	1173		1173	31-03-2024	
FIXED WIRELESS PHONE BEETEL-F2 GSM	412801	2049		2049	31-03-2024	
FIXED WIRELESS PHONE BEETEL-F2 GSM	412801	2049		2049	31-03-2024	
TELEPHONE SET	412801	950		950	31-03-2024	
TELEPHONE SET	412801	950		950	31-03-2024	
TELEPHONE SET	412801	950		950	31-03-2024	
TELEPHONE SET	412801	950		950	31-03-2024	
TELEPHONE SET	412801	774		774	31-03-2024	
TELEPHONE SET	412801	774		774	31-03-2024	
TELEPHONE SET	412801	774		774	31-03-2024	
TELEPHONE SET	412801	774		774	31-03-2024	
TELEPHONE SET	412801	774		774	31-03-2024	
TELEPHONE SET	412801	774		774	31-03-2024	
ALUMINIUM LADDER,10'FEET CLOSE HEIGHT	412503	22782		22782	31-03-2024	
BIOMETRIC FINGER PRINT READER MAKE: TI	412503	11250		11250	31-03-2024	
WEATHER PROOF PHONE INCLUDING HARDV	411902	16769		16769	31-03-2024	
WEATHER PROOF PHONE INCLUDING HARDV	411902	17578		17578	31-03-2024	
	Total*	869520528	85619	869429039		
VEHICLES						
BUS-32 SEATER AC MAKE-VE COMMERCIAL V	411507	2464845		2464845	04-10-2023	
BUS-32 SEATER NON AC MAKE-SML ISUZU LI	411507	1857494		1857494	04-10-2023	
MINI TRUCK TATA 407 BS-VI	411508	1048750		1048750	04-10-2023	
TRUCK MOUNTED HYDRAULIC PLATFORM, W	411506	2035842		2035842	04-10-2023	
BUS (32+1) SEATER - MAKE:TATA, MODEL:ST	411507	1738454		1738454	04-10-2023	
Fabrication of 12 KL water tanker on TATA SK01	411508	188190		188190	04-10-2023	
TATA LPK Truck Model 909	411508	813327		813327	04-10-2023	
Tata Chasis Model No:SE/1613/42,CMVR2000,	411505	228924		228924	04-10-2023	
WATER TENDER ON ASHOK LEYLAND 1616/L	411505	3113134		3113134	04-10-2023	
TATA BUS (24+1)SEATER SK 01B/0429 LP41(	411507	1166940		1166940	04-10-2023	
BUS, STARBUS (32+1) SEATER SK01B/0428 L	411507	1431049		1431049	04-10-2023	
8KL WATER TANKER SK 01D/0887	411508	1651764		1651764	04-10-2023	
SE-1613/42 TATA SFC Truck	411508	63868		63868	04-10-2023	
TATA MODE-SK01D/1149	411508	928681		928681	04-10-2023	
TRACTOR 45 HP, ESCORTS FARMTRAC 45	411509	566269		566269	04-10-2023	
Fabrication of steel body truck and steel cabin on	411508	237048		237048	31-03-2024	
TATA 1613 SE 42	411508	954891		954891	31-03-2024	
BUS-32 SEATER NON AC MAKE-SML ISUZU LI	411507	1857494		1857494	31-03-2024	
	Total*	22346964	0	22346964		
SPEED BOATS						
FIBRE REINFORCE PLASTIC MOTOR BOAT(8	411603	963000		963000	04-10-2023	
HDPE LIFE BOAT 8 SEATER MAKE AND MODE	411603	758500		758500	04-10-2023	
	Total*	1721500	0	1721500		
OFFICE FURNITURE & FIXTURES INCLUDING SCHOOL & HOSPITAL FURNITURE						
Dining Set and Chairs	411702	28000		2800	04-10-2023	
Centre Table	411712	2290		229	15-12-2023	
KNOCK DIVAN BED (RESID)	411702	18320		1832	15-12-2023	
ZEST SOFA SET (3+1+1)	411702	25648		2565	15-12-2023	
EXECUTIVE REVOLVING CHAIR RAJKAMAL M	411701	9237		9237	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADEI	411701	8023		8023	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADEI	411701	8023		8023	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADEI	411701	8023		8023	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADEI	411701	8023		8023	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADEI	411701	8023		8023	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADEI	411701	8023		8023	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADEI	411701	8023		8023	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADEI	411701	8023		8023	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADEI	411701	8023		8023	04-10-2023	
Godrej Storewell Plain 4 Shelves	411701	12450		12450	04-10-2023	
EXECUTIVE REVOLVING CHAIR RAJKAMAL M	411701	9237		9237	04-10-2023	
Godrej Storewell Plain 4 Shelves	411701	12450		12450	04-10-2023	
Godrej Storewell Plain 4 Shelves	411701	12451		12451	04-10-2023	
CENTER TABLE	411701	11122		11122	04-10-2023	
CENTER TABLE	411701	11122		11122	04-10-2023	
TABLE SIZE 1500X750 MM WITH TWO DRAWE	411701	17844		17844	04-10-2023	
RECTANGULAR MODULAR WORKSTATIONS (	411701	27745		27745	04-10-2023	
RECTANGULAR MODULAR WORKSTATIONS (	411701	27745		27745	04-10-2023	
RECTANGULAR MODULAR WORKSTATIONS (	411701	27745		27745	04-10-2023	
RECTANGULAR MODULAR WORKSTATIONS (	411701	27745		27745	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	

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Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Sliding Door	411701	388		388	04-10-2023	
Godrej 'Storewell Plain 78"36"19"	411701	1		1	04-10-2023	
Chairs Caned Revolving	411701	1		1	04-10-2023	
Caned Hanging Arm Chair	411701	1		1	04-10-2023	
Almiraha	411701	1		1	04-10-2023	
Almiraha	411701	1		1	04-10-2023	
Almiraha Small	411701	1		1	04-10-2023	
Steel Almiraha Big	411701	1		1	04-10-2023	
Godrej chair -7002	411701	1		1	04-10-2023	
Almiraha	411701	1		1	04-10-2023	
Godrej 78 36 18 Steel Almiraha Big	411701	1		1	04-10-2023	
Store Well Big Godrej	411701	1		1	04-10-2023	
Store Well Big Godrej	411701	1		1	04-10-2023	
Godrej Storewell Plain mirror	411701	1		1	04-10-2023	
Godrej chair -HB PCH 7001	411701	4574		4574	04-10-2023	
Godrej Executive Chair PCH-7001	411701	5300		5300	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5783		5783	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5784		5784	04-10-2023	
Godrej Storewell,4 Shelves Big 78"	411704	5784		5784	04-10-2023	
Godrej Storewell Big (4 Shelves)	411701	6122		6122	04-10-2023	
Godrej Storewell Big (4 Shelves)	411701	6136		6136	04-10-2023	
Wooden Almirah 6' X 4' X 11/2 ' Hard Wood	411704	8034		8034	04-10-2023	
Wooden Almirah 6' X 4' X 11/2 ' Hard Wood	411704	8034		8034	04-10-2023	
Wooden Almirah 6' X 4' X 11/2 ' Hard Wood	411704	8034		8034	04-10-2023	
Wooden Almirah 6' X 4' X 11/2 ' Hard Wood	411704	8034		8034	04-10-2023	
Wooden Almirah 6' X 4' X 11/2 ' Hard Wood	411704	8034		8034	04-10-2023	
Wooden Almirah 6' X 4' X 11/2 ' Hard Wood	411704	8034		8034	04-10-2023	
CHAIR PCH-7002D	411701	9859		9859	04-10-2023	
CHAIR PCH-7002D	411701	9860		9860	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
CHAIR PCH-7002D	411701	9860		9860	04-10-2023	
CHAIR PCH-7002D	411701	9860		9860	04-10-2023	
CHAIR PCH-7002D	411701	9860		9860	04-10-2023	
CHAIR PCH-7002D	411701	9860		9860	04-10-2023	
REVOLVING CHAIR WITH HIGH BACK (MAKE	411701	6730		6730	04-10-2023	
REVOLVING CHAIR WITH HIGH BACK (MAKE	411701	6730		6730	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADE	411701	6520		6520	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADE	411701	6520		6520	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADE	411701	6520		6520	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADE	411701	6520		6520	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADE	411701	6520		6520	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADE	411701	6520		6520	04-10-2023	
STEEL ALMIRAH LARGE SIZE 1980 X 865 X 48	411701	12837		12837	04-10-2023	
STEEL ALMIRAH BIG	411701	13885		13885	04-10-2023	
STEEL ALMIRAH BIG	411701	13885		13885	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
Modular Sitting Arrangement	411701	26895		26895	04-10-2023	
Modular Sitting Arrangement for Executives-1	411701	24444		24444	04-10-2023	
Modular Sitting Arrangement for Executives-1	411701	24444		24444	04-10-2023	
Modular Sitting Arrangement for Executives-1	411701	24444		24444	04-10-2023	
Modular Sitting Arrangement for Executives-1	411701	24445		24445	04-10-2023	
Modular Sitting Arrangement for Executives	411701	22820		22820	04-10-2023	
Modular Sitting Arrangement for Executives	411701	22820		22820	04-10-2023	
Modular Sitting Arrangement for Executives	411701	22820		22820	04-10-2023	
Modular Sitting Arrangement for Executives	411701	22821		22821	04-10-2023	
Modular Sitting Arrangement for Staff-1	411701	20371		20371	04-10-2023	
Modular Sitting Arrangement for Staff-1	411701	20372		20372	04-10-2023	
Modular Sitting Arrangement for Staff-11	411701	17927		17927	04-10-2023	
Modular Sitting Arrangement for Staff-11	411701	17927		17927	04-10-2023	
Modular Sitting Arrangement for Staff-11	411701	17927		17927	04-10-2023	
Modular Sitting Arrangement for Staff-11	411701	17927		17927	04-10-2023	
Modular Sitting Arrangement for Staff-11	411701	17927		17927	04-10-2023	
Modular Sitting Arrangement for Staff-11	411701	17926		17926	04-10-2023	

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Modular Sitting Arrangement for Staff-11	411701	17926		17926	04-10-2023	
Modular Sitting Arrangement for Staff-11	411701	17926		17926	04-10-2023	
Modular Sitting Arrangement for Staff-11	411701	17926		17926	04-10-2023	
Modular Sitting Arrangement for Staff-11	411701	17926		17926	04-10-2023	
Modular Sitting Arrangement for Staff-11	411701	17926		17926	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6442		6442	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6442		6442	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6442		6442	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6442		6442	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6442		6442	04-10-2023	
Godrej Table T-9	411701	1		1	04-10-2023	
Godrej Table T-9	411701	1		1	04-10-2023	
FOUR DOOR PERSONAL LOCKING UNIT WITH	411701	7899		7899	04-10-2023	
FOUR DOOR PERSONAL LOCKING UNIT WITH	411701	7899		7899	04-10-2023	
FOUR DOOR PERSONAL LOCKING UNIT WITH	411701	7899		7899	04-10-2023	
FOUR DOOR PERSONAL LOCKING UNIT WITH	411701	7899		7899	04-10-2023	
FOUR DOOR PERSONAL LOCKING UNIT WITH	411701	7899		7899	04-10-2023	
FOUR DOOR PERSONAL LOCKING UNIT WITH	411701	7900		7900	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6442		6442	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6442		6442	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6442		6442	04-10-2023	
SOFA TWO SEATER	411704	17900		17900	04-10-2023	
SOFA TWO SEATER	411704	17900		17900	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6442		6442	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6442		6442	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6441		6441	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6441		6441	04-10-2023	
Black Board(Spl. Glass Sheet) 1.94 Mtr X 1.23 M	411704	6441		6441	04-10-2023	
Godrej Office Table T-9	411701	1		1	04-10-2023	
Godrej Office Table T-9	411701	1		1	04-10-2023	
Godrej Office Table T-6	411701	1		1	04-10-2023	
Godrej Office Table T-09	411701	1		1	04-10-2023	
Godrej Executive Table T-202	411701	12730		12730	04-10-2023	
Godrej L creamedy	411701	14280		14280	04-10-2023	
Teak Wood Sofa Set	411701	6807		6807	04-10-2023	
Godrej 'L Credenza	411701	20764		20764	04-10-2023	
Computer Integrated Work Station (Table)	411701	1		1	04-10-2023	
Computer Integrated Work Station (Table)	411701	1		1	04-10-2023	
Show Case ShelveGlass Door 6' X 3' X 12'	411704	4836		4836	04-10-2023	
Show Case ShelveGlass Door 6' X 3' X 12'	411704	4836		4836	04-10-2023	
Dressing table (Ref GR No-C2007100631 dt.26-	411704	6128		6128	04-10-2023	
Dressing table (Ref GR No-C2007100631 dt.26-	411704	6129		6129	04-10-2023	
Show case with two shelfs (Ref GR No-C200710	411704	7313		7313	04-10-2023	
Show case with two shelfs (Ref GR No-C200710	411704	7313		7313	04-10-2023	
Godrej Executive Table T-202	411701	18441		18441	04-10-2023	
Godrej Table T-9	411701	1		1	04-10-2023	
Godrej Table S-1071	411704	9090		9090	04-10-2023	
Godrej Table T-104	411701	5486		5486	04-10-2023	
Godrej Table T-9	411701	389		389	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
DUAL DESK WOODEN TOP SIZE (L-3.'6, W-1'1	411704	6400		6400	04-10-2023	
Modular Sitting Arrangement	411701	27059		27059	04-10-2023	
REVOLVING CHAIR WITH HIGH BACK (MAKE	411701	6730		6730	04-10-2023	
REVOLVING CHAIR WITH HIGH BACK (MAKE	411701	6730		6730	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADE	411701	6520		6520	04-10-2023	
Godrej Office Chairs CHR-7	411701	1		1	04-10-2023	
Chairs (CHR-4) Without Arm	411701	1		1	04-10-2023	

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Chairs (CHR-4) Without Arm	411701	1		1	04-10-2023	
Godrej Chair-PCH-7002	411701	1		1	04-10-2023	
Chair PCH 7002 Godrej	411701	1		1	04-10-2023	
Godrej Storewell Model-3	411701	7377		7377	04-10-2023	
Godrej Storewell Model-2	411701	7377		7377	04-10-2023	
Godrej Table T-108	411701	9568		9568	04-10-2023	
Godrej Storewell Model-2	411701	7197		7197	04-10-2023	
Godrej Storewell Plain 4 Shelves	411701	5731		5731	04-10-2023	
Godrej Storewell Plain 4 Shelves	411701	5732		5732	04-10-2023	
Storewell Big (Godrej), 4 Shelves	411701	386		386	04-10-2023	
Godrej Storewell	411701	4633		4633	04-10-2023	
Godrej Storewell	411701	4633		4633	04-10-2023	
Godrej Storewell	411701	4633		4633	04-10-2023	
Godrej Storewell	411701	4634		4634	04-10-2023	
Godrej Storewell	411701	4634		4634	04-10-2023	
Godrej Storewell	411701	4634		4634	04-10-2023	
Godrej Storewell	411701	4634		4634	04-10-2023	
Almirah Big	411701	4984		4984	04-10-2023	
Steel Almirah	411701	405		405	04-10-2023	
Steel Almirah	411701	405		405	04-10-2023	
Steel Almirah	411701	404		404	04-10-2023	
TABLE DOUBLE DRAWER MODEL T-9	411701	5019		5019	04-10-2023	
Computer Integrated Work Station	411701	402		402	04-10-2023	
Filing Cabinet 4 Doors	411701	5027		5027	04-10-2023	
Godrej Filing 4 door cabinet	411701	1		1	04-10-2023	
Almirah Small	411701	1		1	04-10-2023	
Godrej Storewell Plain	411701	1		1	04-10-2023	
Godrej Table T-9	411701	1		1	04-10-2023	
Godrej Table T-9	411701	1		1	04-10-2023	
Godrej Table T-9	411701	1		1	04-10-2023	
Godrej Table T-9	411701	1		1	04-10-2023	
Godrej Table T-102	411701	1		1	04-10-2023	
Godrej Table T-9	411701	1		1	04-10-2023	
Almirah Small	411701	1		1	04-10-2023	
Godrej Table T-9	411701	1		1	04-10-2023	
Godrej Table T-9	411701	1		1	04-10-2023	
Store Well Godrej Big 5 Shelves 78 x 36 x 19	411701	1		1	04-10-2023	
Store Well Godrej Big 5 Shelves 78 x 36 x 19	411701	1		1	04-10-2023	
Godrej Table T-9	411701	1		1	04-10-2023	
Store Well Godrej Big 5 Shelves 78 x 36 x 19	411701	1		1	04-10-2023	
Side Reck	411701	1		1	04-10-2023	
Chairs Caned Revolving	411701	1		1	04-10-2023	
Chairs Caned Revolving	411701	1		1	04-10-2023	
Chairs Caned Revolving	411701	1		1	04-10-2023	
Godrej Office Table T-8	411701	1		1	04-10-2023	
Godrej Office Table T-09	411701	1		1	04-10-2023	
Godrej Filing 4 door cabinet	411701	1		1	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADE	411701	6520		6520	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADE	411701	6520		6520	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADE	411701	6520		6520	04-10-2023	
VISITOR CHAIR WITH ARM SEAT BACK PADE	411701	6520		6520	04-10-2023	
Modular Sitting Arrangement for Executives	411701	22959		22959	04-10-2023	
Carpet & Other items	411701	9652		9652	08-03-2024	
Woolen Carpet (DVD) Trans Asia make (1250gm	411701	35144		35144	15-03-2024	
EXECUTIVE TABLE (SIZE 1500MMX 900MMX 7	411701	5999		5999	31-03-2024	
	Total*	2069430	0	2002598		
Computers						
LAPTOP	411811	60000	52029		11-08-2023	
LAPTOP	411811	60000	51927		11-08-2023	
LAPTOP	411811	60000	53083		11-08-2023	
Laptop Omen HP 15EK0017TX	411811	80000		800	07-12-2023	
LAPTOP	411811	45000		43099	31-10-2023	
ONLINE UPS SYSTEM 1025 VA	411804	5563		5563	04-10-2023	
OFFLINE UPS-MAKE-CYBER POWER MODEL-I	411810	4507		4507	04-10-2023	
COMPUTER I7 WITH 16 GB RAM, 1 TB HARD D	411801	63126		63126	04-10-2023	
HP LASERJET MFP M233SDW	411803	25200		25200	04-10-2023	
BIOMETRIC ENROLLMENT UNIT WITH ALL AC	411804	44972		44972	04-10-2023	
BIOMETRIC ENROLLMENT UNIT WITH ALL AC	411804	44972		44972	04-10-2023	
MULTIFUNCTIONAL DEVICE CANON MF 445D	411803	46993		46993	04-10-2023	
CANON IR 2206 WITH PLATEN COVER & TONE	411803	35490		35490	04-10-2023	
CANON IR 2206 WITH PLATEN COVER & TONE	411803	35490		35490	04-10-2023	
PERSONAL COMPUTER (DESKTOP)	411801	56996		56996	04-10-2023	
PERSONAL COMPUTER (DESKTOP)	411801	56996		56996	04-10-2023	
LASER PRINTER LEXMARK MS312DN	411803	7900		7900	04-10-2023	
A-4 SIZE FLAT BED SCANNER EPSION V 370	411804	9619		9619	04-10-2023	
SCANNER FLATBED A3 SIZE CANNON M1060	411804	157166		157166	04-10-2023	
PERSONAL COMPUTER (DESKTOP)	411801	58724		58724	04-10-2023	
PERSONAL COMPUTER (DESKTOP)	411801	58724		58724	04-10-2023	
PERSONAL COMPUTER (DESKTOP)	411801	58724		58724	04-10-2023	
HP LASER JET PRINTER 1020+	411803	9677		9677	04-10-2023	
LASERJET PRINTER M1136 MFP	411803	10827		10827	04-10-2023	
HP SCAN JET 5590	411804	26630		26630	04-10-2023	
PERSONAL COMPUTER (DESKTOP)	411801	58328		58328	04-10-2023	
PERSONAL COMPUTER (DESKTOP)	411801	58328		58328	04-10-2023	
PERSONAL COMPUTER (DESKTOP)	411801	58328		58328	04-10-2023	
DESKTOP COMPUTER (HP PRO 3090) WITH 1	411801	39400		39400	04-10-2023	
DESKTOP COMPUTER (HP PRO 3090) WITH 1	411801	39400		39400	04-10-2023	
DESKTOP COMPUTER (HP PRO 3090) WITH 1	411801	39400		39400	04-10-2023	
HP BUISINESS 6200 PRO DESKTOP PC	411801	49102		49102	04-10-2023	
HP LASER JET PRINTER 1020+	411803	6815		6815	04-10-2023	
HP LASER JET PRINTER 1020+	411803	6815		6815	04-10-2023	
HP LASER JET PRINTER 1020+	411803	6815		6815	04-10-2023	

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BIOMETRIC ENROLLMENT UNIT WITH ALL AC	411804	10410		10410	01-01-2024
6KVA ONLINE UPS MAKE: APC, MODEL:SRC6K	411804	80800		80800	01-01-2024
Computer with Intel core 2 duo 2 8 GHZ processo	411801	46950		46950	01-01-2024
HP BUISINESS 6200 PRO DESKTOP PC	411801	49102		49102	01-01-2024
HP BUISINESS 6200 PRO DESKTOP PC	411801	49102		49102	01-01-2024
HP BUISINESS 6200 PRO DESKTOP PC	411801	49102		49102	01-01-2024
HP COMPAQ MOTOROLA XOOM TABLET-MZ6	411801	35070		35070	01-01-2024
HP LASERJET MFP, MAKE:HP, MODEL : PRO 4	411803	45377		45377	01-01-2024
PERSONAL COMPUTER (DESKTOP)	411801	58724		58724	01-01-2024
PERSONAL COMPUTER (DESKTOP)	411801	58724		58724	01-01-2024
PERSONAL COMPUTER (DESKTOP)	411801	58724		58724	01-01-2024
PERSONAL COMPUTER (DESKTOP)	411801	58724		58724	01-01-2024
PERSONAL COMPUTER (DESKTOP)	411801	58724		58724	01-01-2024
HP SCANJET 5590	411804	26630		26630	01-01-2024
HP SCAN JET 5590	411804	26630		26630	01-01-2024
CYBEROAM CR100IA APPLIANCE	411805	262729		262729	01-01-2024
PERSONAL COMPUTER (DESKTOP)	411801	58328		58328	01-01-2024
DESKTOP PC HP ELITE 7100	411801	62528		62528	01-01-2024
PERSONAL COMPUTER (DESKTOP)	411801	47648		47648	01-01-2024
HP ELITE 8300 BUSINESS PC CORE I7-3770	411801	44738		44738	01-01-2024
A-4 SIZE FLAT BED SCANNER EPSION V 370	411804	9619		9619	01-01-2024
A-4 SIZE FLAT BED SCANNER EPSION V 370	411804	9619		9619	01-01-2024
DESKTOP COMPUTER - HP 280 G4	411801	70599		70599	01-01-2024
PERSONAL COMPUTER (DESKTOP)	411801	56996		56996	01-01-2024
PERSONAL COMPUTER (DESKTOP)	411801	56996		56996	01-01-2024
24 PORT ETHERNET 10/100/1000 GIGABIT SW	411804	10844		10844	31-03-2024
8 PORT 10/100/1000 MBPS SWITCH WITH2 SF	411804	8911		8911	31-03-2024
24 PORT L2 MANAGED SWITCH WITH 4 SFP S	411805	11990		11990	31-03-2024
24 PORT L2 MANAGED SWITCH WITH 4 SFP S	411805	11990		11990	31-03-2024
	Total*	3033585	157039	2693284	
Grand Total Deletion		1000534245	242658	1000035623	

*Total should tally with additions as per Depreciation Schedule

Signature and Stamp of Auditors

Head of Finance
(Manoj Kumar Barnwal)

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Comparative Analysis (FY 2023-24 Vs FY 2022-23)

Name of the Unit: Teesta V Power Station

Amount in Rs.

HOA	Particulars	Amount during FY 2023-24 (From 01.04.2023 to 31.03.2024)	Amount during Corresponding FY 2022-23 (From 01.04.2022 to 31.03.2023)	Variance (In Rs.)	Variance (In %)	Reason of variance (To be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
		(a)	(b)	(c=a-b)	(d=c/b*100)	
NOTE NO. 24.1	**Revenue from Continuing Operations**					
	Sale of Power	2,85,30,54,644	6,61,16,53,738	-3758599094.00	-56.85%	Generation stopped due to flood and revenue is Dealt at Corporate Office
	Income from Finance Lease					
	Income from Operating Lease					
	Revenue from Contracts, Project Management & Consultancy Works					
	Revenue from Power Trading Business					
	Other Operative Revenue					
	Total carried forward to Statement of Profit & Loss	**2853054644.00**	**6611653738.00**			
NOTE NO. 24.2	**OTHER INCOME**					
	(A) Interest Income	421504	308760	112744.00	36.52%	Due to increase in term value and interest rate
	(B) Dividend Income					
	(C)Other Non Operating Income:					
	(i) Late payment surcharge	86,55,926	79,33,831	722095.00	9.23%	Dealt at Corporate Office
	(ii) Realization of Loss Due To Business Interruption					
	(iii) Profit on sale of investments					
	(iv) Profit on sale of Assets (Net)					
	(v) Income from Insurance Claim	2685860658	0	2685860658.00	10000.00%	Due to Flash Flood occured on 04-10-2023
	(vi) Liability/ Provisions not required written back	42,42,88,878	24,380	424264498.00	1740215.33%	Liabilities more than 3 Years and water usage charges has been written off
	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					
	Exchange rate variation (Net)					
	Mark to Market Gain on Derivative					
	Others	3,58,46,097	4,81,01,942	-12255845.00	-25.48%	As per actual LD and other income
	Sub-total	**3155083063**	**56368913**			
	Add/(Less): C.O. Expenses Allocation	9,58,474	10,48,159	-89685.00	-8.56%	As per CO/Ro allocation advices
	Add/(Less): Regional Office Expenses Allocation	6,26,492	4,76,458	150034.00	31.49%	Closing entry for CO allocation is
	Sub-total	**3156668029**	**57893530**			
	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	**3156668029**	**57893530**			
NOTE NO. 25.1	**PURCHASE OF POWER - TRADING**					
	Purchase of Power					
	Less : Rebate from supplier					
	Total carried forward to Statement of Profit & Loss					
NOTE NO. 25.2	**GENERATION EXPENSES**					
	Water Usage Charges	-	86,24,49,399	-862449399.00	-100.00%	Water Usage Charges levied by Sikkim Govt. Based on generation of electricity
	Consumption of stores and spare parts	1,27,26,406	1,13,88,017	1338389.00	11.75%	consumption of consumable item.
	Total carried forward to Statement of Profit & Loss	**1,27,26,406**	**87,38,37,416**			
NOTE NO. 26	**EMPLOYEES BENEFITS EXPENSES**					
	Salaries and Wages	37,01,19,663	35,74,58,797	126608865.00	3.54%	Dealt at Corporate Office
	Contribution to provident and other funds	5,52,53,937	6,03,01,092	-50447155.00	-8.37%	Dealt at Corporate Office
	Staff welfare expenses	3,13,55,314	1,65,49,968	148056346.00	89.46%	Increase is due Uniform Allowance Scheme
	Leave Salary & Pension Contribution					
	Add/(Less): C.O. Expenses Allocation	20,96,73,560	22,14,58,890	-117785330.00	-5.32%	As per CO/Ro allocation advices
	Add/(Less): Regional Office Expenses Allocation	9,35,83,100	8,20,35,721	115475379.00	14.08%	As per CO/Ro allocation advices
	Less: Employee Cost transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	**759985574.00**	**737804468.00**			
NOTE NO. 27	**FINANCE COST**					
	Interest on Financial Liabilities at Amortized Cost	3,75,03,790	4,38,18,811	-63115021.00	-14.41%	Due to change in fair valuation of security deposit and as per advice received from CO
	Other Borrowing Cost	26,707	8,831	17876.00	202.42%	Dealt at Corporate Office
	Applicable net (gain)/ loss on Foreign currency transactions and translation					
	Interest on Income Tax					
	Add/(Less): C.O. Expenses Allocation	6,72,505	8,45,746	-173241.00	-20.48%	As per CO/Ro allocation advices Closing entry for allocation is pending
	Add/(Less): Regional Office Expenses Allocation	245	292	-47.00	-16.10%	As per CO/Ro allocation advices
	Less: Finance Cost transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	**3,82,03,247**	**4,46,73,680**			
NOTE NO. 28	**DEPRECIATION & AMORTISATION**					

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	Depreciation -Property, Plant and Equipment	29,21,37,015	29,57,94,021	-3657006.00	-1.24%	Due to flood, various assets has been scrapped
	Depreciation-Right of use Assets	93,86,592	93,86,572	-1980.00	-0.02%	
	Amortization -Intangible Assets					
	Depreciation adjustment on account of Foreign Exchange Rate Variation	(37,43,616)	(37,43,616)	0.00	0.00%	
	Add/(Less): C.O. Expenses Allocation	72,16,729	87,11,346	-1494617.00	-17.16%	As per CO/Ro allocation advices. Closing entry for allocation is pending
	Add/(Less): Regional Office Expenses Allocation	28,50,982	21,14,991	735991.00	34.80%	Dealt at Corporate Office
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	**30,78,47,702**	**31,22,65,314**			
NOTE NO. 29	**OTHER EXPENSES**					
	REPAIRS & MAINTENANCE					
	- Building	26327823	31877789	-5549966.00	-11.14%	During FY 22-23, additional work of painting and repair of building was done
	- Machinery	50330456	62443638	-12113182.00	-19.40%	In FY 22-23, Service of Power Syatem Stabilizer(PSS) Tuning of 3*170MW Generator Excitation Syatem took place
	- Others	87795996	104347728	-16551732.00	-15.86%	Protection work of left bank wall at Dam site during FY 2022-23
	Rent	19359879	20028717	-668838.00	-3.34%	
	Hire Charges	0	0	0.00		
	Rates and taxes	14490118	11313870	3176248.00	28.07%	Major amount paid against vivad se viswas
	Insurance	28,22,86,097	17,52,05,868	1077080229.00	61.12%	Insurance premium of earlier year adjusted through advice
	Security expenses	71662933	69587382	2075551.00	2.98%	
	Electricity Charges	68883452	71233972	-2350520.00	-3.30%	
	Travelling and Conveyance	6695041	4771773	1923268.00	40.31%	Due to increse in training
	Expenses on vehicles	2608408	3662124	-953716.00	-23.31%	
	Telephone, telex and Postage	10200622	6240629	3959993.00	63.46%	Additional communication allowance implication
	Advertisement and publicity	9307467	285320	9022147.00	3162.12%	Expenditure on installation of selfie points
	Entertainment and hospitality expenses	31000	9000	22000.00	244.44%	As per actual expenditure claimed by GM and above
	Printing and stationery	751806	943727	-191921.00	-20.34%	Due to more use of Computer consumables last year
	Consultancy charges - Indigenous	**763683**	**999664**	**-235981.00**	**-23.61%**	
	Consultancy charges - Foreign	0	0			
	Audit expenses	1,18,000	88,500	29500.00	33.33%	As per details provided by corporate office
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	12,35,015	12,00,000	35015.00	2.92%	
	Expenditure on land not belonging to company	82187359	759042	81428317.00	10727.77%	As per Board Approval,Land compensation amount of Rs 8.69 Crore has been paid in full and final settlement which was appearing in contingent liability earlier
	Loss on Assets (net)	505593	5278475	-4772882.00	-90.42%	Loss on transfer of capital spare parts under HOA 410701 to Obsolete Assets in FY 2022-23
	Losses out of insurance claims	2984281473	0	2984281473.00	100.00%	Loss due to flood in Sikkim
	Donation	30000000	0	30000000.00	100.00%	DONATION for FLOOD RELIEF
	CSR/ Sustainable Development	47284350	52793013	-5508663.00	-100.00%	Decrese in various CSR expenditure
	Community Development Expenses	0	0			
	Directors' Sitting Fees	0	0			
	Interest on Arbitration/ Court Cases	1070741259	0	1070741259.00	100.00%	Case settled under VSV-II
	Interest to beneficiary states	463874423		463874423.00	100.00%	Dealt at Corporate Office
	Expenditure on Self Generated VER's/REC	0	0			
	Expenses for Regulated Power					
	Less: - Exp Recoverable on Regulated Power					
	Exchange rate variation (net)	0	0			
	Training Expenses	291372	1146282	-854910.00	-74.58%	Decrese in number of training of employee
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	2,21,40,386	68,33,743	153306643.00	223.99%	Central Transmission Utility expenditure for sharing of inter state transmission charges
	Operational/Running Expenses of Kendriya Vidyalay	5561695	6720567	-1158872.00	-17.24%	Decrese in expenditure on KV due to flood
	Operational/Running Expenses of Other Schools	0	0			
	Operational/Running Expenses of Guest House/Transit Hostel	19226475	16809501	2416974.00	14.38%	Increse in VDA rate and consumable items
	Operating Expenses of DG Set-Other than Residential	5763764	8081550	-2317786.00	-28.68%	Decrese in diesel consumption
	Change in Fair Value of Derivatives	0	0			
	Other general expenses	9238092	7756456	1481636.00	19.10%	Misc. Expense incurred during flood
	Sub-total	**5396144036**	**670418330**			
	Add/(Less): C.O. Expenses Allocation	3,00,89,740	3,64,62,338	-6372598.00	-17.48%	As per CO/Ro allocation advices
	Add/(Less): Regional Office Expenses Allocation	3,97,57,556	2,52,71,256	14486300.00	57.32%	As per CO/Ro allocation advices
	Sub-total	**5465991332**	**732151924**			
	Less: Amount transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Less: Transfer to General Reserve for Expenses on Buyback					
	Sub-total	**5465991332**	**732151924**			
	PROVISIONS/ IMPAIRMENT ALLOWANCE					
	Impairment allowance for trade receivables					
	Impairment Allowance for Expected Credit Loss -Trade Receivables					
	Allowance for Bad and doubtful advances / deposits					
	Allowance for Bad and doubtful claims					
	Allowance for Doubtful Interest					
	Allowance for stores and spares/ Construction stores	1,07,22,620	5,16,965	101705655.00	1974.15%	Increse in provision amount
	Allowance for Shortage in store & spares provided					
	Allowance against diminution in the value of investment					
	Allowance for Project expenses					
	Allowance for losses pending investigation/ awaiting write off / sanction	15470345				Assets written off
	Allowance for Diminution in value of Inventory of Self Generated VER's Provided for					

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	Allowance for catchment area treatment plan					
	Interest to Beneficiary					
	Interest against court/arbitration award					
	Others					
	Sub-total	2,61,92,965	5,16,965			
	Add/(Less): C.O. Expenses Allocation					
	Add/(Less): Regional Office Expenses Allocation					
	Sub-total	2,61,92,965	5,16,965			
	Less: Amount transferred to Expenditure Attributable to Construction					
	Less: Recoverable from Deposit Works					
	Total carried forward to Statement of Profit & Loss	5,49,21,84,297	73,26,68,889			
NOTE NO. 32	**EXPEND. DURING CONSTRUCTION**					
	GENERATION EXPENSE					
	Consumption of stores and spare parts					
	EMPLOYEE BENEFITS EXPENSES					
	Salaries and Wages					
	Contribution to provident and other funds					
	Staff welfare expenses					
	Leave Salary & Pension Contribution					
	Sub-total					
	FINANCE COST					
	Sub-total					
	DEPRECIATION AND AMORTISATION EXPENSES					
	Sub-total					
	OTHER EXPENSES					
	Building					
	Machinery					
	Others					
	Rent & Hire Charges					
	Rates and taxes					
	Insurance					
	Security expenses					
	Electricity Charges					
	Travelling and Conveyance					
	Expenses on vehicles					
	Telephone, telex and Postage					
	Advertisement and publicity					
	Printing and stationery					
	Design and Consultancy charges:					
	- Indigenous					
	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					
	PROVISIONS					
	Sub-total					
	C.O./Regional Office Expenses					
	Sub-total					
	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					
	Miscellaneous receipts					
	Transfer of fair value gain to EAC- security deposit					
	Transfer of Income to EAC - MTM Gain on Derivatives					
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure					
	Sub-total					
	Total					

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Comparative Analysis (Q4 of FY 2023-24 Vs Q4 of FY 2022-23)

Name of the Unit: Teesta V Power Station

Amount in Rs.

HOA	Particulars	Amount during Q4 of FY 2023-24 (From 01.01.2023 to 31.03.2024)	Amount during Corresponding quarter i.e. Q4 of FY 2022-23 (From 01.01.2023 to 31.03.2023)	Variance (In Rs.)	Variance (In %)	Reason of variance (To be given only for the items where variation is exceeding 10% and a minimum variation of Rs. 10 Lacs)
		(a)	(b)	(c=a-b)	(d=c/b*100)	
NOTE NO. 24.1	Revenue from Continuing Operations					
	Sale of Power	(1,12,82,85,116)	1,65,63,44,574	-2784629690.00	-168.12%	Generation stopped due to flood and revenue is Dealt at Corporate Office
	Income from Finance Lease	-	-			
	Income from Operating Lease	-	-			
	Revenue from Contracts, Project Management & Consultancy Works	-	-			
	Revenue from Power Trading Business	-	-			
	Other Operative Revenue	-	-			
	Total carried forward to Statement of Profit & Loss	**-1128285116.00**	**1656344574.00**			
NOTE NO. 24.2	OTHER INCOME	-	-			
	(A) Interest Income	1,10,982	86,304	24678.00	28.59%	Due to increase in term value and interest rate
	(B) Dividend Income	-	-			
	(C)Other Non Operating Income:	-	-			
	(i) Late payment surcharge	2,90,131	33,39,016	-3048885.00	-91.31%	Dealt at Corporate Office
	(ii) Realization of Loss Due To Business Interruption	-	-			
	(iii) Profit on sale of Investments	-	-			
	(iv) Profit on sale of Assets (Net)	-	-			
	(v) Income from Insurance Claim	(32,213)	-	-32213.00	100.00%	Due to Flash Flood occured on 04-10-2023
	(vi) Liability/ Provisions not required written back	62,69,960	-	6269960.00	100.00%	Liabilities more than 3 Years has been written off
	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	-	-			
	Exchange rate variation (Net)	-	-			
	Mark to Market Gain on Derivative	-	-			
	Others	1,07,43,170	1,15,29,500	-786330.00	-6.82%	As per actual LD and other income
	Sub-total	17382030	14954820			
	Add/(Less): C.O. Expenses Allocation	1,09,562	3,01,929	-192367.00	-63.71%	As per CO/Ro allocation advices
	Add/(Less): Regional Office Expenses Allocation	3,13,930	1,69,289	144641.00	85.44%	Closing entry for CO allocation is
	Sub-total	17805522	15426038			
	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	**17805522**	**15426038**			
		-	-			
NOTE NO. 25.1	PURCHASE OF POWER - TRADING	-	-			
	Purchase of Power	-	-			
	Less : Rebate from supplier	-	-			
	Total carried forward to Statement of Profit & Loss	**(3,98,13,39,760)**	**(4,95,53,09,164)**			
		-	-			
NOTE NO. 25.2	GENERATION EXPENSES	-	-			
	Water Usage Charges	-	12,43,66,761	-12436876761.00	-100.00%	Water Usage Charges levied by Sikkim Govt. Based on generation of electricity
	Consumption of stores and spare parts	14,50,466	5,59,571	890895.00	159.21%	consumption of consumable item
	Total carried forward to Statement of Profit & Loss	**14,50,466**	**12,49,26,332**			
		-	-			
NOTE NO. 26	EMPLOYEES BENEFITS EXPENSES	-	-			
	Salaries and Wages	10,05,73,080	10,52,32,410	-4659330.00	-4.43%	Dealt at Corporate Office
	Contribution to provident and other funds	1,46,33,599	2,37,94,367	-9960768.00	-37.66%	Dealt at Corporate Office
	Staff welfare expenses	74,08,133	43,57,955	3050178.00	69.99%	Dealt at Corporate Office
	Leave Salary & Pension Contribution	-	-			
	Add/(Less): C.O. Expenses Allocation	5,04,66,680	8,22,82,250	-3181570.00	-38.67%	As per CO/Ro allocation advices
	Add/(Less): Regional Office Expenses Allocation	3,00,36,878	3,02,07,561	-170683.00	-0.57%	As per CO/Ro allocation advices
	Less: Employee Cost transferred to Expenditure Attributable to Construction	-	-			
	Less: Recoverable from Deposit Works	-	-			
	Total carried forward to Statement of Profit & Loss	**203318370.00**	**245874543.00**			
		-	-			
NOTE NO. 27	FINANCE COST	-	-			
	Interest on Financial Liabilities at Amortized Cost	86,18,038	1,01,18,766	-1500728.00	-14.83%	Due to change in fair valuation of security deposit
	Other Borrowing Cost	450	(5,53,392)	553842.00	-100.08%	Dealt at Corporate Office
	Applicable net (gain)/ loss on Foreign currency transactions and translation	-	-	-		
	Interest on Income Tax	-	-			
	Add/(Less): C.O. Expenses Allocation	2,11,654	2,24,456	-12802.00	-5.70%	As per CO/Ro allocation advices Closing entry for allocation is pending
	Add/(Less): Regional Office Expenses Allocation	61	73	-12.00	-16.44%	As per CO/Ro allocation advices.

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	Less: Finance Cost transferred to Expenditure Attributable to Construction	-	-			
	Less: Recoverable from Deposit Works	-	-			
	Total carried forward to Statement of Profit & Loss	**88,30,203**	**97,79,903**			
		-	-			
NOTE NO. 28	**DEPRECIATION & AMORTISATION**	-	-			
	Depreciation -Property, Plant and Equipment	7,26,13,507	7,34,57,277	-843770.00	-1.15%	Due to flood, various assets has been scrapped
	Depreciation-Right of use Assets	23,46,153	23,47,143	-990.00	-0.04%	
	Amortization -Intangible Assets	-	-			
	Depreciation adjustment on account of Foreign Exchange Rate Variation	(9,35,904)	(9,35,904)	0.00	0.00%	
	Add/(Less): C.O. Expenses Allocation	24,86,605	22,10,078	276527.00	12.51%	As per CO/Ro allocation advices. Closing entry for allocation is pending
	Add/(Less): Regional Office Expenses Allocation	9,41,086	5,21,268	419818.00	80.54%	Dealt at Corporate Office
	Less: Depreciation & Amortisation Expenses transferred to Expenditure Attributable to Construction	-	-			
	Less: Recoverable from Deposit Works	-	-			
	Total carried forward to Statement of Profit & Loss	**7,74,51,447**	**7,75,99,862**			
		-	-			
NOTE NO. 29	**OTHER EXPENSES**	-	-			
	REPAIRS & MAINTENANCE	-	-			
	- Building	74,09,731	52,21,885	2187846.00	41.90%	R&M of Admin Building Teesta-V PS
	- Machinery	1,67,84,536	2,81,00,942	-11316406.00	-40.27%	In FY 22-23, Service of Power System Stabilizer(PSS) Tuning of 3*170MW Generator Excitation System took place
	- Others	1,94,70,091	2,44,13,133	-4943042.00	-20.25%	Protection work of left bank wall at Dam site during FY 2022-23
	Rent	52,36,933	49,87,408	249525.00	5.00%	
	Hire Charges	-	-			
	Rates and taxes	49,27,106	36,15,238	1311868.00	36.29%	Major amount paid against vivad se viswas
	Insurance	9,17,17,839	4,26,54,698	4890631.41.00	115.02%	Insurance premium of earlier year adjusted through advice
	Security expenses	2,00,54,844	1,93,55,416	699228.00	3.61%	
	Electricity Charges	2,34,71,388	2,39,90,718	-519330.00	-2.16%	
	Travelling and Conveyance	26,34,146	13,80,322	1253824.00	90.84%	Due to increse in training
	Expenses on vehicles	5,29,346	4,88,525	40821.00	8.36%	
	Telephone, telex and Postage	33,60,897	19,55,337	1405560.00	71.88%	As per communication expense claimed by employees
	Advertisement and publicity	79,72,472	(7,998)	7980470.00	-99780.82%	Expenditure on installation of selfie points
	Entertainment and hospitality expenses	22,750	750	22000.00	2933.33%	As per actual expenditure claimed by GM and above
	Printing and stationery	3,11,483	1,57,257	154226.00	98.07%	More consumption of stationery during previous year.
	Consultancy charges - Indigenous	6,73,253	6,21,374	51879.00	8.35%	As per actual expenditure
	Consultancy charges - Foreign	-	-			
	Audit expenses	1,18,000	88,500	29500.00	33.33%	As per details provided by corporate office
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-			
	Expenditure on land not belonging to company	-	-			
	Loss on Assets (net)	4,77,056	52,78,475	-4901419.00	-90.96%	Loss on transfer of capital spare parts under HOA 410701 to Obsolete Assets in FY 2022-23
	Losses out of insurance claims	(8,148)	-	-8148.00		
	Donation	-	-			
	CSR/ Sustainable Development	1,96,17,437	(3,05,82,254)	501999691.00	-164.15%	Decrese in various CSR expenditure
	Community Development Expenses	-	-			
	Directors' Sitting Fees	-	-			
	Interest on Arbitration/ Court Cases	1,07,07,41,259	-	10707741259.00	100.00%	Case settled under VSV-II
	Interest to beneficiary states	46,38,74,423	-	4638874423.00	100.00%	Dealt at Corporate Office
	Expenditure on Self Generated VER's/REC	-	-			
	Expenses for Regulated Power	-	-			
	Less: - Exp Recoverable on Regulated Power	-	-			
	Exchange rate variation (net)	-	-			
	Training Expenses	1,280	4,32,037	-430757.00	-99.70%	Decrese in number of training of emplovee
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC	90,99,551	16,81,907	7417644.00	441.03%	Central Transmission Utility expenditure for sharing of inter state transmission charges
	Operational/Running Expenses of Kendriya Vidyalay	16,16,660	21,61,307	-544647.00	-25.20%	Decrese in expenditure on KV due to flood
	Operational/Running Expenses of Other Schools	-	-			
	Operational/Running Expenses of Guest House/Transit Hostel	56,66,760	40,99,874	1566886.00	38.22%	Increase in VDA rate and consumable items
	Operating Expenses of DG Set-Other than Residential	13,64,053	9,32,330	431723.00	46.31%	Increase in diesel consumption
	Change in Fair Value of Derivatives	-	-			
	Other general expenses	18,64,496	12,11,609	652887.00	53.89%	Misc. Expense incurred during flood
	Sub-total	**1779009442**	**142238790**			
	Add/(Less): C.O. Expenses Allocation	93,12,213	93,28,626	-16413.00	-0.18%	As per CO/Ro allocation advices. Closing entry for allocation is pending
	Add/(Less): Regional Office Expenses Allocation	1,45,07,754	80,04,477	6503277.00	81.25%	Dealt at Corporate Office
	Sub-total	**1802829409**	**159571893**			
	Less: Amount transferred to Expenditure Attributable to Construction	-	-			
	Less: Recoverable from Deposit Works	-	-			
	Less: Transfer to General Reserve for Expenses on Buyback	-	-			
	Sub-total	**1802829409**	**159571893**			
	PROVISIONS/ IMPAIRMENT ALLOWANCE	-	-			
	Impairment allowance for trade receivables	-	-			
	Impairment Allowance for Expected Credit Loss -Trade Receivables	-	-			
	Allowance for Bad and doubtful advances / deposits	-	-			
	Allowance for Bad and doubtful claims	-	-			
	Allowance for Doubtful Interest	-	-			
	Allowance for stores and spares/ Construction stores	1,05,20,006	(72,380)	10492386.00	-14634.41%	Increse in provision amount
	Allowance for Shortage in store & spares provided	-	-			
	Allowance against diminution in the value of investment	-	-			
	Allowance for Project expenses	-	-			
	Allowance for losses pending investigation/ awaiting write off / sanction	1,54,70,345	-			Assets written off
	Allowance for Diminution in value of Inventory of Self Generated VER's Provided for	-	-			
	Allowance for catchment area treatment plan	-	-			
	Interest to Beneficiary	-	-			
	Interest against court/arbitration award	-	-			
	Others	-	-			
	Sub-total	**2,59,90,351**	**(72,380)**			

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	Add/(Less): C.O. Expenses Allocation	-	-			
	Add/(Less): Regional Office Expenses Allocation	-	-			
	Sub-total	**2,59,90,351**	**(72,380)**			
	Less: Amount transferred to Expenditure Attributable to Construction	-	-			
	Less: Recoverable from Deposit Works	-	-			
	Total carried forward to Statement of Profit & Loss	**1,82,88,19,760**	**15,94,99,513**			

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NOTE NO. 32	**EXPEND. DURING CONSTRUCTION**					
	GENERATION EXPENSE					
	Consumption of stores and spare parts					
	EMPLOYEE BENEFITS EXPENSES					
	Salaries and Wages					
	Contribution to provident and other funds					
	Staff welfare expenses					
	Leave Salary & Pension Contribution					
	Sub-total					
	FINANCE COST					
	Sub-total					
	DEPRECIATION AND AMORTISATION EXPENSES					
	Sub-total					
	OTHER EXPENSES					
	Building					
	Machinery					
	Others					
	Rent & Hire Charges					
	Rates and taxes					
	Insurance					
	Security expenses					
	Electricity Charges					
	Travelling and Conveyance					
	Expenses on vehicles					
	Telephone, telex and Postage					
	Advertisement and publicity					
	Printing and stationery					
	Design and Consultancy charges:					
	- Indigenous					
	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					
	PROVISIONS					
	Sub-total					
	C.O./Regional Office Expenses					
	Sub-total					
	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					
	Miscellaneous receipts					
	Transfer of fair value gain to EAC- security deposit					
	Transfer of Income to EAC - MTM Gain on Derivatives					
	Transfer of fair value gain to EAC - on provisions for committed capital expenditure					
	Sub-total					
	Total					

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Annexure-VII

Name of Regional Office: RO Silliguri

Detail of Regional Office Management Expenses allocated to Units during the Year ended on 31.03.2024

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	626492	39757556	93583100	2850982	245		136818375
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
130	TEESTA-IV							0
143	RO JAMMU (SAWALKOT)							0
608	WPPJ							0
162	Dugar HE Project							0
166	40 MW SOLAR POWER PROJECT GANJAM							0
168	1000 MW SOLAR POWER PROJECT (UNDER CPSE SCHEME)							0
527	NHPC Nepal Projects							0
169	RENEWABLE ENERGY AND GREEN HYDROGEN DIVISION, AHMEDABAD							0
170	SIANG BASIN PROJECT							0
	TOTAL	**626492**	**39757556**	**93583100**	**2850982**	**245**	**0**	**136818375**

Note: Amount of allocation should be exclusive of GST on allocation if any, charged by transferring unit .

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AGENDA NOTE FOR THE BOARD OF DIRECTORS

ITEM No 485.2.3.....

Sub: Approval for Projected Add-Cap Expenditure of Power Stations for the Tariff Period 2024-29.

1.0 INTRODUCTION

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

1.2. CERC vide Notification dated 15th March' 2024 has issued the 'Terms and Conditions of Tariff, Regulations 2024 applicable for the period 2024-29.

1.3. Accordingly, tariff petition in respect of NHPC Power Stations for the period 2024-29 is to be filed.

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

1.5. The projected Capital Expenditure of 20 Power Stations is accordingly submitted herein for appraisal/approval of Board, for inclusion in the tariff petitions for the period 2024-29.

2.0. BACKGROUND

2.1. Approval for the projected Additional Capital Expenditure in respect of 20 Power Stations for the tariff period 2019-24 amounting to ₹ 939.58 crore was accorded by the Board in its 427th meeting vide Item No 427.2.3 Tariff Petitions for these Power Stations were filed with CERC, based on the Projected Add-Cap Expenditure approved by the Board.

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2.2. CERC Tariff Regulation 2024-29, Clause 25(2) provides as under:

> ***"Provided that any claim of additional capitalization with respect to the replacement of assets under the original scope and on account of obsolescence of technology, less than Rs. 20 lakhs shall not be considered as part of Capital cost and shall be met through normative O&M expenses".***

Also, vide Clause (55) of the Tariff Regulations 2024-29, restriction has been provided on the value of spares, to be qualified as O&M expenses, as under:

> ***"Operation and Maintenance Expenses' or 'O&M expenses' means the expenditure incurred for operation and maintenance of the project, or part thereof, and includes the expenditure on manpower, maintenance, repairs and maintenance spares, other spares of capital nature valuing up to Rs. 10 lakhs, additional capital expenditure of an individual asset costing less than Rs. 20 lakhs, consumables, insurance and overheads and fuel other than used for generation of electricity".***

The Tariff Regulations 2024-29, Clause 26(1)(i), has been introduced which provides for claiming Additional Capitalization beyond the original scope, required for efficiency improvement, as under:

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(i) Any additional capital expenditure which has become necessary for efficient operation of generating station or transmission system as the case may be, including the works required towards projects acquired through NCLT process. The claim shall be substantiated with the technical justification and cost benefit analysis.

The provision for additional capital expenses for efficiency improvement was not available in Tariff Regulation 2019-24, however, the same has been provided in the Tariff Regulations 2024-29. This provision shall be very helpful to claim the items, which are not under original scope, however, the items are required for improvement in efficiency at power stations.

2.3. Presently, NHPC is having 20 Hydro Power Stations in operation. Therefore, the projected additional capital expenses for the period 2024-29 have been prepared for these 20 power stations based the provisions of Tariff Regulations 2024-29.

3.0. PROPOSAL

3.1. The projected additional capital expenditure for tariff period 2024-29, proposed by Power Stations, have been examined in O&M Division and Commercial Division and is finalized as ₹ 1197.01 Crore. The details of Projected Add Cap expenditure for tariff period 2024-29 against each power station is attached as Annexure-1.

3.2. The year wise projected additional capital expenditure projected for the tariff period 2024-29, against all the Power Stations is summarized as under:

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(Amounts in lakhs)

Sl. No.	Power Station	2024-25	2025-26	2026-27	2027-28	2028-29	Total
1	Bairasiul	737.14	527.00	400.00	0.00	460.00	**2124.14**
2	Salal	1277.18	4247.81	435.00	2261.00	60.00	**8280.99**
3	Tanakpur	135.06	1124.92	885.00	0.00	0.00	**2144.98**
4	Chamera-1	154.30	4105.08	5194.00	1273.00	100.00	**10826.38**
5	Uri	604.26	10120.90	2530.00	20.00	55.00	**13330.16**
6	Chamera-2	242.25	222.00	1145.00	1045.00	25.00	**2679.25**
7	Dhauliganga	438.50	1086.00	1110.00	650.00	0.00	**3284.50**
8	Dulhasti	226.10	684.00	800.00	2000.00	0.00	**3710.10**
9	Sewa-2	574.05	2581.00	237.00	0.00	0.00	**3392.05**
10	Chamera-3	499.47	989.31	935.00	200.00	200.00	**2823.78**
11	Uri-2	348.21	2314.00	2200.00	270.00	560.00	**5692.21**
12	Parbati-3	820.81	579.50	600.00	0.00	0.00	**2000.31**
13	Kishanganga	7049.18	5098.00	4441.00	895.00	250.00	**17733.18**
14	Loktak	191.79	222.00	310.00	0.00	155.00	**878.79**
15	Rangit	657.10	4209.00	45.00	70.00	100.00	**5081.10**
16	Teesta-V	283.78	27100.00	1300.00	0.00	50.00	**28733.78**
17	Chutak	394.36	160.00	225.00	0.00	60.00	**839.36**
18	Nimoo Bazgo	591.29	482.00	168.00	114.50	1509.00	**2864.79**
19	TLDP-III	201.95	173.00	580.00	232.00	157.00	**1343.95**
20	TLDP-IV	104.95	768.00	939.00	55.00	70.00	**1936.95**
Grand Total		**15531.73**	**66793.52**	**24479.00**	**9085.50**	**3811.00**	**119700.75**

Round off to Rs. 1197.01 Cr.

NHPC LIMITED FARIDABAD

3.2.1. As per Clause No 25 'Additional Capitalization within the original scope and after the cut-off date' and Clause 26 'Additional Capitalization beyond the original scope' of CERC Regulations 2024, and left over items already allowed by Hon'ble CERC, the break-up of the projected capital expenditure against all the Power Stations is as under:

(Amounts in lakhs)

I. No	Station	Break-Up of Additional Capital Expenditure			Total (₹ in lakhs)
		Left over items already allowed by CERC in 2019-24	Within original Scope & Beyond Cut-off date	Beyond original Scope	
1	Bairasiul	248.14	671.00	1205.00	**2124.14**
2	Salal	4420.62	3112.79	747.58	**8280.99**
3	Tanakpur	0.00	1906.88	238.10	**2144.98**
4	Chamera-1	292.08	8443.20	2091.10	**10826.38**
5	Uri	477.03	12546.23	306.90	**13330.16**
6	Chamera-2	145.00	1662.00	872.25	**2679.25**
7	Dhauliganga	601.00	1785.00	898.50	**3284.50**
8	Dulhasti	0.00	3422.00	288.10	**3710.10**
9	Sewa-2	99.71	2548.00	744.34	**3392.05**
10	Chamera-3	1129.52	456.16	1238.10	**2823.78**
11	Uri-2	2725.51	1333.60	1633.10	**5692.21**
12	Parbati-3	35.00	617.30	1348.01	**2000.31**
13	Kishanganga	15506.75	945.00	1281.43	**17733.18**
14	Loktak	0.00	306.00	572.79	**878.79**
15	Rangit	480.00	3394.00	1207.10	**5081.10**
16	Teesta-V	161.14	28251.00	321.64	**28733.78**
17	Chutak	78.50	210.00	550.86	**839.36**
18	Nimoo Bazgo	1509.00	988.57	367.22	**2864.79**
19	TLDP-III	0.00	1184.00	159.95	**1343.95**
20	TLDP-IV	0.00	308.00	1628.95	**1936.95**
TOTAL		**27908.99**	**74090.73**	**17701.02**	**119700.75**

Round off to Rs. 1197.01 Cr.

NHPC LIMITED FARIDABAD

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

3.4. Tariff petitions for the period 2024-29 are to be filed with CERC, including the add-cap expenditure proposed above. The proposed add-cap expenditure shall be reviewed after the issue of CERC Orders determining the tariff of Power Stations for the period 2024-29.

3.5. As per Clause 10 (3) of CERC Regulations 2024, If the information furnished in the petition is in accordance with these regulations, the Commission may consider granting an interim tariff of up to ninety per cent (90%) of the tariff claimed in the case of a new generating station or unit thereof or transmission system, or element thereof during the first hearing of the application for billing purposes till the final tariff is determined by the Commission: Provided that in case the final tariff determined by the Commission is lower than the interim tariff by more than 10%, the generating company or transmission licensee shall return the excess amount recovered from the beneficiaries or long term customers, as the case may be, with simple interest at 1.20 times of the rate worked out on the basis of 1 year SBI MCLR plus 100 basis points prevailing as on 1st April of the financial year in which such excess recovery was made.

3.6. Further, Clause 10(6) of Tariff Regulation 2024 states that Subject to Sub-Clause (7) below, the difference between the tariff determined in accordance with clauses (3) and (5) above and clauses (4) and (5) above, shall be recovered from or refunded to, the beneficiaries or the long term customers, as the case may be, with simple interest at the rate equal to the 1 year SBI MCLR plus 100 basis points prevailing as on 1st April of the respective year of the tariff period, in a maximum of six equal monthly instalments; Provided that the bills to recover or refund shall be raised by the generating company or the transmission licensees within 45 days from the issuance of the Order. Provided further that such interest, including that

determined as per sub-clause (7) of this regulation shall be payable till the date of issuance of the Order and no interest shall be allowed or levied during the period of six-monthly instalments. Provided further that in case where money is to be refunded and there is a delay in the raising of bills by the generating company or transmission licensees beyond 45 days from the issuance of the Order, it shall attract a late payment surcharge as applicable in accordance with these regulations.

3.7. Further as per Clause 10(7) of CERC Tariff Regulations 2024, Where the capital cost approved by the Commission on the basis of projected additional capital expenditure exceeds the actual trued up additional capital expenditure incurred on a year to year basis by more than 10%, the generating company or the transmission licensee shall refund to the beneficiaries or the long term customers as the case may be, the tariff recovered corresponding to the additional capital expenditure not incurred, as approved by the Commission, along with simple interest at 1.20 times of the rate worked out on the basis of 1 year SBI MCLR plus 100 basis points as prevalent on 1st April of the respective year.

3.8. As per clause 13(4) of Tariff Regulation 2024, if the actual additional capital expenditure falls short of the projected additional capital expenditure allowed under provisions of Chapter 7 of these regulations or reduction of tariff on account of change in the rate of interest on loan or income tax rate, the generating company or the transmission licensee, as the case may be, shall not be required to file any interim true up petition for this purpose and shall refund to the beneficiaries or the long term customers, as the case may be, the excess tariff recovered corresponding to the projected additional capital expenditure not incurred or on account of change in the rate of interest on loan or income tax rate, in the same manner as specified in Regulation 10(6) and 10(7) of these regulations, as the case may be under intimation to the Commission:

NHPC LIMITED FARIDABAD

Provided further that the generating company or the transmission licensee shall submit the complete details along with the calculations of the refunds made to the beneficiaries or the long-term customers, as the case may be, at the time of true up.

4.0. JUSTIFICATION

The projected additional capital expenditure of ₹ 1197.01 Crore for tariff period 2024-29, submitted by Power Stations have been examined in O&M Division and Commercial Division and same have been finalized taking into account the operational requirement of the Power Stations and the provisions contained under the CERC Tariff Regulations 2024-29.

5.0. MANAGEMENT RECOMMENDATIONS:

The above proposal bears the recommendation of the Management.

6.0. RESOLUTIONS:

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

I. RESOLVED that the projected Additional Capital Expenditure of 20 Power stations amounting to ₹ 1197.01 Crore for the tariff period 2024-29 and is hereby approved.

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

01/10/2024

DIRECTOR (TECHNICAL)

NHPC LIMITED FARIDABAD

EXTRACTS OF THE MINUTES OF THE 485TH MEETING OF THE BOARD OF DIRECTORS OF NHPC LIMITED HELD ON 16TH OCTOBER, 2024

XXXXX

ITEM NO.

485.2.3: APPROVAL FOR PROJECTED ADD-CAP EXPENDITURE OF POWER STATIONS FOR THE TARIFF PERIOD 2024-29:

1. The Board considered the agenda note. A presentation was given by Shri S.K. Mishra, GM (Electrical). During the presentation, the Board was informed that as per CERC Tariff Regulations, 2024 applicable for the period 2024-29, Board resolution was required in support of the proposed capital expenditure for the generating stations, from its internal resources.

2. The Board was apprised that the provision for additional capital expenses for efficiency improvement was not available in Tariff Regulation 2019-24, however, the same has been provided in the Tariff Regulations 2024-29. Board was further apprised about the year-wise projected additional capital expenditure of Rs.1197.01 Crore for 20 Power Stations of the Company for tariff period 2024-29, as summarized at para 3.2 & para 3.2.1 of the agenda note. It was informed that the projected additional capital expenditure had been finalized taking into account the operational requirement of the Power Stations and the provisions contained under the CERC Tariff Regulations 2024-29. The proposed add-cap expenditure would be reviewed after issue of CERC Orders determining the tariff of Power Stations for the period 2024-29.

3. The Board after discussion approved the proposal and passed the following resolutions:

NHPC LIMITED FARIDABAD

"**RESOLVED THAT** the projected Additional Capital Expenditure of 20 Power stations amounting to Rs.1197.01 Crore for the tariff period 2024-29 be and is hereby approved."

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

XXXXX

Annexure-VIII

List of Appendixes

(As referred in Petition/ Form-9A/ Form-9Bi/ Form-9D etc)

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7.9 Auxiliary Equipment and Other Structures.

7.9.1 Emergency Generators.

7.9.1.1 The installation and operation of emergency generators should be in accordance with NFPA 37, *Standard for the Installation and Use of Stationary Combustion Engines and Gas Turbines.*

7.9.1.2 Fire Protection.

7.9.1.2.1 Emergency generators located within main plant structures should be protected by automatic sprinkler, water spray, foam-water sprinkler, compressed air foam, or gaseous-type extinguishing systems. Sprinkler and water spray protection systems should be designed for a 0.25 gpm/ft² (10.2 mm/min) density over the fire area. Compressed air foam systems should be designed and installed in accordance with NFPA 11, *Standard for Low-, Medium-, and High-Expansion Foam*, and their listing for the specific hazards and protection objectives specified in the listing.

7.9.1.2.2 Where gaseous suppression systems are used on combustion engines that can be required to operate during the system discharges, consideration should be given to the supply of engine combustion air and outside air for equipment cooling.

7.9.2 Storage Rooms, Offices, and Shops. Automatic sprinklers should be provided for storage rooms, offices, and shops containing combustible materials that present an exposure to surrounding areas that are critical to plant operations. *(For oil storage rooms, see 7.7.4.5.)*

7.9.3 Warehouses. Automatic sprinklers should be provided for warehouses that contain high-value equipment and combustible materials that are critical to power generation or that constitute a fire exposure to other important buildings.

7.9.4 Fire Pumps. Rooms housing diesel-driven fire pumps should be protected by automatic sprinkler, water spray, foam-water sprinkler, or compressed air foam systems. If sprinkler and water spray protection systems are provided for fire pump houses, they should be designed for a density of 0.25 gpm/ft² (10.2 mm/min) over the fire area. Compressed air foam systems should be designed and installed in accordance with NFPA 11, *Standard for Low-, Medium-, and High-Expansion Foam*, and their listing for the specific hazards and protection objectives specified in the listing.

7.9.5 Cooling Towers. Cooling towers of combustible construction that are essential to continued plant operations should be protected by automatic sprinkler or water spray systems in accordance with NFPA 214, *Standard on Water-Cooling Towers.*

7.9.6 Auxiliary Boilers.

7.9.6.1 Auxiliary boiler-furnaces, their fuel burning systems, combustion products removal systems, and related control equipment should be designed, installed, and operated in accordance with Section 7.5.

7.9.6.2 Oil-fueled auxiliary boilers installed within main plant structures should be protected by automatic sprinkler, water spray, foam-water sprinkler systems, or compressed air foam systems. A sprinkler system is preferred throughout the auxiliary boiler room on a 0.25 gpm/ft² (10.2 mm/min) density. As a minimum, sprinkler or water spray protection should be provided as outlined in 7.5.1. Compressed air foam systems should be designed and installed in accordance with NFPA 11, *Standard for Low-, Medium-, and High-Expansion Foam*, and their listing for the specific hazards and protection objectives specified in the listing.

7.9.7 Vehicle repair facilities should meet the requirements of NFPA 30A, *Code for Motor Fuel Dispensing Facilities and Repair Garages.*

Chapter 8 Identification and Protection of Hazards for Combustion Turbines and Internal Combustion Engines

8.1 General.

8.1.1 Chapter 8 identifies fire and explosion hazards of combustion turbine (CT) and internal combustion engine (ICE) electric generating units and specifies recommended protection criteria.

8.1.2 It should be recognized that some CT generating facilities consist of manufactured modules wherein construction consists of siting these modules, providing fuel supply, essential services, and interconnections to the electric system, while other facilities consist of buildings specifically designed and built or modified for the CT generator and its auxiliaries. Therefore, some recommendations might be more suitable for one type of plant than another.

8.1.3* Modern ICE generating equipment is typically provided as a complete package requiring only a fuel source and electrical connections to the system to be powered. The installations should be either fixed, permanent or installed as a portable, temporary power source. The recommendations of this chapter should be applied to fixed nonresidential installations only.

8.2 Application of Chapters 4 through 7, 15, and 16. The recommendations contained in Chapters 4 through 7, 15, and 16 can apply to combustion turbine electric generating units. The Fire Protection Design Basis will determine which recommendations apply to any specific CT and ICE electric generating units. This determination is done by evaluating the specific hazards that exist in the facility and evaluating the level of acceptable risk for the facility. For large CT units or combined cycle plants, it is expected that most of the recommendations will apply, whereas for individual packaged CT and ICE units, many of the recommendations will not apply since the hazards described might not exist (e.g., small units might not have a cable spreading room or a warehouse).

8.3 General Design and Equipment Arrangement.

8.3.1 Adequate separation should be provided, in accordance with the Fire Protection Design Basis, between the following:

(1) Adjacent CT and ICE units
(2) Adjacent structures or exposures
(3) Adjacent properties (e.g., tank farms or natural gas facilities that could present a severe exposure)

8.3.2 Consideration should be given to equipment layout that is adjacent to CTs and ICEs and in line with planes of turbine and compressor disks that have a higher potential for damage from flying debris.

8.3.3 Compressors and regulating stations installed on-site should be protected in accordance with the recommendations of Chapter 8.

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7.4.4 Cable raceways not terminating in the control room should not be routed through the control room.

7.5 Cable Concentrations.

7.5.1 Consideration should be given to the use of fire-retardant cable insulation such as the types that pass the flame propagation test of the Institute of Electrical and Electronics Engineers, IEEE 383, *Standard for Type Test of Class IE Electric Cables, Field Splices, and Connections for Nuclear Power Generating Stations.*

7.5.2 Areas with significant concentrations of combustible cable jacketing or oil-filled cable should be protected with automatic sprinkler or water spray systems. However, if water-type systems cannot be used, foam or gaseous extinguishing systems should be provided.

7.5.3 Sprinkler or water spray systems should be designed for a density of 0.30 gpm/ft^2 (12.2 mm/min) over 2500 ft^2 (232 m^2). This coverage is for area protection. Individual cable tray tier coverage could be required based on the fire risk evaluation.

7.5.4 Cable with Fire-Retardant Coatings.

7.5.4.1 A suitable alternative for combustible jacket cable automatic protection would be cable with fire-retardant coatings. The method of protection should be based on the fire risk evaluation.

7.5.4.2 Care should be exercised in selection of fire-retardant coatings to ensure that derating of the cable is considered. Consideration should also be given to the ability to add or remove cables and to make repairs to cables protected with fire-retardant coatings.

7.5.5 Grouped electrical cables should be routed away from exposure hazards or protected as required by the fire risk evaluation. In particular, care should be taken to avoid routing cable trays near sources of ignition or flammable or combustible liquids. Where such routing is unavoidable, cable trays should be designed and arranged to prevent the spread of fire.

7.6 Cable Tunnels.

7.6.1 Where protection is required by the fire risk evaluation, cable tunnels should be protected by automatic water spray, automatic wet pipe sprinkler, or foam-water spray systems. Automatic sprinkler systems should be designed for a density of 0.30 gpm/ft^2 (12.2 mm/min) over 2500 ft^2 (232 m^2) or the most remote 100 linear ft (30.5 m) of cable tunnel up to 2500 ft^2 (232 m^2).

7.6.2 Portable high-expansion foam generators can be permitted to be used to supplement fixed fire protection system(s). *(See NFPA 1901, Standard for Automotive Fire Apparatus.)*

7.6.3 Ventilation and drainage should be provided for these areas in accordance with Chapter 5.

7.7 Transformers. Oil-filled main, station service, and startup transformers not meeting separation or fire barrier recommendations in 5.1.2 or as determined by the fire risk evaluation should be protected with automatic water spray, foam-water spray, or compressed air foam systems.

7.8 Indoor Oil-Filled Electrical Equipment. Automatic sprinkler, foam-water spray, water spray, and compressed air foam systems should be considered for oil-filled electrical equipment. Where the hazard is not great enough to warrant a fixed fire suppression system, automatic fire detection should be considered. *(See 6.8.2.)*

7.9 Battery Rooms. Battery rooms should be provided with ventilation to limit the concentration of hydrogen to 1 percent by volume. For further information, refer to IEEE 484, *Recommended Practice for Installation Design and Installation of Large Lead Storage Batteries for Generating Stations and Substations.*

7.10 Switchgear and Relay Rooms. Switchgear rooms and relay rooms should be provided with smoke detection systems.

7.11 Emergency Generators.

7.11.1 The installation and operation of emergency generators should be in accordance with NFPA 37, *Standard for the Installation and Use of Stationary Combustion Engines and Gas Turbines.*

7.11.2 Emergency generators located within main plant structures should be protected by automatic sprinkler, water spray, foam-water sprinkler, compressed air foam, or gaseous-type extinguishing systems. Sprinkler and water spray protection systems should be designed for a 0.25 gpm/ft^2 (10.2 mm/min) density over the fire area. Compressed air foam systems should be designed and installed in accordance with NFPA 11, *Standard for Low-, Medium-, and High-Expansion Foam*, and their listing for the specific hazards and protection objectives specified in the listing.

7.11.3 Where gaseous suppression systems are used on combustion engines, which can be required to operate during the system discharges, consideration should be given to the supply of engine combustion air and outside air for equipment cooling.

7.12 Air Compressors. Automatic sprinkler protection designed for a density of 0.25 gpm/ft^2 (10.2 mm/min) over the postulated oil spill or compressed air foam should be considered for air compressors containing a large quantity of oil. Compressed air foam systems should be designed and installed in accordance with NFPA 11, *Standard for Low-, Medium-, and High-Expansion Foam*, and their listing for the specific hazards and protection objectives specified in the listing. Where the hazard is not great enough to warrant a fixed fire suppression system, automatic fire detection should be considered. *(See 6.8.2.)*

7.13 Hydraulic Systems for Gate and Valve Operators. Hydraulic control systems should use a listed fire-resistant fluid. Automatic sprinkler protection designed for a density of 0.25 gpm/ft^2 (10.2 mm/min) over the fire area or compressed air foam systems should be considered for hydraulic systems not using a listed fire-resistant fluid. Compressed air foam systems should be designed and installed in accordance with NFPA 11, *Standard for Low-, Medium-, and High-Expansion Foam*, and their listing for the specific hazards and protection objectives specified in the listing. Where the hazard is not great enough to warrant a fixed fire suppression system, automatic fire detection should be considered. *(See 6.8.2.)*

7.14 Fire Pumps. Rooms housing diesel-driven fire pumps should be protected by automatic sprinkler, water spray, foam-water sprinkler, or compressed air foam systems. If sprinkler and water spray protection systems are provided, they should be designed for a density of 0.25 gpm/ft^2 (10.2 mm/min) over the fire area. For automatic foam-water sprinkler systems, a density of 0.16 gpm/ft^2 (6.5 mm/min) should be provided. Compressed air foam systems should be designed and installed in accordance with NFPA 11, *Standard for Low-, Medium-, and High-Expansion Foam*, and their listing for the specific hazards and protection objectives specified in the listing.

7.15 Storage Rooms, Offices, and Shops. Automatic sprinklers should be provided for storage rooms, offices, and shops

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Appendix-C

पावर ग्रिड कारपोरेशन ऑफ इंडिया लिमिटेड
(भारत सरकार का उद्यम)
POWER GRID CORPORATION OF INDIA LIMITED
(A Government of India Enterprise)

पावरग्रिड

केन्द्रीय कार्यालय : "सौदामिनी" प्लॉट सं. 2, सैक्टर–29, गुड़गाँव–122 001, हरियाणा
फोन : 2571700 - 719 फैक्स : 2571760, 2571761 तार 'नेटग्रिड'
Corporate office : "Saudamini" Plot No. 2, Sector-29, Gurgaon-122 001 Haryana
Tel. : 2571700 - 719, Fax : 2571760, 2571761 Gram : 'NATGRID'

निदेशक (तकनीकी) का कार्यालय
18 OCT 2016
डायरी सं. 49390

संदर्भ संख्या /Ref. Number

Ref.: C-LDC-ULDC-NHPC-RTU Mtc. Dated 13.10.2016

To
Director (Technical),
National Hydro Power Corporation Ltd.
NHPC Office complex, Sector-33,
Faridabad – 121003 (Haryana)

Sub.: **Maintenance of RTUs installed under ULDC Projects for Central Sector Generating Stations**

Dear Sir,

This is with reference to your letter ref. no. NH/O&M/GMC/IT-A/2016/3376 dated 03/10/2016 regarding maintenance of RTUs installed under ULDC Projects for Central Sector Generating Stations.

As indicated in our earlier letter ref. C-LDC-ULDC-RTU Mtc dated 25/07/2016 (copy enclosed), POWERGRID shall continue the maintenance of the RTUs till completion of 15 years since DOCO for the respective Regions. The DOCO of ULDC Projects of various Regions is as follows :

Name of the Region	DOCO Date
Northern Region	01.08.2002
North-Eastern Region	01.08.2003
Eastern Region	01.09.2005

The commissioning dates of RTUs at various stations of NHPC are staggered because of non-availability of front (Generating Station came up late). Further, new RTUs were installed at Salal, Uri and Bairasiul under O&M head as already informed by our letter dated 07.10.2016(Copy attached) and their maintenance is also till DOCO.

Hope, the above clarifies the issue of maintenance of RTUs installed under ULDC Schemes. Accordingly, NHPC may take suitable action for maintenance/replacement of RTUs installed at their Generating Stations under ULDC Projects beyond 15 years from DOCO date for respective Region.

Thanking you,

Yours faithfully,

(Sunil Agrawal)
Executive Director (LD&C)

Encl. Two (2) Letters

पंजीकृत कार्यालय : बी-9, कुतब इंस्टीट्यूशनल एरिया, कटवारिया सराय, नई दिल्ली-110016 दूरभाष : 26560121 फैक्स : 011-26560039 तार 'नेटग्रिड'
Registered Office : B-9, Qutab Institutional Area, Katwaria Sarai, New Delhi-110016 Tel. : 26560121 Fax : 011-26560039 Gram : 'NATGRID'

स्वहित एवं सम्पूर्ण हित में ऊर्जा बचाएं
Save Energy for Benefit of Self and Nation

20 OCT 2016
29491

एनएचपीसी लिमिटेड
(भारत सरकार का उद्यम)
NHPC Limited
(A Govt. of India Enterprise)

संदर्भ सं. : NH/O&M/ GMC /17-A/2016/ 3316. दिनांक: 03/10/2016

Sh. R. P. Sasmal
Director (Operations),
Power Grid Corporation of India Limited
"Saudamini" Plot No. 2
Sector-29
Gurgaon-122001

Sub: Maintenance of RTUs installed under ULDC Projects for Central Sector Generating Stations.

Ref: C-LDC-ULDC-RTU Mtc dated 25.07.2016

Sir,

Reference is invited to the RTUs installed and maintained by POWERGRID under ULDC projects at NHPC power stations. As indicated through your letter under reference, POWERGRID shall continue the maintenance of the RTUs till the completion of 15 years since DOCO for the respective regions. It has also been mentioned that ULDC projects were commissioned progressively from July 2002 to February 2006 in Southern, Northern, North-Eastern, Eastern & Western regions.

As per our Power Stations records, RTUs were installed/commissioned by Power Grid at most of our Power Stations during the period from 1999 to 2008 and installation of new Husky RTUs at Salal, Bairasiul and Chamera-I Power Stations during 2012-2013 (Please refer Annexure-A).

As per CERC regulations, the recovery period of the capital cost and the useful service life of the RTU is 15 Years. We understand that POWERGRID would have taken appropriate action for recovery of the capital cost towards investment through tariff in 15 years since DOCO of respective RTU and accordingly POWERGRID will continue their maintenance services till 15 years from commissioning of respective RTU. NHPC shall take up necessary action appropriately for replacement/maintenance of these RTUs on completion of useful life of 15 years.

Thanking You,

Yours faithfully,

(Balraj Joshi)
Director (Technical)

CE (SM/Elect) SLDC Misdara

Encl: a/a.

Copy to:
Executive Director (O&M), NHPC Limited, Faridabad.

3/10/16. 3/10/16

NHPC LIMITED FARIDABAD

Regd. Office: NHPC OFFICE COMPLEX, SECTOR-33, FAIDABAD-121003(HARYANA)Website : www.nhpcindia.com, Email : webmaster@nhpc.nic.in, Fax : 0129-2277941; EPABX No.0129-2278421

पावर ग्रिड कारपोरेशन ऑफ इंडिया लिमिटेड
(भारत सरकार का उद्यम)
POWER GRID CORPORATION OF INDIA LIMITED
(A Government of India Enterprise)
पावरग्रिड
केन्द्रीय कार्यालय: "सौदामिनी" प्लॉट सं. 2, सैक्टर–29, गुडगाँव–122 001, (हरियाणा) दूरभाष: 0124-2571700-719, फैक्स : 0124-2571762,
"Saudamini" Plot No. 2, Sector-29, Gurgaon-122 001, (Haryana) Tel. : 0124-2571700-719, Fax : 0124-2571762, Web.: www.powergridindia.com
CIN : L40101DL1989GOI038121

पा ग्रि का लिमिटेड
कार्य. निदे. (एच एण्ड एम)
12 AUG 2016
1966

Ref.:**C-LDC-ULDC-RTU Mtc.**

Date: **25.07.2016**

Sh. Balraj Joshi
Director (Technical)
National Hydro Power Corporation Ltd. (NHPC)
NHPC Office Complex,
Sector – 33, NHPC,
Faridabad - 121 003

Sub:**Maintenance of RTUs installed under ULDC Projects for Central Sector Generating Stations**

Dear Sir,

As you may be aware that Unified Load Dispatch & Communication Projects (ULDC) were established on Regional basis for providing EMS/SCADA and Communication System for Management of Regional Power Grids as per GoI mandate and agreement signed with Constituents. These ULDC Projects were commissioned progressively from July 2002 to February 2006 in Southern, Northern, North-Eastern, Eastern & Western regions.

As part of ULDC Projects, Remote Terminal Units (RTUs) which are backbone element for data acquisition of existing EMS/SCADA system were installed/commissioned at various Generating plants/stations & EHV substations under State sector as well as Central Sector. These RTUs commissioned at various Generating plants/stations of NTPC, NHPC, NPC etc are presently maintained by POWERGRID. As per CERC regulations for ULDC Projects, the recovery period of the capital cost towards investment by POWERGRID through tariff is 15 years and accordingly, POWERGRID will continue the maintenance of the RTUs installed in these stations till the completion of 15 years since DOCO for the respective regions. Any maintenance required for the above referred RTUs beyond this period has to be carried out by the concerned Generating Companies/Utilities. On completion of the useful service life of 15 years, these RTUs are to be replaced / upgraded by individual concerned utilities for ensuring it's reporting of data to the respective RLDCs.

As per Indian Electricity Grid Code (IEGC) 2010, Principle regulations referred at clause 4.6.2, "All Users, STUs and CTU shall provide Systems to telemeter power system parameter such as flow, voltage and status of switches/ transformer taps etc. in line with interface requirements and other guideline made available by RLDC. The associated communication system to facilitate data flow up to appropriate data collection point on CTU's system shall also be established by the concerned User or STU as specified by CTU in the Connection Agreement. All Users/STUs in coordination with CTU shall provide the required facilities at their respective ends as specified in the Connection Agreement."

2 AUG 2016 1979

...Contd.

पंजीकृत कार्यालय: बी–9, कुतब इंस्टीट्यूशनल एरिया, कटवारिया सराय, नई दिल्ली–110016 दूरभाष: 011-26560112, 26560121, 26564812, 26564892, फैक्स: 011-26601081
Regd. Office: B-9, Qutab Institutional Area, Katwaria Sarai, New Delhi-110016 Tel.: 011-26560112, 26560121, 26564812, 26564892, Fax: 011-26601081, Web.: www.powergridindia.com

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Save Energy for Benefit of Self and Nation

Considering this, all the concerned Generating Companies/Utilities are requested to take necessary action for maintenance / replacement of the aforesaid existing RTU installed in their respective Power plants/Generating stations after the completion of useful life of 15 years from DOCO to ensure continuous reporting of data to respective RLDCs.

Looking for your support & needful co-operation in the matter please.

Thanking you,

Yours faithfully,

(R. P. Sasmal)
Director (Operations)

NHPC LIMITED
FARIDABAD

Appendix-D

POWER SYSTEM OPERATION CORPORATION LIMITED

New Delhi

Date: 17-09-2019

Subject: Requirements for Automatic Generation Control (AGC) Connecting Equipment at Power Plants

Sir / Madam,

Hon'ble Central Electricity Regulatory Commission (CERC) in the matter of Automatic Generation Control (AGC) implementation in India has issued the direction that all thermal ISGS stations with installed capacity of 200 MW and above and all hydro stations having capacity exceeding 25 MW excluding the Run-of-River Hydro Projects irrespective of size of the generating station and whose tariff is determined or adopted by CERC are directed to install equipment at the unit control rooms for transferring the required data for AGC as per the requirement to be notified by the National Load Despatch Centre (NLDC). The CERC Order 319/RC/2018 dated 28th August 2019 is available at http://www.cercind.gov.in/2019/orders/319-RC-2018.pdf

In this regard, the minimum requirements for AGC connecting equipment at power plants based on the experience of the AGC Pilot Project are hereby being issued by NLDC and is attached as **Annexe-1**. The list of plants identified for monitoring by NLDC as per CERC Order is attached as **Annexe-2**.

All the power plants are hereby requested to provide the infrastructure for meeting the specified requirements. Also, all the power plants are requested to take necessary action for arranging the communication (through redundant and alternate paths) from the existing nearest wideband communication node to the unit control room (where remote terminal unit would be located) through redundant fibre optic cables, in coordination with Central Transmission Utility (CTU).

It may please be noted that all the ISGS stations whose tariff is determined or adopted by CERC should be AGC-enabled **before 28th February 2020 as per the Order of the Hon'ble Commission**. Therefore, it is requested that the arrangements may kindly be completed by the power plants before **31st January 2020.**

Any queries may please be emailed to agcnldc@posoco.in

NHPC LIMITED FARIDABAD

Sd/-

(Debasis De)
Executive Director
NLDC, POSOCO.

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Annexe-1

General Requirements for Automatic Generation Control (AGC) Connecting Equipment at Power Plants

The following signals would be handled as a minimum in AGC. Apart from the below mentioned signals, some other power plant specific signals also might be needed on case to case basis. Hence, provision for expansion and spares may be included.

A) Analog Input data required per generating unit

1. Unit Load Set Point (ULSP)
2. Actual Generation MW
3. Unit Capability
4. RGMO/FGMO/Governor input to governor
5. Delta P (Acknowledgement/ feedback) = AGC Set Point – ULSP
6. Reactive Power Actual MVAR
7. AVR Voltage Set Point
8. Low Voltage (LV) side Actual Voltage
9. Generator Transformer (GT) Tap Position
10. Distribution Factor (fraction for distribution of AGC DeltaP in between the units of the power plant)

Additional Analog inputs from Hydro power plants

11. Minimum load at which unit can stably run after synchronization – Unit wise (P1) (in MW)
12. Forbidden zones or high cavitation zones - Unit-wise (From MW to MW) - P2 to P3
13. Maximum loading possible on unit (continuous) (P4)
14. Declared Energy for the day
15. Schedule Energy (Cumulative)
16. Water gross head (m)

Additional Analog inputs from Gas power plants

17. Reference exhaust gas temperature
18. Actual exhaust gas temperature

B) Digital Input data required per generating unit

1. Circuit Breaker Status on/off
2. Governor status on/off
3. AGC Local/Remote

Additional Digital inputs from Hydro power plants

4. Pumping Status on/off

C) Analog Output data required per generating unit

1. AGC Set Point
2. AGC Suspend Status – Digital/Analog Output per unit
3. SCED schedule

D) Hardware Specifications

Main CPU Card, Communication Card with communication controller, DB 9 serial interface ports (101), minimum two Ethernet ports (104) interface Tx / Rx. Firmware of communication protocol should be loaded.

The following hardware/software is needed as a minimum at the plant per unit:

a) Analog input card: 32-bit processor with at least 32 analog inputs /outputs per generating unit, with scope for expansion.

b) Analog output card: 32-bit processor at least 16 analog outputs per generating unit, with scope for expansion.

c) Digital input card: 32-bit processor with at least 8 digital inputs per generating unit, with scope for expansion.

d) Digital output card: 32-bit processor with at least 4 digital output signals per generating unit, with scope for expansion. (Provision can be useful for connecting digital devices in future)

e) Shall be capable of communicating over IEC 60870-5-104 protocol with RLDC/NLDC. Should be capable of reporting to multiple masters (at least 4) simultaneously over IEC 104.

f) Shall have the capability of programing /parametrization, performing microprocessor level calculations and accepting logic. RAM/ flash memory may be capable of handling complex codes. (Arithmetic and logical operations like +, -, *, /, if, else, while, do, OR, AND, NOT etc. would be needed)

g) Shall have the capability to acquire analog inputs of standard 4-20 mA current and 0-5 Vdc etc. or raise /lower command signals from AGC server / transducer etc.

h) Shall have GPS clock synchronisation facility as per the standard protocols.

i) Shall operate over the Standard DC input voltage of 24-60 V DC. Shall have the capability of automatic start up following restoration of power after an outage. Internal battery backup to hold data, date/time in SOE buffer memory is needed.

j) All Sequence of Events (SOE) shall be reported to RLDCs/NLDC.

k) Shall be capable of storing data on an external memory device.

l) Shall have communication interfaces via insert- able serial interface modules for Ethernet.

m) The associated system at power plants end shall be able to log / record the AGC signal / command from NLDC / RLDC (for the station before bifurcation) at an appropriate interval (say 2 sec or configurable) and shall integrate the AGC command over a period of 1 min, 5 min and 15 min period or user configurable period. The integrated value of AGC command will be stored in the data base with GPS time stamping.

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एनएचपीसी
N·H·P·C
FARIDABAD

n) Shall demonstrate capabilities to Plant/NLDC with an example setup.

E) Other associated hardware /cabling requirement

a) Line interface units (LIU), network switch along with ethernet ports, router cum firewall and patch cards as per the assessment & requirement.

b) Optical fibre cabling (through redundant and alternate paths) from the nearest wideband node up to the unit /plant control room. Shall ensure necessary equipment at wide band node switch yard for interfacing with the available ports of CTU/POWERGRID. Shall include necessary accessories to achieve communication redundancy at RTU and switchyard.

c) GPS clock with standard communication protocol for synchronisation.

d) PC and related software for entering distribution factor as well as storing /logging the data as mentioned in Sl. No. D (I).

F) Basic logics to be implemented at the power plant RTU

The basic logics given below may be implemented for safe operation. Apart from these, some other logics may need to be implemented on case to case basis.

a) DeltaP analog is calculated as, DeltaP = AGC Set Point – ULSP
b) For Distribution Factor Analog Input of 'n'units, check $\sum_1^n(Distribution\ Factor) = 1$
c) Scheduled Energy (Cumulative MWh) for Hydro is calculated as $\sum_{t=1}^{96}(Scheduled\ MW/4)$
d) To detect communication failure and convert DeltaP analog output to zero
e) To detect AGC Suspend status and convert DeltaP analog output to zero
f) To detect AGC Local status and convert DeltaP analog output to zero

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Annexe-2

List of power plants to be monitored by NLDC regarding AGC as per CERC Order 319/RC/2018

S.No.	Power Plant	Region	Thermal/ Hydro	Capacity (MW)
1	Costal Gujarat Power Ltd	WR	T	4150
2	Sasan Power Ltd	WR	T	3960
3	Kudgi STPS I	SR	T	2400
4	Ramagundam STPS - I & II	SR	T	2100
5	Korba STPS STG (I & II)	WR	T	2100
6	Singrauli STPS	NR	T	2000
7	Talcher STPS – II	SR	T	2000
8	SIPAT TPS Stg-I	WR	T	1980
9	Farakka STPS - I & II	ER	T	1600
10	Naptha Jhakri	NR	H	1500
11	Kahalgaon STPS – II	ER	T	1500
12	Indra Gandhi STPS	NR	T	1500
13	NTECL - Vallur TPS	SR	T	1500
14	Barh TPS	ER	T	1320
15	Mouda STPP Stage-II	WR	T	1320
16	Solapur Super Thermal Power Project	WR	T	1320
17	Vindhyachal-I	WR	T	1260
18	Maithon Power Limited	ER	T	1050
19	Tehri	NR	H	1000
20	Koldam	NR	H	1000
21	Talcher STPS – I	ER	T	1000
22	Rihand TPS Stage – III	NR	T	1000
23	Rihand TPS Stage – I	NR	T	1000
24	Rihand TPS Stage – II	NR	T	1000
25	NTPL - Tuticorin TPS	SR	T	1000
26	Simhadri STPS – II	SR	T	1000
27	Simhadri STPS – I	SR	T	1000
28	SIPAT TPS Stg-II	WR	T	1000
29	Vindhyachal-IV	WR	T	1000
30	Vindhyachal-III	WR	T	1000
31	Vindhyachal-II	WR	T	1000
32	Mouda STPP Stage-I	WR	T	1000
33	Dehar	NR	H	990
34	Dadri TPS Stage – II	NR	T	980
35	Kahalgaon STPS – I	ER	T	840
36	Dadri TPS Stage – I	NR	T	840
37	NLC TPS – II	SR	T	840
38	Dadri Gas	NR	T	830
39	Gadarwara STPP St-I	WR	T	800

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Annexe-2: List of power plants to be monitored by NLDC regarding AGC as per CERC Order 319/RC/2018

S.No.	Power Plant	Region	Thermal/ Hydro	Capacity (MW)
40	Bhakra Right	NR	H	785
41	BongaigaonTPP	NER	T	750
42	Nabinagar Thermal Power Project	ER	T	750
43	Ratnagiri Gas	WR	T	664
44	Auraiya Gas	NR	T	663
45	Gandhar Gas	WR	T	657
46	Kawas Gas	WR	T	656
47	NLC TPS – I	SR	T	630
48	Bhakra Left	NR	H	594
49	Chamera-I	NR	H	540
50	Parbati III	NR	H	520
51	Teesta-V	ER	H	510
52	Farakka STPS – III	ER	T	500
53	Unchahar TPS Stage – IV	NR	T	500
54	NLC TPS - II Exp	SR	T	500
55	Ramagundam STPS – III	SR	T	500
56	Korba STPS STG (III)	WR	T	500
57	Vindhyachal-V	WR	T	500
58	NTPC-SAIL Power Company Pvt. Ltd	WR	T	500
59	Unchahar TPS Stage – I	NR	T	420
60	Unchahar TPS Stage – II	NR	T	420
61	NLC TPS - I Exp	SR	T	420
62	Anta Gas	NR	T	419
63	Koteshwar	NR	H	400
64	Pong	NR	H	396
65	Dulhasti	NR	H	390
66	MTPS Stage-II	ER	T	390
67	Chamera-II	NR	H	300
68	AGBPP – Kathalguri	NER	T	291
69	Dhauliganga	NR	H	280
70	Chamera-III	NR	H	231
71	Kopili	NER	H	200
72	Bairasiul	NR	H	180
73	Sewa-II	NR	H	120
74	Loktak	NER	H	105
75	Doyang	NER	H	75
76	Rangit	ER	H	60
77	Khandong	NER	H	50
78	Kopili-II	NER	H	25
	Total			**71484**

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Appendix-E

W.P. (PIL) No. 04/2017
In Re : Release of Water from Dikchu Hydel Power Project

BEFORE
MR. JUSTICE SATISH K. AGNIHOTRI, CJ &
MR. JUSTICE BHASKAR RAJ PRADHAN, J.

14.09.17 Present : Mr. N. Rai, Sr. Advocate with Ms. Tamanna Chhetri Advocate as Amici Curiae.
(Agnihotri, CJ)

Mr. Karma Thinlay, Sr. Govt. Advocate with Mr. Santosh Kr. Chettri and Ms. Pollin Rai, Asstt. Govt. Advocates for State-respondents 1 to 3.

Mr. T.W. Barfungpa, Advocate for Respondent No. 4.

Ms. Aruna Chhetri, Ms. Hemlata Sharma and Mr. Kawong Bhutia, Advocates for Respondent No. 5.

Mr. Rahul Rathi and Ms. Phurba Diki Sherpa, Advocates for Dans Energy Pvt. Ltd. and Shiga Energy Pvt. Ltd.

Ms. Sonam W. Dorjee and Mr. Sudhir Prasad, Advocates for Chuzachen Hydro Electric Project and Rongli Dam, Rongli.

Mr. Ankur Gupta, Ms. Sabina Chettri and Ms. Saroja Chettri, Advocates for Teesta Urja Ltd.

Mr. G. Ramakrishna, President of Teesta Urja Ltd. in-person.

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The affidavits have been filed by all the Projects operating in the State of Sikkim. The concerned District Collectors are directed to examine the affidavits and on site inspection of the ground reality, submit the response on the concerned project, having the territorial jurisdiction, within two weeks.

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Learned Amici Curiae are also advised to examine the affidavits and submit their response.

On perusal of the affidavit filed by the Manager, Teesta Stage-V, Hydro Power Project at Balutar, P.O. & P.S. Singtam, it is revealed that a sum of Rs.10.00 lakh was deposited with the District Collector, North Sikkim. In the covering letter, it is indicated that the amount is for procurement of motorized raft boats and other equipments, however, in the affidavit, it is stated that the amount is deposited with him to meet with any emergency/ unforeseen situation/circumstances, in addition to purchase and operation of motor boats. This averment requires clarification.

It is not for the District Collector to purchase the motor raft boats and other equipments. Accordingly, the Teesta Stage-V, Hydro Power Project is directed to purchase motor raft boats and other equipments before the next date of hearing, as required under the guidelines and the money so deposited may be utilized to meet the emergency/ unforeseen situation/circumstances.

Call on 11.10.2017.

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Judge
14.09.2017

Chief Justice
14.09.2017

Index : ~~Yes~~ / No
Internet : Yes / ~~No~~

jk/avl

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Appendix-F

एनएचपीसी लिमिटेड
NHPC LIMITED
(भारत सरकारकाउद्यम)
(A Govt. of IndiaEnterprise)
तीस्तावपावरस्टेशन
TeestaVPower Station
सिंगताम,पूर्वीसिक्किम- 737134
Singtam, East Sikkim- 737134

IS/ISO 9001 IS/ISO 14001 IS 18001
आई एम एस प्रमाणित पावरस्टेशन
IMS certified Power Station
दूरभाष/Ph: 03592-247003
फैक्स/Fax: 03592-247227/349
ईमेल / Email:
hopteesta5@gmail.com

अन्तः कार्यालय ज्ञापन / Inter Office Memo

संख्या/ No.	NH/TSV/HOP/2020/15/1065	दिनांक/Date	02.06.2020

प्रेषक/From:
General Manager (I/C)
Teesta-V Power Station

प्रापक/To
Keshav Desmukh
Executive Director
NHPC Ltd.,Corporate Office

विषय/Sub:	**Pre-monsoon Dam Safety Inspection-2020:- report**
Ref. IOM No.	**NH/CO/Design & Engg./2020/1013 dated 08.05.2020**

With reference to the subject cited above, the Pre-monsoon Dam Safety Inspection-2020 in respect of Teesta-V Power Station was carried out w.e.f 26.05.2020 to 28.05.2020 by a committee members duly constituted by HOP, Teesta-V Power Station.

In view of the above, the report for Pre-monsoon Dam Safety Inspection-2020 is enclosed herewith for kind perusal please.

Encl:-

i. Report (Page 1 to 20)
ii. Scheduled Dam Safety Inspection Form (Page 1 to 35)
iii. Annexure-I (5 pages)
iv. Annexure-II (5 pages)

02/06/2020
Rajappan. K
General Manager (Civil)

General Manager (I/c) 2/6/2020

NHPC FARIDABAD

DAM SAFETY INSPECTION REPORT

TEESTA-V POWER STATION (510 MW)

(Pre-Monsoon Dam Safety Inspection May-2020)

The pre- monsoon dam safety inspection of Concrete Gravity Dam and appurtenant structures, Adits, Surge shaft area and Power house complex of Teesta-V PowerStation was carried out during 26.05.2020 to 28.05.2020. Inspection team comprising of the following officers duly constituted by HOP, Teesta-V Power Station visited and inspected the concrete gravity Dam & appurtenant structures and Power House complex in presence of officials from Power Station:

1. Sh. Rajappan K, General Manager (C), Teesta-V Power Station.
2. Sh. Rajesh Ranjan, Dy. General Manager (HM), Teesta-VI HE Project.
3. Sh. Bhaira Ram Godara, Senior Manager (Geology), Teesta-VI HE Project
4. Sh. Amarendra Kumar Singh, Senior Manager (Civil), Teesta-VI HE Project.
5. Sh. Sonam Dadul Bhutia, Senior Manager (Civil), Teesta-V PowerStation.

Dam complex & Power house complex was inspected by the above team. Inspection and observations were followed by discussion with Sh. Sahadev Khatua, GM (I/C), Teesta-V Power Station.

The power station has been functioning satisfactorily since its commissioning during year 2008.

The status of observations raised during previous Post-monsoon dam safety inspection report was also reviewed by dam safety inspection team. The point-wise status is given at **Annexure-I**. Detailed observations and findings of DSI team are as under:

1. GENERAL

The Dam Safety Inspection was carried out as per CWC dam safety procedure and Guidelines. Copies of EAP, DMP, Data Book, Instrumentation Manual, Reservoir Operation and Silt flushing guidelines (Rev-03) and Guidelines for Repair and Rehabilitation of Civil structures are available with the Power Station. Power station is further requested to follow the *Guidelines for Repair and Rehabilitation of Civil structures of Hydroelectric Power stations for technical specifications issued by D&E div.* during Nov, 2016 for repair and restoration of various components.

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Following information was provided by the Power Station/ observed during inspection by the DSI team:-

1.	Reservoir level on the day of inspection	:	**EL.571.50 m**	On 26.05.2020 at 12.00 Hrs
2.	Outflow from the reservoir on the day of inspection	:	**543 cumec**	On 26.05.2020
3.	Max. Reservoir level recorded during preceding monsoon (from 26.10.2019 to till date)	:	**EL.574.20 m**	On 16.02.2020
4.	Min. Reservoir level recorded during preceding monsoon (from 26.10.2019 to till date)	:	**EL.568.20 m**	On 01.01.2020
5.	Maximum Spillage through Spillway Radial Gates:	:		
	SRG-I	:	**NIL**	
	SRG-II	:	**644.10 Cumec**	On 23.05.2020
	SRG-III	:	**411.00Cumec**	On 25.05.2020
	SRG-IV		**144 Cumec**	On 25.05.2020
	SRG-V		**NIL**	
6.	Radial gates last operated on	:	**SRG-1** on 25.09.2019 **SRG-2** on 25.05.2020 **SRG-3** on 25.05.2020 **SRG-4** on 25.05.2019 **SRG-5** on 25.09.2019	
7.	Max. Seepage observed in the Dam gallery	:	**9.70 lps**	Measured by V-notch in Gallery-C at EL.529.22 m. date: 09.11.2019. 12.00 Hrs, reservoir level: 572.10m
8.	Min. Seepage observed in the Dam gallery	:	**1.8 lps**	Measured by V-notch in Gallery-D at EL499.40 m, date: 20.02.2020. 10.17 Hrs, reservoir level: 569.10 m.
9.	Seepage observed on the Day of inspection on 26.05.2020. During the time of inspection, the sump was half filled. No overflow from sump was observed.	:	**2.35 lps**	Measured by V-notch Gallery-C at EL529.22 m.

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10.	Latest Chemical Analysis for reactive and corrosive properties of water		Chemical Analysis of water sample from dam gallery and reservoir on 27.12.2019 has been done by Power station and test result received from NTH, Kolkata

2. CIVIL COMPONENTS
DAMCOMPLEX

2.1 GENERAL OPERATION, ACESS AND COMMUNICATION

- Round the clock monitoring & operation of Dam is being done as per monsoon schedule. Reservoir regulation is being done as per Operation manual available with In-charge of Dam Control Room. Dam operation crew is aware of the danger situation arise after landslide occurred on 13th August 2016 in upstream of Mantam village. Stipulated manual/ operating procedure were available at site during inspection visit. Discharge & water level are maintained & recorded in the log books by PS. About 273 cumecs spillage was from reservoir was observed on the day of inspection. Reservoir level was at +EL.571.50 m.

- Access Road to Dam top has been restored and made accessible for vehicle movement. Dam elevator was in working condition on the day of inspection and galleries were accessible by elevator & stair shaft. DSI team also visited the tail end of reservoir near Phidang Bridge and confluence of Dikchu Nallah & River Teesta.

- Dam control room has mobile and VSAT phone facility for voice communication with Power house/ designated incident controllers. EPABX facility is being used for tele-communication within dam complex. The VSAT communication is being used for access to web services. Independent wireless system within power station area is recommended for reliable communication during adverse condition especially during monsoon.

- Resident villagers of right bank have access through Dam top road. Security measures through restricted entry/ access control should be made mandatory to avoid any chance of vandalism. Gates for entry to dam gallery should remain closed except during maintenance/observation of instrument.

- The damaged access road near the entrance gate has been repaired/ restored by placing wire crate and by filling mucks; however side drain need to be constructed if possible. The cracks in the concrete top of road near the entrance gate of dam and towards intake area were found sealed by cement grout.

- Alternate road to Dam top on upstream of Intake constructed by power station was also inspected by DSI team. Minor slides were observed at two locations, power station is advised to keep the road motarable during monsoon as an emergency approach.

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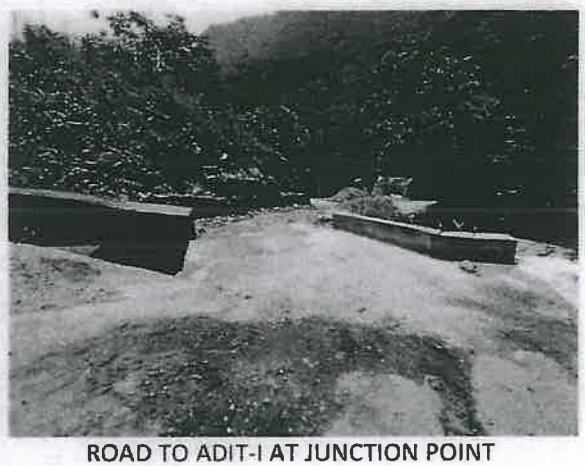
2.2 LEFT BANK SLOPE PROTECTION FROM RD 2400m to 2460m Near RD 220m FROM DAM AXIS

- The left bank slope from RD 2400m to 2460m was damaged and slided during the monsoon season last year has been protected by placing wire crates/concrete wall and dam top road has been made accessible for vehicular movement, however wearing course and side drain need to be constructed if possible. Power station is being advised to clean/maintain the catch water drains to avoid any ingress of surface water in this area.
- Drill holes to find out the anticipated rock line in the area is still to be completed by the power station.
- The slided area near Adit-1 road junction has been restored/ protected by power station and water has also been channelized by step drains through culvert.

APPROACH ROAD TO DAM TOP AT
RD ±(2400 to 2460M)



ROAD TO ADIT-I AT JUNCTION POINT

2.3 DAMAGE OF LEFT BANK SLOPE NEAR DIKCHU BRIDGE

- Left bank slope near Dikchu Bridge was damaged /slided during the monsoon season, which has caused the reduction in road width at some places and scouring at bottom levels. During inspection it was observed that the protection work to stabilise the slided area was in progress by providing wire crates and PP rope gabions. It was informed that about 25% work has been completed and progress of the work was hampered due to nationwide lockdown to prevent COVID-19.

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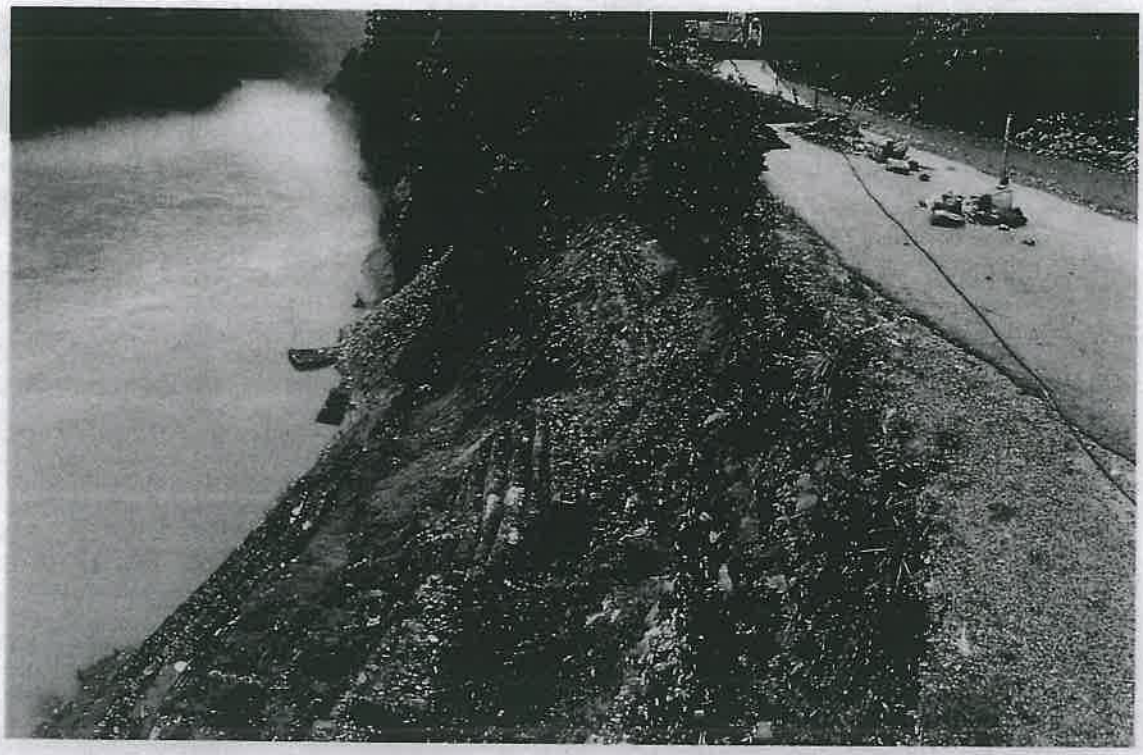
- Power Station is advised to give urgent attention to the repair / protection of the slope upto El.580m to avoid any further progression and complete the work as early as possible.



PROTECTION WORK NEAR DIKCHU BRIDGE

2.4 NON-OVERFLOW BLOCKS

- The upstream face of the dam was found in satisfactory condition above reservoir level. Downstream face of the dam (Breast wall) was inspected from access at trunion beam at EL. 554.0 m and found in satisfactory condition.

- Seepage observed in the left abutment at 40m d/s at about ±EL 565.0 m is being monitored through a V-notch installed at lowermost point. The seepage was about 5.20 lps at Reservoir El. 572.00 m. PS was requested to monitor the seepage regularly and intimate to D&E Div. for any significant variation in the quantity of seepage.

2.5 OVERFLOW BLOCKS / SPILLWAYS

- Stoplogs in spillway bay No. 5 was found lowered down into the grooves for the work of laying of steel liner upto 10m downstream from the radial sill beam and maintenance of radial gate. The work for laying of steel liner alongwith grouting has been completed.

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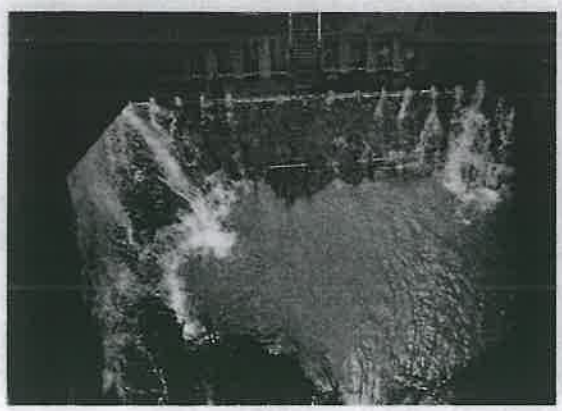
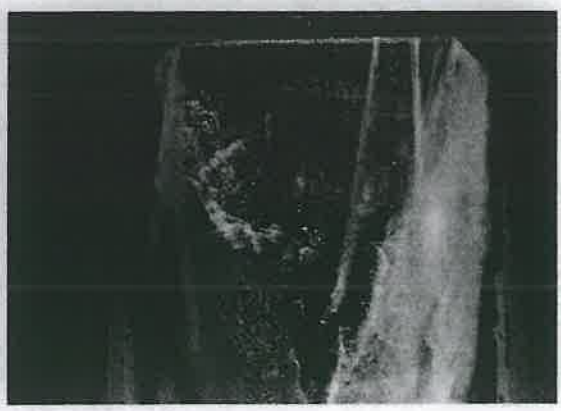
- It was intimated that the repair of spillway glacis of bay S-2 by laying of steel liner upto 10m downstream from the radial sill beam was completed in May 2019 however, the glacis could not be inspected as radial gate in this bay was open at the day of inspection.
- Damages were observed in spillway glacis and side walls of bay S1, S3 and S4 downstream from radial gate sill beam. The bucket portion of these bays could not be inspected due to high tail water level. It was intimated that the repair of these bays by laying of steel liner and HPC has already been awarded but due to local problem created by the villagers of Aap Dara and further due to declaration of nationwide lockdown due to COVID-19 and its consequences, the repair work in these bays could not be taken up. It was also informed that the repair work for the above mentioned bays will be taken after the monsoon 2020.
- The cementitious mortar applied on pier faces were also seen damaged and chipped away at various locations of bay S1, S2, S3 and S4.
- Hair line cracks were observed at crown of R1/S1 trunion gallery. PS is advised to monitor the cracks by providing tell-tale and any further distress may be reported to D&E Division.
- It was observed by DSI team during the post monsoon visit that the gate operation in monsoon season maximum flood discharge is passed mainly by opening of one or two bay only. The matter was discussed in detail with the officers at Dam and observed that the sequences of gate operation is being done, keeping in view, reservoir operation manual, damages in glacis/gates & accessories and also considering the vulnerability of left bank stability while other bays should also be opened as per reservoir operation manual.



DAMAGES IN SPILLWAY GLACIS BAY NO. S-1



DAMAGES IN SPILLWAY GLACIS BAY NO. S-3

DAMAGES IN SPILLWAY GLACIS BAY NO. S-4

SPILLWAY GLACIS BAY NO. S-5

2.6 POWER INTAKE AREA

- PS has installed tell-tales to monitor the cracks at protection wall between Dam and Intake area, which were inspected during the visit. It is being advised that these should be monitored on regular basis and any distress if observed the same may be reported to D&E Division. Further, survey targets/topographical marker should also be installed for better monitoring.

- During last dam safety inspection visit, PS was advised to complete the backfilling of any cavity by concrete below intake raft during flushing of the reservoir by timely planning the activities. It was informed that during the last reservoir flushing, the cavity was filled with concrete. However, the same could not be inspected as the reservoir was charged at the day of inspection.

- The automatic water level recorders in the gauge wells has still not restored for data to be matched with the water level recorders installed in dam area at piers. The water level recorders need to be restored as early as possible.

2.7 DAM FOUNDATION GALLERIES AND SHAFTS

- Minor seepage was observed at R/B grouting gallery at interface between R-1 block and rock at EL 529.22 M & quantity was 1.75 lps on the inspection day on 26.05.2020. The seepage water was being measured by installing a V-notch and record is being maintained.
- Significant seepage has been observed in the left bank drift (C-gallery) at EL 529.22m since commissioning of dam. Seepage of 0.60 lps was observed on the inspection day on 26.05.2020. However, during the inspection seepage from left bank drift could not be measured as the seepage water was being stored in sump.
- During post monsoon visit, it was advised to mark the details of the seepage points on the geological plan of the drifts for working out the seepage controlling measures in the drifts. PS is advised to provide the same at the earliest so that necessary measure shall be advised by D&E Division.

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- Cleaning/drilling of choked porous drains/pressure relief holes in the dam/foundation galleries should be expedited as advised by DSI team in their earlier visit. However, it was informed that the said work is in the stage of approval for award.
- The lighting and cleaning of the galleries were found to be satisfactory. However, cleaning of side drains is essential from time to time for proper drainage of seepage water.
- Fresh water sample with dissolved leaching compound from dam gallery as well as water sample from reservoir was sent to National Test House, Kolkata in the month of December 2019 for the chemical analysis. It was informed that the test reports have been received and forwarded to D&E Division.
- The suggested grouting in foundation gallery at block S3, where clayey material was observed needs to be expedited by PS.

2.9. STATUS OF INSTRUMENTATION IN DAM

- All the pendulums (direct and inverted) are reported to be functional. Some of MPBX has been reported non functional as well as fluctuating in readings which need to be fixed up by consulting vendor/manufacturer.
- PS is again being advised to repair /restore the malfunctioning uplift measuring stand pipes in consultation with manufacturers. Few perimetric joint meters also giving fluctuating reading to be fixed up by consulting vendor/manufacturer.
- Most of the instruments are in working condition and readings are taken regularly. The present status of the instruments is enclosed herewith as Annexure-II.

3. ADITS TO DESILTING CHAMBER/SFT

- Oozing of water observed in the cross bottom drains near SFT-3 is being regularly observed by PS and no increase in oozing was reported. This need to be kept under regular observation.

- Cracks in some of Tell-tales installed on floor concrete between gate grooves of emergency and service gate of GOC-DC were observed. PS was advised to install fresh dated Tell-tales in adjacent location and any further distress if observed may be reported to D&E Division.

- Inspection shaft to DC and DC gate shafts has been secured by railing as advised earlier.
- Seepage water in SFT outlet channel could not be inspected as the gates were opened during the time of inspection. However, no increase in seepage was reported.

4. ADITS TO HRT / PENSTOCK ERECTION GALLERY (PEG)

- Minor to moderate quantum of water was observed through crack/holes of roof near plug of Adit-3 and Minor seepage of water was observed from the overt at the interface of rib and rock portion at distance of 50 m from plug in Adit-III. Seepage water needs to be channelized through V-notch to measure the quantum of seepage on regular basis.
- No further loose fall has been noticed/reported around RD 135m from portal in Adit II. PS is suggested for regular monitoring of this area and if further loose fall occurs, the same has to be intimated to D&E division for suggestion/support measures.

- Seepage of water was noticed from holes/ pipe in right side wall few meters away from concrete plug face in Adit II. The same need to be monitored on regular basis.

- Seepage water was observed coming through two holes in plug roof in the ADIT-IV and minor seepage was noticed from the crown at the interface of ribs and rock portion at some intervals in the Adit-IV. Further, it was also observed that water/silt was accumulated in front of the portal gate. Power Station is being advised to clear the area and drains to make the entrance accessible.

- ATPS/Adit to PEG could not be inspected due to accumulation of water near plug and upper bend of pressure shaft. Seepage was noticed from the crown end of the ATPS. Proper dewatering and illumination is required in this area to enable the inspection.

- It was observed that the seepage water is not flowing through the installed V-notch at ADIT-IV, which needs to be channelized to ensure the proper monitoring of seepage. PS was advised to explore the possibility of injecting chemicals into holes/cracks by specialized agency for controlling the seepage, which is still pending.

5. SURGE SHAFT AREA

- PCC flooring of 2 to 3 m radius has been laid around the surge shaft on overburden for proper draining of the water away from the surge shaft. It is suggested to construct side drains along the adjoining hill to channelize the surface water.
- The painting of the underside of walkway around the shaft and grating cover on the shaft is still pending. It was informed that the work has been awarded. PS is advised to complete the work at the earliest possible.
- The work for fixing of hand railing in the stairs was in progress. The stair needs to be cleaned periodically for easy access.
- It was informed that the instruments installed in surge shaft are being monitored on regular basis. Growth of vegetation all over the contour drains was observed and PS was advised to clear/clean the drains periodically.

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6. POWER HOUSE COMPLEX

- Overt of the Power house cavern was inspected and found satisfactory. Dripping and leaching at few places was observed in crown leading to rusting of few frames and PVC sheets. Few sheets have been found painted but there are still few sheets which still need to be replaced and painted. PS is advised to inspect the same periodically and replace/paint the rusted sheets.
- During inspection of upstream drainage gallery of the powerhouse silt and other materials were observed in drains and stairs leading to drainage gallery. PS is suggested to keep it clean. A V-notch has been installed near sump well to measure the amount of seepage.
- Seepage observed earlier by DSI team on the wall of approach staircase leading to drainage gallery needs to be channelized properly in the gallery and leaching material be removed periodically.
- All instrumentation provided in the PH cavern be periodically monitored, record maintained and data be forwarded to Design Division for record/analysis.
- Hairline cracks were observed in Unit-I column near stair case at generator floor. PS is suggested to install dated glass tell-tale to monitor the cracks.
- Tell-tales in MIV floor installed on cracks on cavern upstream wall (Hill slide) near Inlet valve III & II found intact. No further cracks have been observed in the tell-tales provided.
- Tell-tales installed on hairline cracks in Turbine and generator barrel of unit-I, II & III were found intact. Additional glass tell-tales may be installed over the crack so that variation/enlargement of cracks can be monitored.
- All the existing weep holes provided in the downstream wall near unit 1 & 2 and below the turbine floor as well as MIV floor area be cleaned from time to time properly for effective drainage and if required some additional weep hole be provided and water channelized properly.
- Tell-tales provided on crack on the upstream wall of transformer cavern remains unbroken. No further manifestation is noticed.
- Minor seepage was seen near zone-8, at junction of cable tunnel and exit approach towards GIS/VT portal. This should be drained out safely and keep watch on it.

RUSTED/DAMAGED ROOF OF POWER HOUSE

POWER HOUSE DRAINAGE GALLERY

STAIRS LEADING TO DRAINAGE GALLERY

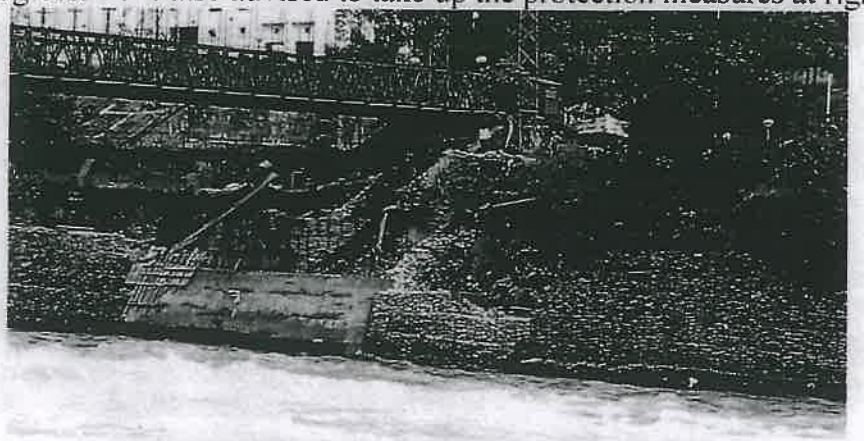
7. TRT OUTLET

- TRT apron could not be inspected as all the three machines were in operation. It was informed that few concrete blocks has been casted but could not be placed due to COVID-19 lockdown and the same will be placed during the next lean period as

suggested in post monsoon DSI report.

- The cavity near the transmission tower in the river side was found filled by PP rope gabions and wire crates.

- During inspection, it was observed that protection measures at left bank steel bridge foundation in form of PP rope gabions / boulder wire crates and RCC concrete wall was in progress. PS is also advised to take up the protection measures at right bank.



PROTECTION WORK AT LEFT BANK STEEL BRIDGE

8. RESERVOIR FLUSHING

- Power station intimated that last reservoir flushing was carried out on 25.9.2019. PS is suggested to carry out the reservoir flushing as per reservoir operation manual and silt flushing guidelines. Further as suggested by DSI team during earlier visit reservoir flushing operation at Teesta-V and Teesta-III PS should be done in tandem.

- Power station is requested to strictly adhere the reservoir flushing guide lines and closely watch the structures during flushing.

9. DSRP RECOMMENDATIONS

a.) Drilling of new formed /Porous drains

- The work for drilling porous drains and cleaning of the pressure relief holes in dam gallery is yet to be awarded.
- Drilling of porous drains, pressure relief holes is a very critical work and needs to be given proper attention and planning for successful execution to avoid the any misalignment of the holes during drilling due to upstream reservoir.

b.) Seepage in unlined curtain grouting drifts

- The geological mapping of the drifts with marking of seepage points is required to be done.

c.) Concreting of S3 pendulum shaft

- The work is yet to be taken up by Power Station.

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fitted in Radial gates needs to be calibrated.

- All Hydraulic cylinders and power packs of Radial Gates need to be cleaned/ Painted. Regular cleaning of hydraulic trenches needs to be done. Proper bunching of cables around Power pack room needs to be done.

- Gate operation could not be done with Gasoline engine operated portable power pack. The same needs to be rectified and made operational. (April 2019 DSI observation)

Spillway Radial Gate no 1

- Considerable leakage was observed from both bottom of side seal & bottom seal. Minor leakage was observed from top corner, top seal and left side seal (top). Power station intimated that the work for replacement of damaged anti jet seal and to arrest leakage through seal has been awarded but could not be taken up due to COVID-19 lockdown and is likely to be taken up after lockdown. (Oct. 2018 DSI observation).

- Glacis concrete downstream of radial gate sill beam was found damaged. The same needs to be repaired to avoid progressive damage of concrete towards radial gate sill beam.

- Power Station intimated that the boulder was stuck in stoplog gate groove and prevents the lowering of stoplog unit in the groove. Power station is advised to take appropriate action of its removal in consultation with O& M Division and make bay available for annual maintenance of gate and civil works.

Spillway Radial Gate no 2

- Leakage was observed from bottom seal. Minor leakage was observed from left top corner and left side seal (bottom). The same needs to be attended.

Spillway Radial Gate no 3

- In the Pre Monsoon 2019 report, damaged has been observed in upstream wall plates and sill beam which has not been repaired. During inspection, the bottom of both SS wall plates (downstream side) was found eroded/ damaged. Power Station is advised to restore the damaged/ eroded wall plates and sill beam. However it is reported that bottom rubber seal with top corners has been replaced. Minor leakage observed from bottom corners and top corner LH.

- During inspection the adjacent concrete to wall plate and sill beam was found eroded/ damaged. Power station is requested to fill the gap with appropriate material in consultation with Civil Design.

Spillway radial gate no 4

No appreciable leakage form rubber seals observed

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d.) Raising of 1.5 m high parapet wall

- The feasibility of raising of 1.5 m high parapet wall is still required to be done.

e.) Steel Liners in all Spillway bays

- The work in bay S2 and S5 has been completed and it has been informed that the work for the remaining bays shall be taken up after the monsoon 2020.

10. HYDROLOGICAL ASPECTS

- It was observed that radar type AWLR has been installed at the following locations:
  i. Upstream of Teesta-V Dam at Phidang bridge.
  ii. Spillway glacis of bay S1
  iii. Approx 300m downstream of Dam axis at right bank.

- It was advised to observe daily sediment data at SFT outlet (when in operation) and send the data in approved IMS format to Hydrology unit on a monthly basis.

- Power station is advised to observe sediment data at draft tube outlet when machines are operated and data be sent in hard and soft copy to Hydrology Unit.

- Discharge through machines should be given as per flow meter and mentioning the same in the hourly discharge data which would be made available to hydrology unit, D & E division in IMS format no. IMS/DED/F-08.

- Power station needs to nominate a nodal officer for coordination of reservoir operation and hydro meteorological data observation, and intimate the same to Hydrology Unit, D&E Division.

11. HYDRO-MECHANICAL OBSERVATIONS

Spillway Radial Gates

- Dam was visited on 26.05.2020. During visit, Radial Gate No. 2 was in operation remaining radial gates were found in closed position.

- One set of stoplog units were placed in bay no 5 for annual maintenance of gate and civil maintenance work while other set of stoplog units were placed at dam top.

- Test operation of radial gates # 2, 3 & 4 was carried out and found to be working satisfactorily. Radial Gate No. 1 was not operated due to problem in Anti-Jet seal

- Test operation of radial gate 5 could not be done as stoplog unit was placed for maintenance work.
- All Low vacuum dehydration & degasification units and oil purification units were operated to clean the hydraulic oil of all radial gates and working satisfactorily.

- The interconnection of SRG # 4 & 5 and SRG # 2 & 3 have been completed.

- Radial gate operation was being done through SCADA in DCR. However Digital meters

Spillway Radial Gate No. 5

- One set of stoplog units were placed in bay no 5 for annual maintenance of gate and civil maintenance work and testing of replaced rubber seals is under progress.

Spillway Stop log and gantry crane

- One set of stoplog units were placed in bay no 5 for annual maintenance of gate and civil maintenance work and another set of stoplog units were placed at dam top.

- Gantry crane control panel has been rectified and found to be working satisfactorily. LT and CT operation of gantry crane was carried out and found to be working satisfactorily. Old lifting beam was used for lowering of stoplog units.

- Power Station is requested for testing and commissioning of new lifting beam by M/s TREL (OEM) and make the same available for operation as soon as possible.(Oct. 2018 DSI observation).

- Lifting beam hook pin (both) was found laterally displaced. The same needs to be restored.

Intake Gates and Stoplog

- The intake gates #1, 2 and 3 were found dogged in their respective grooves and working satisfactorily.

- Intake gate # 3 SMPS (switch mode power supply) was not working. The same needs to be made functional.

- Water level sensors of differential pressure measurement across intake trash racks need to be calibrated. Power station is advised to display the water level in dam control room & integrate it with powerhouse SCADA system interlocking unit operation with permissible water level in WCS. (Oct. 2018 DSI observation).

Dam Control Room

- SCADA control system for radial gate is functional and SCADA control system of intake gates in DCR to be made functional on priority. (Oct. 2018 DSI observation).

Trash Rack Cleaning Machine (TRCM) cum Gantry Crane

- Grappler function non-operational due to breakdown of Motor.

- Power station is advised to conduct a survey of rail track and attend the misalignment in the rail track/ wheel alignment for smooth LT operation of TRCM as advised vides IOM एनएच/डीडी/एचएम/तीस्ता-V/520 दिनांक 06.09.2017 and IOM NH/D&E/D-I/2017/25 dated 12.04.2017.

- Power Station is advised to check stability of TRCM with grappler by placing stoplog

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unit on the downstream side as suggested vide IOM no. NH/D&E/HM/Teesta-V/2017/247 dated 09.06.2017 and send the report to D&E division.

Desilting Chamber gates and EOT Crane

- DC gate was found dogged between gate groove.3
- Control panel of EOT was not functional and needs to be restored. Power Station intimated that the work could not be taken up due to COVID-19 lockdown. (March 2018 DSI observation).
- Railing on gate grooves of desilting gates fixed and fixing of rope grating is under progress. (Oct. 2018 DSI observation).

Silt Flushing Gates

- Considerable leakage was observed from SFT outlet.
- Emergency gate #1 and service gate # 2 and 3 was found in partly open position. Test operation of Emergency gate #1 service gate # 2 & 3 was carried and found to be working satisfactorily.
- Leakage of SFT #1, 2 and 3 from service gate needs to be attended. Power Station intimated that the work for service gates could not be taken up due to COVID-19 lockdown (Oct. 2018 DSI observation).
- Gate positioning reading displayed in local control panel of SFT #1, 2 & 3 (service and emergency gates) need to be calibrated.

Ecological water Pipe Valves

- Both valves were operated and found to be working satisfactorily.

Adit Gate # 1, 3, & 5

- No leakage was observed from audit gates.

Surge Shaft Gates

- All three surge shaft gates were found dogged above their respective grooves. Surge Shaft gate # 1, 2 and 3 was test operated and found to be working satisfactorily.
- Power station reported that in surge Shaft gate # 2 case for rectification of laterally displaced intermediate shaft is being processed. (Oct. 2018 DSI observation).
- Power station is also advised to check the alignment of intermediate shaft in Gate no. 1 & 3.

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- Power Station intimated that work for supporting main supply cable from transformer to control panel on vertical post, fastening of cable from main supply panel to control panel and illumination of hoist platform shall be taken up after COVID-19 Lockdown (March 2018 DSI observation)

TRT Gates and Hoists

- All TRT gates were found dogged above their respective grooves. Power Station intimated that all gates and their hoists were operated during flushing of reservoir and working satisfactorily. Test operation of gates was not allowed as the Generating units were under operation.

- Top seal of all TRT gates have been replaced. However Grease was found applied on all the rubber seals which needs to be removed and cleaned thoroughly immediately.

DG sets

- One DG set (500 KVA) at Dam top is under breakdown and has gone for repair. One DG set (500 KVA) was reported running satisfactorily.
-

Pending Issue (Shall be taken up during shut down)

- Power station is advised to install modified sill beam for spillway stoplog in bay no 1&2. (Oct 2014 DSI observation).

- Power station is advised to repair the damaged SS spring track and replace the same with new one as per issued drawing in bay no 2 of spillway stoplog. (March 2017 DSI observation).

- Power Station is advised to attend leakage of SFT #1, 2 and 3 from emergency gate. (March 2017 and Oct. 2018 DSI observation).

- Gate position indicator shaft of emergency gate #1 was detached from gate. The same needs to be restored.

General- HM works

- Identification plates showing main characteristics data of respective HM equipment e.g. name, size & serial no. of gate, type & capacity of hoisting arrangement, hoisting speed and total lift of gate etc shall be fixed at any clearly visible location. (Oct. 2016 DSI observation).

- Spare parts i.e modified sill beam of spillway stoplog, lintel beam and Clamps etc. were kept uncovered in open at intake deck slab and Adit-I. Power Station is requested to build store for storing spare parts. (Oct. 2018 DSI observation).

- Power station is advised to ensure compliance of Inspection and Maintenance protocol issued vide IOM no NH/DD/HM/124 dated 29.05.2017 and send status report on regular basis.

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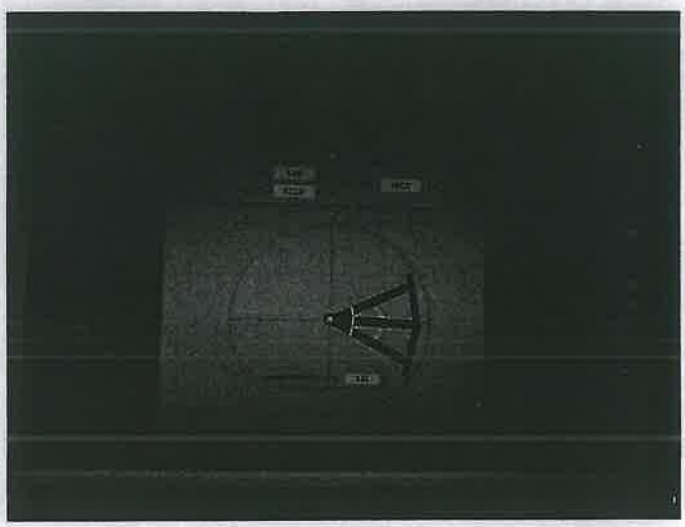
LEAKAGE FROM GATE BOTTOM SEAL (SRG#1)

LEAKAGE FROM GATE BOTTOM SEAL (SRG#2)

Radial Gate No.#3



Radial Gate operation through SCADA

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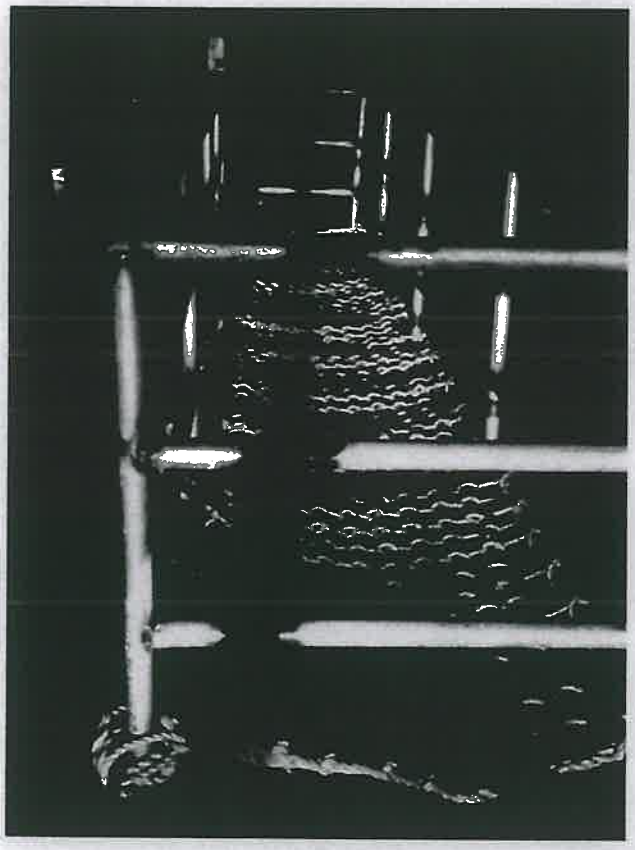

Railing and Rope Grating in DC

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12. CONCLUSION:-

General health conditions of various components of power station and power station as a whole are good and in satisfactory condition except as given below observations / points which require immediate attention:-

- Teesta-V PS is advised to complete the repair work of the damages in glacis and piers of spillway bays S1, S3 &S4 with steel liner and HPC.

- Power station to complete the repair / protection measures of the left bank slope near Dikchu bridge using PP rope gabions, boulder wire crates and articulated bags (geo-bags) upto El.580 m to avoid further damages.

- Replacement of stop log modified sill beam is yet to be installed in bay no 1& 2.Teesta-V power station to plan the replacement of stop log gate sill beams.

- Power station to take up the repair of the damaged portion of the TRT apron with concrete blocks after seeing its effectiveness and cavity as early as possible to avoid further retrogression.

- Power station to take up the cleaning or re-drilling of pressure relief holes, uplift measuring stand pipes after making them properly in the foundation gallery.

- Power station to clean the chocked porous drains/ inform the plan of drilling of new holes between the choked holes.

- Power station to provide the geological mapping of the unlined curtain grouting drifts and marking of the seepage points for planning the feasibility of treatment measures for controlling seepage specially in the left bank drift.
- Rectification of water level sensor at intake and display the water level in dam control room & integrate it with powerhouse SCADA system interlocking unit operation with permissible water level in WCS.
- Arresting leakage from gate bottom seal of SRG # 1, 2.
- Testing and commissioning of new lifting beam of spillway stoplog.

01/06/2020

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THE FACTORIES ACT, 1948

ARRANGEMENT OF SECTIONS

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5. Power to exempt during public emergency.

6. Approval, licensing and registration of factories.

7. Notice by occupier.

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7B. General duties of manufacturers, etc., as regards articles and substances for use in factories.

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9. Powers of Inspectors.

10. Certifying surgeons.

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17. Lighting.

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SAFETY

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22. Work on or near machinery in motion.

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SECTIONS

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25. Self-acting machines.

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30. Revolving machinery.

31. Pressure plant.

32. Floors, stairs and means of access.

33. Pits, sumps openings in floors, etc.

34. Excessive weights.

35. Protection of eyes.

36. Precautions against dangerous fumes, gases, etc.

36A. Precautions regarding the use of portable electric light.

37. Explosive or inflammable dust, gas, etc.

38. Precautions in case of fire.

39. Power to require specifications of defective parts or tests of stability.

40. Safety of buildings and machinery.

40A. Maintenance of buildings.

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THE FACTORIES ACT, 1948

ACT NO. 63 OF 1948[1]

[23*rd September,* 1948.]

An Act to consolidate and amend the law regulating labour in factories.

WHEREAS it is expedient to consolidate and amend the law regulating labour in factories;

It is hereby enacted as follows:—

CHAPTER I

PRELIMINARY

1. Short title, extent and commencement.—(*1*) This Act may be called the Factories Act, 1948.

[2][(*2*) It extends to the whole of India [3]***.]

(*3*) It shall come into force on the 1st day of April 1949.

2. Interpretation.—In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "adult" means a person who has completed his eighteenth year of age;

(*b*) "adolescent" means a person who has completed his fifteenth year of age but has not completed his eighteenth year;

[4][(*bb*) "calendar year" means the period of twelve months beginning with the first day of January in any year;]

(*c*) "child" means a person who has not completed his fifteenth year of age;

[5][(*ca*) "competent person", in relation to any provision of this Act, means a person or an institution recognised as such by the Chief Inspector for the purposes of carrying out tests, examinations and inspections required to be done in a factory under the provisions of this Act having regard to—

(*i*) the qualifications and experience of the person and facilities available at his disposal; or

(*ii*) the qualifications and experience of the persons employed in such institution and facilities available therein,

with regard to the conduct of such tests, examinations and inspections, and more than one person or institution can be recognised as a competent person in relation to a factory;

(*cb*) "hazardous process" means any process or activity in relation to an industry specified in the First Schedule where, unless special care is taken, raw materials used therein or the intermediate or finished products, bye-products, wastes or effluents thereof would—

(*i*) cause material impairment to the health of the persons engaged in or connected therewith, or

(*ii*) result in the pollution or the general environment:

Provided that the State Government may, by notification in the Official Gazette, amend the First Schedule by way of addition, omission or variation of any industry specified in the said Schedule;]

(*d*) "young person" means a person who is either a child or an adolescent;

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1. The Act has been extended to Dadra and Nagar Haveli by Reg. 6 of 1963, s. 2 and the First Schedule; Pondicherry by Reg. 7 of 1963, s. 3 and the First Schedule, Goa, Daman and Diu by Reg. 11 of 1963, s. 3 and the Schedule and Laccadive, Minicoy and Amindivi Islands by Reg. 8 of 1965, s. 3 and the Schedule.
2. Subs. by the A.O. 1950, for sub-section (*2*).
3. The words "except the state of Jammu and Kashmir" omitted by Act 51 of 1970, s. 2 and the Schedule (w.e.f. 1-9-1971).
4. Ins. by Act 25 of 1954, s. 2 (w.e.f. 7-5-1954).
5. Ins. by Act 20 of 1987, s. 2 (w.e.f. 1-12-1987).

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(*e*) "day" means a period of twenty-four hours beginning at midnight;

(*f*) "week" means a period of seven days beginning at midnight on Saturday night or such other night as may be approved in writing for a particular area by the Chief Inspector of Factories;

(*g*) "power" means electrical energy, or any other form of energy which is mechanically transmitted and is not generated by human or animal agency;

(*h*) "prime mover" means any engine, motor or other appliance which generates or otherwise provides power;

(*i*) "transmission machinery" means any shaft, wheel, drum, pulley, system of pulleys, coupling, clutch, driving belt or other appliance or device by which the motion of a prime mover is transmitted to or received by any machinery or appliance;

(*j*) "machinery" includes prime movers, transmission machinery and all other appliances whereby power is generated, transformed, transmitted or applied;

(*k*) "manufacturing process" means any process for—

(*i*) making, altering, repairing, ornamenting, finishing, packing, oiling, washing, cleaning, breaking up, demolishing, or otherwise treating or adapting any article or substance with a view to its use, sale, transport, delivery or disposal; or

[1][(*ii*) pumping oil, water, sewage or any other substance; or]

(*iii*) generating, transforming or transmitting power; or

[2][(*iv*) composing types for printing, printing by letter press, lithography, photogravure or other similar process or book binding; [3][or]]

(*v*) constructing, reconstructing, repairing, refitting, finishing or breaking up ships or vessels; [3][or]

[3][(*vi*) preserving or storing any article in cold storage;]

(*l*) "worker" means a person [4][employed, directly or by or through any agency (including a contractor) with or without the knowledge of the principal employer, whether for remuneration or not], in any manufacturing process, or in cleaning any part of the machinery or premises used for a manufacturing process, or in any other kind of work incidental to, or connected with, the manufacturing process, or the subject of the manufacturing process [3][but does not include any member of the armed forces of the Union];

(*m*) "factory" means any premises including the precincts thereof—

(*i*) whereon ten or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on with the aid of power, or is ordinarily so carried on, or

(*ii*) whereon twenty or more workers are working, or were working on any day of the preceding twelve months, and in any part of which a manufacturing process is being carried on without the aid of power, or is ordinarily so carried on,—

but does not include a mine subject to the operation of [5][the Mines Act, 1952 (35 of 1952)], or [6][a mobile mobile unit belonging to the armed forces of the Union, railway running shed or a hotel, restaurant or eating place].

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1. Subs. by Act 94 of 1976, s. 2, for sub-clause (*ii*) (w.e.f. 26-10-1976).
2. Subs. by Act 25 of 1954, s. 2, for sub-clause (*iv*) (w.e.f. 7-5-1954).
3. Ins. by Act 94 of 1976, s. 2 (w.e.f. 26-10-1976).
4. Subs. by s. 2, *ibid.*, for "employed, directly or through any agency, whether for wages or not" (w.e.f. 26-10-1976).
5. Subs. by Act 25 of 1954, s. 2, for "the Indian Mines Act, 1923 (4 of 1923)" (w.e.f. 7-5-1954).
6. Subs. by Act 94 of 1976, s. 2, for "a railway running shed" (w.e.f. 26-10-1976).

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[1][*Explanation* [2][I]—For computing the number of workers for the purposes of this clause all the workers in [3][different groups and relays] in a day shall be taken into account;]

[4][*Explanation* II.—For the purposes of this clause, the mere fact that an Electronic Data Processing Unit or a Computer Unit is installed in any premises or part thereof, shall not be construed to make it a factory if no manufacturing process is being carried on in such premises or part thereof;]

(*n*) "occupier" of a factory means the person who has ultimate control over the affairs of the factory [5]***.

[4][Provided that—

(*i*) in the case of a firm or other association of individuals, any one of the individual partners or members thereof shall be deemed to be the occupier;

(*ii*) in the case of a company, any one of the directors shall be deemed to be the occupier;

(*iii*) in the case of a factory owned or controlled by the Central Government or any State Government, or any local authority, the person or persons appointed to manage the affairs of the factory by the Central Government, the Stale Government or the local authority, as the case may be, shall be deemed to be the occupier:]

[1][[6][Provided further that] in the case of a ship which is being repaired, or on which maintenance work is being carried out, in a dry dock which is available for hire,—

(*1*) the owner of the dock shall be deemed to be the occupier for the purposes of any matter provided for by or under—

(*a*) section 6, section 7, [4][section 7A, section 7B,] section 11 or section 12;

(*b*) section 17, in so far as it relates to the providing and maintenance of sufficient and suitable lighting in or around the dock;

(*c*) section 18, section 19, section 42, section 46, section 47 or section 49, in relation to the workers employed on such repair or maintenance;

(*2*) the owner of the ship or his agent or master or other officer-in-charge of the ship or any person who contracts with such owner, agent or master or other officer-in-charge to carry out the repair or maintenance work shall be deemed to be the occupier for the purposes of any matter provided for by or under section 13, section 14, section 16 or section 17 (save as otherwise provided in this proviso) or Chapter IV (except section 27) or section 43, section 44 or section 45, Chapter VI, Chapter VII, Chapter VIII or Chapter IX or section 108, section 109 or section 110, in relation to—

(*a*) the workers employed directly by him, or by or through any agency; and

(*b*) the machinery, plant or premises in use for the purpose of carrying out such repair or maintenance work by such owner, agent, master or other officer-in-charge or person;

[7]* * * * *

(*p*) "prescribed" means prescribed by rules made by the State Government under this Act;

[8]* * * * *

(*r*) where work of the same kind is carried out by two or more sets of workers working during different periods of the day, each of such sets is called a [9]["group" or "relay"] and each of such periods is called a "shift".

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1. Ins. by Act 94 of 1976, s. 2 (w.e.f. 26-10-1976).
2. The *Explanation* renumbered as *Explanation* I by Act 20 of 1987, s. 2 (w.e.f. 1-12-1987).
3. Subs. by s. 2, *ibid.*, for "different relays" (w.e.f. 1-12-1987).
4. Ins. by s. 2, *ibid.* (w.e.f. 1-12-1987).
5. Certain words omitted by s. 2, *ibid.* (w.e.f. 1-12-1987).
6. Subs. by s. 2, *ibid.*, for "Provided that" (w.e.f. 1-12-1987).
7. Omitted by s. 2, *ibid.* (w.e.f. 1-12-1987).
8. Omitted by the A. O. 1950.
9. Subs. by Act 20 of 1987, s. 2, for "relay" (w.e.f. 1-12-1987).

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3. References to time of day.—In this Act references to time of day are references to Indian Standard Time, being five and a half hours ahead of Greenwich Mean Time:

Provided that for any area in which Indian Standard Time is not ordinarily observed the State Government may make rules—

(*a*) specifying the area,

(*b*) defining the local mean time ordinarily observed therein, and

(*c*) permitting such time to be observed in all or any of the factories situated in the area.

[1][**4. Power to declare different departments to be separate factories or two or more factories to be a single factory.**—The State Government may, [2][on its own or] on an application made in this behalf by an occupier, direct, by an order in writing [2][and subject to such conditions as it may deem fit that for all or any of the purposes of this Act different departments or branches of a factory of the occupier specified in the application shall be treated as separate factories or that two or more factories of the occupier specified in the application shall be treated as a single factory:]

[3][Provided that no order under this section shall be made by the State Government on its own motion unless an opportunity of being heard is given to the occupier.]

5. Power to exempt during public emergency.—In any case of public emergency the State Government may, by notification in the Official Gazette, exempt any factory or class or description of factories from all or any of the provisions of this Act [4][except section 67] for such period and subject to such conditions as it may think fit:

Provided that no such notification shall be made for a period exceeding three months at a time.

[5][*Explanation.*—For the purposes of this section "public emergency" means a grave emergency whereby the security of India or of any part of the territory thereof is threatened, whether by war or external aggression or internal disturbance.]

6. Approval, licensing and registration of factories.—(*1*) The State Government may make rules—

[6][(*a*) requiring, for the purposes of this Act, the submission of plans of any class or description of factories to the Chief Inspector or the State Government;]

[7][(*aa*)] requiring, the previous permission in writing of the State Government or the Chief Inspector to be obtained for the site on which the factory is to be situated and for the construction or extension of any factory or class or description of factories;

(*b*) requiring for the purpose of considering applications for such permission the submission of plans and specifications;

(*c*) prescribing the nature of such plans and specifications and by whom they shall be certified;

(*d*) requiring the registration and licensing of factories or any class or description of factories, and prescribing the fees payable for such registration and licensing and for the renewal of licences;

(*e*) requiring that no licence shall be granted or renewed unless the notice specified in section 7 has been given.

(*2*) If on an application for permission referred to in [8][clause (*aa*)] of sub-section (*1*) accompanied by the plans and specifications required by the rules made under clause (*b*) of that sub-section, sent to the State Government or Chief Inspector by registered post, no order is communicated to the applicant within three months from the date on which it is so sent, the permission applied for in the said application shall be deemed to have been granted.

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1. Subs. by Act 25 of 1954, s. 3, for section 4 (w.e.f. 7-5-1954).
2. Ins. by Act 20 of 1987, s. 3 (w.e.f. 1-12-1987).
3. Added by s. 3, *ibid.* (w.e.f. 1-12-1987).
4. Ins. by the A.O. 1950.
5. Ins. by Act 94 of 1976, s. 3 (w.e.f. 26-10-1976).
6. Ins. by s. 4, *ibid.* (w.e.f. 26-10-1976).
7. Clause (*a*) re-lettered as clause (*aa*) by s. 4, *ibid.* (w.e.f. 26-10-1976).
8. Subs. by s. 4, *ibid.*, for "clause (*a*)" (w.e.f. 26-10-1976).

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(*3*) Where a State Government or a Chief Inspector refuses to grant permission to the site, construction or extension of a factory or to the registration and licensing of a factory, the applicant may within thirty days of the date of such refusal appeal to the Central Government if the decision appealed from was of the State Government and to the State Government in any other case.

Explanation.—A factory shall not be deemed to be extended within the meaning of this section by reason only of the replacement of any plant or machinery, or within such limits as may be prescribed, of the addition of any plant or machinery [1][if such replacement or addition does not reduce the minimum clear space required for safe working around the plant or machinery or adversely affect the environmental conditions from the evolution or emission of steam, heat or dust or fumes injurious to health].

7. Notice by occupier.—(*1*) The occupier shall, at least fifteen days before he begins to occupy or use any premises as a factory, send to the Chief Inspector a written notice containing—

(*a*) the name and situation of the factory;

(*b*) the name and address of the occupier;

[2][(*bb*) the name and address of the owner of the premises or building (including the precincts thereof) referred to in section 93;]

(*c*) the address to which communications relating to the factory may be sent;

(*d*) the nature of the manufacturing process—

(*i*) carried on in the factory during the last twelve months in the case of factories in existence on the date of the commencement of this Act; and

(*ii*) to be carried on in the factory during the next twelve months in the case of all factories;

[3][(*e*) the total rated horse power installed or to be installed in the factory, which shall not include the rated horse power of any separate stand-by plant;]

(*f*) the name of the manager of the factory for the purposes of this Act;

(*g*) the number of workers likely to be employed in the factory;

(*h*) the average number of workers per day employed during the last twelve months in the case of a factory in existence on the date of the commencement of this Act;

(*i*) such other particulars as may be prescribed.

(*2*) In respect of all establishments which come within the scope of the Act for the first time, the occupier shall send a written notice to the Chief Inspector containing the particulars specified in sub-section (*1*) within thirty days from the date of the commencement of this Act.

(*3*) Before a factory engaged in a manufacturing process which is ordinarily carried on for less than one hundred and eighty working days in the year resumes working, the occupier shall send a written notice to the Chief Inspector containing the particulars specified in sub-section (*1*) [4][at least thirty days] before the date of the commencement of work.

(*4*) Whenever a new manager is appointed, the occupier shall send to the [5][Inspector a written notice and to the Chief Inspector a copy thereof] within seven days from the date on which such person takes over charge.

(*5*) During any period for which no person has been designated as manager of a factory or during which the person designated does not manage the factory, any person found acting as manager, or if no such person is found, the occupier himself, shall be deemed to be the manager of the factory for the purposes of this Act.

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1. Ins. by Act 94 of 1976, s. 4 (w.e.f. 26-10-1976).
2. Ins. by Act 25 of 1954, s. 4 (w.e.f. 7-5-1954).
3. Subs. by Act 94 of 1976, s. 5, for clause (*e*) (w.e.f. 26-10-1976).
4. Subs. by Act 40 of 1949, s. 3 and the Second Schedule, for "within thirty days" (w.e.f. 1-5-1949).
5. Subs. by Act 25 of 1954, s. 4, for "Chief Inspector a written notice" (w.e.f. 7-5-1954).

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CHAPTER II

THE INSPECTING STAFF

[1][**7A. General duties of the occupier.**—(*1*) Every occupier shall ensure, so far as is reasonably practicable, the health, safety and welfare of all workers while they are at work in the factory.

(*2*) Without prejudice to the generality of the provisions of sub-section (*1*), the matters to which such duty extends, shall include—

(*a*) the provision and maintenance of plant and systems of work in the factory that are safe and without risks to health;

(*b*) the arrangements in the factory for ensuring safety and absence of risks to health in connection with the use, handling, storage and transport of articles and substances;

(*c*) the provisions of such information, instruction, training and supervision as are necessary to ensure the health and safety of all workers at work;

(*d*) the maintenance of all places of work in the factory in a condition that is safe and without risks to health and the provision and maintenance of such means of access to, and egress from, such places as are safe and without such risks;

(*e*) the provision, maintenance or monitoring of such working environment in the factory for the workers that is safe, without risks to health and adequate as regards facilities and arrangements for their welfare at work.

(*3*) Except in such cases as may be prescribed, every occupier shall prepare, and, as often as may be appropriate, revise, a written statement of his general policy with respect to the health and safety of the workers at work and the organisation and arrangements for the time being in force for carrying out that policy, and to bring the statement and any revision thereof to the notice of all the workers in such manner as may be prescribed.

***7B. General duties of manufacturers, etc., as regards articles and substances for use in factories.**—(*1*) Every person who designs, manufactures, imports or supplies any article for use in any factory, shall—

(*a*) ensure, so far as is reasonably practicable, that the article is so designed and constructed as to be safe and without risks to the health of the workers when properly used;

(*b*) carry out or arrange for the carrying out of such tests and examination as may be considered necessary for the effective implementation of the provisions of clause (*a*);

(*c*) take such steps as may be necessary to ensure that adequate information will be available—

(*i*) in connection with the use of the article in any factory;

(*ii*) about the use for which it is designed and tested; and

(*iii*) about any conditions necessary to ensure that the article, when put to such use, will be safe, and without risks to the health of the workers:

Provided that where an article is designed or manufactured outside India, it shall be obligatory on the part of the importer to see—

(*a*) that the article conforms to the same standards if such article is manufactured in India, or

(*b*) if the standards adopted in the country outside for the manufacture of such article is above the standards adopted in India, that the article conforms to such standards.

(*2*) Every person, who undertakes to design or manufacture any article for use in any factory, may carry out or arrange for the carrying out of necessary research with a view to the discovery and, so far as is reasonably practicable, the elimination or minimisation of any risks to the health or safety of the workers to which the design or article may give rise.

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1. Ins. by Act 20 of 1987, s. 4 (w.e.f. 1-12-1987).

*. Ins. by s. 4, *ibid.* (w.e.f. 1-6-1988).

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(*3*) Nothing contained in sub-sections (*1*) and (*2*) shall be construed to require a person to repeat the testing, examination or research which has been carried out otherwise than by him or at his instance in so far as it is reasonable for him to rely on the results thereof for the purposes of the said sub-sections.

(*4*) Any duty imposed on any person by sub-sections (*1*) and (*2*) shall extend only to things done in the course of business carried on by him and to matters within his control.

(*5*) Where a person designs, manufactures, imports or supplies an article on the basis of a written undertaking by the user of such article to take the steps specified in such undertaking to ensure, so far as is reasonably practicable, that the article will be safe and without risks to the health of the workers when properly used, the undertaking shall have the effect of relieving the person designing, manufacturing, importing or supplying the article from the duty imposed by clause (*a*) of sub-section (*1*) to such extent as is reasonable having regard to the terms of the undertaking.

(*6*) For the purposes of this section, an article is not to be regarded as properly used if it is used without regard to any information or advice relating to its use which has been made available by the person who has designed, manufactured, imported or supplied the article.

Explanation.—For the purposes of this section, "article" shall include plant and machinery.]

8. Inspectors.—(*1*) The State Government may, by notification in the Official Gazette, appoint such persons as possess the prescribed qualification to be Inspectors for the purposes of this Act and may assign to them such local limits as it may think fit.

(*2*) The State Government may, by notification in the Official Gazette, appoint any person to be a Chief Inspector who shall, in addition to the powers conferred on a Chief Inspector under this Act, exercise the powers of an Inspector throughout the State.

[1][(*2A*) The State Government may, by notification in the Official Gazette, appoint as many Additional Chief Inspectors, Joint Chief Inspectors and Deputy Chief Inspectors and as many other officers as it thinks fit to assist the Chief Inspector and to exercise such of the powers of the Chief Inspector as may be specified in such notification.

(*2B*) Every Additional Chief Inspector, Joint Chief Inspector, Deputy Chief Inspector and every other officer appointed under sub-section (*2A*) shall, in addition to the powers of a Chief Inspector specified in the notification by which he is appointed, exercise the power of an Inspector throughout the State.]

(*3*) No person shall be appointed under sub-section (*1*), sub-section (*2*) [1][, sub-section (*2A*)] or sub-section (*5*) or, having been so appointed, shall continue to hold office, who is or becomes directly or indirectly interested in a factory or in any process or business carried on therein or in any patent or machinery connected therewith.

(*4*) Every District Magistrate shall be an Inspector for his district.

(*5*) The State Government may also, by notification as aforesaid, appoint such public officers as it thinks fit to be additional Inspectors for all or any of the purposes of this Act, within such local limits as it may assign to them respectively.

(*6*) In any area where there are more Inspectors than one the State Government may, by notification as aforesaid, declare the powers, which such Inspectors shall respectively exercise and the Inspector to whom the prescribed notices are to be sent.

(*7*) [2][Every Chief Inspector, Additional Chief Inspector, Joint Chief Inspector, Deputy Chief Inspector, Inspector and every other officer appointed under this section] shall be deemed to be a public servant within the meaning of the Indian Penal Code (45 of 1860), and shall be officially subordinate to such authority as the State Government may specify in this behalf.

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1. Ins. by Act 94 of 1976, s. 6 (w.e.f. 26-10-1976).
2. Subs. by s. 6, *ibid.*, for "every Chief Inspector and Inspector" (w.e.f. 26-10-1976).

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9. Powers of Inspectors.—Subject to any rules made in this behalf, an Inspector may, within the local limits for which he is appointed,—

(*a*) enter, with such assistants, being persons in the service of the Government, or any local or other public authority, [1][or with an expert] as he thinks fit, any place which is used, or which he has reason to believe is used, as a factory;

[2][(*b*) make examination of the premises, plant, machinery, article or substance;

(*c*) inquire into any accident or dangerous occurrence, whether resulting in bodily injury, disability or not, and take on the spot or otherwise statements of any person which he may consider necessary for such inquiry;

(*d*) require the production of any prescribed register or any other document relating to the factory;

(*e*) seize, or take copies of, any register, record or other document or any portion thereof, as he may consider necessary in respect of any offence under this Act, which he has reason to believe, has been committed;

(*f*) direct the occupier that any premises or any part thereof, or anything lying therein, shall be left undisturbed (whether generally or in particular respects) for so long as is necessary for the purpose of any examination under clause (*b*);

(*g*) take measurements and photographs and make such recordings as he considers necessary for the purpose of any examination under clause (*b*), taking with him any necessary instrument or equipment;

(*h*) in case of any article or substance found in any premises, being an article or substance which appears to him as having caused or is likely to cause danger to the health or safety of the workers, direct it to be dismantled or subject it to any process or test (but not so as to damage or destroy it unless the same is, in the circumstances necessary, for carrying out the purposes of this Act), and take possession of any such article or substance or a part thereof, and detain it for so long as is necessary for such examination;

(*i*) exercise such other powers as may be prescribed.]

10. Certifying surgeons.—(*1*) The State Government may appoint qualified medical practitioners to be certifying surgeons for the purposes of this Act within such local limits or for such factory or class or description of factories as it may assign to them respectively.

(*2*) A certifying surgeon may, with the approval of the State Government, authorise any qualified medical practitioner to exercise any of his powers under this Act for such period as the certifying surgeon may specify and subject to such conditions as the State Government may think fit to impose, and references in this Act to a certifying surgeon shall be deemed to include references to any qualified medical practitioner when so authorised.

(*3*) No person shall be appointed to be, or authorised to exercise the powers of, a certifying surgeon, or having been so appointed or authorised, continue to exercise such powers, who is or becomes the occupier of a factory or is or becomes directly or indirectly interested therein or in any process or business carried on therein on in any patent or machinery connected therewith or is otherwise in the employ of the factory:

[3][Provided that the State Government may, by order in writing and subject to such conditions as may be specified in the order, exempt any person or class of persons from the provisions of this sub-section in respect of any factory or class or description of factories.]

(*4*) The certifying surgeon shall carry out such duties as may be prescribed in connection with—

(*a*) the examination and certification of young persons under this Act;

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1. Ins. by Act 20 of 1987, s. 5 (w.e.f. 1-12-1987).
2. Subs. by s. 5, *ibid.*, for clauses (*b*) and (*c*) (w.e.f. 1-12-1987).
3. Ins. by Act 94 of 1976, s. 7 (w.e.f. 26-10-1976).

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(*b*) the examination of persons engaged in factories in such dangerous occupations or processes as may be prescribed;

(*c*) the exercising of such medical supervision as may be prescribed for any factory or class or description of factories where—

(*i*) cases of illness have occurred which it is reasonable to believe are due to the nature of the manufacturing process carried on, or other conditions of work prevailing, therein;

(*ii*) by reason of any change in the manufacturing process carried on or in the substances used therein or by reason of the adoption of any new manufacturing process or of any new substance for use in a manufacturing process, there is a likelihood of injury to the health of workers employed in that manufacturing process;

(*iii*) young persons are, or are about to be, employed in any work which is likely to cause injury to their health.

Explanation.—In this section "qualified medical practitioner" means a person holding a qualification granted by an authority specified in the Schedule to the Indian Medical Degrees Act, 1916 (7 of 1916), or in the Schedules to the Indian Medical Council Act, 1933 (27 of 1933)[1].

CHAPTER III

HEALTH

11. Cleanliness.—(*1*) Every factory shall be kept clean and free from effluvia arising from any drain, privy or other nuisance, and in particular—

(*a*) accumulation of dirt and refuse shall be removed daily by sweeping or by any other effective method from the floors and benches of workrooms and from staircases and passages, and disposed of in a suitable manner;

(*b*) the floor of every workroom shall be cleaned at least once in every week by washing, using disinfectant, where necessary, or by some other effective method;

(*c*) where a floor is liable to become wet in the course of any manufacturing process to such extent as is capable of being drained, effective means of drainage shall be provided and maintained;

(*d*) all inside walls and partitions, all ceilings or tops of rooms and all walls, sides and tops of passages and staircases shall—

(*i*) where they are [2][painted otherwise than with washable water-paint] or varnished, be repainted or revarnished at least once in every period of five years;

[3][(*ia*) where they are painted with washable water-paint, be repainted with at least one coat of such paint at least once in every period of three years and washed at least once in every period of six months;]

(*ii*) where they are painted or varnished or where they have smooth impervious surfaces, be cleaned at least once in every period of fourteen months by such method as may be prescribed;

(*iii*) in any other case, be kept whitewashed, or colourwashed, and the whitewashing or colourwashing shall be carried out at least once in every period of fourteen months;

[3][(*dd*) all doors and window frames and other wooden or metallic framework and shutters shall be kept painted or varnished and the painting or varnishing shall be carried out at least once in every period of five years;]

(*e*) the dates on which the processes required by clause (*d*) are carried out shall be entered in the prescribed register.

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1. *See now* the Indian Medical Council Act, 1956 (102 of 1956).
2. Subs. by Act 94 of 1976, s. 8, for "painted" (w.e.f. 26-10-1976).
3. Ins. by s. 8, *ibid.* (w.e.f. 26-10-1976).

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(*2*) If, in view of the nature of the operations carried on [1][in a factory or class or description of factories or any part of a factory or class or description of factories], it is not possible for the occupier to comply with all or any of the provisions of subsection (*1*), the State Government may by order exempt such factory or class or description of factories [2][or part] from any of the provisions of that sub-section and specify alternative methods for keeping the factory in a clean stale.

12. Disposal of wastes and effluents.—[3][(*1*) Effective arrangements shall be made in every factory for the treatment of wastes and effluents due to the manufacturing process carried on therein, so as to render them innocuous, and for their disposal.]

(*2*) The State Government may make rules prescribing the arrangements to be made under sub-section (*1*) or requiring that the arrangements made in accordance with sub-section (*1*) shall be approved by such authority as may be prescribed.

13. Ventilation and temperature.—(*1*) Effective and suitable provision shall be made in ever factory for securing and maintaining in every workroom—

(*a*) adequate ventilation by the circulation of fresh air, and

(*b*) such a temperature as will secure to workers therein reasonable conditions of comfort and prevent injury to health;

and in particular,—

(*i*) walls and roofs shall be of such material and so designed that such temperature shall not be exceeded bill kept as tow as practicable;

(*ii*) where the nature of the work carried on in the factory involves, or is likely to involve the production of excessively high temperatures, such adequate measures as are practicable shall be taken to protect the workers therefrom, by separating the process which produces such temperatures from the workroom, by insulating the hot parts or by other effective means.

(*2*) The State Government may prescribe a standard of adequate ventilation and reasonable temperature for any factory or class or description of factories or parts thereof and direct that [4][proper measuring instruments, at such places and in such position as may be specified, shall be provided and such records, as may be prescribed, shall be maintained.]

[5][(*3*) If it appears to the Chief Inspector that excessively high temperatures in any factory can be reduced by the adoption of suitable measures, he may, without prejudice to the rules made under sub-section (*2*), serve on the occupier, an order in writing specifying the measures which, in his opinion, should be adopted, and requiring them to be carried out before a specified date.]

14. Dust and fume.—(*1*) In every factory in which, by reason of the manufacturing process carried on, there is given off any dust or fume or other impurity of such a nature and to such an extent as is likely to be injurious or offensive to the workers employed therein, or any dust in substantial quantities, effective measures shall be taken to prevent its inhalation and accumulation in any workroom, and if any exhaust appliance is necessary for this purpose, it shall be applied as near as possible to the point of origin of the dust, fume or other impurity, and such point shall be enclosed so far as possible.

(*2*) In any factory no stationary internal combustion engine shall be operated unless the exhaust is conducted into the open air, and no other internal combustion engine shall be operated in any room unless effective measures have been taken to prevent such accumulation of fumes therefrom as are likely to be injurious to workers employed in the room.

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1. Subs. by Act 94 of 1976, s. 8, for "in a factory" (w.e.f. 26-10-1976).
2. Ins. by s. 8, *ibid.* (w.e.f. 26-10-1976).
3. Subs. by s. 9, *ibid.*, for sub-section (*1*) (w.e.f. 26-10-1976).
4. Subs. by Act 20 of 1987, s. 6, for certain words (w.e.f. 1-12-1987).
5. Subs. by s. 6, *ibid.*, for sub-section (*3*) (w.e.f. 1-12-1987).

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15. Artificial humidification.—(*1*) In respect of all factories in which the humidity of the air is artificially increased, the State Government may make rules,—

(*a*) prescribing standards of humidification;

(*b*) regulating the methods used for artificially increasing the humidity of the air;

(*c*) directing prescribed tests for determining the humidity of the air to be correctly carried out and recorded;

(*d*) prescribing methods to be adopted for securing adequate ventilation and cooling of the air in the workrooms.

(*2*) In any factory in which the humidity of the air is artificially increased, the water used for the purpose shall be taken from a public supply, or other source of drinking water, or shall be effectively purified before it is so used.

(*3*) If it appears to an Inspector that the water used in a factory for increasing humidity which is required to be effectively purified under sub-section (*2*) is not effectively purified he may serve on the manager of the factory an order in writing, specifying the measures which in his opinion should be adopted, and requiring them to be carried out before specified date.

16. Overcrowding.—(*1*) No room in any factory shall be overcrowded to an extent injurious to the health of the workers employed therein.

(*2*) Without prejudice to the generality of sub-section (*1*) there shall be in every workroom of a factory in existence on the date of the commencement of this Act at least [1][9.9 cubic metres] and of a factory built after the commencement of this Act at least [2][14.2 cubic metres] of space for every worker employed therein, and for the purposes of this sub-section no account shall be taken of any space which is more than [3][4.2 metres] above the level of the floor of the room.

(*3*) If the Chief Inspector by order in writing so requires, there shall be posted in each workroom of a factory a notice specifying the maximum number of workers who may, in compliance with the provisions of this section, be employed in the room.

(*4*) The Chief Inspector may by order in writing exempt, subject to such conditions, if any, as he may think fit to impose, any workroom from the provisions of this section, if he is satisfied that compliance therewith in respect of the room is unnecessary in the interest of the health of the workers employed therein.

17. Lighting.—(*1*) In every part of a factory where workers are working of passing there shall be provided and maintained sufficient and suitable lighting, natural or artificial, or both.

(*2*) In every factory all glazed windows and skylights used for the lighting of the workrooms shall be kept clean on both the inner and outer surfaces and, so far as compliance with the provisions of any rules made under sub-section (*3*) of section 13 will allow, free from obstruction.

(*3*) In every factory effective provision shall, so far as is practicable, be made for the prevention of—

(*a*) glare, either directly from a source of light or by reflection from a smooth or polished surface:

(*b*) the formation of shadows to such an extent as to cause eye-strain or the risk of accident to any worker.

(*4*) The State Government may prescribe standards of sufficient and suitable lighting for factories or for any class or description of factories or for any manufacturing process.

18. Drinking water.—(*1*) In every factory effective arrangements shall be made to provide and maintain at suitable points conveniently situated for all workers employed therein a sufficient supply of wholesome drinking water.

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1. Subs. by Act 20 of 1987, s. 7, for "three hundred and fifty cubic feet" (w.e.f. 1-12-1987).
2. Subs. by s. 7, *ibid.*, for "five hundred cubic feet" (w.e.f. 1-12-1987).
3. Subs. by s. 7, *ibid.*, for "fourteen feet" (w.e.f. 1-12-1987).

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(*2*) All such points shall be legibly marked "drinking water" in a language understood by a majority of the workers employed in the factory, and no such point shall be situated within [1][six metres of any washing place, urinal, latrine, spittoon, open drain carrying sullage or effluent or any other source of contamination] unless a shorter distance is approved in writing by the Chief Inspector.

(*3*) In every factory wherein more than two hundred and fifty workers are ordinarily employed, provision shall be made for cool drinking water during hot weather by effective means and for distribution thereof.

(*4*) In respect of all factories or any class or description of factories the State Government may make rules for securing compliance with the provisions of sub-sections (*1*), (*2*) and (*3*) and for the examination by prescribed authorities of the supply and distribution of drinking water in factories.

19. Latrines and urinals.—(*1*) In every factory—

(*a*) sufficient latrine and urinal accommodation of prescribed types shall be provided conveniently situated and accessible to workers at all times while they are at factory;

(*b*) separate enclosed accommodation shall be provided for male and female workers;

(*c*) such accommodation shall be adequately lighted and ventilated, and no latrine or urinal shall, unless specially exempted in writing by the Chief Inspector, communicate with any work room except through an intervening open space or ventilated passage;

(*d*) all such accommodation shall be maintained in a clean and sanitary condition at all times;

(*e*) sweepers shall be employed whose primary duty it would be to keep clean latrines, urinals and washing places.

(*2*) In every factory wherein more than two hundred and fifty workers are ordinarily employed—

(*a*) all latrine and urinal accommodation shall be of prescribed sanitary types;

(*b*) the floors and internal walls, up to a height of [2][ninety centimetres], of the latrines and urinals and the sanitary blocks shall be laid in glazed tiles or otherwise finished to provide a smooth polished impervious surface;

(*c*) without prejudice to the provisions of clauses (*d*) and (*e*) of sub-section (*1*), the floors, portions of the walls and blocks so laid or finished and the sanitary pans of latrines and urinals shall be thoroughly washed and cleaned at least once in every seven days with suitable detergents or disinfectants or with both.

(*3*) The State Government may prescribe the number of latrines and urinals to be provided in any factory in proportion to the numbers of male and female workers ordinarily employed therein, and provide for such further mailers in respect of sanitation in factories, including the obligation of workers in this regard, as it considers necessary in the interest of the health of the workers employed therein.

20. Spittoons.—(*1*) In every factory there shall be provided a sufficient number of spittoons in convenient places and they shall be maintained in a clean and hygienic condition.

(*2*) The State Government may make rules prescribing the type and the number of spittoons to be provided and their location in any factory and provide for such further matters relating to their maintenance in a clean and hygienic condition.

1. Subs. by Act 20 of 1987, s. 8, for "twenty feet of any washing place, urinal or latrine" (w.e.f. 1-12-1987).
2. Subs. by s. 9, *ibid.*, for "three feet" (w.e.f. 1-12-1987).

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(*3*) No person shall spit within the premises of a factory except in the spittoons provided for the purpose and a notice containing this provision and the penalty for its violation shall be prominently displayed at suitable places in the premises.

(*4*) Whoever spits in contravention of sub-section (*3*) shall be punishable with fine not exceeding five rupees.

CHAPTER IV

SAFETY

21. Fencing of machinery.—(*1*) In every factory the following, namely:—

(*i*) every moving part of a prime mover and every flywheel connected to a prime mover, whether the prime mover or flywheel is in the engine house or not;

(*ii*) the headrace and tailrace of every water-wheel and water turbine:

(*iii*) any part of a stock-bar which projects beyond the head stock of a lathe; and

(*iv*) unless they are in such position or of such construction as to be safe to every person employed in the factory as they would be if they were securely fenced, the following, namely:—

(*a*) every part of an electric generator, a motor or rotary converter;

(*b*) every part of transmission machinery; and

(*c*) every dangerous part of any other machinery;

shall be securely fenced by safeguards of substantial construction which [1][shall be constantly maintained and kept in position] while the parts of machinery the y are fencing are in motion or in use:

[2][Provided that for the purpose of determining whether any part of machinery is in such position or is of such construction as to be safe as aforesaid, account shall not be taken of any occasion when—

(*i*) it is necessary to make an examination of any part of the machinery aforesaid while it is in motion or, a s a result of such examination, to carry out lubrication or other adjusting operation while the machinery is in motion, being an examination or operation which it is necessary to be carried out while that part of the machinery is in motion, or

(*ii*) in the case of any part of a transmission machinery used in such process as may be prescribed (being a process of a continuous nature the carrying on of which shall be, or is likely to be, substantially interfered with by the stoppage of that part of the machinery), it is necessary to make an examination of such part of the machinery while it is in motion or, as a result of such examination, to carry out any mounting or shipping of belts or lubrication or other adjusting operation while the machinery is in motion,

and such examination or operation is made or carried out in accordance with the provisions of sub-section (*1*) of section 22.]

(*2*) The State Government may by rules prescribe such further precautions as it may consider necessary in respect of any particular machinery or part thereof, or exempt, subject to such condition as may be prescribed, for securing the safety of the workers, any particular machinery or part thereof from the provisions of this section.

22. Work on or near machinery in motion.—(*1*) [3][Where in any factory it becomes necessary to examine any part of machinery referred to in section 21, while the machinery is in motion, or, as a result of such examination, to carry out—

(*a*) in a case referred to in clause (*i*) of the proviso to sub-section (*1*) of section 21, lubrication or other adjusting operation; or

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1. Subs. by Act 94 of 1976, s. 10, for "shall be kept in position" (w.e.f. 26-10-1976).
2. Subs. by s. 10, *ibid.*, for the proviso (w.e.f. 26-10-1976).
3. Subs. by s. 11, *ibid.*, for the opening paragraph and clause (*a*) (w.e.f. 26-10-1976).

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(*b*) in a case referred to in clause (*ii*) of the proviso aforesaid, any mounting or shipping of belts or lubrication or other adjusting operation,

while the machinery is in motion, such examination or operation shall be made or carried out only by a specially trained adult male worker wearing tight fitting clothing (which shall be supplied by the occupier) whose name has been recorded in the register prescribed in this behalf and who has been furnished with a certificate of this appointment, and while he is so engaged,—

(*a*) such worker shall not handle a belt at a moving pulley unless—

(*i*) the belt is not more than fifteen centimetres in width;

(*ii*) the pulley is normally for the purpose of drive and not merely a fly-wheel or balance wheel (in which case a belt is not permissible);

(*iii*) the belt joint is either laced or flush with the belt;

(*iv*) the belt, including the joint and the pulley rim, are in good repair;

(*v*) there is reasonable clearance between the pulley and any fixed plant or structure;

(*vi*) secure foothold and, where necessary, secure handhold, are provided for the operator; and

(*vii*) any ladder in use for carrying out any examination or operation aforesaid is securely fixed or lashed or is firmly held by a second person;]

(*b*) without prejudice to any other provision of this Act relating to the fencing of machinery, every set screw, bolt and key on any revolving shaft, spindle, wheel or pinion, and all spur, worm and other toothed or friction gearing in motion with which such worker would otherwise be liable to come into contact, shall be securely fenced to prevent such contact.

[1][(*2*) No woman or young person shall be allowed to clean, lubricate or adjust any part of a prime mover or of any transmission machinery while the prime mover or transmission machinery is in motion, or to clean, lubricate or adjust any part of any machine if the cleaning, lubrication or adjustment thereof would expose the woman or young person to risk of injury from any moving part either of that machine or of any adjacent machinery.]

(*3*) The State Government may, by notification in the Official Gazette, prohibit, in any specified factory or class or description of factories, the cleaning, lubricating or adjusting by any person of specified parts of machinery when those parts are in motion.

23. Employment of young persons on dangerous machines.—(*1*) No young person [2][shall be required or allowed to work] at any machine to which this section applies, unless he has been fully instructed as to the dangers arising in connection with the machine and the precautions to be observed and—

(*a*) has received sufficient training in work at the machine, or

(*b*) is under adequate supervision by a person who has a thorough knowledge and experience of the machine.

(*2*) Sub-section (*1*) shall apply to such machines as may be prescribed by the State Government, being machines which in its opinion are of such a dangerous character that young persons ought not to work at them unless the foregoing requirements are complied with.

24. Striking gear and devices for cutting off power.—(*1*) In every factory—

(*a*) suitable striking gear or other efficient mechanical appliance shall be provided and maintained and used to move driving belts to and from fast and loose pulleys which form part of the transmission machinery, and such gear or appliances shall be so constructed, placed and maintained as to prevent the belt from creeping back on the fast pulley;

(*b*) driving belts when not in use shall not be allowed to rest or ride upon shafting in motion.

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1. Subs. by Act 25 of 1954, s. 6, for sub-section (*2*) (w.e.f. 7-5-1954).
2. Subs. by Act 20 of 1987, s. 10, for "shall work" (w.e.f. 1-12-1987).

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(*2*) In every factory suitable devices for cutting off power in emergencies from running machinery shall be provided and maintained in every workroom:

Provided that in respect of factories in operation before the commencement of this Act, the provisions of this sub-section shall apply only to workrooms in which electricity is used as power.

[1][(*3*) When a device, which can inadvertently shift from "off" to "on" position, is provided in a factory to cut off power, arrangements shall be provided for locking the device in safe position to prevent accidental starting of the transmission machinery or other machines to which the device is fitted].

25. Self-acting machines.—No traversing part of a self-acting machine in any factory and no material carried thereon shall, if the space over which it runs is a space over which any person is liable to pass, whether in the course of his employment or otherwise, be allowed to run on its outward or inward traverse within a distance of [2][forty-five centimetres] from any fixed structure which is not part of the machine:

Provided that the Chief Inspector may permit the continued use of a machine installed before the commencement of this Act which does not comply with the requirements of this section on such conditions for ensuring safety as he may think fit to impose.

26. Casing of new machinery.—(*1*) In all machinery driven by power and installed in any factory after the commencement of this Act,—

(*a*) every set screw, bolt or key on any revolving shaft, spindle, wheel or pinion shall be so sunk, encased or otherwise effectively guarded as to prevent danger;

(*b*) all spur, worm and other toothed or friction gearing which does not require frequent adjustment while in motion shall be completely encased, unless it is so situated as to be as safe as it would be if it were completely encased.

(*2*) Whoever sells or lets on hire or, as agent of a seller or hirer, causes or procures to be sold or let on hire, for use in a factory any machinery driven by power which does not comply with the provisions of [3][sub-section (*1*) or any rules made under sub-section (*3*)], shall be punishable with imprisonment for a term which may extend to three months or with fine which may extend to five hundred rupees or with both.

[4][(*3*) The State Government may make rules specifying further safeguards to be provided in respect of any other dangerous part of any particular machine or class or description of machines.]

27. Prohibition of employment of women and children near cotton-openers.—No woman or child shall be employed in any part of a factory for pressing cotton in which a cotton opener is at work:

Provided that if the feed-end of a cotton-opener is in a room separated from the delivery end by a partition extending to the roof or to such height as the Inspector may in any particular case specify in writing, women and children may be employed on the side of the partition where the feed-end is situated.

28. Hoists and lifts.—(*1*) In every factory—

(*a*) every hoist and lift shall be—

(*i*) of good mechanical construction, sound material and adequate strength;

(*ii*) properly maintained, and shall be thoroughly examined by a competent person at least once in every period of six months, and a register shall be kept containing the prescribed particulars of very such examination;

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1. Ins. by Act 94 of 1976, s. 12 (w.e.f. 26-10-1976).
2. Subs. by Act 20 of 1987, s. 11, for "eighteen inches" (w.e.f. 1-12-1987).
3. Subs. by Act 25 of 1954, s. 7, for "sub-section (*1*)" (w.e.f. 7-5-1954).
4. Subs. by s. 7, *ibid.*, for sub-section (*3*) (w.e.f. 7-5-1954).

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(*b*) every hoist way and lift way shall be sufficiently protected by an enclosure fitted with gates, and the hoist or lift and every such enclosure shall be so constructed as to prevent any person or thing from being trapped between any part of the hoist or lift and any fixed structure or moving part;

(*c*) the maximum safe working load shall be plainly marked on every hoist or lift, and no load greater than such load shall be carried thereon;

(*d*) the cage of every hoist or lift used for carrying persons shall be fitted with a gate on each side from which access is afforded to a landing;

(*e*) every gate referred to in clause (*b*) or clause (*d*) shall be fitted with interlocking or other efficient device to secure that the gate cannot be opened except when the cage is at the landing and that the cage cannot be moved unless the gate is closed.

(*2*) The following additional requirement shall apply to hoists and lifts used for carrying persons and installed or reconstructed in a factory after the commencement of this Act, namely:—

(*a*) where the cage is supported by rope or chain, there shall be at least two ropes of chains separately connected with the cage and balance weight, and each rope or chain with its attachments shall be capable of carrying the whole weight of the cage together with its maximum load;

(*b*) efficient devices shall be provided and maintained capable of supporting the cage together with its maximum load in the event of breakage of the ropes, chains or attachments;

(*c*) an efficient automatic device shall be provided and maintained to prevent the cage from over-running.

(*3*) The Chief Inspector may permit the continued, use of a hoist of lift installed in a factory before the commencement of this Act which does not fully comply with the provisions of sub-section (*1*) upon such conditions for ensuring safely as he may think fit to impose.

(*4*) The State Government may, if in respect of any class or description of hoist or lift, it is of opinion that it would be unreasonable to enforce any requirement of sub-sections (*1*) and (*2*), by order direct that such requirement shall not apply to such class or description of hoist or lift.

[1][*Explanation.*—For the purposes of this section, no lifting machine or appliance shall be deemed to be a hoist or lift unless it has a platform or cage, the direction or movement of which is restricted by a guide or guides.]

[2][**29. Lifting machines, chains, ropes and lifting tackles.**—(*1*) In any factory the following provisions shall be complied with in respect of every lifting machine (other than a hoist and lift) and every chain, rope and lifting tackle for the purpose of raising or lowering persons, goods or materials:—

(*a*) all parts, including the working gear, whether fixed or movable, of every lifting machine and every chain, rope or lifting tackle shall be—

(*i*) of good construction, sound material and adequate strength and free from defects;

(*ii*) properly maintained; and

(*iii*) thoroughly examined by a competent person at least once in every period of twelve months, or at such intervals as the Chief Inspector may specify in writing; and a register shall be kept containing the prescribed particulars of every such examination;

(*b*) no lifting machine and no chain, rope or lifting tackle shall, except for the purpose of test be loaded beyond the safe working load which shall be plainly marked thereon together with an identification mark and duly entered in the prescribed register; and where this is not practicable, a table showing the safe working loads of every kind and size of lifting machine or chain, rope or lifting tackle in use shall be displayed in prominent positions on the premises;

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1. Ins. by Act 20 of 1987, s. 12 (w.e.f. 1-12-1987).
2. Subs. by Act 25 of 1954, s. 8, for section 29 (w.e.f. 7-5-1954).

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(*c*) while any person is employed or working on or near the wheel track of a travelling crane in any place where he would be liable to be struck by the crane, effective measures shall be taken to ensure that the crane does not approach within [1][six metres] of that place.

(*2*) The State Government may make rules in respect of any lifting machine or any chain, rope or lifting tackle used in factories—

(*a*) prescribing further requirements to be complied with in addition to those set out in this section;

(*b*) providing for exemption from compliance with all or any of the requirements of this section, where in its opinion, such compliance is unnecessary or impracticable.

(*3*) For the purposes of this section a lifting machine or a chain, rope or lifting tackle shall be deemed to have been thoroughly examined if a visual examination supplemented, if necessary, by other means and by the dismantling of parts of the gear, has been carried out as carefully as the conditions permit in order to arrive at a reliable conclusion as to the safely of the parts examined.

Explanation.—In this section.—

(*a*) "lifting machine" means a crane, crab, winch, teagle, pulley block, gin wheel, transporter or runway;

[2][(*b*) "lifting tackle" means any chain sling, rope sling, hook, shackle, swivel, coupling, socket, clamp, tray or similar appliance, whether fixed or movable, used in connection with the raising or lowering of persons, or loads by use of lifting machines.]

30. Revolving machinery.—(*1*) [3][In every factory] in which the process of grinding is carried on there shall be permanently affixed to or placed near each machine in use a notice indicating the maximum safe working peripheral speed of every grindstone or abrasive wheel, the speed of the shaft or spindle upon which the wheel is mounted, and the diameter of the pulley upon such shaft or spindle necessary to secure such safe working peripheral speed.

(*2*) The speeds indicated in notices under sub-section (*1*) shall not be exceeded.

(*3*) Effective measures shall be taken in every factory to ensure that the safe working peripheral speed of every revolving vessel, cage, basket, fly-wheel, pulley, disc or similar appliance driven by power is not exceeded.

31. Pressure plant.—[4][(*1*) If in any factory, any plant or machinery or any part thereof is operated at a pressure above atmospheric pressure, effective measures shall be taken to ensure that the safe working pressure of such plant or machinery or part is not exceeded.]

(*2*) The State Government may make rules providing for the examination and testing of any plant or machinery such as is referred to in sub-section (*1*) and prescribing such other safety measures in relation thereto as may in its opinion be necessary in any factory or class or description of factories.

[5][(*3*) The State Government may, by rules, exempt, subject to such conditions as may be specified therein, any part of any plant or machinery referred to in sub-section (*1*) from the provisions of this section.]

32. Floors, stairs and means of access.—In every factory—

(*a*) all floors, steps, stairs, passages and gangways shall be of sound construction and properly maintained [6][and shall be kept free from obstructions and substances likely to cause persons to slip], and where it is necessary to ensure safety, steps, stairs, passages and gangways shall be provided with substantial handrails;

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1. Subs. by Act 20 of 1987, s. 13, for "twenty feet" (w.e.f. 1-12-1987).
2. Subs. by s. 13, *ibid.*, for clause (*b*) (w.e.f. 1-12-1987).
3. Subs. by s. 14, *ibid.*, for "in every room in a factory" (w.e.f. 1-12-1987).
4. Subs. by s. 15, *ibid.*, for sub-section (*1*) (w.e.f. 1-12-1987).
5. Ins. by Act 94 of 1976, s. 13 (w.e.f. 26-10-1976).
6. Ins. by s. 14, *ibid.* (w.e.f. 26-10-1976).

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(*b*) there shall, so far as is reasonably practicable, be provided and maintained safe means of access to every place at which any person is at any time required to work.

[1][(*c*) when any person has to work at a height from where he is likely to fall, provision shall be made, so far as is reasonably practicable, by fencing or otherwise, to ensure the safety of the person so working.]

33. Pits, sumps openings in floors, etc.—(*1*) In every factory every fixed vessel, sump, tank, pit or opening in the ground or in a floor which, by reason of its depth, situation, construction or contents, is or may be a source of danger, shall be either securely covered or securely fenced.

(*2*) The State Government may, by order in writing, exempt, subject to such conditions as may be prescribed, any factory or class or description of factories in respect of any vessel, sump, tank, pit or opening from compliance with the provisions of this section.

34. Excessive weights.—(*1*) No person shall be employed in any factory to lift, carry or move any load so heavy as to be likely to cause him injury.

(*2*) The State Government may make rules prescribing the maximum weights which may be lifted, carried or moved by adult men, adult women, adolescents and children employed in factories or in any class or description of factories or in carrying or any specified process.

35. Protection of eyes.—In respect of any such manufacturing process carried on in any factory as may be prescribed, being a process which involves—

(*a*) risk of injury to the eyes from particles or fragments thrown off in the course of the process, or

(*b*) risk to the eyes by reason of exposure to excessive light, the State Government may by rules require that effective screens or suitable goggles shall be provided for the protection of persons employed on, or in the immediate vicinity of, the process.

[2][**36. Precautions against dangerous fumes, gases, etc.**—(*1*) No person shall be required or allowed to enter any chamber, tank, vat, pit, pipe, flue or other confined space in any factory in which any gas, fume vapour or dust is likely to be present to such an extent as to involve risk to persons being overcome thereby, unless it is provided with a manhole of adequate size or other effective means of egress.

(*2*) No person shall be required or allowed to enter any confined space as is referred to in sub-section (*1*), until all practicable measures have been taken to remove any gas, fume, vapour or dust, which may be present so as to bring its level within the permissible limits and to prevent any ingress of such gas, fume, vapour or dust and unless—

(*a*) a certificate in writing has been given by a competent person, based on a test carried out by himself that the space is reasonably free from dangerous gas, fume, vapour or dust; or

(*b*) such person is wearing suitable breathing apparatus and a belt securely attached to a rope the free end of which is held by a person outside the confined space.]

[3][**36A. Precautions regarding the use of portable electric light.**—In any factory—

(*a*) no portable electric light or any other electric appliance of voltage exceeding twenty-four volts shall be permitted for use inside any chamber, tank, vat, pit, pipe, flue or other confined space [4][unless adequate safety devices are provided]; and

(*b*) if any inflammable gas, fume or dust is likely to be present in such chamber, tank, vat, pit, pipe, flue or other confined space, no lamp or light other than that flame-proof construction shall be permitted to be used therein.]

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1. Subs. by Act 20 of 1987, s. 16, for clause (*c*) (w.e.f. 1-12-1987).
2. Subs. by s. 17, *ibid.*, for section 36 (w.e.f. 1-12-1987).
3. Ins. by Act 94 of 1976, s. 16 (w.e.f. 26-10-1976).
4. Ins. by Act 20 of 1987, s. 18 (w.e.f. 1-12-1987).

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37. Explosive or inflammable dust, gas, etc.—(*1*) Where in any factory any manufacturing process produces dust, gas, fume or vapour of such character and to such extent as to be likely to explode on ignition, all practicable measure shall be taken to prevent any such explosion by—

(*a*) effective enclosure of the plant or machinery used in the process;

(*b*) removal or prevention of the accumulation of such dust, gas, fume or vapour;

(*c*) exclusion or effective enclosure of all possible sources of ignition.

(*2*) Where in any factory the plant or machinery used in a process such as is referred to in sub-section (*1*) is not so constructed as to withstand the probable pressure which such an explosion as aforesaid would produce, all practicable measures shall be taken to restrict the spread and effects of the explosion by the provision in the plant or machinery of chokes, baffles, vents or other effective appliances.

(*3*) Where any part of the plant or machinery in a factory contains any explosive or inflammable gas or vapour under pressure greater than atmospheric pressure, that part shall not be opened except in accordance with the following provisions, namely:—

(*a*) before the fastening of any joint of any pipe connected with the part or the fastening of the cover of any opening into the part is loosened, any flow of the gas or vapour into the part of any such pipe shall be effectively stopped by a stop-valve or other means;

(*b*) before any such fastening as aforesaid is removed, all practicable measures shall be taken to reduce the pressure of the gas or vapour in the part or pipe to atmospheric pressure;

(*c*) where any such fastening as aforesaid has been loosened or removed effective measures shall be taken or prevent any explosive or inflammable gas or vapour from entering the part or pipe until the fastening has been secured, or the case may be, securely replaced;

Provided that the provisions of this sub-section shall not apply in the case of plant or machinery installed in the open air.

(*4*) No plant, tank or vessel which contains or has contained any explosive or inflammable substance shall be subjected in any factory to any welding, brazing, soldering or cutting operation which involves the application of heat unless adequate measures have first been taken to remove such substance and any fumes arising therefrom or to render such substance and fumes non-explosive or non-inflammable, and no such substance shall be allowed to enter such plant, tank or vessel after any such operation until the metal has cooled sufficiently to prevent any risk of igniting the substance.

(*5*) The State Government may by rules exempt, subject to such conditions as may be prescribed, any factory or class or description of factories from compliance with all or any of the provisions of this section.

[1][**38. Precautions in case of fire.**—(*1*) In every factory, all practicable measures shall he taken to prevent outbreak of fire and its spread, both internally and externally, and to provide and maintain—

(*a*) safe means of escape for all persons in the event of a fire, and

(*b*) the necessary equipment and facilities for extinguishing fire.

(*2*) Effective measures shall be taken to ensure that in every factory all the workers are familiar with the means of escape in case of fire and have been adequately trained in the routine to be followed in such cases.

(*3*) The State Government may make rules, in respect of any factory or class or description of factories, requiring the measures to be adopted to give effect to the provisions of sub-sections (*1*) and (*2*).

1. Subs. by Act 20 of 1987, s. 19, for section 38 (w.e.f. 1-12-1987).

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(*4*) Notwithstanding anything contained in clause (*a*) of sub-section (*1*) or sub-section (*2*), if the Chief Inspector, having regard to the nature of the work carried on in any factory, the construction of such factory, special risk to life or safety, or any other circumstances, is of the opinion that the measures provided in the factory, whether as prescribed or not, for the purposes of clause (*a*) of sub-section (*1*) or sub-section (*2*), are inadequate, he may, by order in writing, require that such additional measures as he may consider reasonable and necessary, be provided in the factory before such date as is specified in the order.]

39. Power to require specifications of defective parts or tests of stability.—If it appears to the Inspector that any building or part of a building or any part of the ways, machinery or plant in a factory is in such a condition that it may be dangerous to human life or safety, he may serve on [1][the occupier or manger or both] of the factory an order in writing requiring him before a specified date—

(*a*) to furnish such drawings, specifications and other particulars as may be necessary to determine whether such building, ways, machinery or plant can be used with safety, or

(*b*) to carry out such tests in such manner as may be specified in the order, and to inform the Inspector of the results thereof.

40. Safety of buildings and machinery.—(*1*) If it appears to the Inspector that any building or part of a building or any part of the ways, machinery or plant in a factory is in such a condition that it is dangerous to human life or safety, he may serve on [1][the occupier or manager or both] of the factory an order in writing specifying the measures which in his opinion should be adopted, and requiring them to be carried out before a specified date.

(*2*) If it appears to the Inspector that the use of any building or part of a building or any part of the ways, machinery or plant in a factory involves imminent danger to human life or safety, he may serve on [1][the occupier or manager or both] of the factory an order in writing prohibiting its use until it has been properly repaired or altered.

[2][**40A. Maintenance of buildings.**—If it appears to the Inspector that any building or part of a building in a factory is in such a state of disrepair as is likely to lead to conditions detrimental to the health and welfare of the workers, he may serve on the occupier or manager or both of the factory an order in writing specifying the measures which in his opinion should be taken and requiring the same to be carried out before such date as is specified in the order.]

40B. Safety Officers.—(*1*) In every factory—

(*i*) wherein one thousand or more workers are ordinarily employed, or

(*ii*) wherein, in the opinion of the State Government, any manufacturing process or operation is carried on, which process or operation involves any risk of bodily injury, poisoning or disease, or any other hazard to health, to the persons employed in the factory,

the occupier shall, if so, required by the State Government by notification in the Official Gazette, employ such number of Safety Officers as may be specified in that notification.

(*2*) The duties, qualifications and conditions of service of Safety Officers shall be such as may be prescribed by the State Government.]

41. Power to make rules to supplement this Chapter.—The State Government may make rules requiring the provision in any factory or in any class or description of factories of such further [3][devices and measures] for securing the safety of persons employed therein as it may deem necessary.

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1. Subs. by Act 94 of 1976, s. 18, for "the manager" (w.e.f. 26-10-1976).
2. Ins. by s. 19, *ibid.* (w.e.f. 26-10-1976).
3. Subs. by s. 20, *ibid.*, for "devices" (w.e.f. 26-10-1976).

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[1][CHAPTER IVA

PROVISIONS RELATING TO HAZARDOUS PROCESSES

41A. Constitution of Site Appraisal Committee.—(*1*) The State Government may, for purposes of advising it to consider applications for grant of permission for the initial location of a factory involving a hazardous process or for the expansion of an such factory, appoint a Site Appraisal Committee consisting of—

(*a*) the Chief Inspector of the State who shall be its Chairman;

(*b*) a representative of the Central Board for the Prevention and Control of Water Pollution appointed by the Central Government under section 3 of the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974);

(*c*) a representative of the Central Board for the Prevention and Control of Air Pollution referred to in section 3 of the Air (Prevention and Control of Pollution) Act, 1981 (14 of 1981);

(*d*) a representative of the State Board appointed under section 4 of the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974);

(*e*) a representative of the State Board for the Prevention and Control of Air Pollution referred to in section 5 of the Air (Prevention and Control of Pollution) Act, 1981 (14 of 1981);

(*f*) a representative of the Department of Environment in the State;

(*g*) a representative of the Meteorological Department of the Government of India;

(*h*) an expert in the field of occupational health; and

(*i*) a representative of the Town Planning Department of the State Government,

and not more than five other members who may be co-opted by the State Government who shall be—

(*i*) a scientist having specialised knowledge of the hazardous process which will be involved in the factory,

(*ii*) a representative of the local authority within whose jurisdiction the factory is to be established, and

(*iii*) not more than three other persons as deemed fit by the State Government.

(*2*) The Site Appraisal Committee shall examine an application for the establishment of a factory involving hazardous process and make its recommendation to the State Government within a period of ninety days of the receipt of such application in the prescribed form.

(*3*) Where any process relates to a factory owned or controlled by the Central Government or to a corporation or a company owned or controlled by the Central Government, the State Government shall co-opt in the Site Appraisal Committee a representative nominated by the Central Government as a member of that Committee.

(*4*) The Site Appraisal Committee shall have power to call for any information from the person making an application for the establishment or expansion of a factory involving a hazardous process.

(*5*) Where the State Government has granted approval to an application for the establishment or expansion of a factory involving a hazardous process, it shall not be necessary for an applicant to obtain a further approval from the Central Board or the State Board established under the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1974) and the Air (Prevention and Control of Pollution) Act, 1981 (14 of 1981).

1. Ins. by Act 20 of 1987, s. 20 (w.e.f. 1-12-1987).

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41B. Compulsory disclosure of information by the occupier.—(*1*) The occupier of every factory involving a hazardous process shall disclose in the manner prescribed all information regarding dangers, including health hazards and the measures to overcome such hazards arising from the exposure to or handling of the materials or substances in the manufactures, transportation, storage and other processes, to the workers employed in the factory, the Chief Inspector, the local authority within whose jurisdiction the factory is situate and the general public in the vicinity.

(*2*) The occupier shall, at the time of registering the factory involving a hazardous process, lay down a detailed policy with respect to the health and safety of the workers employed therein and intimate such policy to the Chief Inspector and the local authority and, thereafter, at such intervals as may be prescribed, inform the Chief Inspector and the local authority of any change made in the said policy.

(*3*) The information furnished under sub-section (*1*) shall include accurate information as to the quantity, specification and other characteristics of wastes and the manner of their disposal.

(*4*) Every occupier shall, with the approval of the Chief Inspector, draw up an on-site emergency plan and detailed disaster control measures for his factory and make known to the workers employed therein and to the general public living in the vicinity of the factory the safety measures required to be taken in the event of an accident taking place.

(*5*) Every occupier of a factory shall,—

(*a*) if such factory engaged in a hazardous process on the commencement of the Factories (Amendment) Act, 1987 (20 of 1987), within a period of thirty days of such commencement; and

(*b*) if such factory proposes to engaged in a hazardous process at any time after such commencement, within a period of thirty days before the commencement of such process,

inform the Chief Inspector of the nature and details of the process in such form and in such manner as may be prescribed.

(*6*) Where any occupier of a factory contravenes the provisions of sub-section (*5*), the licence issued under section 6 to such factory shall, notwithstanding any penalty to which the occupier or factory shall be subjected to under the provisions of this Act, be liable for cancellation.

(*7*) The occupier of a factory involving a hazardous process shall, with the previous approval of the Chief Inspector, lay down measures for the handling, usage, transportation and storage of hazardous substances inside the factory premises and the disposal of such substances outside the factory premises and publicise them in the manner prescribed among the workers and the general public living in the vicinity.

41C. Specific responsibility of the occupier in relation to hazardous processes.—Every occupier of a factory involving any hazardous process shall—

(*a*) maintain accurate and up-to-date health records or, as the case may be, medical records, of the workers in the factory who are exposed to any chemical, toxic or any other harmful substances which are manufactured, stored, handled or transported and such records shall be accessible to the workers subject to such conditions as may be prescribed;

(*b*) appoint persons who possess qualifications and experience in handling hazardous substances and are competent to supervise such handling within the factory and to provide at the working place all the necessary facilities for protecting the workers in the manner prescribed:

Provided that where any question arises as to the qualifications and experience of a person so appointed, the decision of the Chief Inspector shall be final;

(*c*) provide for medical examination of every worker—

(*a*) before such worker is assigned to a job involving the handling of, or working with, a hazardous substance, and

(*b*) while continuing in such job, and after he has ceased to work in such job, at intervals not exceeding twelve months, in such manner as may be prescribed.

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41D. Power of Central Government to appoint Inquiry Committee.—(*1*) The Central Government may, in the event of the occurrence of an extraordinary situation involving a factory engaged in a hazardous process, appoint an Inquiry Committee to inquire into the standards of health and safety observed in the factory with a view to finding out the causes of any failure or neglect in the adoption of any measures or standards prescribed for the health and safety of the workers employed in the factory or the general public affected, or likely to be affected, due to such failure or neglect and for the prevention and recurrence of such extraordinary situations in future in such factory or elsewhere.

(*2*) The Committee appointed under sub-section (*1*) shall consist of a Chairman and two other members and the terms of reference of the Committee and the tenure of office of its members shall be such as may be determined by the Central Government according to the requirements of the situation.

(*3*) The recommendations of the Committee shall be advisory in nature.

41E. Emergency standards.—(*1*) Where the Central Government is satisfied that no standards of safety have been prescribed in respect of a hazardous process or class of hazardous processes, or where the standards so prescribed are inadequate, it may direct the Director-General of Factory Advice Service and Labour Institutes or any institution specialised in matters relating to standards of safety in hazardous processes, to lay down emergency standards for enforcement of suitable standards in respect of such hazardous processes.

(*2*) The emergency standards laid down under sub-section (*1*) shall, until they are incorporated in the rules made under this Act, be enforceable and have the same effect as if they had been incorporated in the rules made under this Act.

***41F. Permissible limits of exposure of chemical and toxic substances.**—(*1*) The maximum permissible threshold limits of exposure of chemical and toxic substances in manufacturing processes (whether hazardous or otherwise) in any factory shall be of the value indicated in the Second Schedule.

(*2*) The Central Government may, at any time, for the purpose of giving effect to any scientific proof obtained from specialised institutions or experts in the field by notification in the Official Gazette, make suitable changes in the said Schedule.

41G. Workers' participation in safety management.—(*1*) The occupier shall, in every factory where a hazardous process takes place, or where hazardous substances are used or handled, set up a Safety Committee consisting of equal number of representatives of workers and management to promote co-operation between the workers and the management in maintaining proper safety and health at work and to review periodical the measures taken in that behalf:

Provided that the State Government may, by order in writing and for reasons to be recorded exempt the occupier of any factory or class of factories from setting up such Committee.

(*2*) The composition of the Safety Committee, the tenure of office of its members and their rights and duties shall be such as may be prescribed.

41H. Right of workers to warn about imminent danger.—(*1*) Where the workers employed in any factory engaged in a hazardous process have reasonable apprehension that there is a likelihood of imminent danger to their lives or health due to any accident, they may bring the same to the notice of the occupier, agent, manager or any other person who is in charge of the factory or the process concerned directly or through their representatives in the Safety Committee and simultaneously bring the same to the notice of the Inspector.

(*2*) It shall be the duty of such occupier, agent, manager or the person in charge of the factory or process to take immediate remedial action if he is satisfied about the existence of such imminent danger and send a report forthwith of the action taken to the nearest Inspector.

(*3*) If the occupier, agent, manager or the person in charge referred to in sub-section (*2*) is not satisfied about the existence of any imminent danger as apprehended by the workers, he shall, nevertheless, refer the matter forthwith to the nearest Inspector whose decision on the question of the existence of such imminent danger shall be final.]

* Ins. by Act 20 of 1987, s. 20 (w.e.f. 1-6-1988).

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CHAPTER V

WELFARE

42. Washing facilities.—(*1*) In every factory—

(*a*) adequate and suitable facilities for washing shall be provided and maintained for the use of the workers therein;

(*b*) separate and adequately screened facilities shall be provided for the use of male and female workers;

(*c*) such facilities shall be conveniently accessible and shall be kept clean.

(*2*) The State Government may, in respect of any factory or class or description of factories or of any manufacturing process, prescribe standards of adequate and suitable facilities for washing.

43. Facilities for storing and drying clothing.—The State Government may, in respect of any factory or class or description of factories, make rules requiring the provision therein of suitable places for keeping clothing not worn daring working hours and for the drying of wet clothing.

44. Facilities for sitting.—(*1*) In every factory suitable arrangements for sitting shall be provided and maintained for all workers obliged to work in a standing position, in order that they may take advantage of any opportunities for rest which may occur in the course of their work.

(*2*) If, in the opinion of the Chief Inspector, the workers in any factory engaged in a particular manufacturing process or working in a particular room are able to do their work efficiently in a sitting position, he may, by order in writing, require the occupier of the factory to provide before a specified date such seating arrangements as may be practicable for all workers so engaged or working.

(*3*) The State Government may, by notification in the Official Gazette, declare that the provisions of sub-section (*1*) shall not apply to any specified factory or class or description of factories or to any specified manufacturing process.

45. First-aid appliances.—(*1*) There shall in every factory be provided and maintained so as to be readily accessible during all working hours first-aid boxes or cupboards equipped with the prescribed contents, and the number of such boxes or cupboards to be provided and maintained shall not be less than one for every one hundred and fifty workers ordinarily employed [1][at any one time] in the factory.

[2][(*2*) Nothing except the prescribed contents shall be kept in a first-aid box or cupboard.

(*3*) Each first-aid box or cupboard shall be kept in the charge of a separate responsible person [3][who holds a certificate in first-aid treatment recognised by the State Government] and who shall always be readily available during the working hours of the factory.]

[4][(*4*)] In every factory wherein more than five hundred workers are [5][ordinarily employed] there shall be provided and maintained an ambulance room of the prescribed size, containing the prescribed equipment and in the charge of such medical and nursing staff as may be prescribed [6][and those facilities shall always be made readily available during the working hours of the factory].

46. Canteens.—(*1*) The State Government may make rules requiring that in any specified factory wherein more than two hundred and fifty workers are ordinarily employed, a canteen or canteens shall be provided and maintained by the occupier for the use of the workers.]

(*2*) Without prejudice to the generality of the foregoing power, such rules may provide for—

(*a*) the date by which such canteen shall be provided;

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1. Ins. by Act 25 of 1954, s. 9 (w.e.f. 7-5-1954).
2. Subs. by s. 9, *ibid.*, for sub-section (*2*) (w.e.f. 7-5-1954).
3. Subs. by Act 94 of 1976, s. 21, for "who is trained in first-aid treatment" (w.e.f. 26-10-1976).
4. Sub-section (*3*) renumbered as sub-section (*4*) by Act 25 of 1954, s. 9 (w.e.f. 7-5-1954).
5. Subs. by Act 94 of 1976, s. 21, for "employed" (w.e.f. 26-10-1976).
6. Ins. by s. 21, *ibid.* (w.e.f. 26-10-1976).

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(*b*) the standards in respect of construction, accommodation, furniture and other equipment of the canteen;

(*c*) the foodstuffs to be served therein and the charges which may be made therefor;

(*d*) the constitution of a managing committee for the canteen and representation of the workers in the management of the canteen;

[1][(*dd*) the items of expenditure in the running of the canteen which are not to be taken into account in fixing the cost of foodstuffs and which shall be borne by the employer;]

(*e*) the delegation to the Chief Inspector, subject to such conditions as may be prescribed, of the power to make rules under clause (*c*).

47. Shelters, rest rooms and lunch rooms.—(*1*) In every factory wherein more than one hundred and fifty workers are ordinarily employed, adequate and suitable shelters or rest rooms and a suitable lunch room, with provision for drinking water, where workers can eat meals brought by them, shall be provided and maintained for the use of the workers:

Provided that any canteen maintained in accordance with the provisions of section 46 shall be regarded as part of the requirements of this sub-section:

Provided further that where a lunch room exists no worker shall eat any food in the work room.

(*2*) The shelters or rest rooms or lunch rooms to be provided under sub-section (*1*) shall be sufficiently lighted aid ventilated and shall be maintained in a cool and clean condition.

(*3*) The State Government may—

(*a*) prescribe the standards in respect of construction, accommodation, furniture and other equipment of shelters, rest rooms and lunch rooms to be provided under this section;

(*b*) by notification in the Official Gazette, exempt any factory or class or description of factories from the requirements of this section.

48. Creches.—(*1*) In every factory wherein more than [2][thirty women workers] are ordinarily employed there shall be provided and maintained a suitable room or rooms for the use of children under the age of six years of such women.

(*2*) Such rooms shall provide adequate accommodation, shall be adequately lighted and ventilated, shall be maintained in a clean and sanitary condition and shall be under the charge of women trained in the care of children and infants.

(*3*) The State Government may make rules—

(*a*) prescribing the location and the standards in respect of construction, accommodation, furniture and other equipment of rooms to be provided under this section;

(*b*) requiring the provision in factories to which this section applies of additional facilities for the care of children belonging to women workers, including suitable provision of facilities for washing and changing their clothing;

(*c*) requiring the provision in any factory of free milk or refreshment or both for such children;

(*d*) requiring that facilities shall be given in any factory for the mothers of such children to feed them at the necessary intervals.

49. Welfare officers.—(*1*) In every factory wherein five hundred or more workers are ordinarily employed the occupier shall employ in the factory such number of welfare officers as may be prescribed.

(*2*) The State Government may prescribe the duties, qualifications and conditions of service of officers employed under sub-section (*1*).

1. Ins. by Act 94 of 1976, s. 22 (w.e.f. 26-10-1976).
2. Subs. by s. 23, *ibid.*, for "fifty women workers" (w.e.f. 26-10-1976).

50. Power to make rules to supplement this Chapter.—The State Government may make rules—

(*a*) exempting, subject to compliance with such alternative arrangements for the welfare of workers as may be prescribed, any factory or class or description of factories from compliance with any of the provisions of this Chapter;

(*b*) requiring in any factory or class or description of factories that representatives of the workers employed in the factory shall be associated with the management of the welfare arrangements of the workers.

CHAPTER VI

WORKING HOURS OF ADULTS

51. Weekly hours.—No adult worker shall be required or allowed to work in a factory for more than forty-eight hours in any week.

52. Weekly holidays.—(*1*) No adult worker shall be required or allowed to work in a factory on the first day of the week (hereinafter referred to as the said day), unless—

(*a*) he has or will have a holiday for a whole day on one of the three days immediately before or after the said day, and

(*b*) the manager of the factory has, before the said day or the substituted day under clause (*a*), whichever is earlier,—

(*i*) delivered a notice at the office of the Inspector of his intention to require the worker to work on the said day and of the day which is to be substituted, and

(*ii*) displayed a notice to that effect in the factory:

Provided that no substitution shall be made which will result in any worker working for more than ten days consecutively without a holiday for a whole day.

(*2*) Notices given under sub-section (*1*) may be cancelled by a notice delivered at the office of the Inspector and a notice displayed in the factory not later than the day before the said day or the holiday to be cancelled, whichever is earlier.

(*3*) Where, in accordance with the provisions of sub-section (*1*), any worker works on the said day and has had a holiday on one of the three days immediately before it, that said day shall, for the purpose of calculating his weekly hours of work, be included in the preceding week.

53. Compensatory holidays.—(*1*) Where, as a result of the passing of an order or the making of a rule under the provisions of this Act exempting a factory or the workers therein from the provisions of section 52, a worker is deprived of any of the weekly holidays for which provision is made in sub-section (*1*) of that section, he shall be allowed, within the month in which the holidays were due to him or within the two months immediately following that month, compensatory holidays of equal number to the holidays so lost.

(*2*) The State Government may prescribe the manner in which the holidays for which provision is made in sub-section (*1*) shall be allowed.

54. Daily hours.—Subject to the provisions of section 51, not adult worker shall be required or allowed to work in a factory for more than nine hours in any day:

[1][Provided that, subject to the previous approval of the Chief Inspector, the daily maximum specified in this section may be exceeded in order to facilitate the change of shifts.]

55. Intervals for rest.—[2][(*1*)] [3][The periods of work] of adult workers in a factory each day shall be so fixed that no period shall exceed five hours and that no worker shall work for more than five hours before he has had an interval for rest of at least half an hour.

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1. Added by Act 25 of 1954, s. 10 (w.e.f. 7-5-1954).
2. Section 55 renumbered as sub-section (*1*) of that section by s. 11, *ibid.* (w.e.f. 7-5-1954).
3. Subs. by Act 40 of 1949, s. 3 and the Second Schedule, for "The period" (w.e.f. 1-5-1949).

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[1][(2) The State Government or, subject to the control of the State Government, the Chief Inspector, may, by written order and for the reasons specified therein, exempt any factory from the provisions of sub-section (1) so, however, that the total number of hours worked by a worker without an interval does not exceed six.]

56. Spread over.—The periods of work of an adult worker in a factory shall be so arranged that inclusive of his intervals for rest under section 55, they shall not spread over more than ten and a half hours in any day:

Provided that the Chief Inspector may, for reasons to be specified in writing increase the [2][spread over up to twelve hours].

57. Night shifts.—Where a worker in a factory works on a shift which extends beyond midnight,—

(*a*) for the purposes of sections 52 and 53, a holiday for a whole day shall mean in his case a period of twenty-four consecutive hours beginning when his shift ends;

(*b*) the following day for him shall be deemed to be the period of twenty-four hours beginning when such shift ends, and the hours he has worked after midnight shall be counted in the previous day.

58. Prohibition of overlapping shifts.—(*1*) Work shall not be carried on in any factory by means of system of shifts so arranged that more than one relay of workers is engaged in work of the same kind at the same time.

[3][(2) The State Government or subject to the control of the State Government, the Chief Inspector, may, by written order and for the reasons specified therein, exempt on such conditions as may be deemed expedient, any factory or class or description of factories or any department or section of a factory or any category or description of workers therein from the provisions of sub-section (*1*).]

59. Extra wages for overtime.—(*1*) Where a worker works in a factory for more than nine hours in any day or for more than forty-eight hours in any week, he shall, in respect of overtime work, be entitled to wages at the rate of twice his ordinary rate of wages.

[4][(2) For the purposes of sub-section (*1*), "ordinary rate of wages" means the basic wages plus such allowances, including the cash equivalent of the advantage accruing through the concessional sale to workers of foodgrains and other articles, as the worker is for the time being entitled to, but does not include a bonus and wages for overtime work.

(*3*) Where any workers in a factory are paid on a piece rate basis, the time rate shall be deemed to be equivalent to the daily average of their full-time earnings for the days on which they actually worked on the same or identical job during the month immediately preceding the calendar month during which the overtime work was done, and such time rates shall be deemed to be ordinary rates of wages of those workers:

Provided that in the case of a worker who has not worked in the immediately preceding calendar month on the same or identical job, the time rate shall be deemed to be equivalent to the daily average of the earning of the worker for the days on which he actually worked in the week in which the overtime work was done.

Explanation.—For the purposes of this sub-section in computing the earnings for the days on which the worker actually worked such allowances, including the cash equivalent of the advantage accruing through the concessional sale to workers of foodgrains and other articles, as the worker is for the time being entitled to, shall be included but any bonus or wages for overtime work payable in relation to the period with reference to which the earnings are being computed shall be excluded.]

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1. Added by Act 25 of 1954, s. 11 (w.e.f. 7-5-1954).
2. Subs. by Act 94 of 1976, s. 24, for "spread over to twelve hours" (w.e.f. 26-10-1976).
3. Subs. by Act 25 of 1954, s. 12, for sub-section (*2*) (w.e.f. 7-5-1954).
4. Subs. by Act 94 of 1976, s. 25, for sub-sections (*2*) and (*3*) (w.e.f. 26-10-1976).

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[1][(*4*) The cash equivalent of the advantage accruing through the concessional sale to a worker of foodgrains and other articles shall be computed as often as may be prescribed on the basis of the maximum quantity of foodgrains and other articles admissible to a standard family.

Explanation 1.—"Standard family" means a family consisting of the worker, his or her spouse and two children below the age of fourteen years requiring in all three adult consumption units.

Explanation 2.—"Adult consumption unit" means the consumption unit of a male above the age of fourteen years; and the consumption unit of a female above the age of fourteen years and that of a child below the age of fourteen years shall be calculated at the rates of 8 and 6 respectively of one adult consumption unit.

(*5*) The State Government may make rules prescribing—

(*a*) the manner in which the cash equivalent of the advantage accruing through the concessional sale to a worker of foodgrains and other articles shall be computed; and

(*b*) the registers that shall be maintained in a factory for the purpose of securing compliance with the provisions of this section.]

60. Restriction on double employment.—No adult worker shall be required or allowed to work in any factory on any day on which he has already been working in any other factory, save in such circumstances as may be prescribed.

61. Notice of periods of work for adults.—(*1*) There shall be displayed and correctly maintained in every factory in accordance with the provisions of sub-section (*2*) of section 108, a notice of periods of work for adults, showing clearly for every day the periods during which adult workers may be required to work.

(*2*) The periods shown in the notice required by sub-section (*1*) shall be fixed beforehand in accordance with the following provisions of this section, and shall be such that workers working for those periods would not be working in contravention of any of the provisions of sections 51, 52, 54, [2][55, 56 and 58].

(*3*) Where all the adult workers in a factory are required to work during the same periods, the manager of the factory shall fix those periods for such workers generally.

(*4*) Where all the adult workers in a factory are not required to work during the same periods, the manager of the factory shall classify them into groups according to the nature of their work indicating the number of workers in each group.

(*5*) For each group which is not required to work on a system of shifts, the manager of the factory shall fix the periods during which the group may be required to work.

(*6*) Where any group is required to work on a system of shifts and the relays are not to be subject to predetermined periodical changes of shifts, the manager of the factory shall fix the periods during which each relay of the group may be required to work.

(*7*) Where any group is to work on a system of shifts and the relays are to be subject to predetermined periodical changes of shifts, the manager of the factory shall draw up a scheme of shifts where under the periods during which any relay of the group may be required to work and the relay which will be working at any time of the day shall be known for any day.

(*8*) The State Government may prescribe forms of the notice required by sub-section (*1*) and the manner in which it shall be maintained.

(*9*) In the case of a factory beginning work after the commencement of this Act, a copy of the notice referred to in sub-section (*1*) shall be sent in duplicate to the Inspector before the day on which work is begun in the factory.

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1. Subs. by Act 25 of 1954, s. 13, for sub-section (*4*) (w.e.f. 7-5-1954).
2. Subs. by s. 14, *ibid.*, for "55 and 56" (w.e.f. 7-5-1954).

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(*10*) Any proposed change in the system of work in any factory which will necessitate a change in the notice referred to in sub-section (*1*) shall be notified to the Inspector in duplicate before the change is made, and except with the previous sanction of the Inspector, no such change shall be made until one week has elapsed since the last change.

62. Register of adult workers.—(*1*) The manager of every factory shall maintain a register of adult workers, to be available to the Inspector at all times during working hours, or when any work is being carried on in the factory, showing—

(*a*) the name of each adult worker in the factory;

(*b*) the nature of his work;

(*c*) the group, if any, in which he is included;

(*d*) where his group works on shifts, the relay to which he is allotted;

(*e*) such other particulars as may be prescribed:

Provided that, if the Inspector is of opinion that any muster roll or register maintained as part of the routine of a factory gives in respect of any or all the workers in the factory the particulars required under this section, he may, by order in writing, direct that such muster roll or register shall to the corresponding extent be maintained in place of, and be treated as the register of adult workers in that factory.

[1][(*1A*) No adult worker shall be required or allowed to work in any factory unless his name and other particulars have been entered in the register of adult workers.]

(*2*) The State Government may prescribe the form of the register of adult workers, the manner in which it shall be maintained and the period for which it shall be preserved.

63. Hours of work to correspond with notice under section 61 and register under section 62.—No adult worker shall be required or allowed to work in any factory otherwise than in accordance with the notice of periods of work for adults displayed in the factory and the entries made beforehand against his name in the register of adult workers of the factory.

64. Power to make exempting rules.—(*1*) The State Government may make rules defining the persons who hold positions of supervision or management or are employed in a confidential position in a factory [2][or empowering the Chief Inspector to declare any person, other than a person defined by such rules, as a person holding position of supervision or management or employed in a confidential position in a factory if, in the opinion of the Chief Inspector, such person holds such position or is so employed], and the provisions of this Chapter, other than the provisions of clause (*b*) of sub-section (*1*) of section 66 and of the proviso to that sub-section, shall not apply to any person so defined [2][or declared]:

[2][Provided that any person so defined or declared shall, where the ordinary rate of wages of such person [3][does not exceed the wage limit specified in sub-section (*6*) of section 1 of the Payment of Wages Act, 1936 (4 of 1936), as amended from time to time], be entitled to extra wages in respect of overtime work under section 59.]

(*2*) The State Government may make rules in respect of adult workers in factories providing for the exemption, to such extent and subject to such conditions as may be prescribed—

(*a*) of workers engaged on urgent repairs, from the provisions of sections 51, 52, 54, 55 and 56;

(*b*) of workers engaged in work in the nature of preparatory or complementary work which must necessarily be carried on outside the limits laid down for the general working of the factory, from the provisions of sections 51, 54, 55 and 56;

(*c*) of workers engaged in work which is necessarily so intermittent that the intervals during which they do not work while on duty ordinarily amount to more than the intervals for rest required by or under section 55, from the provisions of sections 51, 54, 55 and 56;

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1. Ins. by Act 94 of 1976, s. 26 (w.e.f. 26-10-1976).
2. Ins. by s. 27, *ibid.* (w.e.f. 26-10-1976).
3. Subs. by Act 20 of 1987, s. 21, for "does not exceed rupees seven hundred and fifty per month" (w.e.f. 1-12-1987).

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(*d*) of workers engaged in any work which for technical reasons must be carried on continuously [1]*** from the provisions of sections 51, 52, 54, 55 and 56;

(*e*) of workers engaged in making or supplying articles of prime necessity which must be made or supplied every day, from the provisions of [2][section 51 and section 52];

(*f*) of workers engaged in a manufacturing process which cannot be carried on except during fixed seasons, from the provisions of [2][section 51, section 52 and section 54];

(*g*) of workers engaged in a manufacturing process which cannot be carried on except at times dependent on the irregular action of natural forces, from the provisions of sections 52 and 55;

(*h*) of workers engaged in engine-rooms or boiler-houses or in attending to power-plant or transmission machinery, from the provisions of [2][section 51 and section 52];

[3][(*i*) of workers engaged in the printing of newspapers, who are held up on account of the breakdown of machinery, from the provisions of sections 51, 54 and 56.

Explanation.—In this clause the expression "newspapers" has the meaning assigned to it in the Press and Registration of Books Act, 1867 (25 of 1867);

(*j*) of workers engaged in the loading or unloading of railway wagons, [4][or lorries or truck] from the provisions of sections 51, 52, 54, 55 and 56];

[4][(*k*) of workers engaged in any work, which is notified by the State Government in the Official Gazette as a work of national importance, from the provisions of section 51, section 52, section 54, section 55 and section 56.]

(*3*) Rules made under sub-section (*2*) providing for any exemption may also provide for any consequential exemption from the provisions of section 61 which the State Government may deem to be expedient, subject to such conditions as it may prescribe.

[5][(*4*) In making rules under this section, the State Government shall not exceed, except in respect of exemption under clause (*a*) of sub-section (*2*), the following limits of work inclusive of overtime:—

(*i*) the total number of hours of work in any day shall not exceed ten;

(*ii*) the spread over, inclusive of intervals for rest, shall not exceed twelve hours in any one day:

Provided that the State Government may, in respect of any or all of the categories of workers referred to in clause (*d*) of sub-section (*2*), make rules prescribing the circumstances in which, and the conditions subject to which, the restrictions imposed by clause (*i*) and clause (*ii*) shall not apply in order to enable a shift worker to work the whole or part of a subsequent shift in the absence of a worker who has failed to report for duty;

[4][(*iii*) the total number of hours of work in a week, including overtime, shall not exceed sixty;]

[6][(*iv*)] the total number of hours of overtime shall not exceed fifty for any one quarter.

Explanation.—"Quarter" means a period of three consecutive months beginning on the 1st of January, the 1st of April, the 1st of July or the 1st of October.]

(*5*) Rules made under this section shall remain in force for not more than [7][five years].

65. Power to make exempting orders.—(*1*) Where the State Government is satisfied that, owing to the nature of the work carried on or to other circumstances, it is unreasonable to require that the periods of work of any adult workers in any factory or class or description of factories should be fixed beforehand, it

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1. The words "throughout the day" omitted by Act 25 of 1954, s. 15 (w.e.f. 7-5-1954).
2. Subs. by Act 94 of 1976, s. 27, for "section 52" (w.e.f. 26-10-1976).
3. Added by Act 25 of 1954, s. 15 (w.e.f. 7-5-1954).
4. Ins. by Act 94 of 1976, s. 27 (w.e.f. 26-10-1976).
5. Subs. by Act 25 of 1954, s. 15, for sub-section (*4*) (w.e.f. 7-5-1954).
6. Clause (*iii*) renumbered as clause (*iv*) by Act 94 of 1976, s. 27 (w.e.f. 26-10-1976).
7. Subs. by s. 27, *ibid.*, for "three years" (w.e.f. 26-10-1976).

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may, by written order, relax or modify the provisions of section 61 in respect of such workers therein, to such extent and in such manner as it may think fit, and subject to such conditions as it may deem expedient to ensure control over periods of work.

(*2*) The State Government or, subject to the control of the Stale Government, the Chief Inspector may by written order exempt, on such conditions as it or he may deem expedient, any or all of the adult workers in any factory or group or class or description of factories from any or all of the provisions of sections 51, 52, 54 and 56 on the ground that the exemption is required to enable the factory or factories to deal with an exceptional press of work.

[1][(*3*) Any exemption granted under sub-section (*2*) shall be subject to the following conditions, namely:—

(*i*) the total number of hours of work in any day shall not exceed twelve;

(*ii*) the spread over, inclusive of intervals for rest, shall not exceed thirteen hours in any one day;

(*iii*) the total number of hours of work in any week, including overtime, shall not exceed sixty;

(*iv*) no worker shall be allowed to work overtime, for more than seven days at a stretch and the total number of hours of overtime work in any quarter shall not exceed seventy-five.

Explanation.—In this sub-section "quarter" has the same meaning as in sub-section (*4*) of section 64.]

[2]* * * * *

66. Further restrictions on employment of women.—(*1*) The provisions of this Chapter shall, in their application to women in factories, be supplemented by the following further restrictions, namely:—

(*a*) no exemption from the provisions of section 54 may be granted in respect of any woman;

(*b*) no woman shall be [3][required or allowed to work in any factory] except between the hours of 6 A.M. and 7 P.M.:

Provided that the State Government may, by notification in the Official Gazette, in respect of [4][any factory or group or class or description of factories,] very the limits laid down in clause (*b*), but so that no such variation shall authorise the employment of any woman between the hours of 10 P.M. and 5 A.M.:

[5][(*c*) there shall be no change of shifts except after a weekly holiday or any other holiday.]

(*2*) The State Government may make rules providing for the exemption from the restrictions set out in sub-section (*1*), to such extent and subject to such conditions as it may prescribe, of women working in fish-curing or fish-canning factories, where the employment of women beyond the hours specified in the said restrictions is necessary to prevent damage to, or deterioration in, any raw material.

(*3*) The rules made under sub-section (*2*) shall remain in force for not more than three years at a time.

CHAPTER VII
EMPLOYMENT OF YOUNG PERSONS

67. Prohibition of employment of young children.—No child who has not completed his fourteenth year shall be required or allowed to work in any factory.

68. Non-adult workers to carry tokens.—A child who has completed his fourteenth year or an adolescent shall not be required or allowed to work in any factory unless—

(*a*) a certificate of fitness granted with reference to him under section 69 is in the custody of the manager of the factory, and

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1. Subs. by Act 94 of 1976, s. 28, for sub-section (*3*) (w.e.f. 26-10-1976).
2. Omitted by s. 28, *ibid.* (w.e.f. 26-10-1976).
3. Subs. by s. 29, *ibid.*, for "employed in any factory" (w.e.f. 26-10-1976).
4. Subs. by s. 29, *ibid.*, for "any class or description of factories" (w.e.f. 26-10-1976).
5. Ins. by Act 25 of 1954, s. 17 (w.e.f. 7-5-1954).

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(*b*) such child or adolescent carries while he is at work a token giving a reference to such certificate.

69. Certificates of fitness.—(*1*) A certifying surgeon shall, on the application of any young person or his parent or guardian accompanied by a document signed by the manager of a factory that such person will be employed therein if certified to be fit for work in a factory, or on the application of the manager of the factory in which any young person wishes to work, examine such person and ascertain his fitness for work in a factory.

(*2*) The certifying surgeon, after examination, may grant to such young person, in the prescribed form, or may renew—

(*a*) a certificate of fitness to work in a factory as a child, if he is satisfied that the young person has completed his fourteenth year, that he has attained the prescribed physical standards and that he is fit for such work;

(*b*) a certificate of fitness to work in a factory as an adult, if he is satisfied that the young person has completed his fifteenth year, and is fit for a full day's work in a factory:

Provided that unless the certifying surgeon has personal knowledge of the place where the young person proposes to work and of the manufacturing process in which he will be employed, he shall not grant or renew a certificate under this sub-section until he has examined such place.

(*3*) A certificate of fitness granted or renewed under sub-section (*2*)—

(*a*) shall be valid only for a period of twelve months from the date thereof:

(*b*) may be made subject to conditions in regard to the nature of the work in which the young person may be employed, or requiring re-examination of the young person before the expiry of the period of twelve months.

(*4*) A certifying surgeon shall revoke any certificate granted or renewed under sub-section (*2*) if in his opinion the holder of it is no longer fit to work in the capacity stated therein in a factory.

(*5*) Where a certifying surgeon refuses to grant or renew a certificate or a certificate of the kind requested or revokes a certificate, he shall, if so requested by any person who could have applied for the certificate or the renewal thereof, state his reasons in writing for so doing.

(*6*) Where a certificate under this section with reference to any young person is granted or renewed subject to such conditions as are referred to in clause (*b*) of sub-section (*3*), the young person shall not be required or allowed to work in any factory except in accordance with those conditions.

(*7*) Any fee payable for a certificate under this section shall be paid by the occupier and shall not be recoverable from the young person, his parents or guardian.

70. Effect of certificate of fitness granted to adolescent.—(*1*) An adolescent who has been granted a certificate of fitness to work in a factory as an adult under clause (*b*) of sub-section (*2*) of section 69, and who while at work in a factory carries a token giving reference to the certificate, shall be deemed to be an adult for all the purposes of Chapter VI and VIII.

[1]* * * * *

[2][(*1A*) No female adolescent or a male adolescent who has not attained the age of seventeen years but who has been granted a certificate of fitness to work in a factory as an adult, shall be required or allowed to work in any factory except between 6 A.M. and 7 P.M.:

Provided that the State Government may, by notification in the Official Gazelle, in respect of any factory or group or class or description of factories,—

(*i*) vary the limits laid down in this sub-section so, however, that no such section shall authorise the employment of any female adolescent between 10 P.M. and 5 A.M.

1. The proviso and the *Explanation* omitted by Act 20 of 1987, s. 22 (w.e.f. 1-12-1987).
2. Ins. by s. 22, *ibid.* (w.e.f. 1-12-1987).

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(*ii*) grant exemption from the provisions of this sub-section in case of serious emergency where national interest is involved.]

(*2*) An adolescent who has not been granted a certificate of fitness to work in a factory as an adult under the aforesaid clause (*b*) shall, notwithstanding his age, be deemed to be a child for all the purposes of this Act.

71. Working hours for children.—(*1*) No child shall be employed or permitted to work, in any factory—

(*a*) for more than four and a half hours in any day;

[1][(*b*) during the night.

Explanation.—For the purpose of this sub-section "night" shall mean a period of at least twelve consecutive hours which shall include the interval between 10 P.M. and 6 A.M.]

(*2*) The period of work of all children employed in a factory shall be limited to two shifts which shall not overlap or spread over more than five hours each; and each child shall be employed in only one of the relays which shall not, except with the previous permission in writing of the Chief Inspector, be changed more frequently than once in a period of thirty days.

(*3*) The provisions of section 52 shall apply also to child workers and no exemption from the provisions of that section may be granted in respect of any child.

(*4*) No child shall be required or allowed to work in any factory on any day on which he has already been working in another factory.

[2][(*5*) No female child shall be required or allowed to work in any factory except between 8 A.M. and 7 P.M.]

72. Notice of periods of work for children.—(*1*) There shall be displayed and correctly maintained in every factory in which children are employed, in accordance with the provisions of sub-section (*2*) of section 108 a notice of periods of work for children, showing clearly for every day the periods during which children may be required or allowed to work.

(*2*) The periods shown in the notice required by sub-section (*1*) shall be fixed beforehand in accordance with the method laid down for adult workers in section 61, and shall be such that children working for those periods would not be working in contravention of any of the provisions of section 71.

(*3*) The provisions of sub-sections (*8*), (*9*) and (*10*) of section 61 shall apply also to the notice required by sub-section (*1*) of this section.

73. Register of child workers.—(*1*) The manager of every factory in which children are employed shall maintain a register of child workers, to be available to the Inspector at all times during working hours or when any work is being carried on in a factory, showing—

(*a*) the name of each child worker in the factory,

(*b*) the nature of his work,

(*c*) the group, if any, in which he is included,

(*d*) where his group works on shifts, the relay to which he is allotted, and

(*e*) the number of his certificate of fitness granted under section 69.

[3][(*1A*) No child worker shall be required or allowed to work in any factory unless his name and other particulars have been entered in the register of child workers.]

(*2*) The State Government may prescribe the form of the register of child workers, the manner in which it shall be maintained and the period for which it shall be preserved.

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1. Subs. by Act 25 of 1954, s. 19, for clause (*b*) (w.e.f. 7-5-1954).
2. Ins. by Act 20 of 1987, s. 23 (w.e.f. 1-12-1987).
3. Ins. by Act 94 of 1976, s. 30 (w.e.f. 26-10-1976).

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74. Hours of work to correspond with notice under section 72 and register under section 73.—No child worker shall be employed in any factory otherwise than in accordance with the notice of periods of work for children displayed in the factory and the entries made beforehand against his name in the register of child workers of the factory.

75. Power to require medical examination.—Where an Inspector is of opinion—

(*a*) that any person working in a factory without a certificate of fitness is a young person, or

(*b*) that a young person working in a factory with a certificate of fitness is no longer fit to work in the capacity stated therein,

he may serve on the manager of the factory a notice requiring that such person or young person, as the case may be, shall be examined by a certifying surgeon, and such person or young person shall not, if the Inspector so directs, be employed, or permitted to work, in any factory until he has been so examined and has been granted a certificate of fitness or a fresh certificate of fitness, as the case may be, under section 69, or has been certified by the certifying surgeon examining him not to be a young person.

76. Power to make rules.—The State Government may make rules—

(*a*) prescribing the forms of certificates of fitness to be granted under section 69, providing for the grant of duplicates in the event of loss of the original certificates, and fixing the fees which may be charged for such certificates and renewals thereof and such duplicates;

(*b*) prescribing the physical standards to be attained by children and adolescents working in factories;

(*c*) regulating the procedure of certifying surgeons under this Chapter;

(*d*) specifying other duties which certifying surgeons may be required to perform in connection with the employment of young persons in factories, and fixing the fees which may be charged for such duties and the persons by whom they shall be payable.

77. Certain other provisions of law not barred.—The provisions of this Chapter shall be in addition to, and not in derogation of, the provisions of the Employment of Children Act, 1938 (26 of 1938).

[1][CHAPTER VIII

ANNUAL LEAVE WITH WAGES

78. Application of Chapter.—(*1*) The provisions of this Chapter shall not operate to the prejudice of any right to which a worker may be entitled under any other law or under the terms of any award, [2][agreement (including settlement)] or contract of service:

[3][Provided that if such award, agreement (including settlement) or contract of service provides for a longer annual leave with wages than provided in this Chapter, the quantum of leave, which the worker shall be entitled to, shall be in accordance with such award, agreement or contract of service, but in relation to matters not provided for in such award, agreement or contract of service or matters which are provided for less favourably therein, the provisions of sections 79 to 82, so far as may be, shall apply.]

(*2*) The provisions of this Chapter shall not apply to workers [4][in any factory] of any railway administered by the Government, who are governed by leave rules approved by the Central Government.

79. Annual leave with wages.—(*1*) Every worker who has worked for a period of 240 days or more in a factory during a calendar year shall be allowed during the subsequent calendar year, leave with wages for a number of days calculated at the rate of—

(*i*) if an adult, one day for every twenty days of work performed by him during the previous calendar year;

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1. Subs. by Act 25 of 1954, s. 20 for Chapter VIII (w.e.f. 7-5-1954).
2. Subs. by Act 94 of 1976, s. 31, for "agreement" (w.e.f. 26-10-1976).
3. Subs. by s. 31, *ibid.*, for the proviso (w.e.f. 26-10-1976).
4. Subs. by s. 31, *ibid.*, for "in any workshop" (w.e.f. 26-10-1976).

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(*ii*) if a child, one day for every fifteen days of work performed by him during the previous calendar year.

Explanation 1.—For the purpose of this sub-section—

(*a*) any days of lay off, by agreement or contract or as permissible under the standing orders;

(*b*) in the case of a female worker, maternity leave for any number of days not exceeding twelve weeks; and

(*c*) the leave earned in the year prior to that in which the leave is enjoyed,

shall be deemed to be days on which the worker has worked in a factory for the purpose of computation of the period of 240 days or more, but he shall not earn leave for these days.

Explanation 2.—The leave admissible under this sub-section shall be exclusive of all holidays whether occurring during or at either end of the period of leave.

(*2*) A worker whose service commences otherwise than on the first day of January shall be entitled to leave with wages at the rate laid down in clause (*i*) or, as the case may be, clause (*ii*) of sub-section (*1*) if he has worked for two-thirds of the total number of days in the remainder of the calendar year.

[1][(*3*) If a worker is discharged or dismissed from service or quits his employment or is superannuated or dies while in service, during the course of the calendar year, he or his heir or nominee, as the case may be, shall be entitled to wages in lieu of the quantum of leave to which he was entitled immediately before his discharge, dismissal, quitting of employment, superannuation or death calculated at the rates specified in sub-section (*1*), even if he had not worked for the entire period specified in sub-section (*1*) or sub-section (*2*) making him eligible to avail of such leave, and such payment shall be made—

(*i*) where the worker is discharged or dismissed or quits employment, before the expiry of the second working day from the date of such discharge, dismissal or quitting; and

(*ii*) where the worker is superannuated or dies while in service, before the expiry of two months from the date of such superannuation or death.]

(*4*) In calculating leave under this section, fraction of leave of half a day or more shall be treated as one full day's leave, and fraction of less than half a day shall be omitted.

(*5*) If a worker does not in any one calendar year take the whole of the leave allowed to him under sub-section (*1*) or sub-section (*2*), as the case may be, any leave not taken by him shall be added to the leave to be allowed to him in the succeeding calendar year:

Provided that the total number of days of leave that may be carried forward to a succeeding year shall not exceed thirty in the case of an adult or forty in the case of a child:

Provided further that a worker, who has applied for leave with wages but has not been given such leave in accordance with any scheme laid down in sub-sections (*8*) and (*9*) [2][or in contravention of sub-section (*10*)] shall be entitled to carry forward the [3][leave refused] without any limit.

(*6*) A worker may at any time apply in writing to the manager of a factory not less than fifteen days before the date on which he wishes his leave to begin, to take all the leave or any portion thereof allowable to him during the calendar year:

Provided that the application shall be made not less than thirty days before the date on which the worker wishes his leave to begin, if he is employed in a public utility service as defined in clause (*ii*) of section 2 of the Industrial Disputes Act. 1947 (14 of 1947):

Provided further that the number of times in which leave may be taken during any year shall not exceed three.

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1. Subs. by Act 94 of 1976, s. 32, for sub-section (*3*) (w.e.f. 26-10-1976).
2. Ins. by s. 32, *ibid.* (w.e.f. 26-10-1976).
3. Subs. by s. 32, *ibid.*, for "unavailed leave" (w.e.f. 26-10-1976).

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(*7*) If a worker wants to avail himself of the leave with wages due to him to cover a period of illness, he shall be granted such leave even if the application for leave is not made within the time specified in sub-section (*6*); and in such a case wages as admissible under section 81 shall be paid not later than fifteen days, or in the case of a public utility service not later than thirty days from the date of the application for leave.

(*8*) For the purpose of ensuring the continuity of work, the occupier or manager of the factory, in agreement with the Works Committee of the factory constituted under section 3 of the Industrial Disputes Act, 1947 (14 of 1947), or a similar Committee constituted under any other Act or if there is no such Works Committee or a similar Committee in the factory, in agreement with the representatives of the workers therein chosen in the prescribed manner, may lodge with the Chief Inspector a scheme in writing whereby the grant of leave allowable under this section may be regulated.

(*9*) A scheme lodged under sub-section (*8*) shall be displayed at some conspicuous and convenient places in the factory and shall be in force for a period of twelve months from the date on which it comes into force, and may thereafter be renewed with or without modification for a further period of twelve months at a time, by the manager in agreement with the Works Committee or a similar Committee, or as the case may be, in agreement with the representatives of the workers as specified in sub-section (*8*), and a notice of renewal shall be sent to the Chief Inspector before it is renewed.

(*10*) An application for leave which does not contravene the provisions of sub-section (*6*) shall not be refused, unless refusal is in accordance with the scheme for the time being in operation under sub-sections (*8*) and (*9*).

(*11*) If the employment of a worker who is entitled to leave under sub-section (*1*) or sub-section (*2*), as the case may be, is terminated by the occupier before he has taken the entire leave to which he is entitled, or if having applied for and having not been granted such leave, the worker quits his employment, before he has taken the leave, the occupier of the factory shall pay him the amount payable under section 80 in respect of the leave not taken, and such payment shall be made, where the employment of the worker is terminated by the occupier, before the expiry of the second working day after such termination, and where a worker who quits his employment, on or before the next pay day.

(*12*) The unavailed leave of a worker shall not be taken into consideration in computing the period of any notice required to be given before discharge or dismissal.

80. Wages during leave period.—(*1*) For the leave allowed to him under [1][section 78 or section 79, as the case may be,] a worker [2][shall be entitled to wages] at a rate equal to the daily average of his total full time earnings for the days on which [3][he actually worked] during the month immediately preceding his leave, exclusive of any overtime and bonus but inclusive of dearness allowance and the cash equivalent of the advantage accruing through the concessional sale to the worker of food grains and other articles:

[4][Provided that in the case of a worker who has not worked on any day during the calendar month immediately preceding his leave, he shall be paid at a rate equal to the daily average of his total full time earnings for the days on which he actually worked during the last calendar month preceding his leave, in which he actually worked, exclusive of any overtime and bonus but inclusive of dearness allowance and the cash equivalent of the advantage accruing through the concessional sale to the workers of food grains and other articles.]

(*2*) The cash equivalent of the advantage accruing through the concessional sale to the worker of food grains and other articles shall be computed as often as may be prescribed, on the basis of the maximum quantity of food grains and other articles admissible to a standard family.

Explanation 1.—"Standard family" means a family consisting of a worker, his or her spouse and two children below the age of fourteen years requiring in all three adult consumption units.

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1. Subs. by Act 94 of 1976, s. 33, for "section 79" (w.e.f. 26-10-1976).
2. Subs. by Act 20 of 1987, s. 24, for "shall be paid" (w.e.f. 1-12-1987).
3. Subs. by Act 94 of 1976, s. 33, for "he worked" (w.e.f. 26-10-1976).
4. Ins. by Act 20 of 1987, s. 24 (w.e.f. 1-12-1987).

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Explanation 2.—"Adult consumption unit" means the consumption unit of a male above the age of fourteen years; and the consumption unit of a female above the age of fourteen years and that of a child below the age of fourteen years shall be calculated at the rates of 8 and 6 respectively of one adult consumption unit.

(*3*) The State Government may make rules prescribing—

(*a*) the manner in which the cash equivalent of the advantage accruing through the concessional sale to a worker of food grains and other articles shall be computed; and

(*b*) the registers that shall be maintained in a factory for the purpose of securing compliance with the provisions of this section.

81. Payment in advance in certain cases.—A worker who has been allowed leave for not less than four days, in the case of an adult, and five days, in the case of a child, shall, before his leave begins be paid the wages due for the period of the leave allowed.

82. Mode of recovery of unpaid wages.—Any sum required to be paid by an employer, under his Chapter but not paid by him shall be recoverable as delayed wages under the provisions of the Payment of Wages Act, 1936 (4 of 1936).

83. Power to make rules.—The State Government may make rules directing managers of factories to keep registers containing such particulars as may be prescribed and requiring the registers to be made available for examination by Inspectors.

84. Power to exempt factories.—Where the State Government is satisfied that the leave rules applicable to workers in a factory provide benefits which in its opinion are not less favourable than those for which this Chapter makes provision it may, by written order; exempt the factory from all or any of the provisions of this Chapter subject to such conditions as may be specified in the order.]

[1][*Explanation.*—For the purposes of this section, in deciding whether the benefits which are provided for by any leave rules are less favourable than those for which this Chapter makes provision, or not, the totality of the benefits shall be taken into account.]

CHAPTER IX

SPECIAL PROVISIONS

85. Power to apply the act to certain premises.—(*1*) The State Government may, by notification in the Official Gazette, declare that all or any of the provisions of this Act shall apply to any place wherein a manufacturing process is carried on with or without the aid of power or is so ordinarily carried on, notwithstanding that—

(*i*) the number of persons employed therein is less than ten, if working with the aid of power and less than twenty if working without the aid of power, or

(*ii*) the persons working therein are not employed by the owner thereof but are working with the permission of, or under agreement with, such owner:

Provided that the manufacturing process is not being carried on by the owner only with the aid of his family.

(*2*) After a place is so declared, it shall be deemed to be a factory for the purposes of this Act, and the owner shall be deemed to be the occupier, and any person working therein, a worker.

Explanation.—For the purposes of this section, "owner" shall include a lessee or mortgage with possession of the premises.

86. Power to exempt public institutions.—The State Government may exempt, subject to such conditions as it may consider necessary, any workshop or workplace where a manufacturing process is carried on and which is attached to a public institution maintained for the purposes of education, [2][training, research] or reformation, from all or any of the provisions of this Act:

1. Ins. by Act 94 of 1976, s. 34 (w.e.f. 26-10-1976).
2. Subs. by s. 35, *ibid.*, for "training" (w.e.f. 26-10-1976).

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Provided that no exemption shall be granted from the provisions relating to hours of work and holidays, unless the persons having the control of the institution submit, for the approval of the State Government, a scheme for the regulation of the hours of employment, intervals for meals, and holidays of the persons employed in or attending the institution or who are inmates of the institution, and the State Government is satisfied that the provisions of the scheme are not less favourable than the corresponding provisions of this Act.

87. Dangerous operations.—Where the State Government is of opinion that any [1][manufacturing process or operation] carried on in a factory exposes any persons employed in it to a serious risk of bodily injury, poisoning or disease, it may make rules applicable to any factory or class or description of factories in which the [1][manufacturing process or operation] is carried on—

(*a*) specifying the [1][manufacturing process or operation] and declaring it to be dangerous;

(*b*) prohibiting or restricting the employment of women, adolescents or children in the [1][manufacturing process or operation];

(*c*) providing for the periodical medical examination of persons employed, or seeking to be employed, in the [1][manufacturing process or operation], and prohibiting the employment or persons not certified as fit for such employment [2][and requiring the payment by the occupier of the factory of fees for such medical examination];

(*d*) providing for the protection of all persons employed in the [1][manufacturing process or operation] or in the vicinity of the places where it is carried on;

(*e*) prohibiting, restricting or controlling the use of any specified materials or processes in connection with the [1][manufacturing process or operation];

[2][(*f*) requiring the provision of additional welfare amenities and sanitary facilities and the supply of protective equipment and clothing, and laying down the standards thereof, having regard to the dangerous nature of the manufacturing process or operation.

[3]* * * * *

[4][**87A. Power to prohibit employment on account of serious hazard.**—(*1*) Where it appears to the Inspector that conditions in a factory or part thereof are such that they may cause serious hazard by way of injury or death to the persons employed therein or to the general public in the vicinity, he may, by order in writing to the occupier of the factory, state the particulars in respect of which he considers the factory or part thereof to be the cause of such serious hazard and prohibit such occupier from employing any person in the factory or any part thereof other than the minimum number of persons necessary to attend to the minimum tasks till the hazard is removed.

(*2*) Any order issued by the Inspector under sub-section (*1*) shall have effect for a period of three days until extended by the Chief Inspector by a subsequent order.

(*3*) Any person aggrieved by an order of the Inspector under sub-section (*1*), and the Chief Inspector under sub-section (*2*), shall have the right to appeal to the High Court.

(*4*) Any person whose employment has been affected by an order issued under sub-section (*1*), shall be entitled to wages and other benefits and it shall be the duty of the occupier to provide alternative employment to him wherever possible and in the manner prescribed.

(*5*) The provisions of sub-section (*4*) shall be without prejudice to the rights of the parties under the Industrial Disputes Act, 1947 (14 of 1947).]

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1. Subs. by Act 94 of 1976, s. 36, for "operation" (w.e.f. 26-10-1976).
2. Ins. by s. 36, *ibid.* (w.e.f. 26-10-1976).
3. Omitted by Act 20 of 1987, s. 25 (w.e.f. 1-12-1987).
4. Ins. by s. 26, *ibid.* (w.e.f. 1-12-1987).

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88. Notice of certain accidents.—[1][(*1*)] Where in any factory an accident occurs which causes death, or which causes any bodily injury by reason of which the person injured is prevented from working for a period of forty-eight hours or more immediately following the accident, or which is of such nature as may be prescribed in this behalf, the manager of the factory shall send notice thereof to such authorities, and in such form and within such time, as may be prescribed.

[2][(*2*) Where a notice given under sub-section (*1*) relates to an accident causing death, the authority to whom the notice is sent shall make an inquiry into the occurrence within one month of the receipt of the notice or, if such authority is not the Inspector, cause the Inspector to make an inquiry within the said period.

(*3*) The State Government may make rules for regulating the procedure at inquiries under this section.]

[3][**88A. Notice of certain dangerous occurrences.**—Where in a factory any dangerous occurrence of such nature as may be prescribed occurs, whether causing any bodily injury or disability or not, the manager of the factory shall send notice thereof to such authorities, and in such form and within such time, as may be prescribed.]

89. Notice of certain diseases.—(*1*) Where any worker in a factory contracts any disease specified in [4][the Third Schedule], the manager of the factory shall send notice thereof to such authorities, and in such form and within such time, as may be prescribed.

(*2*) If any medical practitioner attends on a person who is or has been employed in a factory, and who is, or is believed by the medical practitioner to be, suffering from any disease specified in [4][the Third Schedule], the medical practitioner shall without delay send a report in writing to the office of the Chief Inspector stating—

(*a*) the name and full postal address of the patient,

(*b*) the disease from which he believes the patient to be suffering, and

(*c*) the name and address of the factory in which the patient is, or was last, employed.

(*3*) Where the report under sub-section (*2*) is confirmed to the satisfaction of the Chief Inspector, by the certificate of a certifying surgeon or otherwise, that the person is suffering from a disease specified in [4][the Third Schedule], he shall pay to the medical practitioner such fee as may be prescribed, and the fee so paid shall be recoverable as an arrear of land-revenue from the occupier of the factory in which the person contracted the disease.

(*4*) If any medical practitioner fails to comply with the provisions of sub-section (*2*), he shall be punishable with fine which may extend to [5][one thousand rupees].

[6][(*5*) The Central Government may, by notification in the Official Gazette, add to or alter the Third Schedule and any such addition or alteration shall have effect as if it had been made by this Act.]

90. Power to direct enquiry into cases of accident or disease.—(*1*) The State Government may, if it considers it expedient so to do, appoint a competent person to inquire into the causes of any accident occurring in a factory or into any case where a disease specified in [7][the Third Schedule] has been, or is suspected to have been contracted in a factory, and may also appoint one or more persons possessing legal or special knowledge to act as assessors in such inquiry.

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1. Section 88 re-numbered as sub-section (*1*) thereof by Act 94 of 1976, s. 37 (w.e.f. 26-10-1976).
2. Ins. by s. 37, *ibid.* (w.e.f. 26-10-1976).
3. Ins. by s. 38, *ibid.* (w.e.f. 26-10-1976).
4. Subs. by Act 20 of 1987, s. 27, for "the Schedule" (w.e.f. 1-12-1987).
5. Subs. by s. 27, *ibid.*, for "fifty rupees" (w.e.f. 1-12-1987).
6. Added by s. 27, *ibid.* (w.e.f. 1-12-1987).
7. Subs. by s. 28, *ibid.*, for "the Schedule" (w.e.f. 1-12-1987).

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(*2*) The person appointed to hold an inquiry under this section shall have all the powers of a Civil Court under the Code of Civil Procedure, 1908 (5 of 1908), for the purposes of enforcing the attendance of witnesses and compelling the production of documents and material objects, and may also, so far as may be necessary for the purposes of the inquiry, exercise any of the powers of an Inspector under this Act; and every person required by the person making the inquiry to furnish any information shall be deemed to be legally bound so to do within the meaning of section 176 of the Indian Penal Code (45 of 1860).

(*3*) The person holding an inquiry under this section shall make a report to the State Government stating the causes of the accident, or as the case may be, disease, and any attendant circumstances, and addition any observations which he or any of the assessors may think fit to make.

(*4*) The State Government may, if it thinks fit, cause to be published any report made under this section or any extracts therefrom.

(*5*) The State Government may make rules for regulating the procedure at inquiries under this section.

91. Power to take samples.—(*1*) An Inspector may at any time during the normal working hours of a factory, after informing the occupier or manager of the factory or other person for the time being purporting to be in charge of the factory, take in the manner hereinafter provided a sufficient sample of any substances used or intended to be used in the factory, such use being—

(*a*) in the belief of the Inspector in contravention of any of the provisions of this Act or the rules made thereunder, or

(*b*) in the opinion of the Inspector likely to cause bodily injury to, or injury to the health of, workers in the factory.

(*2*) Where the Inspector takes a sample under sub-section (*1*), he shall, in the presence of the person informed under that sub-section unless such person wilfully absents himself, divide the sample into three portions and effectively seal and suitably mark them, and shall permit such person to add his own seal and mark thereto.

(*3*) The person informed as aforesaid shall, if the Inspector so requires, provide the appliances for dividing, sealing and marking the sample taken under this section.

(*4*) The Inspector shall—

(*a*) forthwith give one portion of the sample to the person informed under sub-section (*1*);

(*b*) forthwith send the second portion to a Government Analyst for analysis and report thereon;

(*c*) retain the third portion for production to the Court before which proceedings, if any, are instituted in respect of the substance.

(*5*) Any document purporting to be a report under the hand of any Government Analyst upon any substance submitted to him for analysis and report under this section, may be used as evidence in any proceedings instituted in respect of the substance.

[1][**91A. Safety and occupational health surveys.**—(*1*) The Chief Inspector, or the Director General of Factory Advice Service and Labour Institutes, or the Director General of Health Services, to the Government of India, or such other officer as may be authorised in this behalf by the State Government or the Chief Inspector or the Director General of Factory Advice Service and Labour Institutes or the Director General of Health Services may, at any time during the normal working hours of a factory, or at any other time as is found by him to be necessary, after giving notice in writing to the occupier or manager of the factory or any other person who for the time being purports to be in charge of the factory, undertake safety and occupational health surveys, and such occupier or manager or other person shall afford all facilities for such survey, including facilities for the examination and testing of plant and machinery and collection of samples and other data relevant to the survey.

1. Ins. by Act 94 of 1976, s. 39 (w.e.f. 26-10-1976).

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(*2*) For the purpose of facilitating surveys under sub-section (*1*) every worker shall, if so required by the person conducting the survey, present himself to undergo such medical examination as may be considered necessary by such person and furnish all information in his possession and relevant to the survey.

(*3*) Any time spent by a worker for undergoing medical examination or furnishing information under sub-section (*2*) shall, for the purpose of calculating wages and extra wages for overtime work, be deemed to be time during which such worker worked in the factory.]

[1][*Explanation.*—For the purposes of this section, the report, if any, submitted to the State Government by the person conducting the survey under sub-section (*1*) shall be deemed to be a report submitted by an Inspector under this Act.]

CHAPTER X

PENALTIES AND PROCEDURE

92. General penalty for offences.—Save as is otherwise expressly provided in this Act and subject to the provisions of section 93 , if in, or in respect of, any factory there is any contravention of any of the provisions of this Act or of any rules made thereunder or of any order in writing given thereunder, the occupier and manager of the factory shall each be guilty of an offence and punishable with imprisonment for a term which may extend to [2][two years] or with fine which may extend to [3][one lakh rupees] or with both, and if the contravention is continued after conviction, with a further fine which may extend to [4][one thousand rupees] for each day on which the contravention is so continued:

[5][Provided that where contravention of any of the provisions of Chapter IV or any rule made thereunder or under section 87 has resulted in an accident causing death or serious bodily injury, the fine shall not be less than [6][twenty-five thousand rupees] in the case of an accident causing death, and [7][five thousand rupees] in the case of an accident causing serious bodily injury.

Explanation.—In this section and in section 94 "serious bodily injury" means an injury which involves, or in all probability will involve, the permanent loss of the use of, or permanent injury to, any limb or the permanent loss of, or injury to, sight or hearing, or the fracture of any bone, but shall not include, the fracture of bone or joint (not being fracture of more than one bone or joint) of any phalanges of the hand or foot.]

[8][**93. Liability of owner of premises in certain circumstances.**—(*1*) Where in any premises separate buildings are leased to different occupiers for use as separate factories, the owner of the premises shall be responsible for the provision and maintenance of common facilities and services, such as approach roads, drainage, water supply, lighting and sanitation.

(*2*) The Chief Inspector shall have, subject to the control of the State Government, power to issue orders to the owner of the premises in respect of the carrying out of the provisions of sub-section (*1*).

(*3*) Where is any premises, independent or self-containted, floors or flats are leased to different occupiers for use as separate factories, the owner of the premises shall be liable as if he were the occupier or manager of a factory, for any contravention of the provisions of this Act in respect of—

(*i*) latrines, urinals and washing facilities in so far as the maintenance of the common supply of water for these purposes is concerned;

(*ii*) fencing of machinery and plant belonging to the owner and not specifically entrusted to the custody or use of an occupier;

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1. Ins. by Act 20 of 1987, s. 29 (w.e.f. 1-12-1987).
2. Subs. by s. 30, *ibid.*, for "three months" (w.e.f. 1-12-1987).
3. Subs. by s. 30, *ibid.*, for "two thousand rupees" (w.e.f. 1-12-1987).
4. Subs. by s. 30, *ibid.*, for "seventy-five rupees" (w.e.f. 1-12-1987).
5. Ins. by Act 94 of 1976, s. 40 (w.e.f. 26-10-1976).
6. Subs. by Act 20 of 1987, s. 30, for "one thousand rupees" (w.e.f. 1-12-1987).
7. Subs. by s. 30, *ibid.*, for "five hundred rupees" (w.e.f. 1-12-1987).
8. Subs. by Act 25 of 1954, s. 21, for section 93 (w.e.f. 7-5-1954).

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(*iii*) safe means of access to the floors or flats and maintenance and cleanliness of staircases and common passages;

(*iv*) precautions in case of fire;

(*v*) maintenance of hoists and lifts; and

(*vi*) maintenance of any other common facilities provided in the premises.

(*4*) The Chief Inspector shall have, subject to the control of the State Government, power to issue orders to the owner of the premises in respect of the carrying out the provisions of sub-section (*3*).

(*5*) The provisions of sub-section (*3*) relating to the liability of the owner shall apply where in any premises independent rooms with common latrines, urinals and washing facilities are leased to different occupiers for use as separate factories:

Provided that the owner shall be responsible also for complying with the requirements relating to the provision and maintenance of latrines, urinals and washing facilities.

(*6*) The Chief Inspector shall have, subject to the control of the State Government, the power to issue orders to the owner of the premises referred to in sub-section (*5*) in respect of the carrying out of the provisions of section 46 or section 48.

(*7*) Where in any premises portions of a room or a shed are leased to different occupiers for use as separate factories, the owner of the premises shall be liable for any contravention of the provisions of—

(*i*) Chapter III, except sections 14 and 15;

(*ii*) Chapter IV, except sections 22, 23, 27, 34, 35 and 36:

Provided that in respect of the provisions of sections 21, 24 and 32 the owner's liability shall be only in so far as such provisions relate to things under his control:

Provided further that the occupier shall be responsible for complying with the provisions of Chapter IV in respect of plant and machinery belonging to or supplied by him;

(*iii*) section 42.

(*8*) The Chief Inspector shall have, subject to the control of the State Government, power to issue orders to the owner of the premises in respect of the carrying out the provisions of sub-section (*7*).

(*9*) In respect of sub-sections (*5*) and (*7*), while computing for the purposes of any of the provisions of this Act the total number of workers employed, the whole of the premises shall be deemed to be a single factory.]

94. Enhanced penalty after previous conviction.—[1][(*1*)] If any person who has been convicted of any offence punishable under section 92 is again guilty of an offence involving a contravention of the same provision, he shall be punishable on a subsequent conviction with imprisonment for a term which may extend to [2][three years] or with fine [3][which shall not be less than [4][ten thousand rupees] but which may extend to [5][two lakh rupees]] or with both:

[6][Provided that the court may, for any adequate and special reasons to be mentioned in the judgment, impose a fine of less than [4][ten thousand rupees]:

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1. Section 94 renumbered as sub-section (*1*) thereof by Act 94 of 1976, s. 41 (w.e.f. 26-10-1976).
2. Subs. by Act 20 of 1987, s. 31, for "six months" (w.e.f. 1-12-1987).
3. Subs. by Act 94 of 1976, s. 41, for "which may extend to one thousand rupees" (w.e.f. 26-10-1976).
4. Subs. by Act 20 of 1987, s. 31, for "two hundred rupees" (w.e.f. 1-12-1987).
5. Subs. by s. 31, *ibid.*, for "five thousand rupees" (w.e.f. 1-12-1987).
6. Subs. by Act 94 of 1976, s. 41, for the proviso (w.e.f. 26-10-1976).

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Provided further that where contravention of any of the provisions of Chapter IV or any rule made thereunder or under section 87 has resulted in an accident causing death or serious bodily injury, the fine shall not be less than [1][thirty-five thousand rupees] in the case of an accident causing death and [2][ten thousand rupees] in the case of an accident causing serious bodily injury.]

[3][(*2*) For the purposes of sub-section (*1*), no cognizance shall be taken of any conviction made more than two years before the commission or the offence for which the person is subsequently being convicted.]

95. Penalty for obstructing Inspector.—Whoever wilfully obstructs an Inspector in the exercise of any power conferred on him by or under this Act, or fails to produce on demand by an Inspector any registers or other documents in his custody kept in pursuance of this Act or of any rules made thereunder, or conceals or prevents any worker in a factory from appearing before, or being examined by, an Inspector, shall be punishable with imprisonment for a term which may extend to [4][six months] or with fine which may extend to [5][ten thousand rupees] or with both.

96. Penalty for wrongfully disclosing results of analysis under section 91.—Whoever, except in so far as it may be necessary for the purposes of a prosecution for any offence punishable under this Act, publishes or discloses to any person the results of an analysis made under section 91, shall be punishable with imprisonment for a term which may extend to [6][six months] or with fine which may extend to [7][ten thousand rupees] or with both.

[8][**96A. Penalty for contravention of the provisions of sections 41B, 41 C and 41 H.**—(*1*) Whoever Whoever fails to comply with or contravenes any of the provisions of section 41B , 41 C or 41 H or the rules made thereunder, shall, in respect of such failure or contravention, be punishable with imprisonment for a term which may extend to seven years and with fine which may extend to two lakh rupees, and in case the failure or contravention continues, with additional fine which may extend to five thousand rupees for every day during which such failure or contravention continues after the conviction for the first such failure or contravention.

(*2*) If the failure or contravention referred to in sub-section (*1*) continues beyond a period of one year after the date of conviction, the offender shall be punishable with imprisonment for a term which may extend to ten years.]

97. Offences by workers.—(*1*) Subject to the provisions of section 111, if any worker employed in a factory contravenes any provision of this Act or any rules or orders made thereunder, imposing any duty or liability on workers, he shall be punishable with fine which may extend to [9][five hundred rupees].

(*2*) Where a worker is convicted of an offence punishable under sub-section (*1*) the occupier or manager of the factory shall not be deemed to be guilty of an offence in respect of that contravention, unless it is proved that he failed to take all reasonable measures for its prevention.

98. Penalty for using false certificate of fitness.—Whoever knowingly uses or attempts to use, as a certificate of fitness granted to himself under section 70 , a certificate granted to another person under that section, or who, having procured such a certificate, knowingly allows it to be used, or an attempt to use it to be made, by another person, shall be punishable with imprisonment for a term which may extend to [10][two months] or with fine which may extend to [11][one thousand rupees] or with both.

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1. Subs. by Act 20 of 1987, s. 31, for "two thousand rupess" (w.e.f. 1-12-1987).
2. Subs. by s. 31, *ibid.*, for "one thousand rupees" (w.e.f. 1-12-1987).
3. Ins. by Act 94 of 1976, s. 41 (w.e.f. 26-10-1976).
4. Subs. by Act 20 of 1987, s. 32, for "three months" (w.e.f. 1-12-1987).
5. Subs. by s. 32, *ibid.*, for "five hundred rupees" (w.e.f. 1-12-1987).
6. Subs. by s. 33, *ibid.*, for "three months" (w.e.f. 1-12-1987).
7. Subs. by s. 33, *ibid.*, for "five hundred rupees" (w.e.f. 1-12-1987).
8. Ins. by s. 34, *ibid.* (w.e.f. 1-12-1987).
9. Subs. by s. 35, *ibid.*, for "twenty rupees" (w.e.f. 1-12-1987).
10. Subs. by s. 36, *ibid.*, for "one month" (w.e.f. 1-12-1987).
11. Subs. by s. 36, *ibid.*, for "fifty rupees" (w.e.f. 1-12-1987).

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99. Penalty for permitting double employment of child.—If a child works in a factory on any day on which he has already been working in another factory, the parent or guardian of the child or the person having custody of or control over him or obtaining any direct benefit from his wages, shall be punishable with fine which may extend to [1][one thousand rupees], unless it appears to the Court that the child so worked without the consent or connivance of such parent, guardian or person.

100. [*Determination of occupier in certain cases.*] *Rep. by the Factories (Amendment) Act,* 1987 (20 *of* 1987), s. 38 (*w.e.f.* 1-12-1987).

101. Exemption of occupier or manager from liability in certain cases.—Where the occupier or manager of a factory is charged with an offence punishable under this Act, he shall be entitled, upon complaint duly made by him and on giving to the prosecutor not less than three clear days' notice in writing of his intention so to do, to have any other person whom he charges as the actual offender brought before the Court at time appointed for hearing the charge; and if, after the commission of the offence has been proved, the occupier or manager of the factory, as the case may be, proves to the satisfaction of the Court—

(*a*) that he has used due diligence to enforce the execution of this Act, and

(*b*) that the said other person committed the offence in question without his knowledge, consent or connivance,

that other person shall be convicted of the offence and shall be liable to the like punishment as if he were the occupier or manager of the factory, and the occupier or manager, as the case may be, shall be discharged from any liability under this Act in respect of such offence:

Provided that in seeking to prove as aforesaid, the occupier or manager of the factory, as the case may be, may be examined on oath, and his evidence and that of any witness whom he calls in his support shall be subject to cross-examination on behalf of the person he charges as the actual offender and by the prosecutor:

Provided further that, if the person charged as the actual offender by the occupier or manager cannot be brought before the Court at the time appointed for hearing the charge, the Court shall adjourn the hearing from time to time for a period not exceeding three months and if by the end of the said period the person charged as the actual offenders cannot still be brought before the Court, the Court shall proceed to hear the charge against the occupier or manager and shall, if the offence be proved, convict the occupier or manager.

102. Power of Court to make orders.—(*1*) Where the occupier or manager of a factory is convicted of an offence punishable under this Act the Court may, in addition to awarding any punishment, by order in writing require him, within a period specified in the order (which the court may, if it thinks fit and on application in such behalf, from time to time extend) to take such measures as may be so specified for remedying the matters in respect of which the offence was committed.

(*2*) Where an order is made under sub-section (*1*) the occupier or manager of the factory, as the case may be, shall not be liable under this Act in respect of the continuation of the offence during the period, or extended period, if any, allowed by the Court, but if, on the expiry of such period or extended period, as the case may be, the order or the Court has not been fully complied with, the occupier or manager, as the case may be, shall be deemed to have committed a further offence, and may be sentenced therefore by the Court to undergo imprisonment for a term which may extend to six months or to pay a fine which may extend to one hundred rupees for every day after such expiry on which the order has not been complied with, or both to undergo such imprisonment and to pay such fine, as aforesaid.

103. Presumption as to employment.—If a person is found in a factory at any time, except during intervals for meals or rest, when work is going on or the machinery is in motion, he shall until the contrary is proved, be deemed for the purposes of this Act and the rules made thereunder to have been at that time employed in the factory.

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1. Subs. by Act 20 of 1987, s. 37, for "fifty rupees" (w.e.f. 1-12-1987).

104. Onus as to age.—(*1*) When any act or omission would, if a person were under a certain age, be an offence punishable under this Act, and such person is in the opinion of the Court *prima facie* under such age, the burden shall be on the accused to prove that such person is no under such age.

(*2*) A declaration in writing by a certifying surgeon relating to a worker that he has personally examined him and believes him to be under the age stated is such declaration shall, for the purposes of this Act and the rules made thereunder, be admissible as evidence of the age of that worker.

[1][**104A. Onus of proving limits of what is practicable, etc.**—In any proceeding for an offence for the contravention of any provision of this Act or rules made thereunder consisting of a failure to comply with a duty or requirement to do something, it shall be for the person who is alleged to have failed to comply with such duty or requirement, to prove that it was not reasonably practicable or, as the case may be, all practicable measures were taken to satisfy the duty or requirement.]

105. Cognizance of offences.—(*1*) No Court shall take cognizance of any offence under this Act except on complaint by, or with the previous sanction in writing of, an Inspector.

(*2*) No Court below that of a Presidency Magistrate or of a Magistrate of the first class shall try any offence punishable under this Act.

106. Limitation of prosecutions.—No Court shall take cognizance of any offence punishable under this Act unless complaint thereof is made within three months of the date on which the alleged commission of the offence came to the knowledge of an Inspector:

Provided that where the offence consists of disobeying a written order made by an Inspector, complaint thereof may be made within six months of the date on which the offence is alleged to have been committed.

[2][*Explanation.*—For the purposes of this section,—

(*a*) in the case of a continuing offence, the period of limitation shall be computed with reference to every point of time during which the offence continues;

(*b*) where for the performance of any act time is granted or extended on an application made by the occupier or manager of a factory, the period of limitation shall be computed from the date on which the time so granted or extended expired.]

[3][**106A. Jurisdiction of a court for entertaining proceedings, etc., for offence.**—For the purposes of conferring jurisdiction on any court in relation to an offence under this Act or the rules made thereunder in connection with the operation of any plant, the place where the plant is for the time being situate shall be deemed to be the place where such offence has been committed.]

CHAPTER XI

SUPPLEMENTAL

107. Appeals.—(*1*) The manager of a factory on whom an order in writing by an Inspector has been served under the provisions of this Act or the occupier of the factory may, within thirty days of the service of the order, appeal against it to the prescribed authority, and such authority may, subject to rules made in this behalf by the State Government, confirm, modify or reverse the order.

(*2*) Subject to rules made in this behalf by the State Government (which may prescribe classes of appeals which shall not be heard with the aid of assessors), the appellate authority may, or if so required in the petition of appeal shall, hear the appeal with the aid of assessors, one of whom shall be appointed by the appellate authority and the other by such body representing the industry concerned as may be prescribed:

Provided that if no assessor is appointed by such body before the time fixed for hearing the appeal, or if the assessor so appointed fails to attend the hearing at such time, the appellate authority may, unless satisfied that the failure to attend is due to sufficient cause, proceed to hear the appeal without the aid of such assessor or, if it thinks fit, without the aid of any assessor.

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1. Ins. by Act 20 of 1987, s. 39 (w.e.f. 1-12-1987).
2. Ins. by Act 94 of 1976, s. 43 (w.e.f. 26-10-1976).
3. Ins. by Act 20 of 1987, s. 40 (w.e.f. 1-12-1987).

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(*3*) Subject to such rules as the Stale Government may make in this behalf and subject to such conditions as to partial compliance or the adoption of temporary measures as the appellate authority may in any case think fit to impose, the appellate authority may, if it thinks fit, suspend the order appealed against pending the decision of the appeal.

108. Display of notices.—(*1*) In addition to the notices required to be displayed in any factory by or under this Act, there shall be displayed in every factory a notice containing such abstracts of this Act and of the rules made thereunder as may be prescribed and also the name and address of the Inspector and the certifying surgeon.

(*2*) All notices required by or under this Act to be displayed in a factory shall be in English and in a language understood by the majority of the workers in the factory, and shall be displayed at some conspicuous and convenient place at or near the main entrance to the factory, and shall be maintained in a clean and legible condition.

(*3*) The Chief Inspector may, by order in writing served on the manager of any factory, require that there shall be displayed in the factory any other notice or poster relating to the health, safety or welfare of the workers in the factory.

109. Service of notices.—The State Government may make rules prescribing the manner of the service of orders under this Act on owners, occupiers or managers of factories.

110. Returns.—The State Government may make rules requiring owners, occupiers or managers of factories to submit such returns, occasional or periodical, as may in its opinion be required for the purposes of this Act.

111. Obligations of workers.—(*1*) No worker in a factory—

(*a*) shall wilfully interfere with or misuse any appliance, convenience or other thing provided in a factory for the purposes of securing the health, safety or welfare of the workers therein;

(*b*) shall wilfully and without reasonable cause do anything likely to endanger himself or others; and

(*c*) shall wilfully neglect to make use of any appliance or other thing provided in the factory for the purposes of securing the health or safety of the workers therein.

(*2*) If any worker employed in a factory contravenes any of the provisions of this section or of any rule or order made thereunder, he shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to one hundred rupees, or with both.

[1][**111A. Right of workers, etc.**—Every worker shall have the right to—

(*i*) obtain from the occupier, information relating to workers' health and safety at work,

(*ii*) get trained within the factory wherever possible, or, to get himself sponsored by the occupier for getting trained at a training center or institute, duly approved by the Chief Inspector, where training is imparted for workers' health and safety at work,

(*iii*) represent to the Inspector directly or through his representative in the matter of inadequate provision for protection of his health or safety in the factory.]

112. General power to make rules.—The State Government may make rules providing for any matter which, under any of the provisions of this Act, is to be or may be prescribed or which may be considered expedient in order to give effect to the purposes of this Act.

113. Powers of Centre to give directions.—The Central Government may give directions to a State Government to the carrying into execution of the provisions of this Act.

114. No charge for facilities and conveniences.—Subject to the provisions of section 46 no fee or charge shall be realised from any worker in respect of any arrangements or facilities to be provided, or any equipments or appliances to be supplied by the occupier under the provisions of this Act.

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1. Ins. by Act 20 of 1987, s. 41 (w.e.f. 1-12-1987).

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115. Publication of rules.—[1][(*1*)] All rules made under this Act shall be published in the Official Gazette, and shall be subject to the condition of previous publication; and the date to be specified under clause (*3*) of section 23 of the General Clauses Act, 1897 (10 of 1897), shall be not less than [2][forty-five days] from the date on which the draft of the proposed rules was published.

[3][(*2*) Every rule made by the State Government under this Act shall be laid, as soon as may be after it is made, before the State Legislature.]

116. Application of Act to Government factories.—Unless otherwise provided this Act shall apply to factories belonging to the Central or any State Government.

117. Protection to persons acting under this Act.—No suit, prosecution or other legal proceeding shall lie against any person for anything which is in good faith done or intended to be done under this Act.

118. Restrictions on disclosure of information.—(*1*) No Inspector shall, while in service or after leaving the service, disclose otherwise than in connection with the execution, or for the purposes, of this Act any information relating to any manufacturing or commercial business or any working process which may come to his knowledge in the course of his official duties.

(*2*) Nothing in sub-section (*1*) shall apply to any disclosure of information made with the previous consent in writing of the owner of such business or process or for the purposes of any legal proceeding (including arbitration) pursuant to this Act or of any criminal proceeding which may be taken, whether pursuant to this Act or otherwise, or for the purposes of any report of such proceedings as aforesaid.

(*3*) If any Inspector contravenes the provisions of sub-section (*1*) he shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

[4][**118A. Restriction on disclosure of information.**—(*1*) Every Inspector shall treat as confidential the source of any complaint brought to his notice on the breach of any provision of this Act.

(*2*) No inspector shall, while making an inspection under this Act, disclose to the occupier, manager or his representative that the inspection is made in pursuance of the receipt of a complaint:

Provided that nothing in this sub-section shall apply to any case in which the person who has made the complaint has consented to disclose his name.]

[5][**119. Act to have effect notwithstanding anything contained in Act 37 of 1970.**—The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in the Contract Labour (Regulation and Abolition) Act, 1970 [6][or any other law for the time being in force.]]

120. Repeal and savings.—The enactments set out in the Table appended to this section are hereby repealed:

Provided that anything done under the said enactments which could have been done under this Act if it had then been in force shall be deemed to have been done under this Act.

TABLE.—[*Enactments repealed.*] *Rep. by the Repealing and Amending Act,* 1950 (35 *of* 1950), s. 2 and the First Schedule (*w.e.f.* 10-4-1950.)

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1. Section 115 renumbered as sub-section (*1*) thereof by Act 20 of 1987, s. 42 (w.e.f. 1-12-1987).
2. Subs. by s. 42, *ibid.*, for "three months" (w.e.f. 1-12-1987).
3. Ins. by s. 42, *ibid.* (w.e.f. 1-12-1987).
4. Ins. by s. 43, *ibid.* (w.e.f. 1-12-1987).
5. Ins. by Act 94 of 1976, s. 44 (w.e.f. 26-10-1976).
6. Ins. by Act 20 of 1987, s. 44 (w.e.f. 1-12-1987).

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[1][THE FIRST SCHEDULE]

[*See* section 2 (*cb*)]

LIST OF INDUSTRIES INVOLVING HAZARDOUS PROCESSES

1. Ferrous Metallurgical industries

—Integrated Iron and Steel

—Ferrow-alloys

—Special Steels

2. Non-ferrous Metallurgical Industries

—Primary Metallurgical Industries, namely, size, lead, copper, manganese and aluminium

3. Foundries (ferrous and non-ferrous)

—Castings and forgings including cleaning or smoothening/roughening by sand and shot blasting

4. Coal (including coke) industries

—Coal Lignite, coke, etc.

—Fuel Gases (including Coal Gas, Producer Gas, Water Gas)

5. Power Generating Industries

6. Pulp and paper (including paper products) industries

7. Fertiliser Industries

—Nitrogenous

—Phosphatic

—Mixed

8. Cement Industries

—Portland Cement (including slag cement, puzzolona cement and their products)

9. Petroleum industries

—Oil Refining

—Lubricating Oils and Greases

10. Petro-chemical Industries

11. Drugs and Pharmaceutical Industries

—Narcotics, Drugs and Pharmaceutical

12. Fermentation Industries (Distilleries and Breweries)

13. Rubber (Synthetic Industries)

14. Paints and Pigment Industries

15. Leather Tanning Industries

16. Electroplating Industries

1. Ins. by Act 20 of 1987, s. 45 (w.e.f. 1-12-1987).

17. Chemical Industries

—Coke Oven By-products and Coal tar Distillation products

—Industrial Gases (nitrogen, oxygen, acetylene, argon, carbon dioxide, hydrogen, sulphur dioxide, nitrous oxide halogenated hydrocarbon, ozone, etc.)

—Industrial Carbon

—Alkalies and Acids

—Chromates and dichromates

—Leads and its compounds

—Electro chemicals (metallic sodium, potassium and magnesium, chlorates, perchlorates and peroxides)

—Electro thermal produces (artificial abrasive, calcium carbide)

—Nitrogenous compounds (cyanides, cyanamides, and other nitrogenous compounds)

—Phosphorous and its compounds

—Halogens and Halogenated compounds (Chlorine, Fluorine, Bromine and Iodine)

—Explosives (including industrial explosives and detonators and fuses)

18. Insecticides, Fungicides, Herbicides and other Pesticides Industries

19. Synthetic Resin and Plastics

20. Man-made Fiber (Cellulosic and non-cellulosic) industry

21. Manufacture and repair of electrical accumulators

22. Glass and Ceramics

23. Grinding or glazing of metals

24. Manufacture, handling and processing of asbestos and its products

25. Extraction of oils and fats from vegetable and animal sources

26. Manufacture, handling and use of benzene and substances containing benzene

27. Manufacturing processes and operations involving carbon disulphide

28. Dyes and Dyestuff including their intermediates

29. Highly flammable liquids and gases.

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*THE SECOND SCHEDULE

(*See* section 41 F)

PERMISSIBLE LEVELS OF CERTAIN CHEMICAL SUBSTANCES IN WORK ENVIRONMENT

Substance	Permissible limits of exposure			
	Time-weighted average concentration (8 hrs)		Short-term exposure limit (15 min)	
	ppm	Mg/m^3	ppm	Mg/m^3
Acetaldehyde	100	180	150	270
Acetic acid	10	25	15	37
Acetone	750	1780	1000	2375
Acrelein	0.1	0.25	0.3	0.8
Acrylonitrile—skin	2	4.5	..	..
Aldrin-skin	..	0.25	..	0.75
Allychloride	1	3	2	6
Ammonia	0.25	18	35	27
Aniline-Skin	2	10	5	20
Anisidine (o., Pisoners)—skin	0.1	0.5	..	..
Arsenic and compounds (as As)	..	0.2	..	..
Benzene	10	20	25	75
Beryllium	..	0.20	..	..
Boron trifluoride	0.1	0.3	..	..
Bromine	0.1	0.7	0.3	2
Butane	800	1900	..	..
2-Butanone (Methyl-ethyl Ketone-MEK)	200	590	300	885
n-Butyl acetate	150	710	200	950
n-Butyle alcohol-Skin	C50	C150	..	..
sec/tert. Butyl acetate	200	950	250	1190
Butyl Mercaptan	0.5	1.5	..	..
Cadmium-Dusts and salts (as Cd)	..	0.05	..	0.2
Calcium oxide	..	2	..	..
Carbaryl (Sevin)	..	5	..	10
Carbofuran (Furadan)	..	0.1	..	..
Carbon disulphide—Skin	10	30	..	..

* Ins. by Act 20 of 1987, s. 45 (w.e.f. 1-6-1988).

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	ppm	Mg/m^3	ppm	Mg/m^3
Carbon monoxide)	50	40	400	440
Carbon to trachloride—skin	m5	30	20	125
Carbonyl Chloride (Phosgene)	0.1	0.4	..	..
Chlorobenzene (Monochloro-benzene)	75	350	..	..
Chlordane-skin	..	0.5	..	..
Chlorine	1	3	3	9
Chloroform	10	50	50	225
Bis-Chloromethyl ether	0.001	0.005	..	..
Chromic acid and chromates (as Cr)	..	0.05	..	..
Chromous Salts (as Cr)	..	0.05	..	..
Copper fume	..	0.2	..	..
Cotton dust, raw	..	0.2	..	0.6
Crosol, all isomers—skin	5	22	..	..
Cyanides (as CN)—skin	..	5	..	..
Cyanogen	10	20	..	..
DDT (Dichlorodiphenyl Trichloroethane)	..	1	..	3
demeton-skin	0.01	0.1	0.03	0.3
Diazinon-skin	..	0.1	..	0.3
Dibutyl Phythalate	..	5	..	10
Dichlorvos (DDVP)—skin	0.1	1	0.3	3
Dieldrin—skin	..	0.25	..	0.75
Dinitrobenzene (all isomers)—skin	0.15	1	0.5	3
Dinitrotolune-skin	..	1.5	..	5
Diphenyl	0.2	1.5	0.6	4
Endosulfan (Thiodan)—skin	..	0.1	..	0.4
Endrin—skin	..	0.1	..	0.3
Ethyl acetate	400	1400	..	..
Ethyl alcohol	1000	1900	..	..
Ethylamine	10	18	..	..
Fluorides (as F)	..	2.5	..	..
Fluorine	1	2	2	4
Formic Acid	5	9	..	..
Hydrazine—skin	0.1	0.1	..	..
Hydrogen Chloride	C5	C7	..	..

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	ppm	Mg/m^3	ppm	Mg/m^3
Hydrogen Cyanide—skin.	C10	C10	..	..
Hydrogen fluoride (as F)	3	2.5	6	5
Hydrogen Peroxide.	1	1.5	2	3
Hydrogen Sulphide.	10	14	15	21
Iodine.	C0.1	C1	..	..
Iron-Oxide Fume ($Fe_z O_3$) (as Fe)	..	5	..	10
Isoamyl acetate.	100	525	125	665
Isoamyl alcohol.	100	360	125	450
Isobutyl alcohal.	50	150	75	225
Lead, inorg, dusts and fumes (as Pb)	..	0.15	..	0.45
Lindane-skin.	..	0.5	..	1.5
Malathion-skin.	..	10	..	..
Manganese (as Mn) dust and compounds.	..	C05	..	..
Fume	..	1	..	0.3
Mercury (as Hg)—skin Alkyl compounds.	..	0.01	..	0.03
All forms except alkyl vapour.	..	0.05	..	..
Aryl and inorganic compounds.	..	0.1	..	..
Methyl alcohol (methanol)—skin.	200	260	250	310
Methyl cellosolve—skin (2 methoxy ethanol)	5	16	..	..
Methyl isobutyl ketone—skin.	50	205	75	300
Methyl Isocyanate.	0.02	0.05	..	..
Napthalene.	10	50	15	75
Nickel carbonyl (as Ni)	0.05	0.35	..	..
Nitric acid.	2	5	4	10
Nitric oxide.	25	30	35	45
Nitrobenzene—skin.	1	5	2	10
Nitrogen dioxide.	3	6	5	10
Oil mist, minerals.	..	5	..	10
Oxone.	0.1	0.2	0.3	0.6
Parathion—skin.	..	0.1	..	0.3
Phenol—skin.	5	19	10	38
Phorate (Thimet)—skin.	..	0.05	..	0.2
Phosgene (Carbonyl Chloride)	0.1	0.4	..	..
Phosphine.	0.3	0.4	1	1

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	ppm	Mg/m^3	ppm	Mg/m^3
Phosphorus (yellow)	..	0.1	..	0.3
Phosphorus pentachloride	0.1	1	..	..
Phosphorus trichloride	0.2	1.5	0.5	3
Picric acid—skin	..	0.1	..	0.3
Pyridine	5	15	10	30
Silane (silicon tetrahydride)	5	7	..	..
Sodium hydroxide	..	C2	..	..
Styrene, monomer (phanylethylene)	50	215	100	425
Sulphur dioxide	2	5	5	10
Sulphur hexafluoride	1000	6000	1250	7500
Sulphuric acid	..	1	..	..
Toluene (Toluol)	100	375	150	560
0-Toluidinz—skin	2	9	..	..
Tributyl phosphate	0.2	2.5	0.4	5
Trichloroethylene	50	270	200	1080
Uranium, natural (as U)	..	0.2	..	0.5
Vinyl chloride	5	10	..	..
Welding fumes	..	5	..	..
Xylene (o-, m-, P-isomers)	100	435	150	655
Zirconium compounds (as Zr)	..	5	..	10

C denotes ceiling limit

*Not more than 4 times a day with at least 60 min. interval between successive exposures.

Substance	Permissible time-average concentration (8 hours)
(i) Silica	
(a) Crystalline	
(b) Quartz	
(1) In term of dusts count	$\frac{10600}{\% \text{ Quartz}+10}$ mppcm

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Substance	Permissible time-weighted average concentration (8 hours)
(2) In terms of respirable dust	$\frac{10}{\%\ \text{respirable quartz}+2}$ mg/m^3
(3) In terms of total dust	$\frac{10}{\%\ \text{Quartz}+3}$ mg/m^3
(ii) Cristobalite	Half the limits given against quartz.
(iii) Tridymite	Half the limits given against quartz.
(iv) Silca, fused	Same limits as for quartz.
(v) (a) Tripoli	Same limit as in formula in item 2 given against quartz.
(b) Amorphous	705 mppcm.]

[1][THE THIRD SCHEDULE]

(*See* sections 89 and 90)

LIST OF NOTIFIABLE DISEASES

1. Lead poisoning, including poisoning by any preparation or compound of lead or their sequelae.
2. Lead tetra-ethyle poisoning.
3. Phosphorus poisoning or its sequelae.
4. Mercury poisoning or its sequelae.
5. Manganese poisoning or its sequelae.
6. Arsenic poisoning or its sequelae.
7. Poisoning by nitrous fumes.
8. Carbon bisulphide poisoning.
9. Benzene poisoning, including poisoning by any of its homologues, their nitro or amido derivatives or its sequelae.
10. Chrome ulceration or its sequelae.
11. Anthrax.
12. Silicosis.
13. Poisoning by halogens or halogen derivatives of the hydrocarbons of the aliphatic series.
14. Pathological manifestations due to—

    (*a*) radium or other radio-active substances;

    (*b*) X-rays.
15. Primary epitheliomatous cancer of the skin.

1. The existing Schedule renumbered as the Third Schedule by Act 20 of 1987, s. 46 (w.e.f. 1-12-1987).

NHPC LIMITED FARIDABAD

16. Toxic anaemia.

17. Toxic jaundice due to poisonous substances.

[1][18. Oil acne or dermatitis due to mineral oils and compounds containing mineral oil base.

19. Byssionosis.

20. Asbestosis.

21. Occupational or contact dermatitis caused by direct contract with chemicals and paints. These are of two types, that is, primary irritants and allergie sensitizers.

22. Noise induced hearing loss (exposure to high noise levels).]

[2][23. Beriyllium poisoning.

24. Carbon monoxide.

25. Coal miners' pnoumoconiosis.

26. Phosgene poisoning.

27. Occupational cancer.

28. Isocyanates poisoning.

29. Taxic nephritis.]

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1. Ins. by Act 94 of 1976, s. 45 (w.e.f. 26-10-1976).
2. Ins. by Act 20 of 1987, s. 46 (w.e.f. 1-12-1987).

No.F.1/7/2022-PPD
Government of India
Ministry of Finance
Department of Expenditure
Procurement Policy Division
264-C, North Block, New Delhi.
29.05.2023.

Office Memorandum

Subject: Vivad se Vishwas II (Contractual Disputes).

The undersigned is directed to refer to Rule 227A of the General Financial Rules (GFRs), 2017 and Department of Expenditure's (DoE's) "General Instructions on Procurement and Project Management" containing instructions to deal with dispute cases. Para 16.4 of the "General Instructions" is reproduced below:

> *Statistics have shown that in cases where the arbitration award is challenged, a large majority of cases are decided in favour of the contractor. In such cases, the amount becomes payable with interest, at a rate which is often far higher than the Government's cost of funds. This results in huge financial losses to the Government. Hence, in aggregate, it is in public interest to take the risk of paying a substantial part of the award amount subject to the result of the litigation, even if in some rare cases of insolvency etc. recovery of the amount in case of success may become difficult. Instructions have been issued in this matter in the past but have not been fully complied with.*

2. NITI Aayog had also established a Task Force on Conciliation Mechanism, and had circulated the final report of the Task Force. Following excerpt from the final report is highlighted:

> *A consideration of even more importance with respect to contracts between Government and Private entities. The same being critical not only to facilitate an overall pro-business environment but also to attract private investment in the country, to encourage private investors to establish and continue short-term and long-term contractual association with the Government, and not be wary of it.*

3. It is understood, however, that more efforts are required to clear the backlog of old litigation cases. Such cases are holding back fresh investment, reducing the ease of doing business with the Government, tying up scarce working capital and indirectly reducing competition for newly floated tenders. In this context, after due study of the experience in past cases, Government has decided to implement a one time settlement scheme called "**Vivad se Vishwas II (Contractual Disputes)**" to effectively settle pending disputes.

Applicability:

4. The scheme will apply to contractual disputes where one of the parties is either the Government of India and/ or an organisation detailed below. Apart from Ministries/ Departments, attached and subordinate bodies, notwithstanding anything contained in Rule 1 of the GFRs 2017, the scheme shall also be applicable

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a) to all Autonomous Bodies of the Government of India;

b) to public sector banks and public sector financial institutions;

c) to all Central Public Sector Enterprises;

d) to Union Territories without legislature and all agencies/ undertakings thereof; and

e) to all organisations, like Metro Rail Corporations, where Government of India has shareholding of 50%;however, these organisations can opt out of the scheme at their discretion, with approval of the Board of Directors.

The above mentioned organisations shall hereinafter be referred to as "procuring entities." The other party in dispute with the procuring entity shall be referred to as contractor(s) hereinafter.

5. Disputes where the award by court/ Arbitral Tribunal (AT) is only for monetary value will be eligible for settlement under this scheme. In case the award stipulates specific performance of contract (either fully or partially); such awards will not be eligible for settlement through this scheme.

6. Cases shall satisfy following criteria to be eligible for settlement under this scheme:

Status of dispute	The award shall have been issued upto the following date
Arbitral Award passed	31.01.2023.
Court Award passed	30.04.2023.

7. The scheme will be applicable only to those contractors who wish to participate in the scheme. Central Public Sector Enterprises (CPSEs) etc., who are contractors to the procuring entities as listed above, are also eligible to submit their claims under this scheme.

8. The scheme shall apply only for cases involving domestic arbitration and cases under international arbitration are not eligible to be settled under this scheme.

9. The scheme shall be applicable to all kinds of procurement including procurement of goods, services and works. The scheme is also applicable to all "earning contracts" (i.e. contracts where government receives money in exchange for goods, services, rights, etc.) as well as contracts under Public Private Partnership (PPP) arrangements.

Amount payable under the scheme

10. The settlement amount that shall be offered to Contractors for various categories of disputes is as under:

Sl. No.	**Status of dispute**	**Settlement Amount**
(a)	Court Award passed on or before 30.04.2023. Notes:	85% of the net amount

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	i. Case may or may not be under further appeal. ii. Court award will include the cases where the parties have approached the courts directly or approached the court subsequent to arbitral award (under any provision of the Indian Arbitration and Conciliation Act, 1996). However, Interim Orders under Section 9 of the Indian Arbitration and Conciliation Act, 1996, shall not be considered as an award eligible for settlement under this scheme.	awarded/ upheld by the court or 85% of the claim amount lodged by the contractor under this scheme, whichever is lower.
(b)	Arbitral Award passed on or before 31.01.2023. Notes: i. Case may or may not be under challenge/ appeal before a Court. ii. Arbitral Award passed by the Micro and Small Enterprises Facilitation Council (MSEFC) or Arbitral Tribunal appointed on reference by MSEFC under the provisions of the Micro, Small and Medium Enterprises Development Act, 2006, shall also be included under this scheme. iii. However, Interim Orders of the Arbitral Tribunal under any provision of the Indian Arbitration and Conciliation Act, 1996, shall not be considered as an award eligible for settlement under this scheme.	65% of the net amount awarded/ upheld by the court or 65% of the claim amount lodged by the contractor under this scheme, whichever is lower.
Notes for both (a) and (b) as above	1. In case, the award directs 'X' to be paid to contractor and 'Y' to be paid to procuring entity by the contractor, then the net amount awarded shall be (X-Y) and the amount payable under this scheme will be 85% or 65%, as the case may be, of (X-Y). 2. In case no payment or only partial payment has been made as per the award within the stipulated time given in the award itself (time should be taken as 30 days in case there is no time stipulated in the award for making payments), simple interest at the rate of 9% per annum will be payable on 85%/ 65% of the net amount awarded, as the case may be, minus the amount already paid, if any, for time period beyond such stipulated period till date of acknowledgement email, as specified in Step 3 of para 14, by the procuring entity. 3. It is further clarified that such 9% interest will be paid only on the net amount payable under this scheme after deducting the payments already made. 4. Even if award mentions any rate of interest (may be	

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below or above 9%) for payments made after the stipulated period for making such payments, still interest payable under this scheme shall only be 9% simple interest per annum.

Illustration 1:

Award	*Rs. 1,00,000/- in favour of contractor plus interest as indicated below.*
Interest	*Payable as per award:* *i. 10% till date of award, from a date mentioned in the award.* *ii. Payment to be made within 60 days of the award (stipulated period = 60 days from the date of award).* *iii. 12% for the period for which payment is delayed beyond the stipulated period.* *Payments including modalities under this scheme will be as under:* *i. 10% till date of award, from a date mentioned in the award. (i.e. till the date of award calculation of amount payable, including interest, shall be as per the award).* *ii. No interest is to be paid for the period stipulated for making payments in the award (60 days in the current case).* *iii. 9% for the period beyond 60 days in case of delayed payments on 85% of court award i.e. Rs. 85,000/-.*

11. In case the award directs payment of amount to the procuring entity, such awards shall also be eligible to be considered under the scheme, if opted by contractor. To clarify, in such cases, the contractor in order to bring finality to the case, may voluntarily offer to close the dispute on same terms and conditions as laid down in this scheme by paying the amount to the procuring entity, 85% or 65%, of the net award amount, as due under para 10(a) or 10(b) above and notes there-under, whichever may be applicable in the case.

12. Wherever the procuring entity has deposited some amount with a court before filing an appeal/ challenge, the interest payable on the amount due, as per para 10(a) or 10(b), shall be on the amount, payable under this scheme, without any reduction for the amount deposited with the court.

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It shall be the obligation of the procuring entity to take prompt action to ensure release of such deposited amount at the earliest after the settlement under the scheme is accepted.

13. As per Rule 227A of the General Financial Rules (GFRs), 2017, and earlier guidelines, in case the procuring entities challenge an arbitral award, 75% of the award amount has to be paid to the contractor, against a Bank guarantee (BG) of equivalent amount, before filing of the challenge in the court. Such amounts paid to the contractor shall be adjusted with the amounts due under the present scheme. However, no reimbursement of BG charges will be made to the contractor.

Illustration 2:

Assuming Rs. 10,000 is to be paid to the contractor by the procuring entity as per para 10(a) or 10(b) above, as the case may be.

The BG available with the procuring entity under Rule 227A (equivalent to the value already paid by the procuring entity to the contractor) could be of a value either more or less than Rs. 10,000.

Such cases will be dealt as below:

(a) In case BG available is less than Rs. 10,000/- (say Rs. 6,000/-). In such a case, procuring entity will pay Rs. 10,000 – Rs. 6,000 = Rs. 4,000 to the contractor and BG will be returned to the contractor. It may be noted that 9% interest, as per para 10, will be paid only on Rs. 4,000/-. No reimbursement of BG charges will be paid to the contractor.

(b) In case BG available is more than Rs. 10,000/- (say Rs. 15,000/-). In such a case, contractor will be required to deposit Rs. 15,000 – Rs. 10,000 = Rs. 5,000 with the procuring entity. It may be noted that 9% interest will be paid on Rs. 5,000/- by the contractor. Only thereafter BG will be returned to the contractor. No reimbursement of BG charges will be paid to the contractor.

Submission of claims and Time periods

14. Contractors should submit their claims through Government e-Marketplace (GeM), for which GeM will provide a dedicated link on their portal for implementation of this scheme. The link/ portal will provide functionality to contractors to register their claims through their authorized personnel. For non- GeM contracts of Ministry of Railways, contractors should register their claims on IREPS (www.ireps.gov.in). The information regarding contracts for which claim is to be lodged on IREPS will be provided on GeM as well as IREPS. The broad features of these portals are as under:

Step 1: The registered contractor shall list out the eligible disputes which it is willing to settle under this scheme, on the portal. The list of the procuring entities will be available through drop down menu on the portal. The details of the dispute should contain atleast the following: contract number, procuring entity/ contracting authority, paying authority, net award amount (as detailed in para 10(a) and 10(b)), claim amount with details thereof and the status of the dispute.

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Step 2: GeM shall intimate (through dashboard) such details to the procuring entities to verify the dispute under this scheme. The procuring entity shall verify the claim details and update the same, if any. Each entry on the portal shall be dispute specific. There can be more than one dispute under same contract, which shall be claimed, under this scheme, separately.

Step 3: The procuring entities shall evaluate the settlement amount due, as per this scheme and offer it to contractor for acceptance normally within two weeks of receipt of claims on the portal. The contractor will be required to accept the offer within the prescribed time period. If the contractor accepts the offer Step 4 shall follow else Step 5 shall follow. Time available for contractor to respond to the offer shall be 30 (thirty) calendar days only (Calendar day ending at midnight). There shall be no option for any relaxation, including claims of GeM portal not working on last day, etc. However, the procuring entity shall have the authority to amend/ withdraw the offer, under this scheme, at any time before the acceptance by the contractor.

Immediately on acceptance of the settlement offer under the scheme, an acknowledgement through email, of the parties reaching such settlement, shall be automatically generated and sent to both the parties by the portal.

Step 4: The contractor will be given 45 days (or longer period if permitted by the procuring entity), from the date of the acknowledgement email as indicated in Step 3 above, to file application for withdrawal of the case before the court. However, only after the contractor uploads the document indicating that court has permitted to withdraw the case, if applicable, should the settlement agreement under this scheme be executed and the payments made by the procuring entities.

In case the procuring entity has to withdraw the case from court, the procuring entity shall also file an application for such withdrawal within 45 days. The settlement agreement shall be executed within 30 days of submission of application of withdrawal of case from the court in such cases, without waiting for formal permission of the court regarding withdrawal of the case.

If the contractor agrees to the settlement under this scheme, a settlement agreement (a model agreement is at Annexure I which the procuring entities are free to appropriately modify, without changing core terms, based on their past experience, local needs etc.) may be digitally signed, preferably in pdf format, by both the parties. The settlement agreement shall have the same meaning and consequence as the settlement agreement consequent to successful conciliation as per The Arbitration and Conciliation Act, 1996. The settlement agreement shall be signed only by the parties without any need for attestation of any conciliator. Stamp duty for the settlement agreement, in all cases under this scheme, shall be paid by the contractor.

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The settlement agreement shall clearly state that even though the dispute is finally settled, the settlement does not decide on any issue, either of law or of fact, under dispute. Further, it should be clearly stated and implied from the settlement agreement that as a process of settlement the parties shall withdraw all litigation pending related to this dispute, willingly, without duress and after fully understanding the consequences.

The Settlement Agreement shall contain a statement to the effect that each of the persons signing thereto (i) is fully authorized by the respective Party he/ she represents, (ii) has fully understood the contents of the settlement agreement, (iii) is signing on the settlement agreement out of complete free will and consent, without any pressure, undue influence, and (iv) the settlement agreement shall be final and binding on and enforceable against the Party and the persons claiming under/ through him.

The procuring entity or the contractor, as the case may be, shall make payments within 30 days of the execution of the settlement agreement.

Step 5: If the contractor does not accept the offer: the ongoing litigation process may continue.

Other Provisions:

15. The status of dispute shall not change, in case appropriate court passes an award on the dispute after 30.04.2023 and before settlement under this scheme. The only exception to this provision will be the cases discussed in para 16 as below.

Illustration 3:

An arbitral award has been passed in a dispute on 15.02.2022 (a date prior to 31.01.2023). Further, the said award, as on 31.01.2023, is under consideration of the appropriate court, through an appeal or challenge. The court has given/ upheld the same award on 03.05.2023 (a date after 30.04.2023). Even in such cases, only 65% of the award as per Para 10(b) will be payable under the scheme.

16. Procuring entities should continue to closely monitor any court awards, in all cases where claim, under this scheme, has been already lodged by the contractor, even subsequent to 31.01.2023 till the date of issue of acknowledgement email, as specified in Step 3 of para 14, above. Some court awards could be passed between 31.01.2023 and 30.04.2023, in which case status of the case will be as per the court award only.

However, there could be some cases where court awards may be in favour of the procuring entity i.e. net payable amount to the contractor, under this scheme, may decrease, if the court award published after 30.04.2023 is taken into consideration. In all such cases procuring entities should immediately send revised offers to the contractor, as per the same procedure specified in Step 3 of para 14, above. The contractor shall be given 30 days to consider the revised offer (from the date of revised offer) made by the procuring entity. However, in no case, revised offer is to be sent by the procuring entity after issue of the acknowledgement email. In case acknowledgement email has been issued, settlement agreement shall only be in terms of the offer of the procuring entity

already accepted by the contractor and any court order issued subsequent to the date of acknowledgement email shall be ignored.

Illustration 4: (Only for the purpose of principal amount payable under this scheme. The calculation for interest shall apply separately.)

Case A
Net amount payable to contractor under this scheme based on status of case as on relevant cut-off date mentioned in para 6 is Rs. 1 cr. and procuring entity has not yet issued any offer to the contractor.
Amount payable as per the scheme on the basis of court award published on 30.05.2023 is Rs. 50 lakh
In such a case, procuring entity will make an offer of only Rs. 50 lakh to contractor.
Case B
Net amount payable to contractor under this scheme based on status of case as on relevant cut-off date mentioned in para 6 is Rs. 1 cr. and procuring entity has issued an offer to contractor of Rs. 1 cr. However, the contractor has not yet accepted the offer.
Amount payable as per the scheme on the basis of court award published on 30.05.2023 is Rs. 50 lakh
In such a case, procuring entity will modify the offer to Rs. 50 lakh to contractor.
Case C
Net amount payable to contractor under this scheme based on status of case as on relevant cut-off date mentioned in para 6 is Rs. 1 cr. and procuring entity has issued an offer to contractor of Rs. 1 cr. The contractor has accepted the offer resulting in automatic issue of the acknowledgement email by the portal.
Amount payable as per the scheme on the basis of court award published on 30.05.2023 is Rs. 50 lakh
In such a case, procuring entity will not make any changes in the settlement amount of Rs. 1 cr., which has been already agreed by the procuring entity as well as the contractor.

17. The date of commencement of the scheme shall be 15.07.2023 and claims can be submitted by 31.10.2023.

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18. In all cases where the claim amount is Rs. 500 crore or less, procuring entities will have to accept the claim, if the claim is in compliance with these guidelines.

19. Only in case the claim amount, by the contractor, under this scheme exceeds Rs 500 crore, the procuring entities will have an option not to accept the settlement request of the contractor. Wherever, it is decided by the procuring entities not to accept the claim of contractors, the same should normally be communicated to the contractor within 60 days of receipt of claim on portal (unlike two weeks for evaluation of the settlement amount under Step 3 of para 14 above).

Note: The contractor may, if he so desires, reduce the amount claimed, under this scheme, from the award amount while submitting his dispute for settlement on the portal under this scheme.

Illustration 5:

Net award amount payable to the contractor = Rs. 510 cr.

Claim amount lodged by the contractor under this scheme = Rs. 490 cr.

In such cases procuring entities will have to accept the same, as the claim amount is less than Rs. 500 cr., if the claim is otherwise in compliance with these guidelines and para 19 will not be applicable in such case.

20. However, wherever under paragraph 19, in respect of claims exceeding Rs. 500 crore, it is decided not to accept the request for settlement from the contractor, the reasons for the same shall be recorded on file by the procuring entities and approval of the Secretary concerned in case of Ministries/ Departments or Chief Executive Officer in case of CPSEs etc shall be obtained. The decision not to accept the request for settlement should not be taken in a routine manner but only when the case genuinely merits going for the appeal and there are high chances of winning in the court/ higher court. The decision should be based on success rate of appealing against court/ arbitration awards in the past. A special committee may be set up to review the case, before it is decided not to accept the request for settlement. The committee or other authority deciding on the matter shall clarify that it has considered both legal merits and the practical chances of success and after considering the cost of, and arising through, litigation/ appeal/ further litigation as the case may be, it is satisfied that such litigation/ appeal/ further litigation cost is likely to be financially beneficial compared to accepting the settlement. In this regard para 16 of the General Instructions on Procurement and Project Management, issued by DoE vide OM No. F.1/1/2021-PPD dated 29.10.2021 may be specifically referred.

21. In case settlement could not be achieved for any reason under this scheme, any offer, including reduction of claim amount, by any of the parties during the settlement process under this scheme, shall not be quoted in any further litigation.

22. It may be possible that a Public Authority may have used a procuring entity to make procurement on their behalf. For example, a University (public authority in this case) gets a project executed through Central Public Works Department (procuring entity in this case). In such a case:

NHPC LIMITED FARIDABAD

i. The procuring entity shall be the competent authority to accept the settlement under the scheme including the cases where the award amount is more than Rs. 500 cr (refer paras18 to 20 above)

ii. Budget for meeting the settlement agreement shall be provided by the public authority which got the project executed through procuring entity.

iii. The public authority and the procuring entity may also be the same in some cases.

23. It is clarified that the scheme does not apply to cases where parties, including the procuring entities, have already reached a settlement through conciliation agreement. However, in case conciliation process is underway even after such award, eligible for settlement under this scheme, either by the Arbitral Tribunal or the court, then such conciliation process should be kept in abeyance and the process provided in this scheme can be followed. In case no settlement is reached under this scheme, the conciliation, as prior to the scheme, can continue.

24. DoE may, from time to time, issue such directions or orders under the scheme, as it may deem fit, which may include giving clarifications or further directions/ instructions for implementation of the scheme and to remove difficulties arising in giving effect to the provisions of this scheme.

29/05/2023

(Kanwalpreet)
Director(PPD)
Tel.No. 2309 3811; email: kanwal.irss@gov.in

To

1. Secretaries of all Ministries/ Departments of Government of India for information and necessary action. They are also requested to inform these provisions to all procuring entities under their administrative control.
2. Secretary, Department of Public Enterprises with a request to reiterate these orders in respect to public enterprises.
3. Secretary, Department of Financial Services with a request to reiterate these orders in respect to public sector financial institutions.
4. Chief Secretaries/ Administrators of Union Territories without legislature.
5. CEO/ GeM.

Copy to: Chief Secretaries of all State Governments and Union Territories (UTs) with legislature with a request to consider adoption of this scheme in their States/ UTs for which GeM will make necessary arrangements, if requested.

NHPC LIMITED
FARIDABAD

Annexure

Settlement Agreement between (procuring entity) and Contractor under section 73(2) of the Arbitration and Conciliation Act, 1996.

This agreement is entered into this (date) day of (year) ("**Settlement Agreement**") between **(procuring entity)** (hereinafter referred to as "**PROCURING ENTITY**" which expression shall, unless, repugnant to the context or meaning thereof, include its legal successor, executors, permitted assignees) of the one part and

M/s.....having its registered office at.....hereinafter referred to as the "**CONTRACTOR**" which expression shall unless repugnant to the context or meaning thereof, include its legal successor, executors, permitted assignees) of the other part.

WHEREAS:

PROCURING ENTITY awarded a contract for.....(hereinafter referred as "Contract").

Dispute arose between PROCURING ENTITY and the CONTRACTOR in the above mentioned contract. The dispute has been considered by _____ Court/ Arbitral Tribunal and the award was issued vide _____ dated _____.Theaward directs as follows:

A. Amounts due from PROCURING ENTITY to CONTRACTOR
   i. (amount), (interest rate), (date of interest)
   ii.

B. Amounts due from CONTRACTOR to PROCURING ENTITY
   i. (amount), (interest rate), (date of interest)
   ii.

NOW THIS SETTLEMENT AGREEMENT WITNESSETH AS BELOW:

1. It is agreed between the parties to this Settlement Agreement that PROCURING ENTITY shall pay Rs...../-(Rupees in words.....) inclusive of taxes, if any to the CONTRACTOR as per full and final settlement of all the disputes mentioned hereinabove pertaining to the above mentioned contract.

   Thus total amount of Rs...../- will be payable by PROCURING ENTITY to the CONTRACTOR within one month from the date of execution of this Settlement Agreement by the Parties towards full and final settlement of the claims and disputes set out hereinabove in reference to the said contract.

2. That both parties hereby agree that all differences arisen out of the said dispute mentioned hereinabove now stand resolved and fully settled on payment of the sum stipulated in **para no. 1** above, and no dispute of any nature whatsoever shall survive. Accordingly, subject to aforesaid both PROCURING ENTITY and CONTRACTOR agree that they shall neither raise any dispute nor they shall initiate any proceedings, legal or otherwise against each other with reference to the aforesaid dispute.

3. That this Settlement Agreement shall continue perpetually and shall be binding upon the parties, their successors and assignees.

NHPC LIMITED FARIDABAD

4. The Settlement Agreement constitutes the entire agreement and supersedes all prior understandings and writings between PROCURING ENTITY and CONTRACTOR hereto concerning the disputes and/or subject matter of this Settlement Agreement.
5. PROCURING ENTITY and CONTRACTOR hereby agree that this Settlement Agreement shall have same status and effect as that of an Arbitral Award on agreed terms upon the substance of the dispute in accordance with Section 74 of the Arbitration and Conciliation Act, 1996 and shall be capable of execution as such.
6. PROCURING ENTITY and CONTRACTOR hereby agree and undertake that in terms of Section 75 of the Arbitration and Conciliation Act, 1996, they shall keep confidential all matters relating to the conciliation proceedings. They also agree that the confidentiality shall extend also to the Settlement Agreement, except where its disclosure is necessary for purposes of implementation and enforcement.
7. The two identical counterparts of the Settlement Agreement are hereby executed by and between PROCURING ENTITY and CONTRACTOR through their authorised signatories and with understanding that each shall be deemed original for all purposes.
8. The parties agree and understand that even though the dispute is finally settled the settlement agreement does not decide on any issue, either of law or of fact, under dispute. This is a settlement agreement under the one time dispute settlement scheme of the Government of India, without consideration of the factual or legal issues at stake.
9. The parties agree and understand that as a process of settlement the parties shall withdraw all litigations/ arbitral proceedings/ conciliation proceedings pending on the matters, willingly, without duress and after fully understanding the consequences.
10. Each of the persons signing this settlement agreement is fully authorized to do so, has fully understood the contents of the same and is signing on the same out of complete free will and consent, without any pressure and undue influence.

IN WITNESS WHEREOF, the parties here to have hereunto set their respective hands the day and year first above written.

(Signed for and behalf of PROCURING ENTITY)

Name: .....

Designation: .....

(Signed for and on behalf of.....)

Name: .....

Designation: .....

NHPC LIMITED FARIDABAD

CNR No: HRFB010039752020 **CIS No: ARB/33/2020**

NHPC LIMITED VS MS JAI PRAKASH ASSCIATES LTD etc.

Present: Sh. Raghuvesh Sinhal, Advocate for petitioner assisted by Sh. Amit Kumar, Senior Manager.
Sh. Rohit Kumar, Advocate for respondent.

Case filed taken up today on the application moved by counsel for the petitioner. Learned counsel for the petitioner stated that the matter has been compromised so he is withdrawing the present petition. Counsel for the respondent admitted the factum of compromise and stated that he has no objection if petitioner is directed to withdraw the present petition. Statement of both the parties recorded.

Heard. In view of the statement of petitioner present petition stands dismissed as withdrawn. After due compliance file be consigned to records.

Date of Order: 29-04-2024
Bhavishay

(Amrit Singh)
Addl. District and Sessions Judge-II
Faridabad, UID NO. HR 0168

Email **Anil Kumar Dash**

SR-4261698301770112:Vivad se Vishwas II (Contractual Disputes)

From : noreply@gem.gov.in Sat, Apr 20, 2024 03:17 PM

Subject : SR-4261698301770112:Vivad se Vishwas II (Contractual Disputes)

To : Anil Kumar Dash <hod1.nl.sk@gembuyer.in>

Government e-Marketplace

Dear Sir/Madam,

An offer on the settlement request SR-4261698301770112 has been accepted by NHPC/CCW/0603/17 Agreement - Lot -TT-4/2001 of Teesta (Stage-V) H.E. Project on 20-04-2024.

This is a system generated acknowledgement email signifying that the parties listed below have reached to a settlement agreement in a dispute (Arbitration Award No. 02 May 2019 / Court Award No.: NULL) arising out of contract No. NHPC/CCW/0603/17 Agreement - Lot -TT-4/2001 of Teesta (Stage-V) H.E. Project dated 21/03/2021), in terms of the Vivad se Vishwas II (Contractual Disputes) scheme of the Government of India. The claim, under the said scheme, was lodged by Party 1 with the Settlement Request ID: SR-4261698301770112 dated 2023-10-26 on GeM / IRePS portal, against which Party 2 gave an offer for acceptance to Party 1 and which has been willingly accepted by Party 1.

Party 1: M/s Sanjeev Gupta Address Gautam Buddha nagar, UTTAR PRADESH, 201304 having PAN Number AABCB1562A which shall unless repugnant to the context or meaning thereof, include its legal successor, executors, permitted assignees.

Party 2: PROCURING ENTITY

This email is an acknowledgement of the fact that the terms of the settlement agreement have been willingly and finally accepted by both the parties. The dispute has ceased and the formal settlement agreement under section 73(2) of the Arbitration and Conciliation Act, 1996 shall be executed and implemented in due course as per scheme guidelines.

Kindly login for further details.Thank you for your association with GeM !

NHPC LIMITED FARIDABAD

Regards,
Team GeM

For any queries : 1-800-419-3436, 1-800-102-3436 or helpdesk-gem@gov.in

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NHPC LIMITED
FARIDABAD

Request Details

Request Number# SR-4261698301770112
Request Status: Settled
Offer Id # OF-34251711111105881
Offer Status: Offer Accepted
Request Date: 26-10-2023

Contract Details

Type of Contract	Non-GeM
Contract Number	NHPC/CCW/0603/17 Agreement - Lot -TT-4/2001 of Teesta (Stage-V) H. E. Project
Contract Date	21/03/2021

Buyer Details

Organization Type	ministry
Ministry	Ministry of Power
Department	NA
Organization	NHPC Limited
Office Zone	TEESTA V PS
Organization Address	Teesta V Power Station Balutar, EAST DISTRICT, SIKKIM, Pin Code :737134
Buyer First Name	Chitta
Buyer Last Name	Ranjan Das
Designation	GM

Seller Details

Alternate Email	vp.arora@jalindia.co.in
Alternale Contact Number	9910100107

Dispute Details

Dispute Status	No Court Order - Only Arbitration
Title of Dispute	Un-realised Cost due to reduced progress of work -Lot -TT-4 of Teesta V
Brief Description of Dispute	Un-realised Cost due to reduced progress of work -Lot -TT-4 of Teesta V
Arbitration Order date	02/05/2019
Arbitration Order Number	02 May 2019

NHPC LIMITED FARIDABAD

Settlement Details

Amount Awarded (as per last order)	450000000
Interest Amount Awarded (as per last order)	238635616
Amount & Intetest (Awarded) Payable to:	Contractor
Applicable settlement rate % (as per scheme guidelines)	65
Applicable Interest rate % (as per scheme guidelines)	9
Applicable Amount for Settlement (as per scheme guidelines)	292500000
Applicable Interest Start Date:	02/05/2023
Amount Already Paid	0
Any amount paid by procuring entity against BG?	NO
Net Amount Claimed for Settlement (excluding interest, as per scheme guidelines)	292500000
Net Amount Payable to	Contractor

Document Uploaded

Seller Authorization Letter	1. POA _TT-4.pdf
Contract Copy	2. Agreement_Teesta-V(Lot-TT-4).pdf
Settlement Amount Calculation Sheet (As per scheme guidelines)	3. Calculation Sheet URC_Teesta V- TT4 .pdf
Copy of Arbitration Award	4. Arbitration Award Teesta- TT4 URC.pdf
Other court order copies	5. Distt Court Faridabad ARB 33 of 2020.pdf

Offer Details

Proposed Interest Start Date	2019-11-21
Principal Settlement Amount	122915000
Copy of settlement agreement (for contractor consent)	Copy of Settlement Agreement.pdf
Procuring Authority Settlement Amount calculation Sheet (As per scheme guidelines)	Calculation Sheet Settlement Amount TT_4 4th case.pdf

Seller Agreement Details

Signed copy of settlement agreement executed on stamp paper	URC Jointly signed copy of Settlement Agreement of Lot TT4_₹40 Cr..pdf
Are there any current pending litigation in any court of law filed by the contractor?	NO

Final Settlement Details

Date of Payment	2024-05-10
Settlement Amount Paid	408690617
Transaction Number	CT00DZHXM4
Comments	Settlement amount paid.
Payment transaction evidence	

NHPC LIMITED FARIDABAD

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Appendix-K

Neutral Citation No. 2024:PHHC:013272-DB

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

(2) **CM-8-FCARB-2024 in/and**
FAO-CARB-32-2019 (O&M)
Decided on : 31.01.2024

NHPC LTD. (A Govt. of India Enterprise)

.....Applicant/Appellant(s)

Versus

Jaiprakash Associates Limited (JAL) and others

.....Respondent(s)

CORAM : HON'BLE MR.JUSTICE G.S. SANDHAWALIA
HON'BLE MS.JUSTICE LAPITA BANERJI

Present: Mr. Archit Rana and Mr. Aman Arora, Advocate for the applicant/appellant.

Mr. Pankaj Gupta, Advocate for respondent No.1.

*****

G.S. Sandhawalia, J. (Oral)

CM-8-FCARB-2024

The present application has been filed for withdrawing the main appeal, in terms of Government of India One Time Settlement Scheme called 'Vivad se Vishwas 11 (Contractual Disputes) dated 29.05.2023 (Annexure A-1) read with OM No.F.1/7/2022-PPD dated 18.09.2023 (corrections and clarifications) (Annexure A-2) and extension OM No.F.1/7/2022-PPD dated 09.11.2023 (Annexure A-3).

Notice in the application.

Mr. Gupta accepts notice on behalf of respondent No.1 and submits that he has no objection if the appeal is permitted to be dismissed as withdrawn, in view of the settlement arrived *inter se* the parties, details of which have been mentioned in (Annexure A-5).

NHPC LIMITED FARIDABAD

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Keeping in view the above, the application is allowed and the appeal is preponed from 05.03.2024 to today itself.

CM stands disposed of.

FAO-CARB-32-2019 (O&M)

In view of the above, the appeal is dismissed as withdrawn, in view of the settlement arrived *inter se* the parties.

(G.S. SANDHAWALIA)
JUDGE

(LAPITA BANERJI)
JUDGE

31.01.2024
Naveen

Whether speaking/reasoned :	Yes	
Whether Reportable :		No

NHPC LIMITED
FARIDABAD

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CNR No: HRFB010005902021 CIS No: ARB/13/2021

NHPC LTD VS JAIPRAKASH ASSOCIATES LTD etc.

Present: Sh. Tarkeshwar Nath, Ms. Saumya Tandon and Sh. Kumud Sachdeva, Advocates for petitioner.

Sh. Lovkesh Sawhney, Senior Advocate with Sh. Rohit Kumar, Advocate for respondent.

Case file taken up on an application moved on behalf of petitioner. Counsel for the opposite party is also present.

Another application for substitution of AR of petitioner also moved. Learned counsel for respondent has endorsed, his no objection on both the applications. Heard. In view of the facts mentioned in the application, no objection by opposite counsel, both the applications are allowed.

Sh. Pawan Kumar, AR of petitioner got recorded his statement withdrawing the present petition in view of the settlement. Heard. In view of the statement of AR of petitioner, present petition is dismissed as withdrawn. File be consigned to records.

Date of Order: 16.03.2024
Ishika

(Amrit Singh)
Addl. District and Sessions Judge-I
Faridabad (UID No. HR0168)

NHPC LIMITED FARIDABAD

एनएचपीसीलिमिटेड
NHPC LIMITED
(भारतसरकारकाउद्यम)
(A Govt. of India Enterprise)
तीस्ताVपावरस्टेशन
Teesta V Power Station
सिंगतम,जिला गंगटोक – 737134
Singtam, Distt. Gangtok - 737134

Appendix-M

IMS certified Power Station
दूरभाष/Ph: 03592-247349
फ़ैक्स/Fax:03592-247227/349
CIN: L40101HR1975GOI032564

No. NH/TSV/Insurance/2023-24/35 Date: 15/02/2024

M/s PROTOCOL INSURANCE SURVEYORS & LOSS ASSESSORS PVT. LTD.,
PROTOCOL HOUSE, h-54, SECTOR-63,
NOIDA-201307.

Email ID: vivekjohar@yahoo.com; protocol.vivek@psepl.com; protocol2@psepl.com; protocol.neerajsaini@psepl.com; CC: jaimal.singh@newindia.co.in; jaimal.sk@gmail.com.

Sub: Information regarding damage occurred due to Flash Flood on 04.10.2023 in the Teesta Basin's Upstream Region (Teesta-V Power Station) (Policy No.-350200112208000002).

Ref: 1. NHPC email dated 04.10.2023.
2. NHPC e-mail dated 13.10.2023.
3. Your Letter dated: 19.10.23 bearing ref. no.- 10433.
4. Your Letter dated: 19.10.23 bearing ref. no.- 10637.
5. Your e-mail dated 16.01.2024.
6. NHPC Letter dated 25.01.2024 w.r.t. your letter no. at ref 3.
7. NHPC Letter dated 17.01.2024 w.r.t. your letter no. at ref 4.

Sir,

With reference to your letter dated 19.10.2023, the information as sought was submitted vide our letter no. NH/TSV/Insurance/HOP/2023-24/263 dated 17.01.2024 and letter no. NH/TSV/Insurance/HOP/2023-24/282 dated 25.01.2024. In addition to above, the following information/documents as asked are hereby submitted as under: -

Sl. No	Ref. Sl. No of letter no. 10433 dated 19.10.23	Particulars	Submission	Remarks
1.	8	Estimate of Repairs, Steps involved in repair, its methodology, Schedule etc.	Annexure-I & II (Technical sanction order with estimated amount for **Package-3** and **Package-4** respectively)	In order to carry out restoration of the Power Station, all the major works related to restoration of generation have been formulated in five number of work packages apart from other works/purchase, Plant/spare etc. The details are attached as '**Annexure-A**' with this letter. Integrated restoration Schedule is enclosed as '**Annexure-B**'.
2.	9	Copies of work orders/ Purchase orders issued to	As on date, the following works are awarded and other packages are under process of award:	

NHPC LIMITED FARIDABAD

		various agencies/ repairs.	a) **Annexure-III** (Letter of award for **Package-1**) b) **Annexure-IV** (Letter of Award for **Package-2**) c) **Annexure-V** (Letter of Award/Work orders for four number of works).	
3.	13	Final Claim Bill-duly supported with final repair/ replacement bill of affected its replacement bill of entry, Transit document and other cost evidence.	Provisional claim of **517.02 Crores** (Details Attached as **Annexure-VI**) towards **Material Damage loss** and **₹488.08 Crore** towards Business **interruption loss** (Attached as **Annexure-VII**). The Final Claim bill will be submitted on actual supply/completion of the purchase/ works. The calculation of claim for material damage is based on assessment of losses till date and estimation based on market rate quotation, calculation based on WPI indices, Letter of Award, work order etc. The soft copy is also being shared through email.	The amount of claim is provisional and may increase or decrease based on the actual expenditure towards execution of the work/supply.
4	15	Claim Form-Duly filled , signed and stamped	Shall be submitted with final claim.	
5.		Tentative Cash Flow Statement	Enclosed as '**Annexure-VIII'**.	As discussed and asked during our meeting held on 29.01.2024 at Teesta-V PS.

Based on the assessment of the losses, details of claim under the Mega Insurance Policy are worked out as under-

Sl. no.	Type of loss	Gross amount before Deductibles (₹ in Crores)	Remarks
1	**Material Loss**	₹ 517 .02 Cr	Ref **Annexure-VI**
2	**BI Loss**	₹ 488.08 Cr	Ref **Annexure- VII, (BI Claim is subject to revision based on the Tariff Petition/Tariff Order for 2024-29)**
	Total	**₹ 1005.10 Cr**	

As mentioned above work for restoration are being executed in full swing and cash flow is required to meet out expenditure towards ongoing restoration activities for timely restoration of the Teesta-V Power Station by 31st March 2025. It is therefore requested that claim please be settled at the earliest and provide cash flow required to meet the regular expenditure for early restoration of generation.

Thanking You,

Encls: As above.

Yours sincerely

15/02/24

Group General Manager (E)
Teesta-V Power Station

Copy to:-
M/s The New India Assurance Company Limited,
LCBO (850000),
SCO 91-93, Sector-34A, Chandigarh-160022(UT)

Copy to:-

External: -

i) Chief Regional Manager, The New India Assurance Company, LCBO, Chandigarh - for kind information please.

Internal: -

i) Executive Director, HOP, Teesta V Power Station- for kind information please
ii) Executive Director, RO Siliguri- for kind information please.
iii) Executive Director, Corporate Finance-Insurance Cell, C.O, Faridabad - for kind information please.
iv) DGM (Fin)-Teesta V PS –for information please.

15/02/24

Home > Request Dashboard > Request Details

Request Details

Request Number# SR-82451693565157451

Request Status: Settled

Offer Id # OF-23151699510717434

Offer Status: Offer Accepted

Request Date: 01-09-2023

Contract Details

Type of Contract	Non-GeM
Contract Number	NHPC/CCW/0603/17 AGREEMENT-LOT-TT-2/2001 OF TEESTA (STAGE-V) HEP
Contract Date	21/03/2001

Buyer Details

Organization Type	ministry
Ministry	Ministry of Power
Department	NA
Organization	NHPC Limited
Office Zone	TEESTA V PS
Organization Address	Teesta V Power Station Balutar, EAST DISTRICT, SIKKIM, Pin Code :737134
Buyer First Name	Chitta
Buyer Last Name	Ranjan Das
Designation	GM

Seller Details

Alternate Email	vp.arora@jalindia.co.in
Alternale Contact Number	9910100107

NHPC LIMITED FARIDABAD

Dispute Details

Dispute Status	Court Order Passed - After Arbitration
Last Court Order pertains to which Court	Lower Court
Title of Dispute	1. Reimbursement of payment withheld on account of foreign Currency exchange rate variation 2. Recovery on account of non use couplers in for splicing of reinforcement bars of 32mm diameter and above 3. Analysed rate of deviated quantity of steel reinforcement (BOQ Item No. A 11.1)
Brief Description of Dispute	1. Reimbursement of payment withheld on account of foreign Currency exchange rate variation 2. Recovery on account of non use couplers in for splicing of reinforcement bars of 32mm diameter and above 3. Analysed rate of deviated quantity of steel reinforcement (BOQ Item No. A 11.1)

Arbitration Order date	29/10/2014
Court Order Date	25/01/2019
Court Order Number	CNR NO.HRGR01-01492-2015
Arbitration Order Number	29TH OCT.2014

Settlement Details

Amount Awarded (as per last order)	54274845
Interest Amount Awarded (as per last order)	57617581
Amount & Intetest (Awarded) Payable to:	Contractor
Applicable settlement rate % (as per scheme guidelines)	85
Applicable Interest rate % (as per scheme guidelines)	9
Applicable Amount for Settlement (as per scheme guidelines)	46133618.25
Applicable Interest Start Date:	29/10/2014
Amount Already Paid	0
Any amount paid by procuring entity against BG?	NO
Net Amount Claimed for Settlement (excluding interest, as per scheme g uidelines)	46133618
Net Amount Payable to	Contractor

Document Uploaded

Seller Authorization Letter	1. POA_Teesta_TT-2.pdf
Contract Copy	2. Contract_Copy TT-2.pdf
Last Court Order Copy	3. Court Order Foreign Exchange, Couplers, Reinfocement -TT-2 -108.pdf
Settlement Amount Calculation Sheet (As per scheme guidelines)	4. Calculation Sheet of Foreign Exchange, Coupler, Reinforcement.pdf
Copy of Arbitration Award	
Other court order copies	5. Date Sheet PHH Court Order.pdf
Any Other relevant document	6. Arbitration Award with Correction Award -TT2.pdf

Offer Details

Proposed Interest Start Date	2015-01-28
Principal Settlement Amount	46133618
Copy of settlement agreement (for contractor consent)	Settlement agreement copy.pdf
Procuring Authority Settlement Amount calculation Sheet (As per schem e guidelines)	Calculation sheet for settlement.pdf

Buyer Agreement Details

Agreement ID	AG_NO-13501709209441564
Interest End Date	2023-11-14
Final Settlement Amount	82660068
Are there any current pending litigation in any court of law filed by the pro curing entity?	NO
Settlement Agreement (dully filled)	Settlement Agreement TT_2 Case 2 NHPC Copy.pdf

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Seller Agreement Details

Signed copy of settlement agreement executed on stamp paper	Settlement Agreement TT_2 Case 2 NHPC.pdf
Are there any current pending litigation in any court of law filed by the co ntractor?	NO

Final Settlement Details

Date of Payment	2024-02-29
Settlement Amount Paid	82660068
Transaction Number	SBIN124060368089
Comments	Net amount of Rs.80752562 has been paid after deducting applicable TD S amount of Rs.1653202(@2% of on Gross Amount) and BOCW Rs.2543 04@1% on Principal amount.
Payment transaction evidence	

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Request Details

Request Number# SR-61961698301117098
Request Status: Settled
Offer Id # OF-68901709622901501
Offer Status: Offer Accepted
Request Date: 26-10-2023

Contract Details

Type of Contract	Non-GeM
Contract Number	NHPC/CCW/0603/17 Agreement - Lot -TT-2/2001 of Teesta (Stage-V) H. E. Project
Contract Date	21/03/2001

Buyer Details

Organization Type	ministry
Ministry	Ministry of Power
Department	NA
Organization	NHPC Limited
Office Zone	TEESTA V PS
Organization Address	Teesta V Power Station Balutar, EAST DISTRICT, SIKKIM, Pin Code :737134
Buyer First Name	Chitta
Buyer Last Name	Ranjan Das
Designation	GM

Seller Details

Alternate Email	vp.arora@jalindia.co.in
Alternale Contact Number	9910100107

Dispute Details

Dispute Status	No Court Order - Only Arbitration
Title of Dispute	Un-realised Cost due to reduced progress of work-Teesta V Lot TT-2
Brief Description of Dispute	Un-realised Cost due to reduced progress of work-Teesta V Lot TT-2
Arbitration Order date	17/08/2020
Arbitration Order Number	17 Aug 2020

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Settlement Details

Amount Awarded (as per last order)	1687800000
Interest Amount Awarded (as per last order)	474017474
Amount & Intetest (Awarded) Payable to:	Contractor
Applicable settlement rate % (as per scheme guidelines)	65
Applicable Interest rate % (as per scheme guidelines)	9
Applicable Amount for Settlement (as per scheme guidelines)	1097070000
Applicable Interest Start Date:	18/08/2020
Amount Already Paid	0
Any amount paid by procuring entity against BG?	NO
Net Amount Claimed for Settlement (excluding interest, as per scheme g uidelines)	1097070000
Net Amount Payable to	Contractor

Document Uploaded

Seller Authorization Letter	1. POA_Teesta V_TT2.pdf
Contract Copy	2. Contract_Agreement Teesta V_TT2.pdf
Settlement Amount Calculation Sheet (As per scheme guidelines)	3. Calculation Sheet of URC_Teesta V- TT2 .pdf
Copy of Arbitration Award	4. Arbitral Award Teesta V- TT2 URC.pdf
Other court order copies	5. Distt Court Faridabad Order ARB 13 of 2021 URC.pdf

Offer Details

Proposed Interest Start Date	2020-11-16
Principal Settlement Amount	1097070000
Copy of settlement agreement (for contractor consent)	Model Settlement Agreement.pdf
Procuring Authority Settlement Amount calculation Sheet (As per schem e guidelines)	Calculation of settlement amount 3rd Case TT_2.pdf

Buyer Agreement Details

Agreement ID	AG_NO-14381710845097902
Interest End Date	2024-03-05
Final Settlement Amount	1423271557
Are there any current pending litigation in any court of law filed by the pro curing entity?	YES
Settlement Agreement (dully filled)	Settlement Agreement and POA.pdf
Evidence of Litigation withdrawal	Case Status_13.pdf

Seller Agreement Details

Signed copy of settlement agreement executed on stamp paper	Settlement Agreement and POA _Court Order.pdf
Are there any current pending litigation in any court of law filed by the co ntractor?	NO

Final Settlement Details

Date of Payment	2024-03-20

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Settlement Amount Paid	1423271557
Transaction Number	SBIN524080033900
Comments	Settlement amount paid.
Payment transaction evidence	

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Appendix-P

भारत सरकार
Government of India
विद्युत मंत्रालय
Ministry of Power
केन्द्रीय विद्युत प्राधिकरण
Central Electricity Authority
सूचना प्रौद्योगिकी एवं साइबर सुरक्षा प्रभाग
Information Technology & Cyber Security Division
****

विषय : CEA (Cyber Security in Power Sector) Guidelines, 2021.

CEA is mandated to prepare 'Guidelines on Cyber Security' in Power Sector under the provision of regulation (10) of the Central Electricity Authority (Technical Standards for Connectivity to the Grid) (Amendment) Regulations, 2019. Guidelines on Cyber Security in Power Sector incorporating the cardinal principles has been prepared by CEA. In compliance to the provision of the above regulation, **CEA (Cyber Security in Power Sector) Guidelines, 2021** are issued for compliance by all entities listed in the clause 2.3 (Applicability of the Guidelines) of the guidelines.

Encl: Guidelines on Cyber Security

07/10/21
(V.K Mishra)
Secretary CEA

NHPC LIMITED
एन एच पी सी
NHPC
FARIDABAD

CEA (Cyber Security in Power Sector) Guidelines, 2021

1.0 Background

1.1 Cyber intrusion attempts and Cyber-attacks in any critical sector are carried out with a malicious intent. In Power Sector it's either to compromise the Power Supply System or to render the grid operation in-secure. Any such compromise, may result in mal-operations of equipments, equipment damages or even in a cascading grid brownout/blackout. The much hyped air gap myth between IT and OT Systems now stands shattered. The artificial air gap created by deploying firewalls between any IT and OT System can be jumped by any insider or an outsider through social engineering. Cyber-attacks are staged through tactics & techniques of Initial Access, Execution, Persistence, Privilege Escalation, Defence Evasion, Command and Control, Exfiltration. After gaining the entry inside the system through privilege escalation, the control of IT network and operations of OT systems can be taken over even remotely by any cyber adversary. The gain of sensitive operational data through such intrusions may help the Nation/State sponsored or non-sponsored adversaries and cyber attackers to design more sinister and advanced cyber-attacks.

1.2 Government of India has set up the Indian Computer Emergency Response Team (CERT-In) for Early Warning and Response to cyber security incidents and to have collaboration at National and International level for information sharing on mitigation of cyber threats. CERT-In regularly issues advisories on safeguarding computer systems and publishes Security Guidelines which are widely circulated for compliances. All Central Government Ministries/ Departments and State/Union Territory Governments have been advised to conduct cyber security audit of their entire Cyber Infrastructure including websites at regular interval through CERT-In empanelled Auditors so as to identify gaps and appropriate corrective actions to be taken in cyber security practices. CERT-In extends supports to enable Responsible Entity in conducting cyber security mock drills and in assessment of their preparation to withstand cyber-attacks. The Responsible Entity must submit Reports of Cyber Audit of cyber security controls, architecture, vulnerability management, network security and periodic cyber security drills to sectoral CERT as well as CERT-In. Team of experts shall review these reports and shortcomings if any in the compliances shall be flagged by them. CERT-In on regular basis also conducts workshops and training programs to enhance Cyber awareness of all Stakeholders.

1.3 Ministry of Power has created 6(six) sectoral CERTs namely Thermal, Hydro, Transmission, Grid Operation, RE and Distribution for ensuring cyber security in Indian Power Sector. Each Sectoral CERT has prepared their sub-sector specific model Cyber Crisis Management Plan(C-CMP) for countering cyber-attacks and cyber terrorism. Each Sectoral CERT has circulated their model C-CMPs for preparation and implementation of organization specific C-CMP by each of their Constituent Utility.

1.4 All Responsible Entities, Service Providers, Equipment Suppliers/Vendors and Consultants engaged in Power Sector are equally responsible for ensuring cyber security of the Indian Power Supply System. They are to act timely upon each threat intelligence.

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advisories and other inputs received from authenticated sources, for continuous improvement in their cyber security posture.

1.5 In the current Indian scenario though many cyber security directives and guidelines exists, but none of them are power sector specific. Ministry of Power has directed CEA to prepare Regulation on Cyber Security in Power Sector. And as an interim measures CEA has been directed to issue Guideline on Cyber Security in Power Sector, under the provision of Regulation 10 on Cyber Security in the "Central Electricity Authority (Technical Standards for Connectivity to the Grid) (Amendment) Regulations, 2019".

1.6 The Guidelines on Cyber Security, in the form of Articles written below, requires mandatory Compliance by all Responsible Entities. The Guidelines shall come into effect from the date of issue by Central Electricity Authority, New Delhi.

2.0 Hereby the Guidelines on Cyber Security are drawn in the form of Articles for compliance by the Requester as well as User under the following provision of Regulation 10 on Cyber Security, in the "Central Electricity Authority (Technical Standards for Connectivity to the Grid) (Amendment) Regulations, 2019".

"The requester and the user shall comply with cyber security guidelines issued by the Central Government, from time to time, and the technical standards for communication system in Power Sector laid down by the Authority."

2.1 **Objective of issuing Guideline**:

a) Creating cyber security awareness
b) Creating a secure cyber ecosystem,
c) Creating a cyber-assurance framework,
d) Strengthening the regulatory framework,
e) Creating mechanisms for security threat early warning, vulnerability management and response to security threats,
f) Securing remote operations and services,
g) Protection and resilience of critical information infrastructure,
h) Reducing cyber supply chain risks,
i) Encouraging use of open standards,
j) Promotion of research and development in cyber security,
k) Human resource development in the domain of Cyber Security,
l) Developing effective public private partnerships,
m) Information sharing and cooperation
n) Operationalization of the National Cyber Security Policy

2.2 Within the text of these Articles, '**Responsible Entity**' shall mean all:

a) Transmission Utilities as well as Transmission Licensees,
b) Load despatch centres (State, Regional and National),
c) Generation utilities (Hydro, Thermal, Nuclear, RE),
d) Distribution Utilities
e) Generation Aggregators,
f) Trading Exchanges,
g) Regional Power Committees, and
h) Regulatory Commissions.

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2.3 **Applicability:**

All Responsible Entities as well as System Integrators, Equipment Manufacturers, Suppliers/Vendors, Service Providers, IT Hardware and Software OEMs engaged in the Indian Power Supply System.

2.4 **Scope:**

2.4.1 **Control Systems for System Operation and Operation Management.**

a) Grid Control and Management Systems,
b) Power Plant Control Systems,
c) Central Systems used to monitor and control of distributed generation and loads e.g. virtual power plants, storage management, central control rooms for hydroelectric plants, photovoltaic/wind power installations,
d) Systems for fault management and work force management,
e) Metering and measurement management systems,
f) Data archiving systems,
g) Parameterisation, configuration and programming systems,
h) Supporting systems required for operation of the above mentioned systems,

2.4.2 **Communication System.**

a) Routers switches and firewalls,
b) Communication technology-related network components,
c) Wireless digital systems.
d) Control Centre to Control Centre Communications for data exchange on ICCP. **(IEC 61850/60850-5/TASE.2/)**

2.4.3 **Secondary, Automation and Tele control technologies**

a) Control and Automation components,
b) Control and field devices,
c) Tele control devices,
d) Programmable logic controllers / Remote Terminal Units, including digital sensor and actuators elements,
e) Protection devices,
f) Safety components,
g) Digital measurement and metering installations,
h) Synchronisation devices,
i) Excitation Systems,

3.0 Definition of Terms:

1. **Access Management**: shall mean set of policies and procedures of the Responsible Entity for allowing Personnel, devices and IoT to securely perform a broad range of operational, maintenance, and asset management tasks either on site or remotely as laid down in Clause 5.2.5 of IS 16335.
2. **Accreditation:** shall mean the process of verifying that an organisation is capable of conducting the tests and assessments against a product/process that are required to be certified.

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3. **Accreditation Body:** shall mean an organisation that has been accredited to verify the credentials and capabilities of the organisations that wish to become a certification body.
4. **Act:** shall mean the Information Technology Act, 2000 (21 of 2000)
5. **Asset**: shall mean anything that has value to the organization.
6. **Certification:** shall mean the process of verifying that a product has been manufactured in conformance with a set of predefined standards and/or regulations by an organisation, that is accredited to conduct the certification process
7. **Certification Body:** shall mean an organisation that has been accredited by an accreditation body to certify products / process against a certification scheme.
8. **Certification Scheme:** shall mean the processes, paperwork, tools, and documentation that define how a product or manufacturer is certified
9. **Chief Information Security Officer:** shall means the designated employee of Senior management level directly reporting to Managing Director/Chief Executive Officer/Secretary of the Responsible Entity, having knowledge of Information Security and related issues, responsible for cyber security efforts and initiatives including planning, developing, maintaining, reviewing and implementation of Information Security Policies
10. **Critical Assets:** shall mean the facilities, systems and equipment which, if destroyed, degraded or otherwise declared unavailable, would affect the reliability or operability of the Power Supply System.
11. **Critical System:** shall mean cyber assets essential to the reliable operation of critical asset. Critical System consists of those cyber assets that have at least one of the following characteristics:
    a) The cyber asset uses a routable protocol to communicate outside the electronic security perimeter.
    b) The cyber asset uses a routable protocol within a control centre.
    c) The cyber asset is dial-up accessible.
12. **Critical Information Infrastructure:** shall mean Critical Information Infrastructure as defined in explanation of sub-section (1) of Section 70 of the Act.
13. **Cyber Assets**: shall mean the programmable electronic devices, including the hardware, software and data in those devices that are connected over a network, such as LAN, WAN and HAN.
14. **Cyber Crisis Management Plan:** shall mean a framework for dealing with cyber related incidents for a coordinated, multi-disciplinary and broad-based approach for rapid identification, information exchange, swift response and remedial actions to mitigate and recover from malicious cyber related incidents impacting critical processes.
15. **Cyber Security Breach**: shall mean any cyber incident or cyber security violation that results in unauthorized or illegitimate access or use by a person as well as an entity, of data, applications, services, networks and/or devices through bypass of the underlying cyber security protocols, policies and mechanisms resulting in the compromise of the confidentiality, integrity or availability of data/information maintained in a computer resource or cyber asset.
16. **Cyber Security Incident:** shall mean any real or suspected adverse cyber security event that violates, explicitly or implicitly, cyber security policy of Responsible Entity resulting in unauthorized access, denial of service or disruption, unauthorized use of computer resource for processing or storage of information or changes to data or information

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without authorization, leading to harm to the power grid or its critical sub-sectoral elements Generation, Transmission and Distribution.

17. **Cyber Security Policy:** shall mean documented set of business rules and processes for protecting information, computer resources, networks, devices, Industrial Control Systems and other OT resources.
18. **Electronic Security Perimeter:** shall mean the logical border surrounding a network to which the Cyber Systems of Power Supply System are connected using a routable protocol.
19. **Information Security Division:** shall mean a division accountable for cyber security and protection of the Critical System of the Responsible Entity.
20. **Protected System:** shall mean any computer, computer system or computer network of the Responsible Entity notified under section 70 of the Act, in the official gazette by appropriate Government.
21. **Security Architecture:** shall mean a framework and guidance to implement and operate a system using the appropriate security controls with the goal to maintain the system's quality attributes like confidentiality, integrity, availability, accountability and assurance.
22. **Vulnerability:** shall mean intrinsic properties of something resulting in susceptibility to a risk source that can lead to an event with a consequence
23. **Vulnerability Assessment:** shall mean a process of identifying and quantifying vulnerabilities

4.0 Standards

Reference	Description
ISO/IEC 15408	Common Criteria Certification Standard
ISO/IEC 17011	General requirements for accreditation bodies accrediting conformity assessment bodies
ISO/IEC 17025	General requirements for the competence of testing and calibration laboratories
ISO/IEC 21827	Systems Security Engineering - Capability Maturity Model (SSE-CMM)
ISO/IEC 24748-1	Systems and software engineering — Life cycle management — Part 1: Guidelines for life cycle management.
ISO 27001/2	Information Security Management
ISO/ IEC 27019	Information technology — Security techniques — Information Security controls for the energy utility industry
ISO/IEC 61508	Functional Safety of Electrical / Electronic / Programmable Electronic Safety-related Systems
IEC 61850	Communication networks and systems for power utility automation
IEC 62351	Standards for Securing Power System Communications
IEC 62443	Cyber Security for Industrial Control Systems
IS 16335	Power Control Systems – Security Requirements.

5.0 Abbreviations

Abbreviations		Description
a)	BES	Bulk Electric System

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b)	CDAC	Centre for Development of Advanced Computing
c)	CEA	Central Electricity Authority
d)	CERC	Central Electricity Regulatory Commission
e)	CERT	Computer Emergency Response Team
f)	CERT-In	Indian Computer Emergency Response Team
g)	CII	Critical Information Infrastructure
h)	CISO	Chief Information Security Officer
i)	CSK	Cyber Swachhta Kendra
j)	COTS	Commercial off-the Shelf
k)	ESP	Electronic Security perimeter
l)	ICS	Industrial Control Systems
m)	ICT	Information and Communications Technology
n)	IEC	International Electro Technical Commission
o)	ISAC	Information Sharing and Analysis Centre
p)	ISD	Information Security Division
q)	ISO	International Organization for Standardization
r)	ISMS	Information Security Management System
s)	IT	Information Technology
t)	FAT	Factory Acceptance Test
u)	NABL	National Accreditation Board for Testing and Calibration Laboratories
v)	NCIIPC	National Critical Information Infrastructure Protection Centre
w)	NLDC	National Load Dispatch Centre
x)	NPTI	National Power Training Institute
y)	NSCS	National Security Council Secretariat
z)	OEM	Original Equipment Manufacturer
aa)	OT	Operational Technology
bb)	RLDC	Regional Load Dispatch Centres
cc)	SAT	Site Acceptance Test
dd)	SERC	State Electricity Regulatory Commission
ee)	SCADA	Supervisory Control and Data Acquisition Systems
ff)	SIEM	Security Information and Event Management
gg)	SLA	Service Level Agreement
hh)	SLDC	State Load Dispatch Centre
ii)	QCI	Quality Council of India

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Article 1. Cyber Security Policy.

a. Cardinal Principles: The Responsible entity will strictly adhere to following cardinal principles while framing cyber security policy:

i. There is hard isolation of their OT Systems from any internet facing IT system.
ii. May keep only one of their IT systems with internet facing at any of their site/location if required which is isolated from all OT zones and kept in a separate room under the security and control of CISO.
iii. Downloading/Uploading of any data/information from their internet facing IT system is done only through an identifiable whitelisted device followed by scanning of both for any vulnerability/malware as per the SOP laid down and for all such activities digital logs are maintained and retained under the custody of CISO for at least 6 months. The log shall be readily to carry out the forensic analysis if asked by investigation agency.
iv. List of whitelisted IP addresses for each firewall is maintained by CISO and each firewall is configured for allowing communication with the whitelisted IP addresses only.
v. Communication between OT equipment/systems is done through the secure channel preferably of POWERTEL through the fibre optic cable. Security configuration of the communication channel is also to be ensured.
vi. All ICT based equipment/system deployed in infrastructure/system mandatorily CII are sourced from the list of the "Trusted Sources" as and when drawn by MoP/CEA.

b. The Responsible Entity shall be ISO/IEC 27001 certified (including sector specific controls as per ISO/IEC 27019).
c. The Responsible Entity shall have a Cyber Security Policy drawn upon the guidelines issued by NCIIPC.
d. The Responsible Entity shall ensure annual review of their Cyber Security Policy by subject matter expert and changes shall be made therein only after obtaining the due approval from Board of Directors.
e. The process of Access Management for all Cyber Assets owned or under control of the Responsible Entity shall be detailed in the Cyber Security Policy.
f. The Cyber Security Policy shall leverage state-of-art cyber security technologies and relevant processes at multiple layers to mitigate the cyber security risks.
g. The Responsible Entity shall be solely responsible to get Cyber Security Policy implemented through its Information Security Division (ISD).
h. The CISO shall record the reason(s) for exemption required, if any, in case, unable to comply with any of the provision(s) of the Cyber Security Policy. Any exception shall be allowed only after an approval of provisions of compensatory control(s) to mitigate residual cyber security risks.

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i. The CISO shall record the exemptions sought in statement of applicability controls, while getting the ISO 27001 certified. All exemptions and its justification need to be in conformance with Cyber Security Policy of the Responsible Entity.
j. The Responsible Entity shall allocate sufficient Annual budget for enhancing cyber security posture, enhanced year over year.
k. The Responsible Entity shall work in collaboration with other Industry Stakeholders as well as Academia to promote R&D activity in the domain of cyber security.
l. The Responsible Entity shall ensure that cyber security issues are taken up as agenda items in their Board meetings once in every three months.

Article 2 Appointment of CISO.

a) The Responsible Entity shall mandatorily appoint a CISO and shall confirm to qualification, if any, **laid** by Quality Council of India (QCI). In absence, the work of CISO shall be looked upon by Alternate CISO. In case qualification for appointment of Alternate CISO has been relaxed for reasons recorded thereof, Alternate CISO has to mandatorily acquire the minimum required cyber security skill sets within six months from the date of his appointment.
b) The Responsible Entity shall regularly update details of CISO and Alternate CISO, with the Sectoral CERT, as well as on ISAC-Power Portal.
c) Roles and Responsibility of CISOs shall be as laid by CERT-In and ring-fenced to ensure cyber security of the Cyber Assets of the Responsible Entity.

Article 3: Identification of Critical Information Infrastructure (CII).

a) The Responsible Entity shall submit to NCIIPC through Sectoral CERT, details of Cyber Assets which uses a routable protocol to communicate outside the Electronic Security Perimeter drawn by the Responsible Entity or a routable protocol within a control centre and dial-up accessible Cyber Assets, within 30 days from the date of their commissioning in the System.
b) The Responsible Entity shall submit details of Critical Business Processes and underlying information infrastructure along with mapped impact and Risk Profile to NCIIPC and shall get their CIIs identified in consultation with NCIIPC. The process of the notification/declaration by Appropriate Government shall follow thereafter.
c) The Responsible Entity shall review their declared/notified CIIs at least once a year to examine changes if any in the functional dependencies, protocols and technologies or upon any change in security architecture. The Responsible Entity shall review their declared/notified CIIs once in every 6 months, in case if NCIIPC has directed them to constitute an Information Security Steering Committee.
d) The Responsible Entity shall ensure that all cyber assets of their identified/notified CIIs are recorded in the asset register and considered for risk assessment as well as for finalization of controls in statement of applicability.

Article 4. Electronic Security Perimeter

a) The Responsible Entity shall identify and document the Electronic Security Perimeter(s) and all Access Points to the perimeter(s).

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b) The Responsible Entity shall follow procedure of identifying "Electronic Security Perimeter" in case of distributed and/or hybrid information infrastructure, as per IEC 62443 / IS16335 (as amended from time to time).
c) The Responsible Entity shall ensure that every Critical System resides within an Electronic Security Perimeter.
d) The Responsible Entity shall perform a cyber-Vulnerability Assessment of each electronic Access Points to the Electronic Security Perimeter(s) at least once in every 6 (six) months and/or after any change in Security Architecture.
e) The Responsible Entity shall ensure that all critical, high and medium vulnerabilities identified as a result of cyber Vulnerability Assessment shall be closed and verified for the effective closure.

Article 5. Cyber Security Requirements

a) The Responsible Entity shall have an Information Security Division (ISD), headed by CISO.
b) The Responsible Entity shall ensure that the ISD must be functional on 24x7x365 basis and is manned by sufficient numbers of Engineers having valid certificate of successful completion of course on cyber security of Power Sector from the Training Institutes designated by CEA.
c) The Responsible Entity shall ensure that ISD
   1) has on-boarded Cyber Swachhta Kendra(CSK) of CERT-In, if they have public IPs.
   2) has timely acted upon the advisories, guidelines and directive of NCIIPC, CSK, CERT-In and Sectoral CERTs,
   3) has deployed an Intrusion Detection System and Intrusion Prevention System capable of identifying behavioural anomaly in both IT as well as OT Systems.
   4) shares reports on incident response and targeted malware samples with CERT-In,
   5) updates the firmware/software with the digitally signed OEM validated patches only.
   6) enables only those ports and services that are required for normal operations. In case of any emergency the procedure as laid in Access management be followed.
   7) maintains firewall logs for the last 6 months duration. Firewall logs shall be analysed and all critical and high severity comments shall be addressed for effective closure.
   8) retains document of FAT, SAT test results and report/ certificate of cyber tests carried out for compliance of Government Orders and Cyber Security Audit.*
   9) maintains all cyber logs and cyber forensic records of any incident for at least** 90 days.

   * FAT, SAT must include comprehensive cyber security tests of the component/equipment/system to be delivered/delivered at site.
   ** 90 days from date of the commissioning of the system/recovery from any incident, whichever is later.

d) The Responsible Entity shall routinely audit and test security properties of the Critical System and must act upon, in case if any new vulnerabilities is identified through testing or by the equipment manufacturer.

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e) The Responsible Entity shall design a secure architecture for control system appropriate for their process control environment*.

f) All State Load Dispatch Centres(SLDCs) shall comply with the directions issued by the National Load Dispatch Centre(NLDC) as well as Regional Load Dispatch Centres(RLDCs) U/s 29 (1) of the Electricity Act, 2003 to ensure stability and cyber security of grid operation and achieve efficiency in the grid operation. In case of any non-compliance, the Head of SLDC shall be responsible and shall be liable for Penalty as per the provision of CERC/SERC.

*There are so many different types of systems in existence and so many possible solutions, it is important that the selection process ensures that the level of protection is commensurate with the business risk and the Responsible Entity shall not rely on one single security measure for its defence. *(Reference IEC/TR62351-10* Edition1.0 2012-10 *Power systems management and associated information exchange –Data and communications security – Part 10: Security architecture guidelines).*

Article 6 Cyber Risk Assessment and Mitigation Plan

a) The Responsible Entity shall document in their Cyber Security Policy a Cyber Risk Assessment and Mitigation Plans drawn upon the best practises being followed in the Power Sector, and the same shall be approved by Board of Directors.

b) The Cyber Risk Assessment and Mitigation Plans shall clearly define the matrix for assessing the cyber risk of both IT and OT environment and risk acceptance criteria.

c) The Cyber Risk Assessment Plan shall be capable to demonstrate that repeated cyber security risk assessment delivers consistent, valid and comparable results.

d) The review of cyber risk assessment shall be carried out at least once in a Quarter. The actionable of risk treatment and mitigation shall be tracked in this review for their effectiveness.

e) The CISO shall be responsible for implementation and regular review, on the basis of internal and external feedbacks, of the Cyber Risk Assessment and Mitigation Plans.

Article 7 Phasing out of Legacy System

a) As the life cycle of the Power System Equipment/System is longer than that of IT Systems deployed therein, the Responsible Entity shall ensure that all IT technologies in the Power System Equipment/System should have the ability to be upgraded.

b) The Responsible Entity shall ensure that the Information Security Division shall draw the list of all communicable equipments/systems nearing end life or are left without support from OEM. Thereafter CISO shall identify equipment/systems to be phased out from the list drawn, firm up their replacement plan and put up the replacement plan for approval before the Board of Directors.

c) The CISO shall ensure that till equipments/systems nearing end life or left without support from OEM are not replaced, their cyber security is hardened and ensured through additional controls provisioned in consultation with the OEM or alternate Supplier(s)*.

*e.g. Use of CDAC developed AppSamvid and whitelisting of applications installed may be explored across all legacy systems.

d) The Responsible Entity shall document in their Cyber Security Policy a Standard Operating Procedure for safe and secure disposal of outlived or legacy devices.

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Article 8. Cyber Security Training.

a) The Responsible Entity shall establish, document, implement, and maintain an annual cyber security training program for personnel having authorized cyber or authorized physical access (unescorted or escorted) to their Critical Systems.
b) The Responsible Entity shall review annually their cyber security training program and shall update it whenever necessary. Annual Review shall record evaluation of the effectiveness of the trainings held.
c) The Responsible Entity shall ensure that Cyber Security training program designed for their IT as well as OT O&M Personnel must include following topics and as per their functional requirements and security concerns additional topics shall be added:
   1) User authentication and authorization.
   2) Cyber Security and Protection mechanisms of IT/OT/ICS Systems.
   3) Introduction to various standards i.e. ISO/IEC:15408, ISO/IEC:24748-1, ISO: 27001, ISO: 27002, ISO 27019, IS 16335, IEC/ISO:62443.
   4) Training on implementation of ISO/IEC 27001 and awareness on IEC 62443.
   5) Vulnerability Assessment in the Critical System.
   6) Monitoring and preserving of electronic logs of access of Critical Assets.
   7) Detecting cyber-attacks on SCADA and ICS systems
   8) The handling of Critical System during cyber crisis.
   9) Action plans and procedures to recover or re-establish normal functioning of Critical Assets and access thereto following a Cyber Security Incident.
   10) Hands on SCADA operation at any of the Regional Load Dispatch Centre.
   11) Handling of risks involved in the procurement of COTS Products.

d) All Personnel engaged in O&M of IT & OT Systems shall mandatorily undergo courses on cyber security of Power Sector from any of the training institute designated by CEA, immediately within 90 days from the notification of CEA Guidelines on Cyber Security in Power Sector.
e) The Responsible Entity shall ensure that none of their newly hired or the current Personnel have access to the Critical System, prior to the satisfactory completion of cyber security training programme from the Training Institutes designated in India, except in specified circumstances such as cyber crisis or an emergency.
f) NPTI in consultation with CEA shall identify and design domain specific courses on Cyber Security for different target groups. The "Governing Board for PSO Training and Certification" shall approve the content, duration etc of these courses and shall review it Annually. NPTI shall conduct these courses at all of their branches on regular basis and shall maintain the list of the Participants successfully completing the course.

Article 9 Cyber Supply Chain Risk Management

a) The Responsible Entity shall ensure that, as and when Ministry of Power, Government of India notifies the Model Contractual Clauses on cyber security, these clauses are included in their every Bid invited for procurement of any ICT based components/equipments/System to be used for Power System.
b) The Responsible Entity shall ensure that all the Communicable Intelligent Equipments and the Service Level Agreements (SLAs) for their Critical Systems shall be sourced from the list of the "Trusted Sources" as and when drawn by MoP/CEA.

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c) The Responsible Entity shall ensure that, in case, for the any Communicable Intelligent Devices, if no Trusted Source has been identified, then the successful bidder in compliance with the provisions made in MoP order dated 2.7.2020 and any other relevant MoP order has got the product cyber tested for any kind of embedded malware/Trojan/cyber threat and for adherence to Indian Standards at the designated lab.

d) The Responsible Entity shall ensure that the essential cyber security tests are carried out successfully during FAT, SAT as detailed in **Annexure A.** The equipment/System besides for functionality shall also be tested in the factory for vulnerabilities, design flaws, parts being counterfeit or tainted, so as to minimize problems during on-site-testing and installation. Cyber Security Conformance Testing are to be carried out in the designated Lab as listed in **Annexure-I of MoP Order No. 12/13/2020-T&R dt. 8th June, 2021(Order at Annexure-B).**

e) The Responsible Entity shall ensure that the Equipment/System supplied by the successful bidder shall accompany with a certificate[$, #] obtained by OEM from a certification body accredited to assess devices and process for conformances to IEC 62443-4 standards during design and manufacture. The Responsible Entity shall accept the certificate submitted along with the supplied Equipment/System only if it's in line with the Testing Protocol as notified by Ministry of Power, Government of India, from time to time.

f) The Responsible Entity in compliance to the requirement of Article 9(e) shall also accept, till the setting up of an adequate certification facility in the India, a digitally signed self-declaration of conformance to the IEC 62443-4 standards during design and manufacture of the equipment/system, if submitted by the OEM.

g) The Responsible Entity shall dispose all unserviceable or obsolete Communicable Intelligent Devices as per the procedure laid in their Cyber Risk Assessment and Mitigation Plans which shall be in line with the prevailing best practices.

$ The National & International certification may be specified in the tender for critical systems/sub-systems being procured by the Responsible Entity.

Certification Schemes:
Embedded Device Security Assurance Certification is for an individual product,
System Security Assurance Certification is for a set of products in a system (possibly from different vendors)
Security Development Lifecycle Assurance Certification is for the development processes that a manufacturer uses for developing products.

Article 10 Cyber Security Incident Report and Response Plan

a) The CISO of the Responsible Entity shall report in the formats prescribed by CERT-In, all Cyber Security Incidents, classified as reportable events.

b) Root cause analysis for all reportable events shall be carried out and corrective action taken, so as to ensure that any re-occurrence of such event can be managed with ease.

c) The Responsible Entity shall mandatorily define in their Cyber Security Policy, criteria(s) identified on the basis of impact analysis, for declaring the occurrence of

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Cyber Security Incident(s) as a Cyber Crisis in the System owned or controlled by them.

d) The Responsible Entity shall mandatorily designate an Officer along with his/her standby by name and designation and empower them to declare an occurrence of the incident(s) as "Cyber Crisis". The contact details of these Officers shall be updated in the C-CMP within 15 days of changes if any due to transfer or superannuation etc.

e) The CISO shall ensure that during any Cyber Security Incident, ISD monitors and minutely records every details of cyber security events and incidents in both IT as well as the OT System owned or controlled by the Responsible Entity.

f) The CISO shall ensure that each cyber incident is handled strictly as per Cyber Security Incident Response Plan detailed in the latest C-CMP approved by the Board of Directors.

g) The Responsible Entity shall ensure that the efficacy of the Cyber Security Incident Response Plan is tested annually through mock drill(s) carried out, if feasible, as simulation exercise(s) or as table top exercise(s) with wider participation of their employees, in consultation with CERT-In and sectoral CERT. In case if any shortcoming is observed in the Cyber Security Incident Response Plan suitable changes shall be made in it.

h) The Responsible Entity shall ensure that the CISO compiles details of incident detection, incident handling, learnings from each incident and damage claims made if any and shall report to CERT-In as well as upload information on ISAC-Power Portal.

Article 11 Cyber Crisis Management Plan(C-CMP)

a) The Responsible Entity shall prepare a Cyber Crisis Management Plan and submit to their sectoral-CERT for review with intimation to Ministry of Power/CISO-MoP. Responsible Entity shall update their C-CMP on the basis of comments made by sectoral-CERT and then submit for vetting to CERT-In. The C-CMP shall be updated once again to include the observations made by CERT-In before seeking approval of Board of Directors for implementation of C-CMP.

b) The Responsible Entity shall ensure that the C-CMP is reviewed at least annually. The CISO shall ensure that all changes are made in C-CMP only with the due approval of Board of Directors and the changes made in C-CMP have been communicated through a verifiable means to all the concerned Personnel of the Responsible Entity.

c) The CISOs shall be the custodian of all the cyber security related documents including Cyber Crisis Management Plan, Risk Treatment Plan, Statement of Applicability of controls, and compliance to regulator's requirement.

d) The CISO shall be accountable for ensuring enforcement of C-CMP by Information Security Division of the Responsible Entity, during a cyber-crisis, as and when declared by the designated Officer. (refer Article 10(d))

Article 12: Sabotage Reporting%

a) The Responsible Entity shall incorporate procedure for identifying and reporting of sabotage in their Cyber Security Policy within 30 days from issue of the Guidelines, or grant of licence under the appropriate legal provisions to the Responsible Entity.

b) The CISO shall be held liable for non-reporting of identified sabotage(s) as per procedure laid for identifying and reporting of sabotage in the Cyber Security Policy of the Responsible Entity.

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c) The CISO shall prepare a detailed report on disturbances or unusual occurrences, identified, suspected or determined to be caused by sabotage in the Critical System of the Responsible Entity, and shall submit the report to the Sectoral CERT as well as to CERT-In within 24 hours of its occurrence.
d) The CISO shall submit to NCIIPC within 24 hours of occurrence the report on every sabotage classified as cyber incidents(s) on "Protected System".
e) The CISO upon occurrence on every sabotage shall take custody of all log records as well as digital forensic records of affected Cyber Assets, Intrusion Detection System, Intrusion Protection System, SIEM and shall preserve them for at least 90 days and shall make them available as and when called upon for investigation by the concerned Agencies.

%Disturbances or unusual occurrences, suspected or determined to be caused by sabotage.
Sabotage e.g. can be a forced intrusion in un-manned/manned facility and taking control of operation of Critical System through a communicating device.

Article 13 Security and Testing of Cyber Assets

a) The Responsible Entity shall ensure security of all in-service phase as well as standby Cyber Assets through regular firmware/Software updates and patching, Vulnerability management, Penetration testing (of combined installations), securing configuration, supplementing security controls. CISO shall maintain details of update version of each firmware and software and their certification if received from OEMs.
b) The Responsible Entity shall carry out regularly Vulnerability Assessment of all Cyber Assets owned or under their control. If a Cyber Asset is found vulnerable to any exploits or upon any patch updates or major configuration changes, then further Penetration Testing may be carried out offline or in a suitably configured laboratory test-bed to determine other vulnerabilities that may have not been identified so far.
c) The Responsible Entity shall specify security requirement and evaluation criteria during each phase of their procurement Process.
d) The Responsible Entity shall ensure that all Cyber Assets being procured shall conform to the type tests as mentioned in the specification for type testing listed in the bid document. Type test reports of tests conducted in NABL accredited Labs or internationally accredited labs (with in last 5 years from the date of bid opening) shall be mandated to be submitted along with bid. In case, the submitted Type Test reports are not as per specification, the re-tests shall be conducted without any cost implication to the Responsible Entity.
e) The Responsible Entity shall ensure that all Communicable devices are tested for communication protocol as per the ISO/IEC/IS standards listed in **MoP Order No. 12/13/2020-T&R dated 8th June, 2021(Annexure-B).**
f) The Responsible Entity shall ensure that all Critical Systems designed with Open Source Software are adequately cyber secured.
g) The Responsible Entity as a best practise upon any incidence of Cyber Security Breach shall carry out cyber security tests at any lab designated for cyber testing by Ministry of Power. These tests shall be similar to Pre Commissioning Security Test and those essential for carrying out Post Incident Forensics Analysis.

Article 14 Cyber Security Audit

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a) The Responsible Entity shall implement Information Security Management System (ISMS) covering all its Critical Systems.
b) The Responsible Entity shall through a CERT-In Empanelled Cyber Security OT Auditor shall get their IT as well as OT System audited at least once in every 6 (six) months and shall close all critical and high vulnerabilities within a period of one month and medium as well as low non-conformity before the next audit. Effective closure of all non-conformities shall be verified during the next audit.
c) The Cyber Security Audit shall be as per ISO/IEC 27001 along with sector specific standard ISO/IEC 27019, IS 16335 and other guidelines issued by appropriate Authority if any. These mentioned standards shall be current with all amendments if any and in case if any standard is superseded, the new standard shall be applicable. CISO shall ensure immediate closure of non-conformance, based on the criticality and by means all non-conformances are to be closed before the next audit.
d) The Responsible Entity shall ensure that CISO has all the required systems and documents in place, as mandated by NSCS for base line cyber security audit.

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FAT & SAT

1. During FAT stage, the customer has to verify all types test reports / certificates including Communication protocol and security conformance tests of the devices offered for FAT.
2. FAT of SCADA involves testing as a whole system in the integrated scale down set up. For SCADA, Indian standard IS 15953: 2011 "SCADA System for Power System Applications" provides definition and guidelines for the specification, performance analysis and application of SCADA systems for use in electrical utilities (for transmission & Distribution) including guidance on Tests and inspections.
3. The SAT will be done at customer site as per the SAT document mutually agreed by buyer and supplier. For SAT also, guidance from IS 15953: 2011need to be applied.
4. IEC 61850-10-3 Communication Networks and Systems For Power Utility Automation-Functional testing of IEC 61850 systems (in draft stage - CDTR) covers testing of applications within substations covering

    a. A methodical approach to the verification and validation of a substation solution
    b. The use of IEC 61850 resources for testing in Edition 2.1
    c. Recommended testing practices for different use cases
    d. Definition of the process for testing of IEC 61850 based devices and systems using communications instead of hard wired system interfaces (ex. GOOSE and SV instead of hardwired interfaces)
    e. Use cases related to protection and control functions verification and testing.

    This standard may be used as a guidelines for FAT & SAT for Substation Automation System (SAS) based on IEC 61850.

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Annexure - B

Annexure – 1

List of designated laboratories for cyber security conformance testing

Table -A. Field Equipment /Operational Technology (OT)

Sl. No.	Equipment	Communication Protocol Conformance Standards	Protocol Security Conformance Standards	Designated Laboratories
1	Remote Terminal Units (RTUs) & PLCs with IEC communications protocols	IEC 60870-5 -101 / IEC 60870-5 -104 (Test Details Annexure 2)	IEC 60870-5- 7 Security extension & IEC 62351 series (specifically IEC 62351-100 parts 1 & 3) (Test Details Annexure-2	Central Power Research Institute (CPRI), Prof Sir C V Raman Road, Sadashivanagar P O, Bengaluru – 560080, Karnataka
2	Intelligent Electronic Equipment / Numerical Protection Relays / Bay Control Units / Bay Protection Units, Gateways, Transformer Tap controller/ changer, etc. with IEC 61850 communication protocol	IEC 61850 – 5 to IEC 61850 – 10 (Test Details Annexure 2)		CPRI
3	Smart meters with IEC 62056 communication protocols	IEC 62056 series / DLMS & IS 15959 series and IS 16444 series (Test details Annexure 2)	IEC 62056 series / DLMS & IS 15959 series and IS 16444 series (Test Details Annexure 2)	1. CPRI 2. Electrical Research and Development Association (ERDA), ERDA Road, GIDC, Makarpura, Vadodara - 390 010 Gujarat 3. Yadav Measurements Pvt. Ltd. (YMPL) 373-375, RIICO Bhamashah Industrial Area Kaladwas 313003 Udaipur – Rajasthan

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Information Technology (IT) Equipment (Main / Backup / Disaster recovery (DR) Control Centre / Substation control centre IT equipment)

All IT products procured /supplied shall have a valid Certificate of Common Criteria as per ISO/IEC 15408 issued by signatories of the Common Criteria Recognition Agreement (CCRA) (www.commoncriteriaportal.org).

Import/procurement/supplied from vendors sourcing from prior reference countries, the Certificate for Common Criteria shall be from Government Laboratories in India according to the IC3S scheme operated by Ministry of Electronics and Information Technology, which is a signatory to CCRA.

https://www.commoncriteria-india.gov.in/

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Details of tests for various identified products

Remote Terminal Units (RTUs) (Sl. No. 1 of Table – A of Annexure – 1)

Test protocol:

Utilities / manufacturers will submit the sample along with all the required technical documentation for taking up testing to the designated laboratory.

Reference standards

1) IEC 60870-5-101 & IEC 60870-5-104 as applicable

2) IEC 60870-5-7 Telecontrol equipment and systems - Part 5-7: Transmission protocols - Security extensions to IEC 60870-5-101 and IEC 60870-5-104 protocols (applying IEC 62351)

3) IEC 62351-100-1 & IEC 62351-100-3 and other cross referenced standards.

Test cases

Extract from standard (IEC 62351-100-1)

The conformance test cases are divided into four clauses:

- Clause 5: Verification of configuration parameters. This clause contains the configuration parameters affecting the message contents and/or the protocol behaviour.
- Clause 6: Verification of communication. The goal of this clause is to verify that Device Under Test (DUT) is able to implement the security extension messages as described in IEC TS 60870-5-7.
- Clause 7: Verification of procedures. The goal of this clause is to verify that DUT is able to execute the security extension procedures as described in IEC TS 62351-5.
- Clause 8: Test result chart. This clause contains the results of the test cases listed in Clauses 6 and 7 for each supported value of the configuration parameters listed in Clause 5.

The test cases are organized in tables. They are numbered; their numbering syntax is: Subclause number (where the Table is located) + test case number.

In the column 'reference' each test case has a direct reference to IEC TS 62351-5 or IEC TS 60870-5-7 where the clause under test is defined.

Test cases are mandatory depending on the description in the column 'Required'. The following situations are possible:

M= Mandatory test case. The test is referencing a clause that is mandatory in IEC TS 62351-5 or IEC TS 60870-5-7.

Protocol Information Conformance Statement (PICS) x, x = Mandatory test case if the functionality is enabled in the PICS (by marking the applicable check box), with a reference to the section number of the PICS (x.x).

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Conformance testing of security extension procedures

The security extension procedures can be summarized as follows:

- User management
- Update key maintenance
- Session key maintenance
- Challenge/Reply authentication
- Aggressive Mode authentication

Extract from standard (IEC 62351-100-3)

IEC 62351-3 defines the requirements related to the authentication/encryption protocol, procedures and methods to be implemented at TCP/IP (transport) level.

The conformance test cases are divided into three clauses:

- Clause 5: Verification of configuration parameters. This clause contains the parameters specified by the standards referencing IEC 62351-3 (see IEC 62351-3:2014/AMD1:2018, Clause 7) and affecting the protocol behaviour.
- Clause 6: Verification of IEC 62351-3 requirements. The goal of this clause is to verify that DUT is conformant to the requirements of the IEC 62351-3.
- Clause 7: Test result chart. This clause contains the results of the test cases listed in Clause 6 for each supported value of the configuration parameters listed in Clause 5.

The test cases are organized in tables. They are numbered, their numbering syntax is: Subclause number (where the table is located) + test case number.

In the column 'Reference' each test case has a direct reference to IEC 62351-3 where the clause under test is defined. PICS or Protocol Implementation eXtra Information for Testing (PIXIT) could be found in the "Reference" column for some test cases whenever the execution of the test case shall take into account specific parameter values declared in the PICS or PIXIT of the DUT.

Test cases are mandatory depending on the description in the column 'Required'. The following situations are possible:

M = Mandatory test case. The test is referencing to a clause that is mandatory in IEC 62351-3.

PICS

or

PIXIT = Mandatory test case if the functionality is enabled in the PICS or PIXIT by marking the applicable check box or declaring the applicable value.

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Intelligent Electronic Devices (IEDs) (Sl. No. 2 of Table – A of Annexure – 1)

Utilities / manufacturers will submit the sample along with all the required technical documentation for taking up testing to the designated laboratory.

Reference standards

IEC 61850 series

Specifically IEC 61850-5, IEC 61850-6, IEC 61850-7, IEC 61850-8, IEC 61850-9 and IEC 61850-10

Test cases

Communication protocol conformance as per IEC 61850 -10. This part of standard defines methods and abstract test cases for conformance testing of client, server and sampled values devices used in power utility automation systems, the methods and abstract test cases for conformance testing of engineering tools used in power utility automation systems, and the metrics to be measured within devices according to the requirements defined in IEC 61850-5. Further this part of standard specifies standard techniques for testing of conformance of client, server and sampled value devices and engineering tools, as well as specific measurement techniques to be applied when declaring performance parameters. The use of these techniques will enhance the ability of the system integrator to integrate IEDs easily, operate IEDs correctly, and support the applications as intended.

Smart Meters (Sl. No. 3 of Table – A of Annexure – 1)

Utilities / manufacturers will submit the sample along with all the required technical documentation for taking up testing to the designated laboratory.

IEC 62056 series of standards (Electricity metering data exchange – The DLMS/COSEM suite) specifies details of communication protocol requirements, conformance testing and security requirements. The Part 5-3 (DLMS/COSEM application layer) specifies the DLMS/COSEM application layer in terms of structure, services and protocols for DLMS/COSEM clients and servers, and defines rules to specify the DLMS/COSEM communication profiles. It defines services for establishing and releasing application associations, and data communication services for accessing the methods and attributes of COSEM interface objects, defined in IEC 62056-6-2 using either logical name (LN) or short name (SN) referencing.

Clause 5 and sub clauses specifies security requirements. It cover security concepts, Identification and authentication, Cryptographic algorithms, Cryptographic keys – overview, Key used with symmetric key algorithms, Keys used with public key algorithms and Applying cryptographic protection.

Note: All above referred standards shall be latest with amendments if any at the time of submission of sample(s) for testing.

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Annexure – 3

Testing Criteria

1) Supply from Trusted Sources

The sample size shall be as specified by CEA as per the approved criteria for Trusted Vendors

2) Supply from other than trusted vendors

The sample size shall be shall be 5% of the supply lot / ordered quantity (minimum one). The manufacturer shall submit request to the Nodal agency along with vendor's / manufacturer's certifications for supply chain management system practices and secure product development process implementations based on any one or more of standards ISO / IEC 27036, ISO / IEC 20243, IEC 62443 for verification.

After scrutiny of vendor's / manufacturer's certifications the supplier / utilities shall be asked to submit product to the designated laboratory for communication and cyber security conformance testing.

The supply lot shall stand rejected on failure to comply with the test requirements.

3) Supply from prior reference countries

The utility shall obtain prior permission from the Government of India for importing the product / system from prior reference countries.

The sample size shall be shall be 10 % of the supply lot / ordered quantity (minimum one). The manufacturer shall submit request to the Nodal agency along with vendor's / manufacturer's certifications for supply chain management system practices and secure product development process implementations based on any one or more of standards ISO / IEC 27036, ISO / IEC 20243, IEC 62443 for verification.

After scrutiny of vendor's / manufacturer's certifications the supplier / utilities shall be asked to submit product to the designated Government / Government controlled Autonomous laboratory for type tests (Annexure – 4) and communication & cyber security conformance testing.

The supply lot shall stand rejected on failure to comply with the test requirements.

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Type Tests

Products imported from prior reference countries shall also undergo type testing as per following standards in addition to communication protocol and security conformance testing at the designated Government / Government controlled Autonomous laboratory:

Type test standards for RTUs

1. IEC 60870-1-2:1989 Telecontrol equipment and systems. Part 1: General considerations. Section Two: Guide for specifications.
2. IEC 60870-2-1:1995 Telecontrol equipment and systems - Part 2: Operating conditions - Section 1: Power supply and electromagnetic compatibility.
3. EC 60870-2-2:1996 Telecontrol equipment and systems - Part 2: Operating conditions -Section 2: Environmental conditions (climatic, mechanical and other non-electrical influences).
4. IEC 60870-3:1989 Telecontrol equipment and systems. Part 3: Interfaces (electrical characteristics)

Type test standard for IEDs / Numerical Protection Relays / Bay controls units

1. IEC 61850-3: 2013, Ed. 2 Communication networks and systems for power utility automation – Part 3: General requirements.

Type test standards for Smart meters

1. IS 16444: 2015 AC static direct connected watthour smart meter class 1 and 2 – Specification.
2. IS 16444 Part 2: 2017 AC static transformer operated watthour and var - Hour smart meters, class 0.2 S, 0.5 S and 1.0 S: Part 2 specification transformer operated smart meters.

Note:

1. All above referred standards shall be latest with amendments if any at the time of submission of sample(s) for testing.
2. Type tests generally covers functionality, environmental, mechanical, EMI/ EMC and electrical safety related tests.

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DAM SAFETY REVIEW PANEL

INSPECTION REPORT OF TEESTA-V DAM

EAST SIKKIM, SIKKIM

Doc. No. NHTS-V/DD/DOC/44/04-00

March 2019

DESIGN & ENGINEERING DIVISION

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NHPC

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LETTER OF TRANSMITTAL

Dr. B.K.Mittal
Chairman, DSRP

Camp Office
NHPC Office Complex,
Faridabad,
Dated 29.03.2019

Shri Narendra Kumar
Executive Director,
Design & Engineering Division,
NHPC Ltd, NHPC Office Complex,
Sector – 33, Faridabad- 121003 (Haryana)

Sub : Dam Saftery Review Panel (DSRP) Report on Teesta–V Dam

Ref: NHPC Office Order no. NH/DD/DD-II/Dam Safety/DSRP/2019/2286 dated 21.01.2019

Sir,

Please find enclosed, herewith, the Dam Safety Review Panel Report on Teesta-V Dam for your kind perusal and necessary action.

I, on behalf of DSRP, convey thanks to NHPC Officers at Headquarters, Power Station and yourself for making the visit to Teesta-V Power Station comfortable and useful and also providing necessary help in preparation of this report.

Regards,
Yours sincerely

29/3/2019
(Dr. B.K.Mittal)

Encl- One report

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REPORT OF DAM SAFETY REVIEW PANEL ON TEESTA-V DAM

1.0 INTRODUCTION

1.1 As per the "**Guidelines for Safety Inspection of Dams** " published by CWC in January 2018 and previous minutes of NCDS meetings, all dam owning bodies/agencies should conduct the Comprehensive Safety Review of large dams, which are more than 15 meter in height or which store 60 Mm^3 or more water by an independent panel of experts i.e. "**Dam Safety Review Panel**" once in 10 years and submit the report to Dam Safety Organization.

1.2 Teesta-V dam was commissioned in March 2008 and has a height of 88.60 m above deepest foundation level and it has completed more than 10 years of its operation and requires a comprehensive dam safety inspection. Accordingly, NHPC Ltd, constituted a Dam Safety Review Panel (DSRP) for Teesta-V dam consisting following dam experts for 10 years comprehensive dam safety review:

1. **Dr. B.K. Mittal, Former Chairman, CWC**
2. **Shri Rajan Nair, Former Chairman, Brahmaputra Board**
3. **Shri Y.K.Handa, Former Chief Engineer, CWC**
4. **Shri V.K.Maini, CGM, D&E Division, NHPC Ltd.**
5. **Shri A. K. Jain, GM (Civil), D&E Division, NHPC Ltd.**
6. **Shri R.C. Sharma,GM (Geo.), EG&Geotech Division, NHPC Ltd.**

1.3 The first three members of the panel were nominated by NHPC Ltd vide their letter no. NH/DD/D-11/Dam Safety/DSRP/2019/2286 dated 21.01.2019. The copy of the letter of NHPC along with all enclosures is appended at **Annexure – I.**

1.4 Later, three members of panel were nominated by NHPC Ltd vide their letter no NH/DD/ED(D&E)/DSRP/2019/171 dated 28.01.2019. The copy of the NHPC letter is appended at **Annexure -2.**

1.5 The DSRP had a preliminary meeting with Design Engineers, Hydrologist and Geologists at NHPC Office Complex, Faridabad on

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26.02.2019. The concerned engineers gave a brief background of the project and its performance since its commissioning. The list of officers, who participated in the introductory meeting, is appended at **Annex.-3.**

1.6 The DSRP inspected the Teesta–V dam and its appurtenant structures along with the engineers of design office at NHPC Headquarter, Faridabad and Project officers between 27th February 2019 and 2nd March 2019. The list of officers and engineers who participated during DSRP inspection of Teesta–V dam is appended at **Annexure -4.**

1.7 During the period from 27th March to 29th March 2019, the DSRP held further discussions with concerned engineers, hydrologist and geologists from NHPC Design office at Faridabad and prepared the Dam Safety Panel Report on Teesta–V dam and submitted to the Competent Authority of NHPC Ltd. The list of NHPC officers who participated in the aforesaid meeting is appended at **Annexure -5.**

1.8 During the preliminary meeting and site inspection of the dam, additional data and information were collected about the performance of the dam during its operation.

2.0 GENERAL LAYOUT OF TEESTA –V POWER STATION

2.1 Teesta-V Hydro Electric Project, now referred as Teesta -V Power Station, is situated in East Sikkim district of Sikkim State of India and it was commissioned in March 2008. The power station is constructed to harness power potential of river Teesta in cascade development scheme. The installed capacity of the Power Station is 510 MW (3 x 170 MW) designed to generate 2573 MUs of power annually.

2.2 The Teesta–V dam is a Concrete Gravity dam. Its height from the deepest foundation level and above river bed level is 88.60 m and 51.20 m respectively. Its top level is at EL 583.20m. The FRL and MDDL are fixed at EL 579.00m and EL 568.00m. The total length of the dam at top is 176.50m. The dam consists of 11 blocks. The dam has orifice type of spillway consisting of 5 blocks in the middle of river. It has two non- overflow blocks on the right bank and four non

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overflow blocks on left bank. The dam has gross storage capacity of 8.7 MCM at FRL at EL 579.00m with a live storage of 5.3 MCM as per post monsoon survey 2017. For energy dissipation, a flip bucket and plunge pool on the d/s has been provided.

2.3 The major components of the project are given below:

1. 88.6 m high and 176.50 m long Concrete gravity dam
2. Orifice type of spillway consisting of 5 bays of 9.0 m width each
3. 2 Diversion tunnels of horse shoe of 12.2 m dia. each
4. Power intake structure located at 52.0 m away from dam axis consisting 3 numbers of intakes of size 6.5 m X 6.5 m along with 3 numbers of underground de-silting basins, 250 m long, 19.7 m wide and 24.5 m deep each along with silt flushing tunnels.
5. 9.5 m dia. horse shoe shape and 17.1 km long Head Race Tunnel
6. Restricted orifice type semi underground surge tank of 30 m dia and 92.5 m high at the end of HRT
7. 3 numbers of pressure shafts of 4.7 m dia.
8. A Powerhouse of 118.5 m (L) X 23.0 m (W) X 47.5 m (H) housing three turbines of installed capacity of 170 MW each.
9. Tailrace tunnel of 6.0 m dia., D– shaped having length of 165m, 175 m and 185 m each.

3.0 SALIENT FEATURES OF TEESTA-V DAM AND OTHER STRUCTURE

The followings are the salient features of Teesta-V dam and its appurtenant structure:

LOCATION

• State	Sikkim
• District	East Sikkim

HYDROLOGY

• Total catchment area	4307km^2
• Rained catchment	2020 km^2
• Area above permanent Snow level (EL4573m)	2287 km^2

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- Design flood (original) — 9500 m^3/s
- Revised design flood (2011) — 14596 m^3/s (PMF)
- River diversion design flood — 3251 m^3/s (1 in 25 year flood)

Reservoir

- Maximum reservoir level (MRL) — EL580.72m
- Full reservoir level (FRL) — EL 579.00m
- Minimum draw down level (MDDL) — EL568.00m
- Gross storage (original) — 13.52 MCM
- Gross storage (Post monsoon, 2017) — 8.70 MCM
- Live storage (original) — 6.28 MCM
- Live storage (Post monsoon, 2017) — 5.3 MCM
- Dead storage (original) — 7.24 MCM
- Dead storage (Post monsoon, 2017) — 3.4 MCM

Concrete Dam

- Maximum height above river bed — 51.20m
- Maximum height from deepest foundation level — 88.60m
- Dam top Elevation — EL583.20m
- Length of dam at top — 176.50m

Spillway

- Design flood (original) — 9500 m^3/s
- Revised design flood (2011) — 14596 m^3/s
- Crest Elevation — EL540.00m
- No. of sluice spillway bays and size — Five (each 9m wide and 12.00m high)
- Maximum Tail pool level (at PMF) — EL 548.60m

Diversion Tunnels

- Number and shape — 2 nos, Horse shoe shaped
- Diameter (finished) — 12.2m
- Length — 473 m and 610 m

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Intake Structure

- Number and size of intakes — 3nos, 6.5m x 6.5m
- Design Discharge — 350.84 m^3/s
- Invert level — EL 554.00/556.00m

De-silting chamber

- Type — Dufour shaped
- Length and — 250m
- Number & size — 3, 19.7m x 24.5m
- Minimum particle size to be removed — 90% of 0.2mm size

Head Race Tunnel (HRT)

- Shape — Horse Shoe shape
- Diameter (Finished) — 9.5m
- Length — 17.1 km
- Design discharge — 292.37 m^3/s
- No. of adits/gated adits — 5 nos./ 4 nos.

4.0 HYDROLOGY

4.1 Description of drainage basin

Teesta –V station is run-of-the river type of project. The water of Teesta river are being diverted at Dikchu which is 2km downstream from the confluence of river Dikchu with river Teesta.

The river Teesta is one of the main Himalayan river originating from the glaciers of Northern Sikkim at an elevation at EL 8500.00m. The river is flowing generally in southern direction draining out the entire state before entering west Bengal at Sevoke near Siliguri town.

The catchment area of Teesta-V dam lies between latitude 27^0 20'N to 28^0 07'N and longitude 88^0 0'E and 88^0 53^0 E. The dam site lies at about latitude 27^0 14' 30" N and longitude 88^0 29'E. The catchment area upto Teesta-V dam site is 4307km^2. The catchment area above the permanent snowline at about EL 4573.00m is 2287 km^2 and the rainfed catchment area is 2020 km^2. The catchment area is studded with 22 numbers of small and big glaciers.

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The maximum and minimum temperature varies from 37^0 C in summer to 8^0 C and relative humidity varies from 40% to 100%. The average annual rainfall at Dikchu on the basis of available data is 2544mm.

The catchment area plan upto Teesta-V dam has been appended at Fig.1.

4.2 Water availability

The approved water availability series at Teesta-V Dam site has been developed for the period 1984-1996 on the basis of observed discharges at Dikchu. The average annual run off as per approved water availability is 7554 MCM.

4.3 Design flood

In the DPR prepared by NHPC, a PMF of 9500 m^3/s was estimated as a design flood which was approved by CWC.

Later in the year 2011, a comprehensive hydrological study of Teesta basin (Sikkim) was carried out by CWC to review design flood studies for all hydropower schemes on Teesta river upto Teesta-VI barrage. Design flood estimation was done using distributed hydrological model. The entire catchment of Teesta river upto Teesta-VI barrage site had been divided into eight sub catchments. Design flood 14596 m^3/s (PMF) was estimated at Teesta-V Dam site and the revised value of 14596 m^3/s was conveyed by CWC.

The annual flood peaks at Teesta-V dam are recorded for last 20 years. The maximum value of the flood was recorded in 2002 having a value of 3397m^3/s.

4.4 Reservoir

FRL and MDDL of the Teesta-V Dam reservoir are at EL 579.00m and EL 568.00m respectively. As per DPR, the gross and live storage capacity of the Teesta-V Dam reservoir were 13.52 MCM and 6.28 MCM. The dead storage capacity estimated at DPR stage was 7.24 MCM.

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As per post monsoon 2017 reservoir survey, the gross storage capacity is 8.7 MCM whereas the live and dead storage are 5.3 MCM and 3.4 MCM respectively. The surface area of the Teesta-V reservoir at FRL is 61.53 Ha.

The Teesta-V dam reservoir has been silted upto the crest level of the spillway. The reservoir has lost 35.65% gross storage capacity and 15.6% live storage capacity.

4.5 Reservoir operation and silt flushing

The Teesta-V dam reservoir is being operated as per "Rule curve" developed for the reservoir. The flushing of the reservoir is carried between first June and 30th September depending on the quantity of inflow into the reservoir in each month.

5.0 GEOLOGY

5.1 Geology of the project area

The Project area has low grade metasedimentry rocks belonging to Gorubathan formation, Daling group of lesser Himalaya. The Gorubathang formation comprises of metasedimentaries viz green slate, phyllite, chloritic quartzite, green feldspathic wacke, and basic metavolcanics and green beds.

In the vicinity of dam site phyllitic quartzite with intermittent quartzitic phyllite bands are exposed. Bedrock in the riverbed was encountered under ±42m thick pile of riverine material towards the left bank. The headrace tunnel has been excavated through a folded sequence of inter-banded quartzite, quartzitic phyllite and chlorite schist. Folding of three generations was identified along the Headrace tunnel. The power house and surge shaft area are also located in the quartzite phyllite and phyllitic quartzite with bands of phyllite type rocks.

5.2 Geology of the dam area

The dam site is located about 2km downstream of the confluence of Teesta river with Dikchu Nala. The rocks exposed at dam site are quartzitic phyllite, phyllitic quartzite with bands of phyllite belong to Daling group. Intrusion of igneous rock (syenite) has also been recorded at dam site. At dam axis, the right bank

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was defined by steep rocky escarpment exhibiting steep slope where as on the left bank major portion was covered with slope wash material comprising of big boulders of various size and clayey materials with scanty outcrops. River bed portion was occupied by thick pile (±40 m) of alluvium deposits towards left bank.

5.3 Problems encountered during construction

5.3.1 Sliding from left bank

The major portion of left bank at and downstream of dam axis was covered with slope wash material with scanty outcrop of quartzitic phyllite and phyllitic quartzite rocks. The portion of left bank between the dam axis and downstream of axis was destabilized during abutment stripping and foundation excavation especially towards left bank during year 2003-04 and slides developed at number of places on left bank from dam axis to 120m downstream of dam axis. The area was stabilized by providing suitable support measures like protection walls, micro piling and grouting, bamboo piling, geo textile and belley benching etc. Apart from that, catch drains on the periphery of slide area and longitudinal drains within slide area were also constructed for arresting the surface water.

5.3.2 Shear Zone at Dam foundation

In the dam foundation, parent rocks were intruded by igneous intrusive (syenite) in part of spillway blocks S3, S4 and S5. The intrusion had caused warping in foliation of rock mass, development of shearing and crushing along contact with parent rocks. Apart from igneous intrusion, a thick sheared and crushed zone (about 18m thickness at dam axis) has been encountered into the bedrock. The shear zone trending along the river direction with average orientation of $320^0/70^0$ and occupying a major area of spillway block S3.

In the foundation of S4 & S5 blocks, weak features like sheared & weathered contact of igneous intrusive body (Syenite) with parent meta sedimentary rock were encountered. Further, foundation conditions in spillway blocks S1 and S2 comprised comparatively of medium strong to strong rock mass and devoid of shear zone were encountered.

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In order to achieve adequate competency of the foundation, the loose and weak, weathered portion of the bed rock was removed. This was achieved without the use of blasting material in order to avoid further damage to the adjoining rock mass.

The treatment of shear zone in S2 and S3 blocks was carried out by providing three shear keys across shear zone at RD 0-5 m, 30-35 m and 80-84 m and these were extended to the competent rock mass. In addition, installation of 6m long anchors , laying a raft all along shear zone, consolidation grouting, construction of inspection gallery along S3 block were also provided as a part of shear treatment.

Instrumentation monitoring was also carried out in S2 and S3 spillway blocks to monitor the behavior of foundation.

Apart from this shear zone, numbers of interfolial and other shear seams recorded in spillway blocks S3, S4 and S5 were treated by providing reinforcement in trenches and filled with concrete before placement of block concrete.

5.3.3 Consolidation grouting

Consolidation grouting was carried out in dam foundation area for filling of the joints and to increase rock mass properties. The depth of consolidation grouting was kept 10m in S2 and S3 blocks while 5m in other blocks. Grouting was carried out in primary, secondary and tertiary sequence. The spacing of primary and secondary holes was kept at 6m c/c in both directions in staggered manner. Grouting was done from deepest foundation to higher level in both sides. A minimum 2m thick concrete was laid on foundation rock before start of grouting.

5.3.4 Curtain grouting

Curtain grouting, to have credible seepage barrier, was provided in upstream near heal of the Dam for increasing path for reduction of seepage water from reservoir and to reduce exit gradient for safe guarding the foundation against erodibility hazard.

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5.4 Seismicity

The project area falls within seismic zone-IV as per seismic zone map of India (IS1893-1984). As per the studies carried out at Department of Earthquake Engineering (DEE), University of Roorkee, the recommended values of 0.32g PGA for Maximum Credible Earthquake (MCE) and 0.16g PGA for Design Basis Earthquake (DBE) were adopted for the design of dam.

6.0 DAM AND APPURTENANT STRUCTURES

6.1 General

The dam is located about 2 km downstream of confluence of Teesta River with Dikchu River. The river flows through a narrow gorge and defined by east-west trending ridges. Either bank exhibit contrasting topographical conditions, left bank is relatively gentle slope, while the right bank is vertical escarpment. Topographically, area is rugged and the slopes were covered with thick forests.

6.2 Foundation treatment

The foundation was treated with blanket grouting as explained in Para 5.3.3 and shear keys were provided in spillway blocks S2 and S3 due to presence of shear zone under these blocks as described in Para 5.3.2. The curtain grouting was also carried out to check the seepage from upstream to downstream under the dam foundation.

6.3 Dam

The dam consists of five spillway blocks of the Teesta Dam in the middle of Teesta River and is abutted by two non-overflow blocks on right bank and four non-overflow blocks on left bank. The stability of the dam has been checked as per IS :6512 for all loading conditions as defined in the code.

The height of maximum overflow section is 88.6 m above rock foundation level and it has a base width of 92.38 m. The base width of the overflow block varies as per the height according to rock foundation level. The maximum height of non-overflow block is 87 m and base width is 77 m.

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The value of horizontal and vertical peak ground acceleration is taken as per site specific response spectra curve. One meter width of non- overflow block (2D section) and full width of spillway section (16m) have been analyzed for various load combination as per IS: 6512 codal provisions.

The vertical stresses at dam foundation level have been calculated for all combinations. The factor of safety against sliding has been calculated on the basis of partial factor of safety in respect of Friction Fϕ and partial factor of safety in respect of cohesion Fc.

The vertical stress in compression at toe works out to be 0.90 to 2.4 MPa in different loading condition. The tensile stress at heel level works out 0.5 to 1.5 MPa in different loading conditions.

The stresses in dam and foundation are within the permissible limits. The dam is also safe against sliding and overturning.

6.4 Galleries and Shafts

The foundation cum drainage gallery (Gallery-G) of 2.25m x 2.8m size is running parallel to the rock line for curtain grouting of dam and providing pressure relief holes. It extends from NOF block R1 at EL503.00m to L4 block at EL576.52m. The bottom most portion of this gallery is at EL499.40m in S1, S2 and part of S3 block. Cross gallery "D" is connected through gallery 'G' and extends upto downstream end in block S3. The inspection gallery 'C' is provided at EL529.22m which connects to stair shaft and elevator in block R1.

Two drifts at EL 529.22m and EL 555.62m were provided for curtain grouting on the right bank extending into the rock from R_1.

Curtain grouting was done through 45mm dia. holes in two rows in S2 and S3 blocks and in a single row in rest of the blocks. Primary holes were provided at a spacing of 6m c/c inclined at 75^0 with the horizontal on upstream side of Dam axis. Secondary holes were spaced at 6m c/c in between primary holes. Tertiary holes were also provided as per requirement. The depth of grout curtain

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was kept at higher of H/2 or 10m where H= water depth with respect to FRL. The maximum grout curtain depth was of the order of 45m.

The pressure holes / drainage holes were drilled from dam foundation gallery in downstream of grout curtain for reduction of the uplift pressure on dam. 76mm dia. holes were drilled at an interval of 3.0m c/c from the drainage gallery. Pressure relief holes were drilled to a depth of 3/4 th of the curtain grout hole subject to minimum depth of 5m.

A sump room (4m x4m x 3m) has been provided at EL499.40m in deepest block S2 where all drainage water is collected into drainage sump (2.8m dia x 3m deep) located at EL 496.40m from where the water is pumped out through 200 mm dia MS discharge pipes (3 nos.) through pump room (3.5m x 3.5m x 4.0m) located at EL.508.40m. The pipe discharges the water through the outlet in the S2 block at EL550. Pump room and sump room are connected with 2m dia shaft.

A gauge well of size 1m (W) x 1m (L) has been constructed from EL 561.00m to EL583.20m in NOF block R1 to measure reservoir level.

7.0 SPILLWAYS

7.1 General

The spillway is an orifice type spillway structure with gates and breast walls. It has been designed to pass flood equal to 9500 m^3/s. The crest of spillway is at EL 540.00m. The spillway has been provided with 5 nos. of radial gates of size 9.00 m x 12.00 m each. The low level spillway has been provided for flushing of sediments deposited in the reservoir and keeping the intake free of sediment.

7.2 Spillway arrangement

The overflow section has been shaped to an ogee profile with upstream profile with upstream profile in form of ellipse and downstream profile with an equation X^1.85 = 15967* Y. From TP1 to TP2 glacis slope is kept as 1(V):8(H) followed by flip bucket at the end. The flip bucket has been provided to dissipate the

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energy considering the downstream tail water level, topographical conditions at downstream and economy.

A pre-designed and pre-formed plunge pool having size 40 m x 40 m has been provided at EL.519.0m to avoid uncontrolled scouring. A 15 m wide RCC apron has been provided in S2 and S3 spillway blocks, 10 m in S4 spillway block and 5 m wide in S1 and S5 spillway blocks at the downstream of bucket lip along with shear key.

The results of Model studies carried out at CWPRS, Pune indicated that the discharging capacity of the spillway was adequate to pass maximum discharge of 9500 cumec at MWL EL.580.72m. Besides the piezometric pressures observed along the surface of the spillway were found positive.

It has been reported that erosion of glacis buckets and ends sill occurs frequently during passing of heavy sediment laden water containing boulder. The repairs are carried out as and when required to restore the spillway to its original profile.

Height of pier is 43 m near spillway crest at dam axis and 13 m near flip bucket. The thickness of pier is 3.5 m upto trunion beam and varies to 2.0 m at the end of the bucket as suggested by hydraulic model studies conducted by CWPRS, Pune. The thickness of end pier i.e. left side pier of spillway block S5 and right side pier of block S1 is 3.5 m throughout the length.

The crest is designed for the horizontal stress at different vertical sections. As piers are monolithically connected with spillway glacis concrete, the stresses are induced in the concrete below pier due to combined loading on piers. Due to these loadings, tensile forces are developed and reinforcement is provided to take care of the tensile stresses.

8.0 HYDRO MECHANICAL COMPONENTS

8.1 Spillway radial gates and hydraulic hoists

Spillways have been provided with five numbers radial gates having stainless steel cladded structural steel skin plate to regulate the reservoir level. The gate is fitted with J-type side rubber seals (Teflon cladded), double stem top rubber

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seal and wedge type bottom seals. In addition anti-jet seal is provided at the lintel on the embedded part.

Two numbers hydraulic cylinders of capacity 205 T each, attached to the gate has been provided to operate each gate. Hydraulic cylinders are operated by one unit of hydraulic power pack which consists of two motors, two pumps associated control and operating systems. Each power pack can act as standby for the adjacent gate in case the designated power pack is not in order and is also capable of operating the two gates simultaneously. A petrol engine driven portable power pack is also provided to operate one gate at 25% of rated speed.

8.2 Spillway stoplogs and gantry crane

Two sets of stoplogs, each set consisting of one top unit and five interchangeable units have been provided for a clear opening of 9.0m wide x 14.0m high at the upstream of the radial gates for the maintenance, repair and inspection of radial gates. The stop logs have upstream skin plate and downstream sealing and are designed corresponding to FRL 579.00m. Rubber seals fitted to stoplogs are musical note type side seals, double stem type top seal (for top unit) and wedge type bottom seal.

Lowering of the stoplogs shall be under no flow condition and lifting shall be under balanced head condition achieved through integral filling in valves provided in top unit. A probe mechanism is provided for ensuring the perfect placement of the spillway stoplogs on sill beam at EL 539.865m.

Stop logs are handled by means of an automatic engaging and disengaging type lifting beam and 50T electrically operated gantry crane installed over the rails at top of dam EL 583.20m.

9.0 INSTRUMENTATION

9.1 Details of Instruments

The followings are the instruments embedded in the dam:

a) **Multipoint bore hole extensometer (MPBX)**

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10 numbers of extensometer have been installed in spillway block S2 and S3. Out of ten MPBX, eight are electronic type and two are mechanical type. Two MPBX especially number 6 and 7 are not working and cannot be replaced because being embedded in the dam.

b) Uniaxial Joint Meter (Unidirectional)

14 number of uniaxial joint meter (electronic type) have been installed at various contraction joints between the NOF to NOF and at NOF to overflow block joints at various elevation to monitor joint openings between blocks. One uniaxial joint meter no. 8 is not working and cannot be replaced as being embedded in the dam.

c) Pore Pressure Gauge

10 numbers of pore pressure gauges have been installed in dam portion to measure the pore water pressure in the foundation downstream of the grout curtain. The recorded values show variation of 0.06 kg/cm^2 to 2.32 kg /cm^2 during year 2018.

d) Uplift measuring pipes

6 numbers of uplift measuring pipes have been installed. Four numbers have been installed at close to Dam axis in downstream side and two numbers at downstream far away from dam axis along with gallery 'D' to monitor the residual head of water at the point of installation. The recorded values show variation between 0 kg/cm to 3.6 kg/cm^2 during year 2018.

e) Perimetric Joint Meters

11 no. perimetric joint meters (vibrating wire type) have been installed at joint blocks in different blocks at different elevations in especially made niches for measuring the relative displacement of two adjacent concrete blocks in three orthogonal directions. The recorded values show minor variation in the data.

f) Stress meter/ Strain meter/ No-stress strain meter

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Stress meter, Strain meter and No-stress strain meter have been embedded in overflow and non-overflow blocks at foundation level near heel and toe of the dam. Strain meter rosette comprises of 5 vibrating wire type strain meter including a support to permit installation and measurement at 0^0, 45^0, 90^0 and 135^0 and one normal to this plan. No stress strain meters are provided to measure strain other than due to loads. The maximum value of stress recorded is 8.3 kg cm^2 during the year 2018.

g) Temperature Gauges

18 no. temperature gauges have been installed at various elevations and location to measure the internal temperature in the concrete structure. Out of these, 7 nos. are installed in NOF section and 11 numbers in overflow section. The recorded value show minor variation in data.

h) Topographical Markers

9 no. topographical markers are installed in dam and they are being used to monitor the horizontal and vertical movement of the dam crest. No significant movement have been noticed so far.

i) Survey targets/Studs

6 no. of leveling studs with base plates have been embedded on the dam top and a leveling network has established with reference to bench marks to monitor vertical displacement of the dam block. Out of 6 survey targets 4 have been placed on dam top of the overflow section, one in right bank and one in left bank of dam. No significant movement has been noticed.

j) Direct/inverted pendulum

One direct pendulum is installed in two overflow blocks S3 and S5 to monitor horizontal displacement relative to vertical axis. One inverted pendulum is installed in overflow block S5 and is anchored in the bed rock 25m below the foundation level of the block to monitor absolute horizontal displacement of the

foundation and concrete monolith above it. The recorded values show minor variation.

k) Automatic water level recorder

2 nos. of water level measuring gauges have been installed to monitor water level in the reservoir. One water level recorder has been installed on pier between S4 and S5 blocks and other on the pier of S1 and S2 block.

l) Automatic Weather station

The automatic weather station has been installed in the vicinity of the dam area to record automatically and continuously the meteorological data like wind speed, air temperature, rainfall, relative humidity etc.

m) Strong motion accelerographs and Seismometers

3 no. strong motion accelerographs have been installed to record the seismic events. One in the foundation gallery and one at dam have been provided. The third instrument is installed on right bank at some distance away from dam for free field data.

10.0 EMERGENCY ACTION PLAN

10.1 General

The emergency action plan based on "Guidelines for development and Implementation of Emergency Action Plan (EAP) for Dams" published by CWC in May 2006 has been prepared for the flood discharge value of 9500 m^3/s.

11.0 OBSERVATIONS AND DISCUSSIONS

11.1 Hydrology

11.1.1 GLOF

River Teesta is one of the main Himalayan River originating in the glaciers of Northern Sikkim at an elevation of about 8500m. There are few glacial lakes present in the catchment area up to project site of Teesta-V Dam site. As per

information in WRIS, the largest potential hazardous glacial lake in Teesta basin is a moraine dammed lake namely Khangchung Cho lake and is located at about 133km upstream of Teesta-V Dam along the river. This lake is having a water spread area of 164 ha as per October 2015 inventory information available on WRIS. Being the largest potential hazardous glacial lake in Teesta basin, it has been considered in GLOF study.

The glacial lake out bursting may be associated with flood event. To get a reasonable estimate of GLOF at dam site, the outburst flood is routed in the channel along with 100 years return period flood. The 100 year return flood worked out at Teesta-V Dam site is 3818 m^3/s based on flood frequency analysis at Teesta-V Dam using instantaneous flood peaks for period 1984-2015. Accordingly, the flood return period of 100 years (3818 m^3/s) has been channelized along with the GLOF hydrograph. The peak due to GLOF is 6316 m^3/s at Lake site and same get attenuated to 3820 m^3/s just upstream of Teesta-V Dam when routed with 100 year flood.

The annual flood peaks at the Teesta-V Dam site vary from 1079 m^3/s to 3397 m^3/s for a period between 1998 and 2018. The attenuated GLOF value is slightly more than the annual peak flood at Dam site.

It is therefore opined that the GLOF is no threat to the Teesta-V Dam at present.

11.1.2 Design Flood

At the DPR stage, a PMF of 9500 m^3/s was estimated by NHPC as design flood which was approved by CWC.

Later in the year 2011, a comprehensive study was carried by CWC to review the design flood studies for all hydro power schemes on Teesta river up to Teesta- VI Barrage and a design flood of 14596 m^3/s (PMF) was estimated at Teesta-V Dam site by CWC and NHPC was intimated accordingly.

The Teesta -V Dam which is a concrete gravity Dam is 176.50 m wide at top at EL 583.20 m. At dam axis the right bank of Teesta river at Teesta-V Dam site is very steep. However, the left bank is relatively flatter but the geology is poor.

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As there is an enhancement in the design flood value from 9500 m^3/s to 14596 m^3/s , it was required to provide surplusing work to pass an additional design flood value of 5096 m^3/s (14596 – 9500). The Dam site was explored to examine the possibility to provide at an additional surplusing work near or around the Dam site.

As already stated, that right bank is almost vertical and the possibility of providing the additional surplusing work at this bank was not considered feasible. While the left bank has slightly flatter slope but has poor geological formation and may be met with geological surprises. Besides, it would involve a huge amount of excavation. Even at time of original design and construction, the left bank of the river downstream of the bucket lip was excavated to have an unobstructive ski jump jet to dissipate the hydraulic energy. Apparently, to provide additional surplusing work at dam and around is very remote and it was not considered feasible.

As per the IS: 11223-1985, the floods of larger or smaller magnitude may be used if the hazards involved are high or low. The relevant parameters to be considered in judging the hazards to the size would be:-

1. Distance to and location of the human habitation on the downstream after considering the likely future developments.
2. Maximum hydraulic capacity of the downstream channel at the level at which catastrophic damage is not expected.

For more important projects, the Dam break studies may be done as an aid to the judgment in deciding whether PMF needs to be used. Where the studies or judgment indicate an eminent danger to present or future human settlement, the PMF should be used.

There is a project Teesta -VI located at 25 km downstream of Teesta-V. This project has been designed for the value of SPF of 11600 m^3/s. when a SPF event is considered at Teesta -VI, the corresponding value of flood at the Teesta -V would be 11136 m^3/s. The corresponding water level at Teesta -V reservoir would be at EL 582.57 m.

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Whenever PMF event take place, a discharge of the order 3319 m^3/s will flow over the top of Dam. This is a rare event which may take place or may not take within the life of Teesta-V Dam, but the safety of the Teesta -V Dam should be ensured. Even if some damages take place that should be repairable. It is opined that due to site and geological constraint, the provision of additional spillway capacity appears to be not feasible.

It is also pertinent to mention here that there is a standard operating procedure being followed at dam site during release of water during medium and high floods from dam as well as power house for protection of people living in downstream area. It involves intimation through powerful sirens/hooters to give prior warning to the people before release of water, erection of warning boards in the vulnerable areas in downstream of dam along river course which are easily accessible to local people. People are made aware of high inflows in the river and advised to move to safer locations**. In event of flood of the order of higher floods, proper warning system would be made active to warn the downstream population to minimize the economic losses.**

It is therefore recommended Emergency Action Plan should be updated for PMF of 14596 m^3/s keeping in view the site constraints in providing additional surplusing capacities at dam site.

Besides, a proposal by raising a 1.5 m high parapet wall on top of dam to augment sluice spillway capacity along with passing remaining discharge by activating the plugged diversion tunnels with proper intake along with gate may be examined. If the proposal is found technically and economically feasible, may be implemented.

It is therefore recommended that the proposal to pass additional discharge during PMF condition by raising the 1.5 m high parapet wall and passing the remaining discharge by activating the diversion tunnels along with proper intake and gates may be explored.

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11.1.3 Reservoir Silt Flushing

Hydraulic model studies for flushing of sediments from Teesta -V reservoir were carried out at CWPRS, Pune which indicated that flushing discharge of 1000 m^3/s was able to flush out 0.75, 1.275 and 1.61 MCM during 12, 24 and 36 hours respectively. But higher flushing discharge, the performance would be better. However, it was also found in model studies that with discharge of 500 m^3/s, the flushing of the sediment was slightly sluggish.

By perusing the flushing table, it is noticed that the flushing discharge varies between 700 m^3/s and 1000 m^3/s depending upon the period varying from June to September. It is opined that any flushing discharge less than 1000m^3/s would be not very efficient in removal of the silt load from reservoir.

It is pertinent to mention here that reservoir flushing has been proposed during monsoon even at discharges lower than 1000 m^3/s to remove the sediment which would otherwise get accumulated in the reservoir if the same is not flushed out. Moreover, as per actual flushing data it is seen at flushing discharge of about 700-800 cumec, about 2.5-3.0 MCM of sediment has been flushed out with flushing duration of about 18-20 hours. Also, even at lower discharges there would be high ppm in the river which would require the power house to be shut down. So, the incoming high concentration sediment needs to be managed so that intake remains sediment free.

It is therefore, recommended that the mathematical model study may be carried out to evolve an optimum silt flushing pattern for the Teesta-V reservoir.

11.2 Geology

It was reported that the major portion of left bank towards the downstream of Dam axis was covered by slope wash material with scanty out crop of quartzite phyllite and phyllitic quartzite rock. The thickness of overburden increased gradually towards downstream of Dam axis. The left bank, downstream of Dam axis was destabilized during abutment stripping and foundation excavation especially towards left bank during construction in year 2003-04.Besides, slides developed at number of places on the left bank from Dam axis to RD 120m

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downstream of dam axis. The area was stabilized by providing suitable support measures i.e. protection walls, micro piling and grouting, bamboo piling, geotextile and bailey benching etc.

During the inspection on 28.02.2019, it was reported that the area on the left bank adjoining plunge pool is getting disturbed during the monsoon.

The throw distance of the ski jump jet for various discharges is about 40m from the lip in free flow conditions from the spillway and it is about 60m from lip of bucket in partial gate operation conditions. Thus the plunge pool lies at a distance between RD 120m and 160m downstream from Dam axis. An area near RD120m downstream from Dam axis on left bank is already stabilized during construction of project. Now, this area beyond RD 120m downstream from Dam axis upto RD160m to RD 170m downstream of Dam axis adjacent to plunge pool on left bank needs to be stabilized to check further slide in this particular area by providing suitable remedial measures eg. protection wall, micro-piling etc.

It is, therefore, recommended that the area on the left bank adjacent to plunge pool between RD 120 m to RD 160 m downstream of Dam axis may be stabilized by using appropriate remedial measures.

11.3 Dam

11.3.1 Top Surface of Dam

No visible distress was noticed on the top surface of the Dam except some surface hair cracks were visible on top which appears of no significance.

11.3.2 Foundation gallery

The foundation gallery is starting at an invert level of EL.503.00m in the common joint block of R1 and S1. The block R2 is a small block and terminating at much higher level.

The foundation of block R1 and block S1 is common upto EL.523.00m. The formed/porous drains are almost clogged in the common joint block R1and S1 due to deposition of leached material. A niche was observed at the junction of

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right abutment and the joint block R1 and S1 of Dam which indicated that water was seeping through this place. The seepage was noticed on the upstream face of gallery. The foundation gallery continues at EL.499.40m upto some distance in block S3 and continue further upto block L4 through stairs with landings at EL.503.72 m, 517.52m, 529.22m (2nd gallery), 550.82m, 563.56 m and 576.52m.

The stepped portion of gallery is profusely seeping. It is reported that quantity of the seepage water from left hand side varies between 6 to 8 litre per second and from right side it varies between 1 to 2 litre per second.

The foundation of block S2 and block S3 is common upto El.502.40m. The most of formed/porous drains all along the length of gallery are clogged due to deposition of leached material in them and the whole body of Dam is water charged. Even in the side gallery at EL.499.40m in blocks S3,S2 and S1, the seepage is noticed all along its length. This gallery takes a right turn towards block S2 and block S1 in the end. In this portion, the seepage is noticed in the drains of the gallery.

It was reported that the seepage was due to from the plunge pool which is located at a distance between RD120 to RD 140 m from downstream of dam axis and 40 to 60 m from the end of spillway blocks having bottom level at an EL.519.00m which is about 19.6m above the downstream toe gallery (EL.499.4m) of the Dam. This head difference is causing seepage in the downstream toe gallery of Dam.

There is a niche on the downstream face of foundation gallery in block S3 where direct and indirect pendulums were proposed to be installed. The direct pendulum was installed during construction and is functioning but the indirect pendulum could not be installed. During construction, heavy seepage was coming from the hole drilled for inverted pendulum and it was not possible to fix the inverted pendulum. The opening for intended installation of indirect pendulum was left open. Later, a pipe was fixed in the hole and closed from top. From the outside circumference of pipe, the gougy material was oozing out. It appears that the oozed material was from shear zone as the block S3 is partly lying on shear zone and partly on rock. It is proposed that the area within

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the existing pipe should be grouted first with polyurethane and then pipe should be filled with concrete.

It is therefore recommended that the area within the existing pipe may be grouted first with polyurethane and then filled with the concrete.

The deposition of leached material was noticed in the drains, floor, upstream and downstream faces of the foundation gallery. The deposition of leached material was also noticed on the floor of side gallery and downstream toe gallery of Dam.

11.3.3 Gallery/Drifts at EL 529.22m

There is an another gallery in the body of the Dam at EL 529.22m extending from block R1 to block S5 and flanked by curtain grouting unlined drift on either side i.e. one on left abutment and two on right abutment. The seepage water was coming from both faces of curtain grouting drifts in the flanks. The quantity of seepage water was more from the left hand side drift than the right hand side drift.

In view of above, it is recommended that curtain grouting should be carried out to reduce the seepage from foundations and to check the oozing gougy material in the inverted pendulum shaft in S3 block along with fan grouting from levelled landings of stairs to reduce the seepage in the unlined curtain grouting drifts.

11.3.4 Formed / porous drains

As already noticed that body of the Dam is water charged and the formed / porous drains are already clogged due to deposition of leached material. It would not be prudent to repair the existing formed / porous drains as the surrounding area of these holes would have been already clogged due to leaching.

It is, therefore, recommended that new formed / porous drains should be drilled at suitable intervals between existing clogged drains to check the seepage from the upstream face of Dam.

11.3.5 Spillway

The Teesta river carries very heavy silt load during monsoon period. The Teesta-V Dam was filled up to its crest level EL 540.00m in the first few years of its commissioning.

During flushing and spilling operations which take place during monsoon when Teesta river brings heavy silt, the glacis of spillway get abraised / eroded. Sometimes deep pot holes are formed or sometimes steel reinforcement are exposed to the sky. The abrasion / erosion does not follow any set pattern. The damaged portions are repaired by using high performance concrete or by polymer concrete. But even repaired portion again get damaged due to abrasion/ erosion.

It is, therefore, recommended that steel liner may be provided over all glacis of spillways to check the recurrences of such abrasion / erosion damages.

11.3.6 Structural safety and stability of Dam

Earlier, the Dam was designed to pass a design flood discharge (PMF) of 9500 m^3/s. The structural safety and stability of Dam was ensured for this design flood for various seismic and non-seismic loading conditions as per IS 6512:1984 for MWL (EL 580.72m) and FRL (EL 579.00m) with Dam top level at EL 583.20m.

In the year 2011, CWC revised the design flood value (PMF) to 14596 m^3/s from 9500 m3/s. There is a substantial increase in the value of design flood by 5091 m^3/s. Attempts were made to provide additional spillway capacity to pass their additional flood either through shaft spillway or otherwise. But due to site constraints on right bank and poor geology on left bank, it was found not feasible to provide additional spillway capacity on either bank.

In these circumstances, it is inevitable that the Dam may be topped in PMF condition. It was estimated that in PMF condition, the water level in the reservoir may rise to an EL 588.00m. Thus, the Dam may be over topped by a 4.8m deep sheet of water.

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It is, therefore, recommended that structural safety and stability of Dam should be revisited for new PMF loading condition. If required, suitable remedial measures may be taken to ensure the structural safety and stability of Dam.

11.4 Instrumentation

The Teesta-V Dam has an elaborate arrangement of Instruments installed / fixed in Dam body to study the behaviour of Dam during its operation at various stages and compare its actual behaviour with assumed designed parameters. The most of the instruments are functioning as being digital and the data from them being regularly collected. However, the data collected need to be analysed regularly and compared as adopted while designing the Dam. Some instruments are showing constant values / minor variations. The manufacture company shall be consulted to check whether the instruments are working properly or having some issues with calibration.

It is, therefore, recommended that all data collected from instruments installed should be analyzed regularly to assess the health and performance of the Dam.

11.5 Emergency Action Plan

As the designed flood value (PMF) has been revised from 9500 m^3/s to 14596 m^3/s, the Emergency Action Plan (EAP) may be updated to enhanced revised PMF value. In the EAP, the flood plains which are likely to be vulnerable should be demarcated with proper warning signs and due arrangement from downstream of the Dam to the upstream of Teesta-VI barrage to minimize and mitigate the impact of PMF condition on local population living on the banks of Teesta river in the zone as per the guidelines issued by the Competent Authority.

It is, therefore, recommended that Emergency Action Plan (EAP) may be updated regularly as per the guidelines issued by the Competent Authority.

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12.0 Recommendations

The following are the recommendations in brief:-

1) The GLOF is no threat to the Teesta-V Dam at present.

2) Emergency Action Plan should be updated for PMF of 14596 m^3/s keeping in view the site constraints in providing additional surplusing capacities at Dam site.

3) The proposal to pass additional discharge during PMF condition by raising 1.5 m high parapet wall on top of dam and passing the remaining discharge by activating the diversion tunnels along with proper intake and gate may be examined.

4) The mathematical model study may be carried to evolve an optimum silt flushing pattern for the Teesta-V Dam reservoir.

5) It is recommended that the area within the existing pipe near pendulum niche in S3 block may be grouted first with polyurethane and then filled with concrete.

6) The area on left bank adjacent to the plunge-pool between 120 m and 160 m downstream of Dam axis may be stabilized by using appropriate remedial measures.

7) The curtain grouting should be carried out to reduce seepage with fan grouting from level landings of stairs to reduce seepage in unlined curtain grouting drifts.

8) The new formed / porous drains should be drilled at suitable intervals between existing clogged drains to check seepage from the upstream face of the Dam.

9) The steel liner may be provided over all glacis of spillway to check abrasion and erosion.

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10) The structural safety and stability of Dam should be revisited for new PMF loading condition. If required, suitable remedial measures may be taken to ensure the structural safety and stability of Dam.

11) All data collected from the instruments installed should be analyzed regularly to assess the health and performance of the Dam.

12) Emergency Action Plan (EAP) may be updated regularly as per the guidelines issued by the Competent Authority.

13.0 Conclusion

The 88.6 m high Teesta-V Dam is functioning satisfactorily for the approved DPR design flood. However, for revised enhanced PMF value as communicated by CWC during year 2011, suitable remedial measures are required to be put in place.

14.0 Acknowledgements

The DSRP members place on record their appreciation and sincere thanks to all NHPC officers and staff at their Headquarter and field formation for their cooperation and help during the appraisal of Teesta-V dam and in preparation of DSRP report.

29/3/2019

(Dr.B. K. Mittal)
Former Chairman
CWC

29/3/2019

(Rajan Nair)
Former Chairman
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29/03/19

(Y. K. Handa)
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(R. C. Sharma)
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NHPC Ltd.

Place : Faridabad
Date : 29.03.2019

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संदर्भ सं./Ref. No. NH/DD/D-II/Dam safety/DSRP/2019/ 2286

फोन/Phone :
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Sub: Constitution of Dam Safety Review Panel for Teesta-V Dam of Teesta-V Power Station

Dear Sir,

As per the "Guidelines for Safety Inspection of Dams" published by CWC in January-2018 and previous minutes of NCDS meetings, all dam owning bodies/ agencies should conduct the comprehensive safety review of large dams, which are more than 15 meter in height or which store 60 Mm^3 or more water by an independent panel of experts i.e. "Dam Safety Review Panel" once in 10 years and submit report to Dam safety Organization. It may be mentioned that height of Teesta-V Dam is 88.6 m.

Subsequent to the expression of your consent to be a member, the "Dam Safety Review Panel" has been constituted to get the comprehensive safety review inspection carried out which is being planned from 25th February, 2019. In this regard, your goodself is hereby requested to be a member of this panel, on the following terms and conditions.

a) An amount of Rs. 10000/- (Ten thousand only) per day as an honorarium to each member of DSRP shall be paid for meetings, site visits etc. The above honorarium shall also be applicable for the journey period.

b) For local journey/ conveyance, reimbursement for full taxi fare shall be made from residence/ guest house/ hotel to the place of meeting and back. In case of utilizing own vehicle, payment shall be made @ Rs. 10/- per km of the actual journey performed.

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...Contd. on page-2

पंजीकृत कार्यालय : एन एच पी सी ऑफिस कॉम्पलैक्स, सैक्टर–33, फरीदाबाद, हरियाणा–121 003 (भारत)
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c) The travel fare shall be of Economy Air fare/ AC-I class train fare subject to actual journey performed.

d) During visit, the members of the committee shall be treated as NHPC Guest for lodging/ boarding facilities.

e) Income Tax along with surcharge, if any as per norms will be deducted at source.

f) Sh. Ajay Mittal, General Manager (Civil), Design Division shall be the Coordinator for dam safety visit including organizing meetings, payments etc.

g) Sh. A.K.Jain, General Manager (Civil), Design Division will accompany with DSRP during site visits & meetings and will associate for preparation of report & all technical assistance, as required.

h) Other terms of reference are enclosed at **Annexure-A.**

i) Memorandum for DSRP on Teesta-V Dam is enclosed.

j) DSRP shall comprise of 6 members. Other three members from NHPC Ltd will be intimated later on.

The schedule of the meeting and inspection is also enclosed for your information.

Thanking you,

Yours faithfully

21/01/2019.

(Keshav Deshmukh)
Chief General Manager (D-II)
Design & Engg Division

O/C

Encl: As above.

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Annexure - A

TERMS OF REFERENCE FOR DAM SAFETY REVIEW PANEL (DSRP)

A. General

1) Hereinafter, Dam shall refer to Teesta-V Dam.

2) The comprehensive safety review inspection of dam shall be carried out by the DSRP as per "Chapter-10 i.e. Comprehensive Dam Safety Review" of the "Guidelines for Safety Inspection of Dams" issued by CWC in January - 2018.

3) DSRP shall undertake the comprehensive safety review of the dam to assess the integrity of the dam based on the review of available documents related to the investigation, design, construction and O&M of the dam; making an on-site examination, evaluating features and actions pertaining to the safety of the dam; arriving conclusions and providing recommendations to the Corporation that may be needed for ensuring the level of safety as per acceptable safety criteria (e.g. engineering standards, dam safety guidelines) or risk management criteria.

B. Details to be provided to DSRP before inspection

1) A technical memorandum for dam inspection shall be made available to each member of DSRP team before inspection. The technical memorandum shall comprise of the chapters on general information, hydrology, geology, layout including drawings, dams & spillway, dam incidents including remedial measures/ modifications undertaken, reservoir operation and regulation plan. Further the duly filled Dam safety inspection form in CWC format (Appendix B) shall also be enclosed for reference.

1) All pertinent records including design records, construction records alongwith recent operation & maintenance and instrumentation data shall be made available to the DSRP team during inspection.

C. Meetings & Inspections

2) An advance schedule shall be drawn up by the DSRP for the meetings, site visit and preparation of DSRP reports in consultation with the representatives of the Corporation.

3) The meetings and site inspection shall be arranged by NHPC Ltd. DSRP meetings will be held at Corporate Office, NHPC Ltd at Faridabad/ project site and shall be attended by all members.

4) The DSRP will carry out field inspections utilizing a standard checklist (Refer – Appendix B of the Guidelines for Safety Inspection of Dam) and note the condition of the elements on the checklist and categorize their status as satisfactory/ fair/ poor/ unsatisfactory. Additional narrative will be provided for

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poor and unsatisfactory elements. On the basis of these notes, measures needed to assure safety of the dam, categorized in regard to the urgency, shall be recommended.

D. Roles and responsibilities of DSRP

1) DSRP members shall make a comprehensive review of all data related to the dam and make an onsite examination. Operators and field personnel familiar with the dam and its operation shall join the team for onsite examination. They shall be capable of answering or obtaining answers to questions, the team may have, concerning the existing conditions and the operation of the dam.

2) Dam Inspection shall be carried out by DSRP as per Chapter-10 of the Guidelines covering the inspection items brought out in Annexure-I and the features, events & evidence brought out in Annexure-II (Copy of annexure-I & II enclosed).

3) The DSRP will be advisory in function and provide an expert opinion on safety conditions of the dam and various studies conducted and give recommendations/ suggestions for further improvement and rehabilitation requirements.

E. Reporting procedures

A report shall be prepared by DSRP for the inspected dam, and shall include but not be limited to:

1) The outlines of Comprehensive Dam Safety Review report may include
   - i) Description of dam and its operation,
   - ii) Evaluation of design, construction and analysis detail,
   - iii) Inspection, testing and examination detail,
   - iv) Hydrologic review,
   - v) Seismic review,
   - vi) Instrumentation and evaluation,
   - vii) Risk consequences,
   - viii) Future performance monitoring,
   - ix) Recommendation issue for short term and long term rehabilitations, material testing, physical modeling,
   - x) Key records/ information/ reports, key drawings-original and modified,

2) Recommendations of DSRP may also include
   - i) For any emergency measures or actions, if required, to assure the immediate and long term safety of the structure.

NHPC LIMITED FARIDABAD

ii) Remedial measures and actions related to design, construction, operation maintenance, monitoring and evaluation, and inspection of the structure, if required.

iii) Additional detailed studies, investigations and analysis, if required.

iv) Recommendations for improvements in routine maintenance and inspection of dam, if required.

v) Short term and long term risk reduction measures (structural as well as non-structural).

3) Report will be prepared, signed by all members of the Panel and presented to the Corporation within 30 days after site visit.

F. Support Services

1) Corporation shall make the operations and maintenance staff of the dam available to respond to the DSRP's questions & the proceedings shall become part of the record of the DSRP's report. Corporation's designers and engineering consultants, if any, shall be present during selected DSRP meetings. The DSRP will be provided with the available background information, relevant data, notes or explanations regarding the design computations or methods used. Corporation's General Manager or representative(s) will co-ordinate the assembling of such information.

2) Corporation will provide secretarial assistance such as drafting, reprographic services and coordination for preparation of DSRP reports.

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TENTATIVE ITINERARY FOR MEETINGS, INSPECTION OF TEESTA-V DAM BY DAM SAFETY REVIEW PANEL

Itinerary for first phase of preliminary meeting/ discussions followed by Site Inspections is as below:

25-02-2019	Arrival at New Delhi from Pune by flight and stay at VIP Guest House/ Hotel, Faridabad (for Sh. Rajan Nair).
26-02-2019	Preliminary Meeting of members of DSRP with NHPC officials at Design Division, C.O., Faridabad.
27-02-2019	New Delhi to Bagdogra by flight and further proceed to Teesta-V Power Station by Project vehicles.
28-02-2019/ 01-03-2019	Stay at Teesta-V Power Station, Dam Inspection, discussion with site officers & meeting.
02-03-2019	Proceed to Bagdogra Airport by project vehicle for return journey to Delhi
02-03-2019	Arrival at New Delhi from Bagdogra by flight and stay at VIP Guest House/Hotel at Faridabad (for Sh. Rajan Nair).
03-03-2019	Return journey to Pune by Flight (for Sh. Rajan Nair).

Itinerary for Second Phase of meeting / discussions and finalization of report is as below:

26-03-2019	Arrival at New Delhi from Pune by flight and stay at VIP Guest House/Hotel, Faridabad (for Sh. Rajan Nair).
27-03-2019	Meeting of members of DSRP with NHPC officials for finalization of report at Design Division, C.O. Faridabad.
28-03-2019	Discussion & preparation of report at Design Division, C.O., Faridabad...
29-03-2019	Finalization of report at corporate office Return journey to Pune by Flight (for Sh. Rajan Nair).

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(भारत सरकार का उद्यम)
NHPC Limited
(A Government of India Enterprise)

फोन/Phone :

संदर्भ सं./Ref. No. NH/DD/ED(D&E)/Dam safety/DSRP/2019/ 171 दिनांक/Date : 28.01.2019

Dr. B. K. Mittal,
Former Chairman, CWC,
48-B, Vijay Mandal Enclave,
Behind Sarvapriya Vihar,
New Delhi-110016.
(Mob. No: 9810765953)

Shri Rajan Nair,
Former Chairman,
Brahmaputra Board,
401-B Lunkad, Valencia,
Viman Nagar, Pune,
Maharashtra - 411014.
(Tel.No.09623450419)

Shri Y.K. Handa,
Retd. CE(C), CWC,
A-27,Priyadarshini Vihar,
Delhi-110092
(Tel.No:9818353456)

Sub: Dam Safety Review Panel for Teesta-V Dam of Teesta-V Power Station

Refer: Letter no. NH/DD/D-II/ Dam Safety/DSRP/2019/2286 dated 21.01.2019

Sir,

This is in continuation to above mentioned letter vide no. 2286 dated 21.01.2019 regarding formation of DSRP and nomination of internal members from NHPC Ltd. In this context, it is intimated that three internal members namely, Sh. V. K. Maini, CGM; Sh. A. K. Jain, GM (Civil) and Sh. R. C. Sharma, GM (Geology) have been nominated as part of Dam Safety Review Panel. The term of reference for these three members will be same as stipulated at annexure-A of above letter no. 2286. The constitution of DSRP is as follows:

1. Dr. B. K. Mittal, Former Chairman, CWC - Chairman
2. Sh. Rajan Nair, Former Chairman, Brahmaputra Board - Member
3. Sh. Y. K. Handa, Retd. Chief Engineer, CWC - Member
4. Sh. V. K. Maini, CGM, HM, D&E Division, NHPC Ltd. - Member (Internal)
5. Sh. A. K. Jain, GM (Civil), D&E Division, NHPC Ltd. - Member (Internal)
6. Sh. R.C. Sharma, GM(Geology), Geology Division, NHPC Ltd. - Member (Internal)

Thanking you,

Yours faithfully

Narendra

(Narendra Kumar)
Executive Director
Design & Engg. Division

Copy to:
1. Sh. V. K. Maini, CGM (D-III), HM, D&E Division, NHPC Ltd.
2. Sh. A. K. Jain, GM (Civil), D&E Division, NHPC Ltd
3. Sh. R. C. Sharma, GM (Geology), Geology Division, NHPC Ltd.

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ANNEXURE - 3

List of NHPC Officers at Corporate Office, Faridabad who participated in discussion held on 26th February 2019

1. Sh. Narendra Kumar, ED, D&E Division
2. Sh. V.K. Maini, CGM, D&E Division
3. Sh. Keshav Deshmukh, CGM, D&E Division
4. Sh. R.C. Sharma, GM, EG & Geotech Division
5. Sh. Rajeev Baboota, GM (Civil), D&E Division
6. Sh. Ajay Mittal, GM (Civil), D&E Division
7. Smt. Bharti Gupta, DGM (Civil), D&E Division
8. Sh. Rajesh Kumar, DGM (Civil), D&E Division
9. Sh. RMA Khan, DGM (Civil), D&E Division
10. Sh. Mukesh Kumar, DGM (Civil), D&E Division
11. Sh. Ankur Vishwakarma, DM (Civil), D&E Division
12. Sh. Ashok Kumar Meena, DM (Civil), D&E Division

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ANNEXURE -4

List of NHPC Officers who participated in field visit during 28th February & 1st March, 2019

From Teesta-V Power Station:

1. Sh. Sahdev Khatua, GM (Civil) - Incharge
2. Sh. Rajappan K., GM (Civil)
3. Sh. S. K. Sahu, SM (Mechanical)
4. Sh. P. K. Singh, SM (Civil)
5. Sh. S. D. Bhutia, SM (Civil)
6. Sh. Rajesh Kumar, SM (Electrical)
7. Sh. Shyam, M (Mechanical)
8. Sh. Satish Kumar Suman, DM (Civil)
9. Sh. Manoj Divedi, AM (Civil)
10. Sh. Abhay Kumar Singh, AM (Mechanical)
11. Sh. Sunil Kumar Singh, AE (Civil)
12. Sh. S. P. Mondal, AE (Civil)
13. Sh. Sunil Panjiyar, AE (Civil)

From Corporate Office:

1. Sh. V. K. Maini, CGM, D&E Division
2. Sh. R. C. Sharma, GM (Geo), EG & Geotech Division
3. Sh. RMA Khan, DGM (Civil), D&E Division
4. Smt. Bharti Gupta, DGM (Civil), D&E Division

NHPC LIMITED FARIDABAD

ANNEXURE -5

List of NHPC Officers who participated in discussions at Corporate Office, Faridabad held during 27th – 29th March, 2018

1. Sh. Narendra Kumar, ED, D&E Division
2. Sh. V.K. Maini, CGM (D-III), HM, D&E Division
3. Sh. Keshav Deshmukh, CGM, D&E Division
4. Sh. A. K. Jain, GM (Civil), D&E Division
5. Sh. R.C. Sharma, GM, EG & Geotech Division
6. Sh. Rajeev Baboota, GM (Civil), D&E Division
7. Sh. Ajay Mittal, GM (Civil), D&E Division
8. Sh. S. P. Mukherjee, GM (Civil), D&E Division
9. Sh. RMA Khan, DGM (Civil), D&E Division
10. Smt. Bharti Gupta, DGM (Civil)-Hydrology, D&E Division
11. Sh. Rajeev Saxena, SM (Geo), EG & Geotech Division
12. Sh. Anoop Kumar Gupta, SM (Civil), D&E Division
13. Sh. Ankur Vishwakarma, DM (Civil), D&E Division
14. Sh. Ashok Kumar Meena, DM (Civil), D&E Division

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FARIDABAD

Dam Safety Review Panel Members with Project Officials

Teesta-V Dam & Spillway

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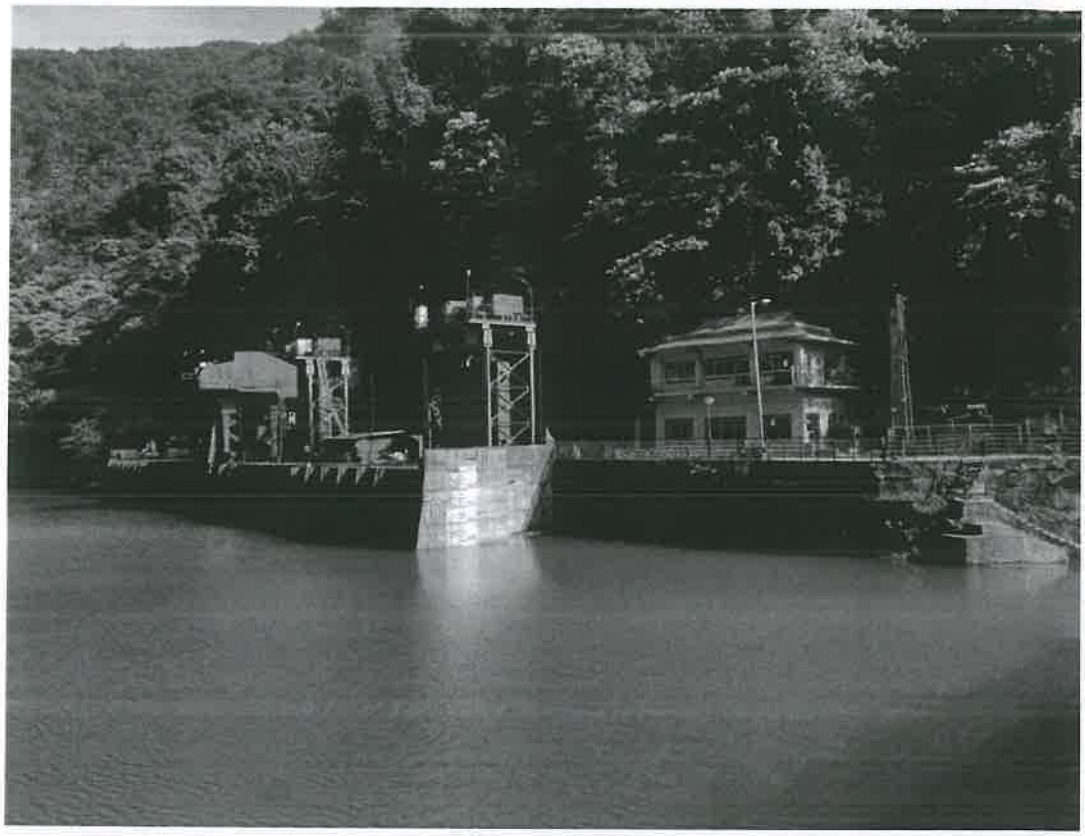
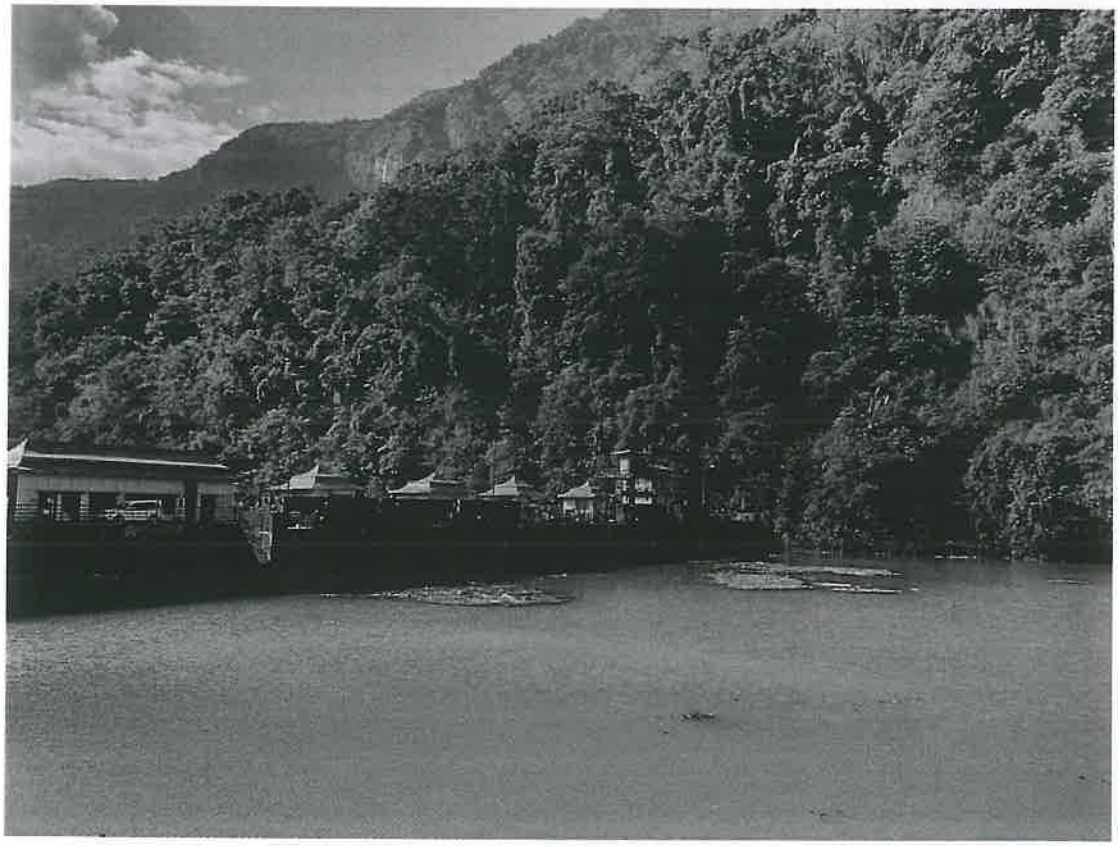
NHPC
FARIDABAD



Power Intake



Dam-Upstream View

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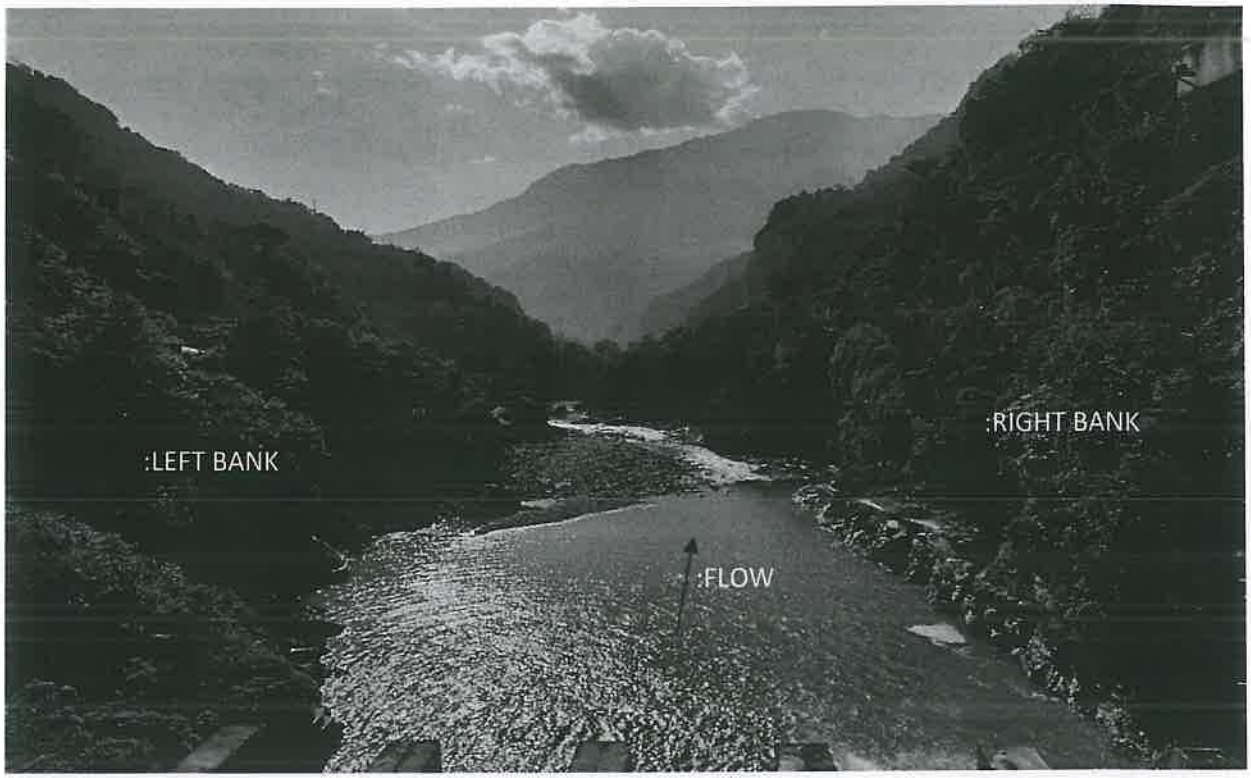
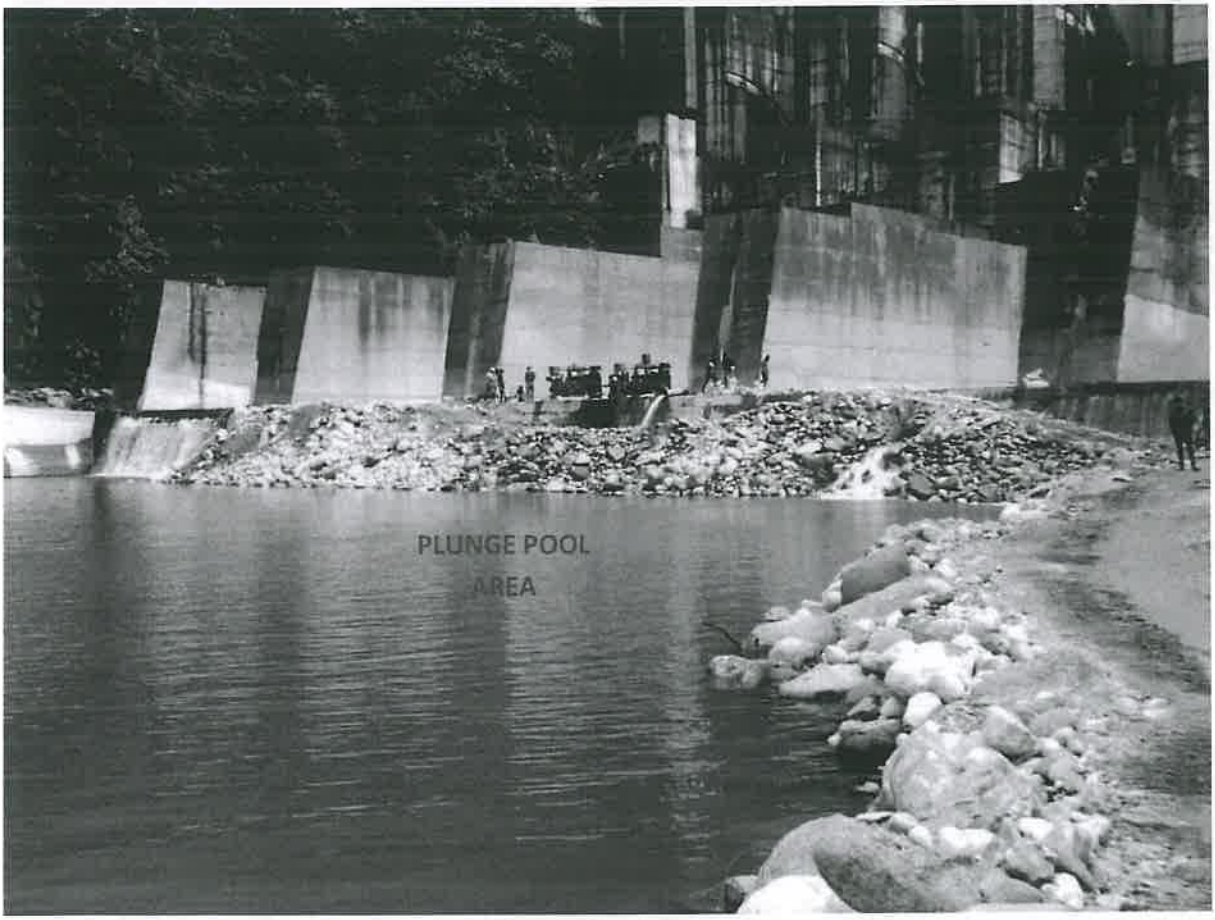
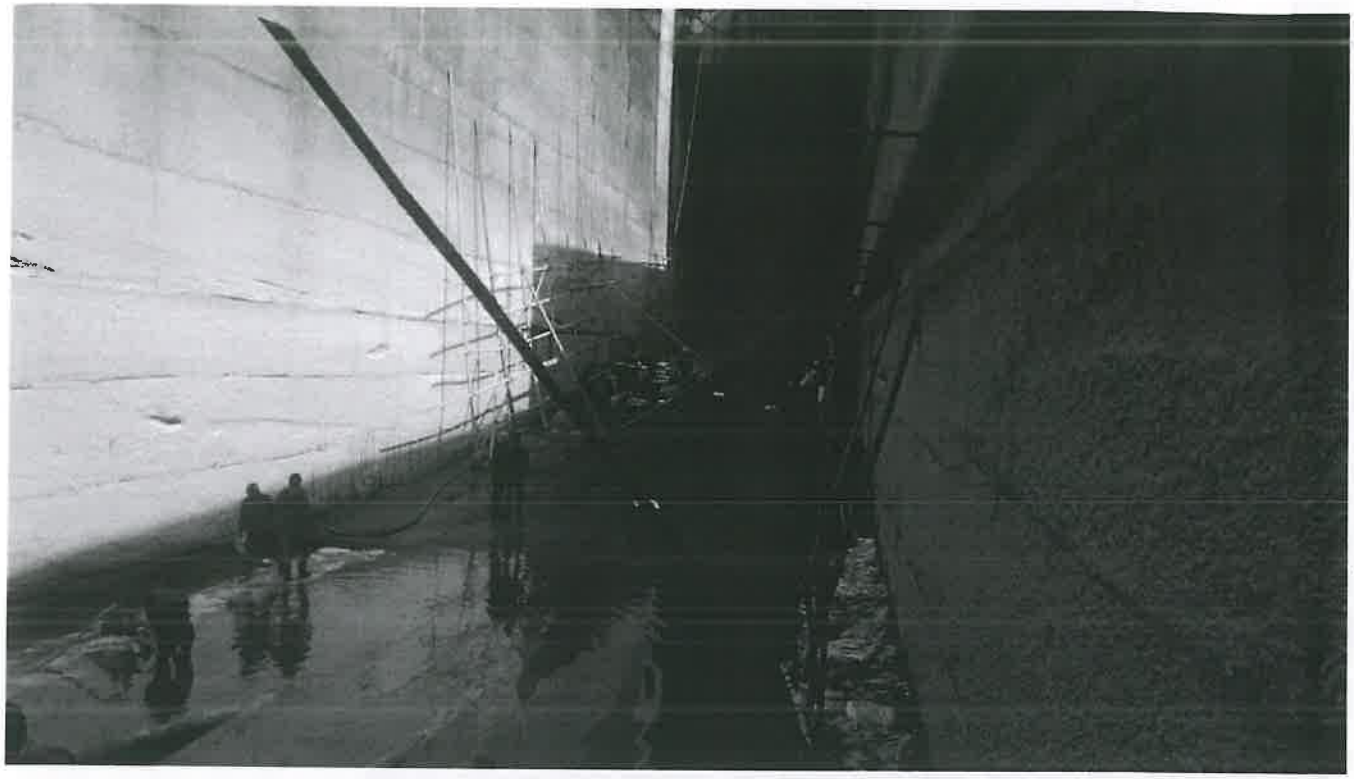


Dam Site-Downstream View

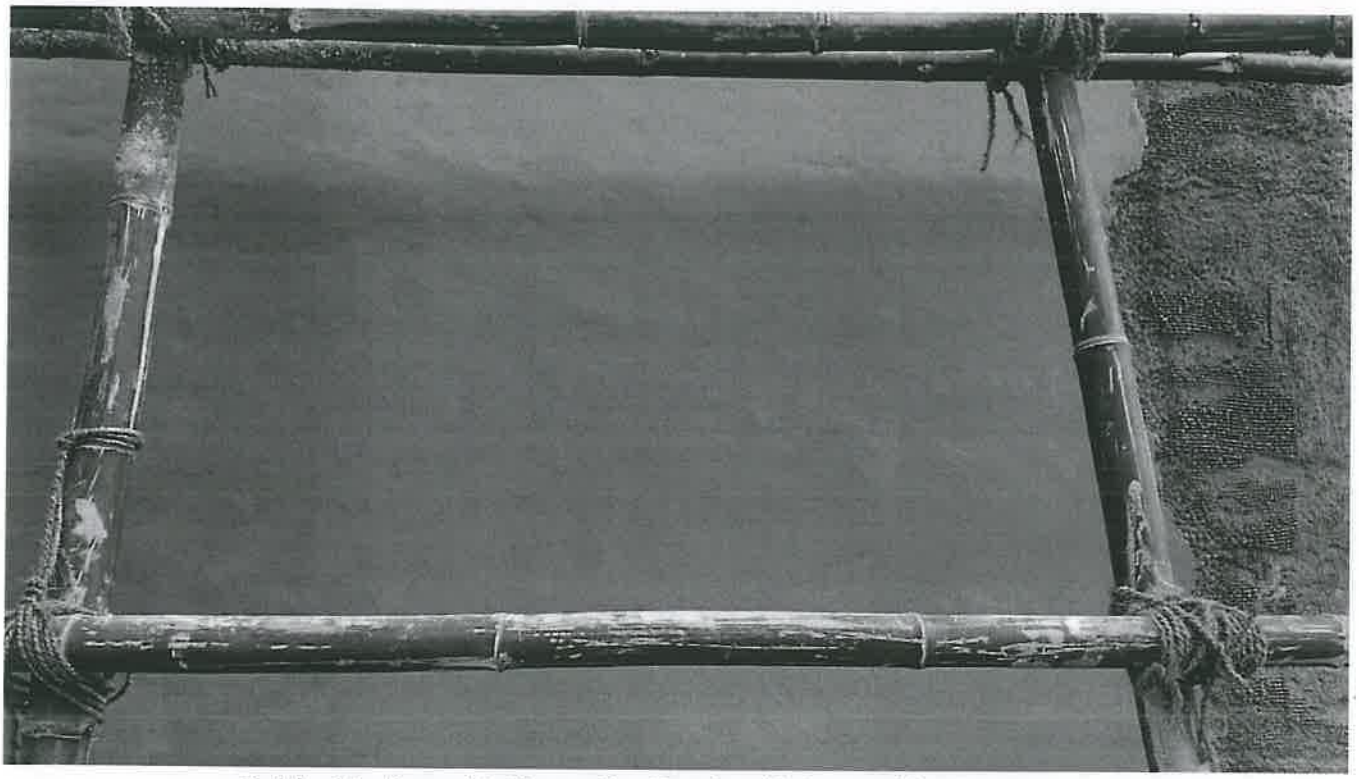


Plunge Pool Area

NHPC LIMITED
FARIDABAD



Repair of Pier Surface with Cementitious Mortar



Finished Surface of Spillway after Repair with Cementitious Mortar

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FIGURE-1

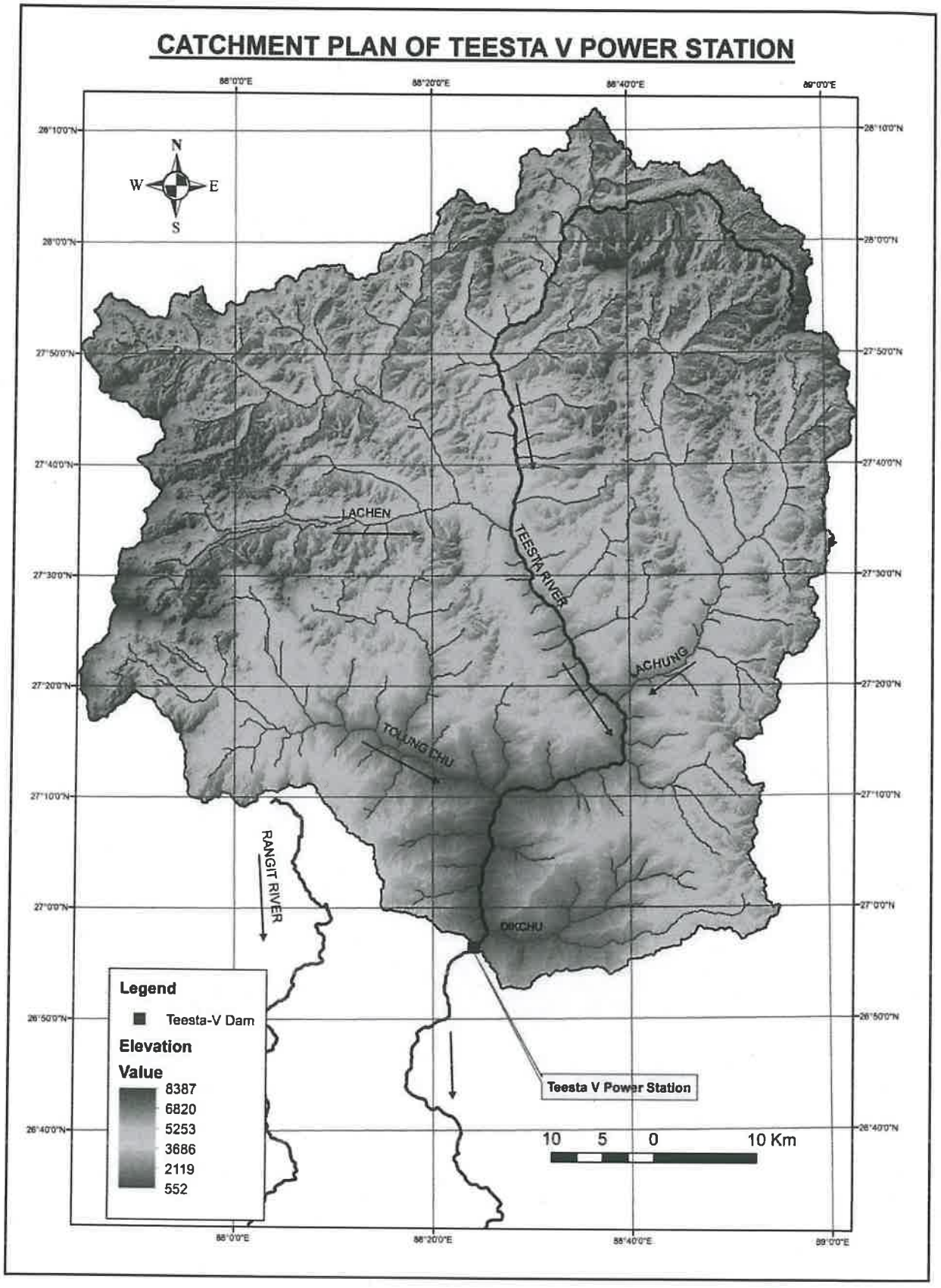

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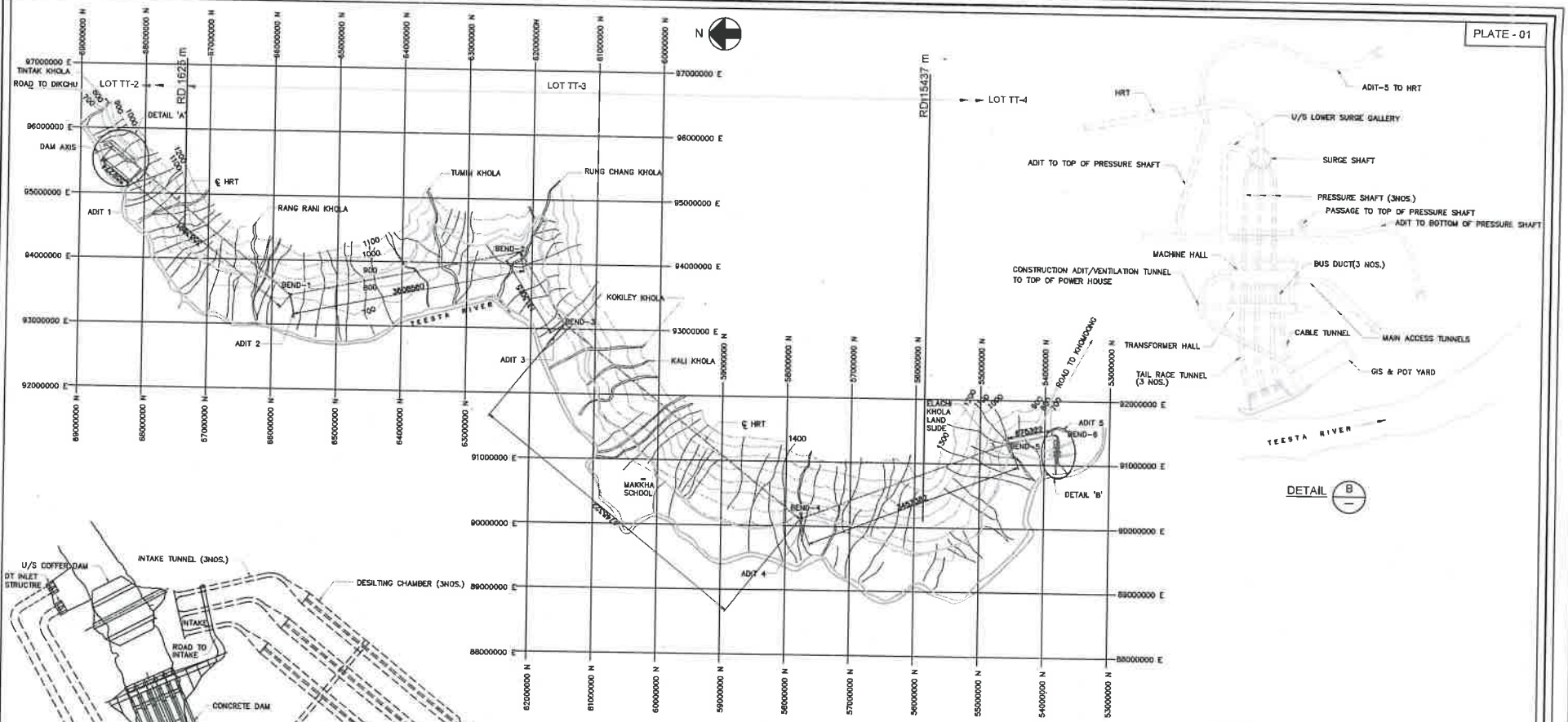
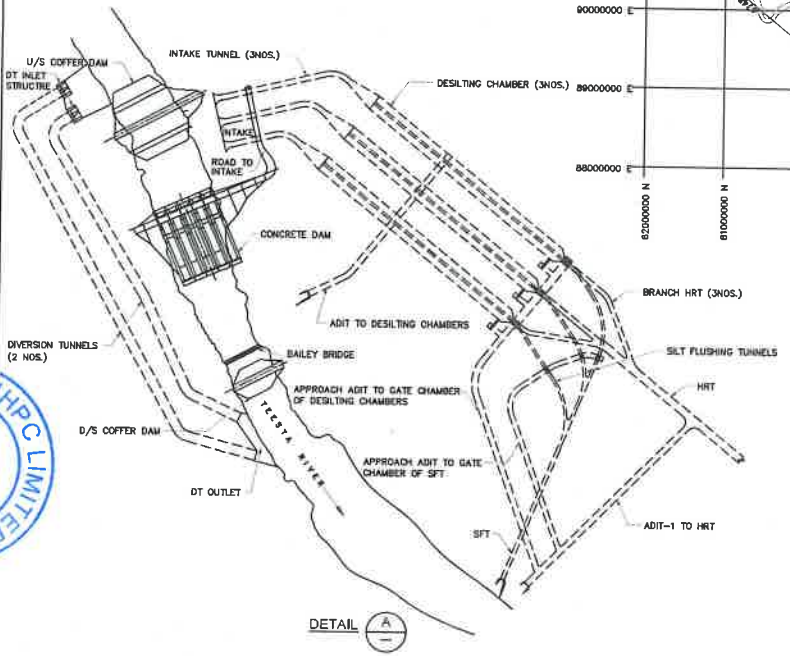
PLATE - 01





DETAIL A

DETAIL B

NOTES :

1 ALL DIMENSIONS ARE IN MILLIMETERS AND ELEVATIONS ARE IN METERS.

SCALE :-

0 250 750 1250 M

नैशनल हाईड्रोइलैक्ट्रिक पावर कार्पोरेशन लि॰
NATIONAL HYDROELECTRIC POWER CORPORATION LTD.

तीस्ता जलविद्युत परियोजना (चरण—V)
TEESTA HYDROELECTRIC PROJECT (STAGE-V)

PROJECT

LAY OUT

DATE	NO.	REVISION OR ISSUES	BY	CH.	APP.
APR.2001	00	ISSUED FOR CONSTRUCTION			

DESIGN R.P. SINGH | SUBMITTED | RECOMMENDED | APPROVED

DATE APR.2001

DRG. NO. NHTS-3CA1-41-GA-401 | 00

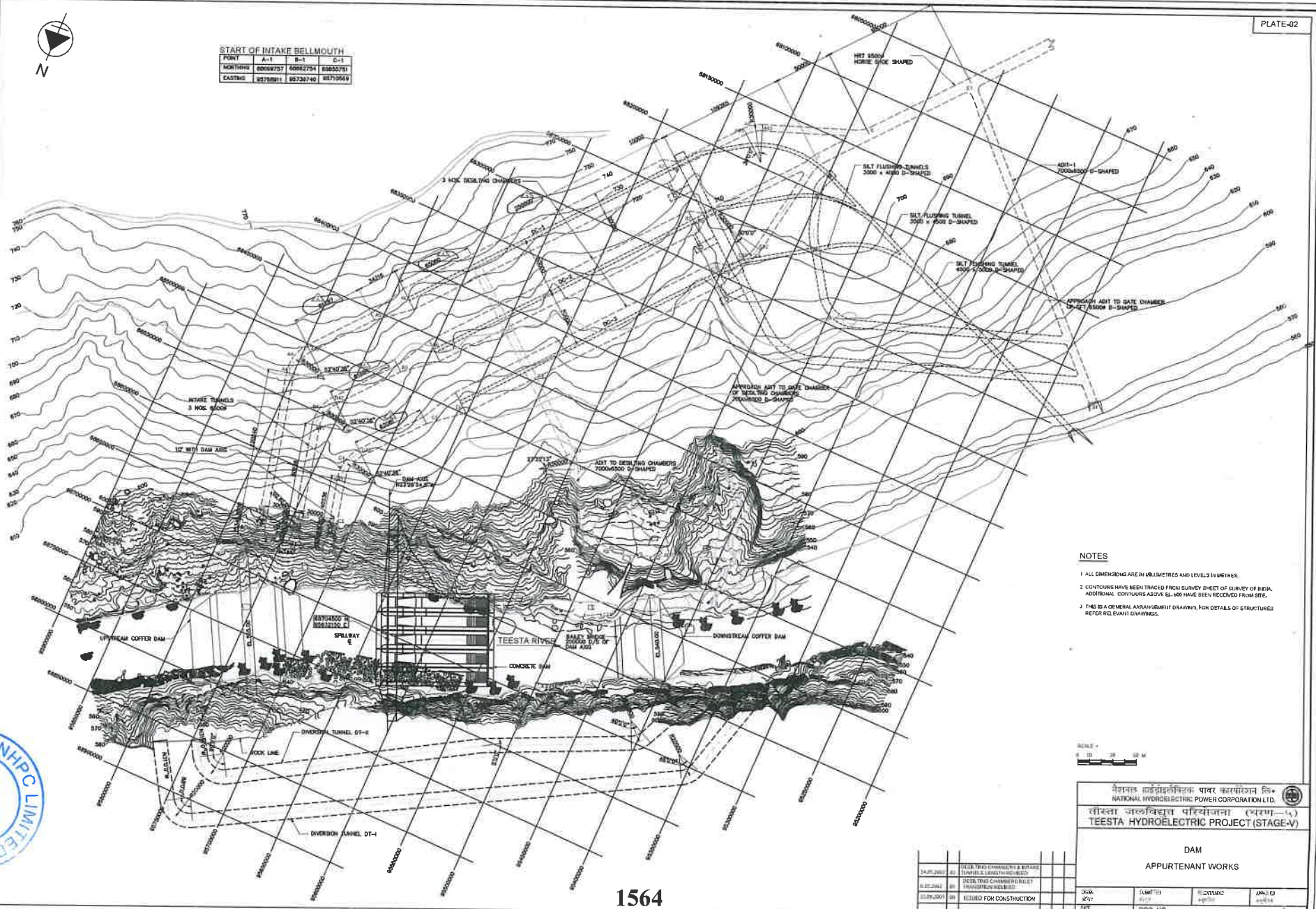
F/DCE/0403/02

NHPC LIMITED FARIDABAD

NHTS-3CA1-41-GA-401

1563

PLATE-02



NOTES

1 ALL DIMENSIONS ARE IN MILLIMETRES AND LEVELS IN METRES.

2 CONTOURS HAVE BEEN TRACED FROM SURVEY SHEET OF SURVEY OF INDIA. ADDITIONAL CONTOURS ABOVE EL. 600 HAVE BEEN RECEIVED FROM SITE.

3 THIS IS A GENERAL ARRANGEMENT DRAWING. FOR DETAILS OF STRUCTURES REFER RELEVANT DRAWINGS.

DATE	NO.	REVISION OR ISSUES	BY	CH.	APP.
24.05.2002	02	DESILTING CHAMBERS & INTAKE TUNNELS LENGTH REVISED			
6.02.2002	01	DESILTING CHAMBERS INLET TRANSITION REVISED			
30.09.2001	00	ISSUED FOR CONSTRUCTION			

नैशनल हाईड्रोइलेक्ट्रिक पावर कारपोरेशन लि॰
NATIONAL HYDROELECTRIC POWER CORPORATION LTD.
तीस्ता जलविद्युत परियोजना (चरण—v)
TEESTA HYDROELECTRIC PROJECT (STAGE-V)

DAM

APPURTENANT WORKS

DRAWN | SUBMITTED | RECOMMENDED | APPROVED

DATE SEP.2001 | DRG. NO. NHTS-2DA1-41-GA-251 | 02

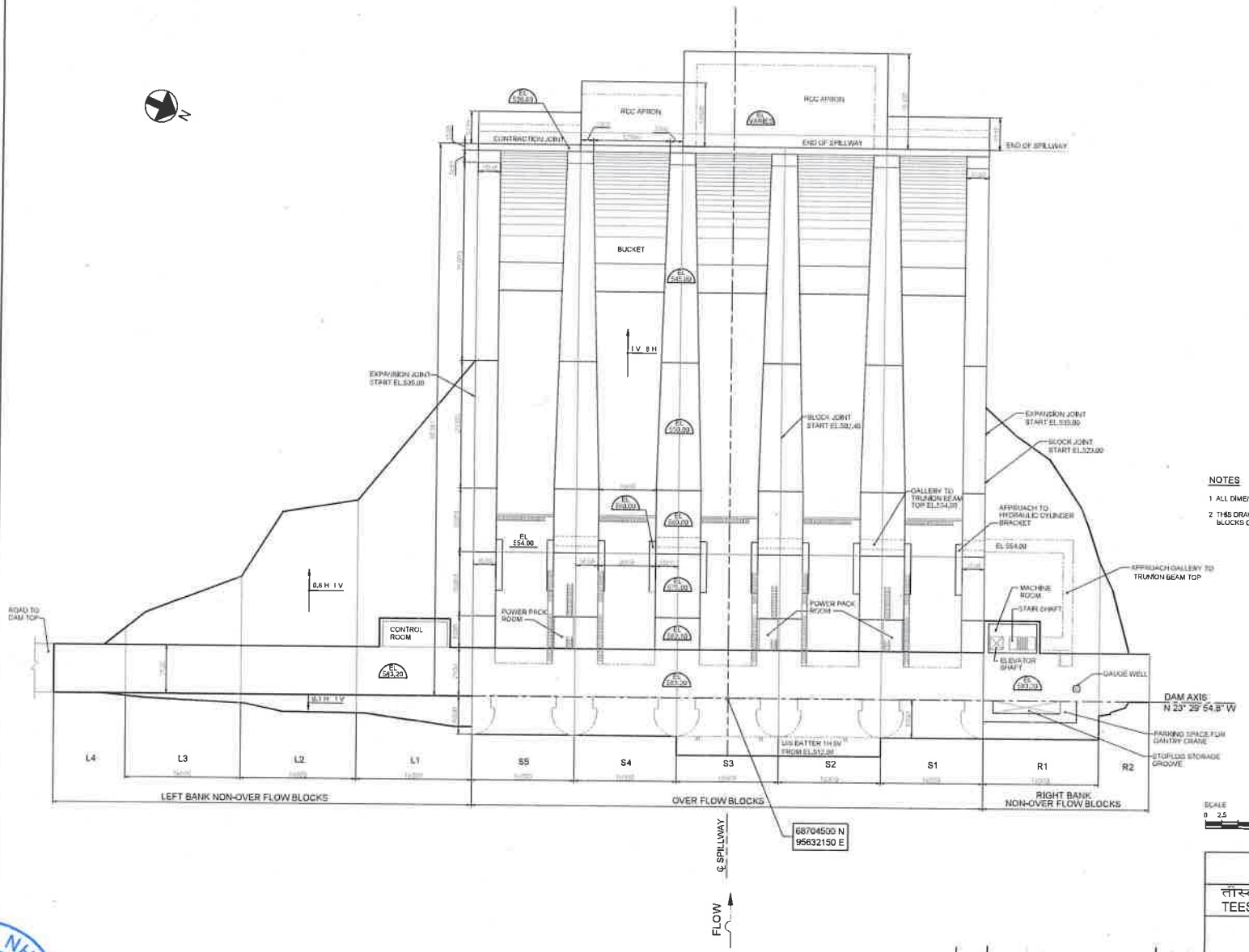
F/DCE/0403/02

NHPC LIMITED FARIDABAD

NHTS-2DA1-41-GA-251

1564

PLATE - 03



NOTES

1 ALL DIMENSIONS ARE IN MILLIMETRES AND LEVELS IN METRES.

2 THIS DRAWING SHOWS GENERAL ARRANGEMENT OF OVERFLOW & NON-OVERFLOW BLOCKS OF DAM. FOR CONSTRUCTION DETAILS REFER SEPARATE DRAWINGS.

PLAN AT EL. 583.20

01

1565

	05.11.2004	01	U/S BATTER IN S2 & S3 ADDED END PIERS STRAIGHTEND RCC APRON REVISED.			
sd-	18.02.2004	00	ISSUED FOR CONSTRUCTION	sd-	sd-	sd-
HAD DESIGN	DATE	NO.	REVISION OR ISSUES	BY	CH.	APP.

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NATIONAL HYDROELECTRIC POWER CORPORATION LTD.

तीस्ता जलविद्युत परियोजना (चरण—५)
TEESTA HYDROELECTRIC PROJECT (STAGE-V)

DAM

PLAN

DESIGN	SUBMITTED	RECOMMENDED	APPROVED

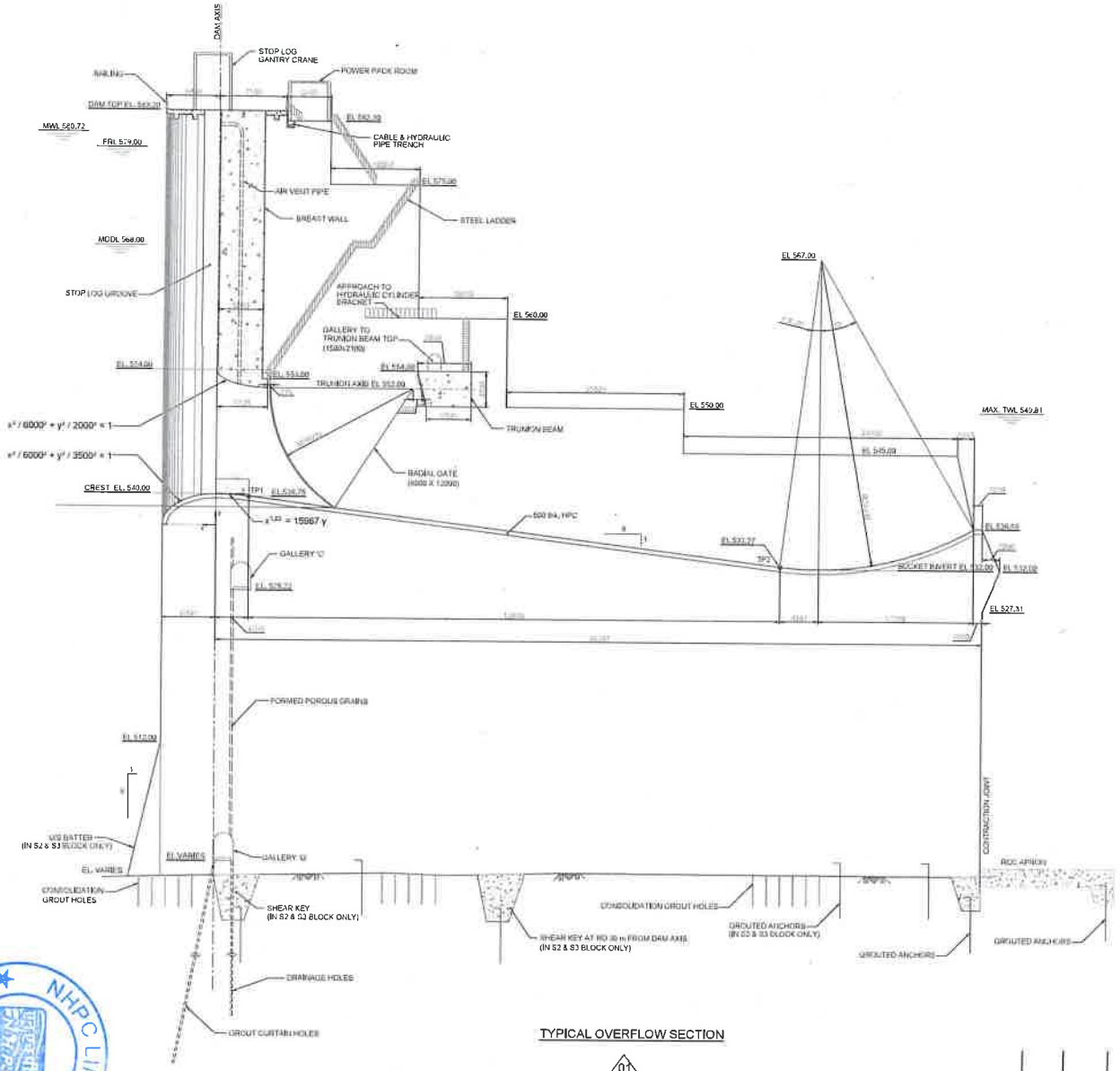
DATE NOV. 2004

DRG. NO. NHTS-2DC2-41-GA-301 01

F/DCE/730/01/02

NHPC LIMITED FARIDABAD NHTS-2DC2-41-GA-301-01

PLATE - 04



TYPICAL OVERFLOW SECTION

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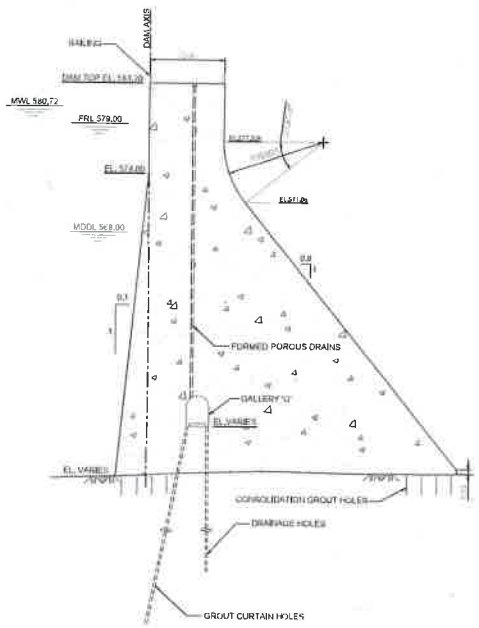


TYPICAL NON-OVERFLOW SECTION

01

NOTES

1 ALL DIMENSIONS ARE IN MILIMETERS AND LEVELS IN METERS.

2 THIS DRAWING SHOWS TYPICAL OVERFLOW & NON-OVERFLOW SECTIONS. FOR CONSTRUCTION DETAILS, REFER SEPARATE DRAWINGS.

SCALE 0 2 4 6 m

	05.11.2004	01	SECTIONS REVISED			
SUB	16.02.2004	00	ISSUED FOR CONSTRUCTION	SUB	SUB	SUB
HEAD DESIGN	DATE	NO.	REVISION OR ISSUES	BY	CH.	APP.

नैशनल हाइड्रोइलैक्ट्रिक पावर कार्पोरेशन लि॰
NATIONAL HYDROELECTRIC POWER CORPORATION LTD.

तीस्ता जलविद्युत परियोजना (चरण—V)
TEESTA HYDROELECTRIC PROJECT (STAGE-V)

DAM

SECTIONS

DESIGN	SUBMITTED	REVIEWED	APPROVED

DATE NOV. 2004 | DRG. NO. NHTS-2DC2-41-GA-303 | 01

F/DCE/730/01/02

NHTS-2DC2-41-GA-303-01

NHPC LIMITED FARIDABAD

PLATE - 5

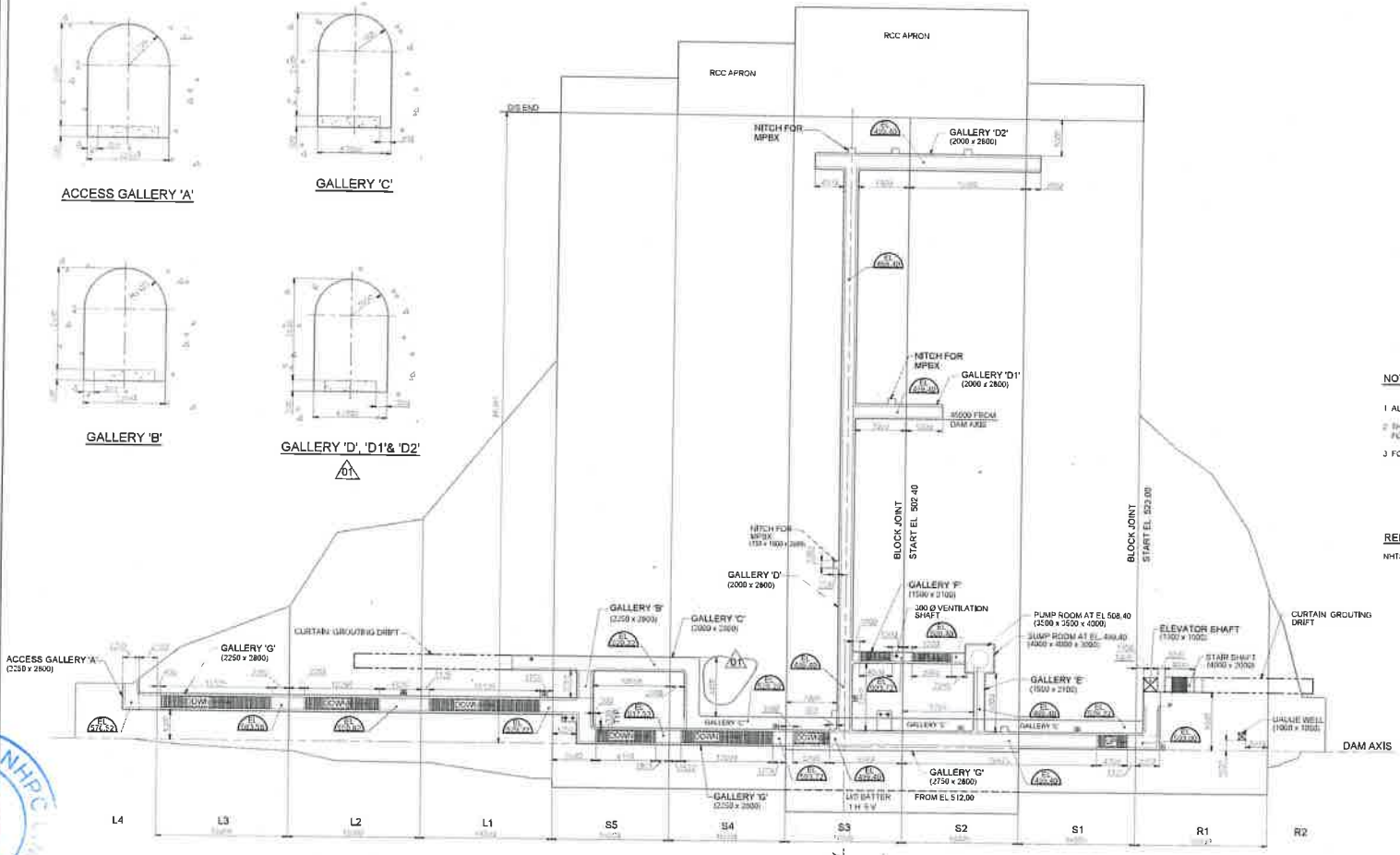
ACCESS GALLERY 'A'

GALLERY 'C'

GALLERY 'B'

GALLERY 'D', 'D1'& 'D2'

01



PLAN

01

NOTES

1. ALL DIMENSIONS ARE IN MILLIMETRES AND LEVELS IN METRES.
2. THIS DRAWING SHOWS GENERAL ARRANGEMENT OF GALLERIES & SHAFTS. FOR DETAILS, REFER SEPARATE CONCRETE DRAWINGS.
3. FOR OTHER NOTES REFER DRG. NO. NHTS V-2DC2-41-DD-307.

REFERENCE DRAWING

NHTS V-2DC2-41-GA-301

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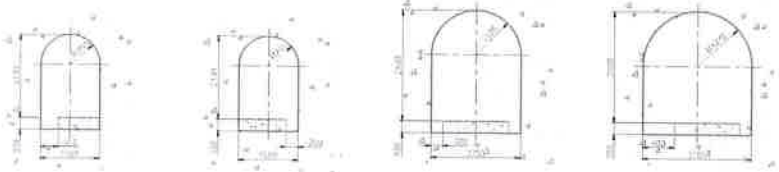
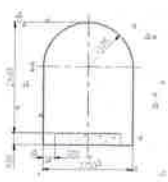


GALLERY 'E'

GALLERY 'F'



GALLERY 'G'

GALLERY 'G'
(FOR BLOCK S2 & S3 ONLY)

01

1567

DATE	NO.	REVISION OR ISSUES
17.11.2004	01	GALLERY LAYOUT IN S2 & S3 BLOCK REVISED
26.02.2004	00	ISSUED FOR CONSTRUCTION

नेशनल हाइड्रोइलेक्ट्रिक पावर कारपोरेशन लि॰
NATIONAL HYDROELECTRIC POWER CORPORATION LTD.
तीस्ता जलविद्युत परियोजना (चरण—V)
TEESTA HYDROELECTRIC PROJECT (STAGE-V)

DAM
GALLERIES & SHAFTS
ARRANGEMENT

SHEET 1 OF 2

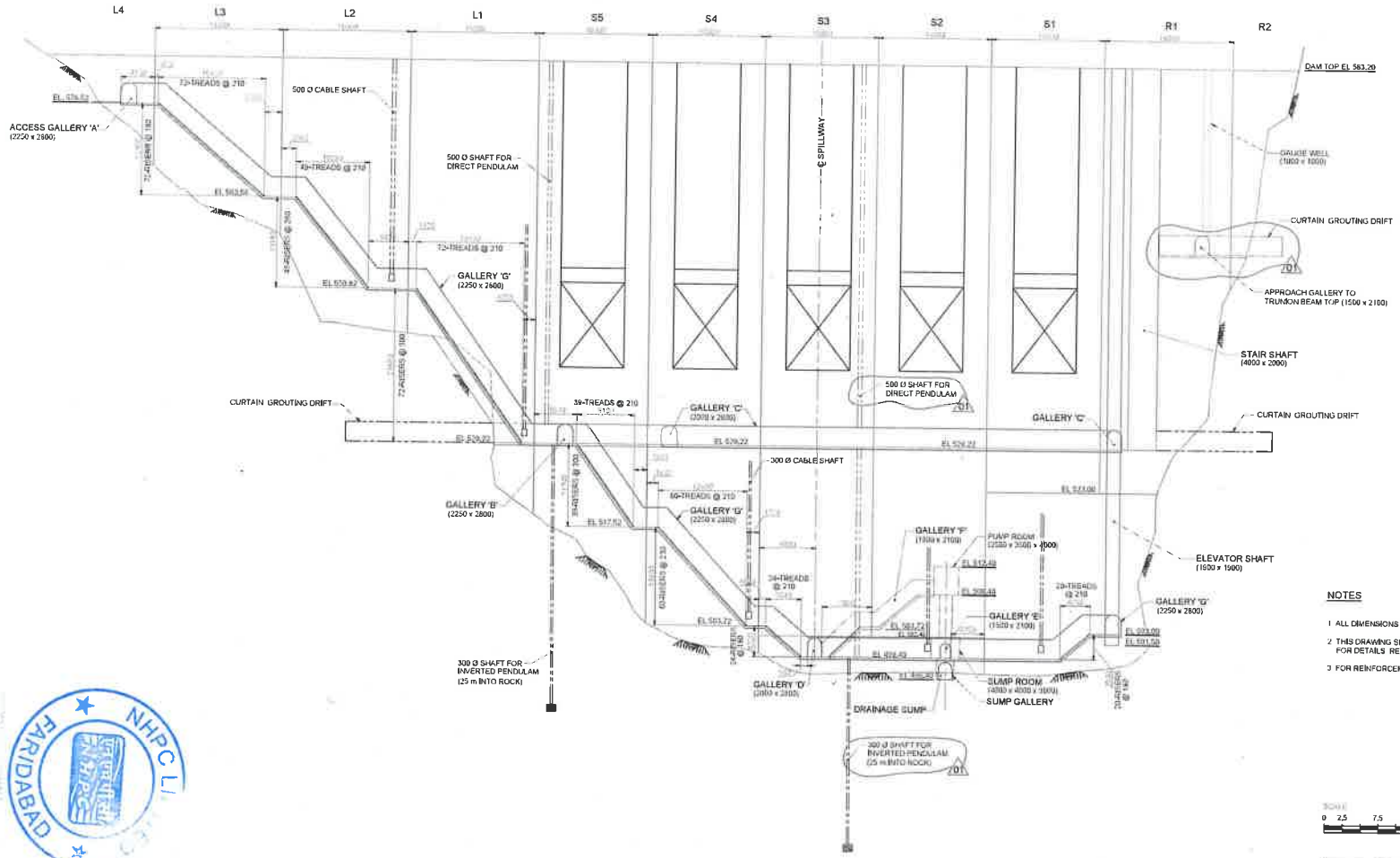
DATE NOV. 2004 | DRG. NO. NHTS V-2DC2-41-DD-306 | 01

F/DCE/730/01/02

NHTS V-2DC2-41-DD-306-01

NHPC FARIDABAD

PLATE - 6



ELEVATION

01

NOTES

1 ALL DIMENSIONS ARE IN MILLIMETRES AND LEVELS IN METRES.

2 THIS DRAWING SHOWS GENERAL ARRANGEMENT OF GALLERIES & SHAFTS. FOR DETAILS REFER SEPARATE CONCRETE DRAWINGS.

3 FOR REINFORCEMENT DETAILS REFER SEPARATE DRAWINGS.

NHPC LTD FARIDABAD

17.11.2008	01	GALLERY LAYOUT REVISED IN RZ &21 BLOCK	
26.02.2004	00	ISSUED FOR CONSTRUCTION	
DATE	NO.	REVISION OR ISSUES	BY

नेशनल हाइड्रोइलेक्ट्रिक पावर कारपोरेशन लि॰
NATIONAL HYDROELECTRIC POWER CORPORATION LTD.

तीस्ता जलविद्युत परियोजना (चरण—V)
TEESTA HYDROELECTRIC PROJECT (STAGE-V)

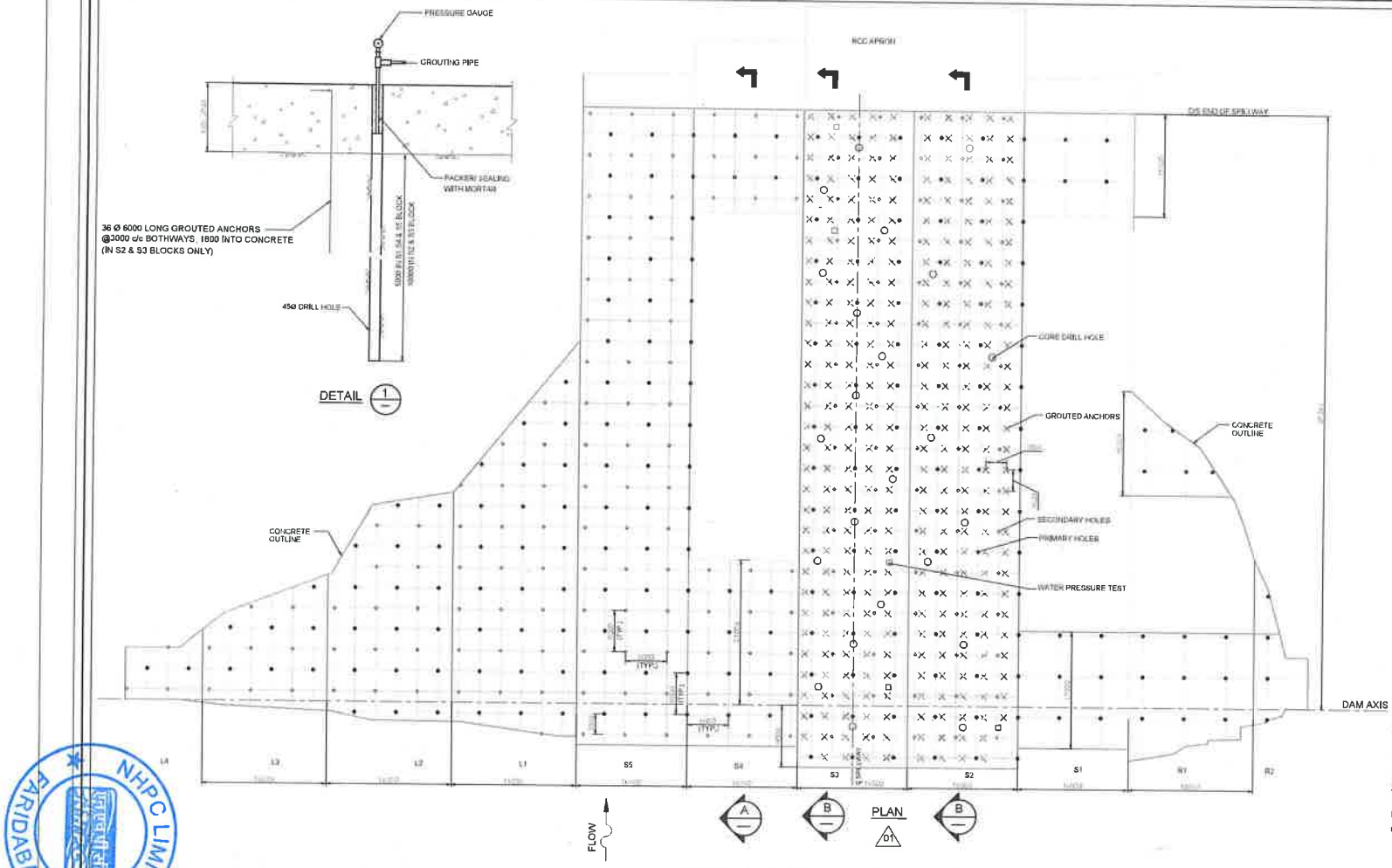
DAM
GALLERIES & SHAFTS
ARRANGEMENT
SHEET 2 OF 2

DATE NOV.2004 | DRG. NO. NHTS V-2DC2-41-DD-307 | 01

F/DCE/730/01/02

NHTS V-2DC2-41-DD-307-01

PLATE - 7



NOTES 01

1. ALL DIMENSIONS ARE IN MILLIMETERS AND ELEVATIONS IN METERS.
2. BEFORE GROUTING, THE FOUNDATION ROCK SHALL BE MAPPED FOR DISCONTINUITIES, SHEAR ZONE FAULTS, JOINT PATTERN & WEAK AREAS ETC.
3. GROUTING OPERATION SHALL CONFORM TO T.S B.7 & IS 6066 -1994.
4. GROUTING SHALL BE CARRIED OUT FROM DEEPEST FOUNDATION TO HIGHER LEVEL ON BOTH SIDES. MIN. 2000 th. CONCRETE SHALL BE LAID ON FOUNDATION ROCK BEFORE START OF GROUTING.
5. GROUT HOLES SHALL BE NORMAL TO THE ROCK SURFACE. HOWEVER IF SUCH HOLES BECOME PARALLEL TO SHEAR ZEAM OR DIP OF FOUNDATION ROCK, THE HOLES SHALL BE DRILLED AT AN ANGLE WITH THE FOUNDATION SO THAT THE HOLES INTERSECT THE SHEAR SEAM AND BEDDING JOINTS.
6. GROUTING SHALL BE STARTED WITH A LOW INITIAL PRESSURE OF 0.2 kg/cm² OF UNDERLYING ROCK AT THE COLLAR OR TOP OF STAGE DEPTH IN S1, S4 & S5 BLOCK . IN S2 & S3 BLOCK, THE PRESSURE SHALL VARY FROM 0.5 Kg/cm² AT THE TOP TO 3 Kg/cm² AT THE BOTTOM, IF REQUIRED, PRESSURE MAY BE SLIGHTLY MODIFIED PER SITE CONDITIONS AND GROUTING EXPERIENCE AS DIRECTED BY THE ENGINEER-IN-CHARGE.
7. PRIMARY HOLES SHALL BE DRILLED AND GROUTED FIRST, AFTER THAT SECONDARY HOLES MAY BE TAKEN UP AS PER REQUIREMENT AND RESULTS OF PRIMARY HOLES.
8. DETAILED RECORD OF GROUTING OPERATION SHALL BE KEPT FOR FURTHER USE.
9. GROUTING IS NOT TO BE DONE IN AN ISOLATED BLOCK AND SHALL HAVE CONTINUITY AT LEAST IN THE ADJACENT BLOCKS.
10. THE DEPTH, LOCATION AND SPACING OF GROUT HOLES MAY BE SLIGHTLY MODIFIED AS PER SITE CONDITIONS AS DECIDED BY ENGINEER-CHARGE.
11. FOR DETAILS OF GROUT CURTAIN, REFER SEPARATE DRAWINGS.
12. CORES OF ENTIRE 10 m DEPTH FROM CHECK HOLES SHALL BE EXTRACTED FOR ROCK MECHANIC TESTS AFTER CONSOLIDATION GROUTING. WATER PRESSURE TEST SHALL BE DONE IN THESE CHECK HOLES TO CHECK PERMEABILITY.

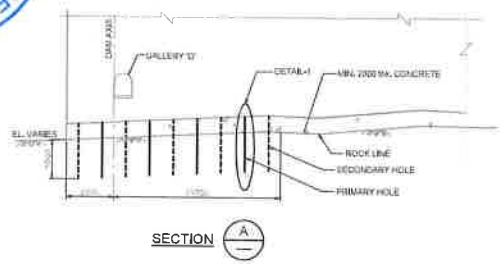
REFERENCE DRAWING

NHTS V-2DC2-41-GA-301

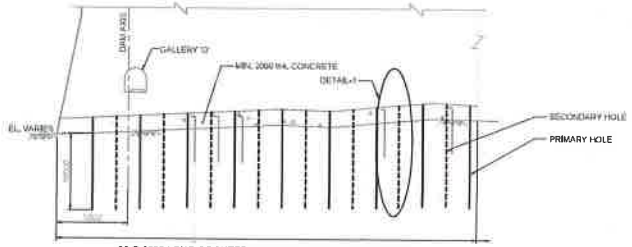
LEGEND

- ● PRIMARY HOLES @ 6000 c/c
- ○ SECONDARY HOLES @ 6000 c/c
- ✕ 36 Ø -6000 LONG GROUTED ANCHORS @3000 c/c BOTHWAYS 1800 INTO CONCRETE
- □ WATER PRESSURE TEST
- ○ CORE DRILL HOLES /CHECK HOLES(10 m DEEP)

SCALE 0 2.5 7.5 12.5 m



SECTION A



36 Ø 6000 LONG GROUTED ANCHORS @3000 c/c BOTHWAYS 1800 INTO CONCRETE

SECTION B

04.11.2004	01	NO. OF HOLES AND DEPTH REVISED IN S2 & S3 BLOCK. WPT CORE DRILL HOLES & ANCHORS ADDED.	
26.03.2004	00	ISSUED FOR CONSTRUCTION	
DATE	NO.	REVISION DESCRIPTION	BY

नेशनल हाइड्रोइलेक्ट्रिक पावर कार्पोरेशन लि॰
NATIONAL HYDROELECTRIC POWER CORPORATION LTD.

तीस्ता जलविद्युत परियोजना (चरण—V)
TEESTA HYDROELECTRIC PROJECT (STAGE-V)

DAM
FOUNDATION
CONSOLIDATION GROUTING

DESIGNED	DRAWN	CHECKED	APPROVED

DATE NOV. 2004 | DRG. NO. NHTS V-2DC2-41-DD-305 | 01

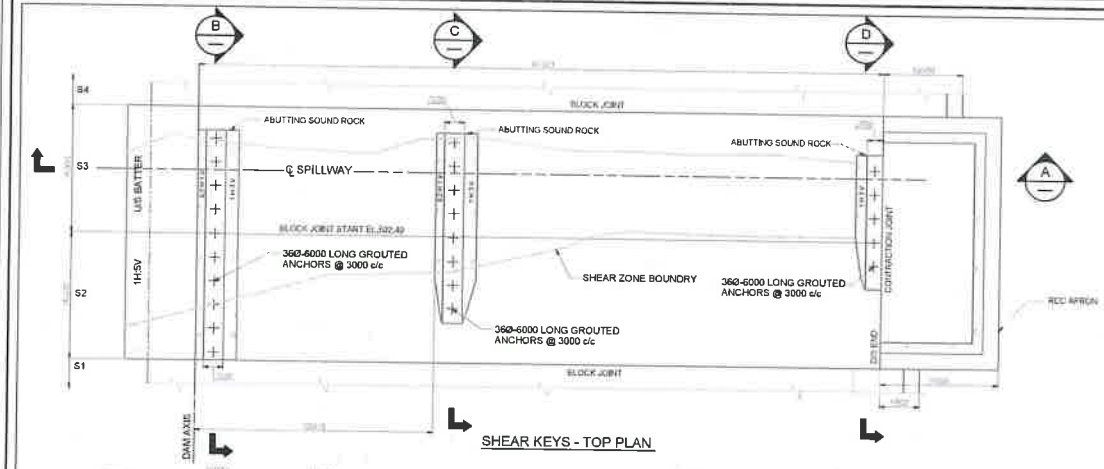
F/DCE/730/01/02

NHTS V-2DC2-41-DD-305-01

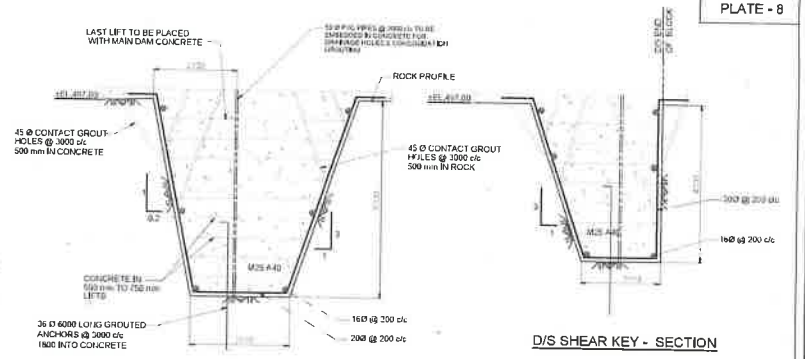
NHPC LIMITED FARIDABAD

1569

PLATE - 8

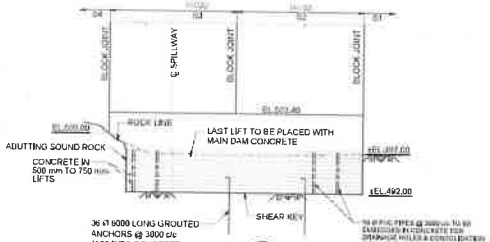


SHEAR KEYS - TOP PLAN



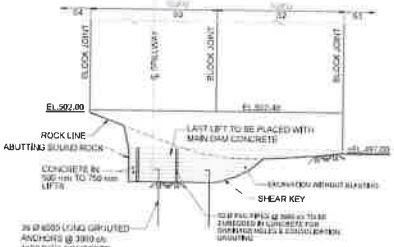
SECTION
(SHEAR KEY AT DAM AXIS & RD 30 m)

D/S SHEAR KEY - SECTION



SECTION B

SECTION C



SECTION D

NOTES

1 ALL DIMENSIONS ARE IN MILLIMETRES AND LEVELS IN METRES.

2 THE ROCK LINE HAS BEEN SHOWN IS BASED ON THE BED ROCK SECTIONS RECIEVED FROM SITE VIDE LETTER NO. NHTSVIEO/02567 DATED 23.09.2004 AND DATED 19.10.04.

3 TOP HIGHLY WEATHERED CRUSHED AND LOOSE ROCK MASS SHALL BE TAKEN OUT BY NON-DESTRUCTIVE METHODS BEFORE PLACEMENT OF CONCRETE.

4 ROCK EXCAVATION FOR SHEAR KEY SHALL BE CARRIED OUT WITHOUT BLASTING.

5 CONCRETE IN SHEAR KEY SHALL BE OF GRADE M25 A40.

6 MONOLITHICITY OF SHEAR KEY WITH MAIN DAM CONCRETE SHALL BE ENSURED BY PLACING TOP LIFT OF SHEAR KEY WITH MAIN DAM CONCRETE.

7 CONCRETE PLACEMENT TEMPERATURE SHALL NOT BE MORE THAN 12°C.

8 FOR PLACEMENT OF CONCRETE REFER T.S. B.8.

9 ALL REINFORCEMENT SHALL BE HYSD BARS OF GRADE Fe 500 CONFORMING TO I.S.1786 & T.S. B.11.

10 UNLESS OTHERWISE SPECIFIED REINFORCEMENT SHALL HAVE A CONCRETE COVER NOT LESS THAN 100 mm.

11 DEVELOPMENT LENGTH SHALL BE 50 Ø.

12 ALL BENDS IN REINFORCEMENT SHALL CONFORM TO IS 2502.

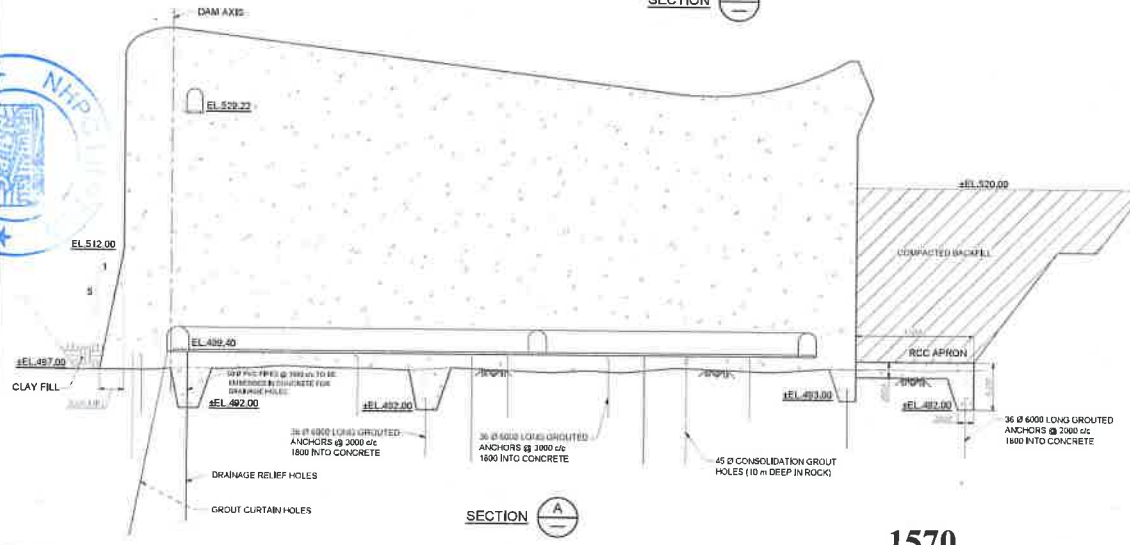
13 SPLICING IN BARS SHALL BE STAGGERED CONFORMING TO IS 456.

14 FOR SPILLWAY MASS CONCRETE ZONING REFER SEPARATE DRAWING.

15 FOR CONCRETE DETAILS OF GALLERIES & SHAFTS REFER RELEVANT DRAWINGS.

16 FOR DETAILS OF RCC APRON, REFER SEPARATE DRAWING.

17 THE COMMENTS OF PROJECT ON THE DRAWINGS RECIEVED VIDE LETTER No. NHTSVIC/DRAWG/3110 /2916 DATED 26.10.2004 HAVE BEEN INCORPORATED IN THE DRAWING.



SECTION A

SCALE
0 2.5 7.5 12.5 m

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NATIONAL HYDROELECTRIC POWER CORPORATION LTD.
तीस्ता जलविद्युत परियोजना (चरण—V)
TEESTA HYDROELECTRIC PROJECT (STAGE-V)

DAM
S2 & S3 BLOCK
SHEAR KEY AND RCC APRON

DESIGNED	DRAWN	REFERENCE	APPROVED
DATE NOV. 2004	DRG. NO. NHTS V-2DC2-41-DD-342		00

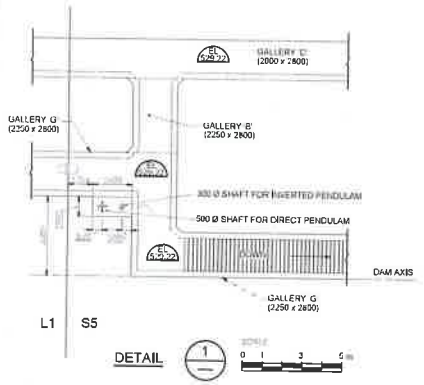
04.11.2004	00	ISSUED FOR CONSTRUCTION		
DATE	NO.	MODIFICATION/REVISION	BY	APP'D

F/DCE/730/01/02

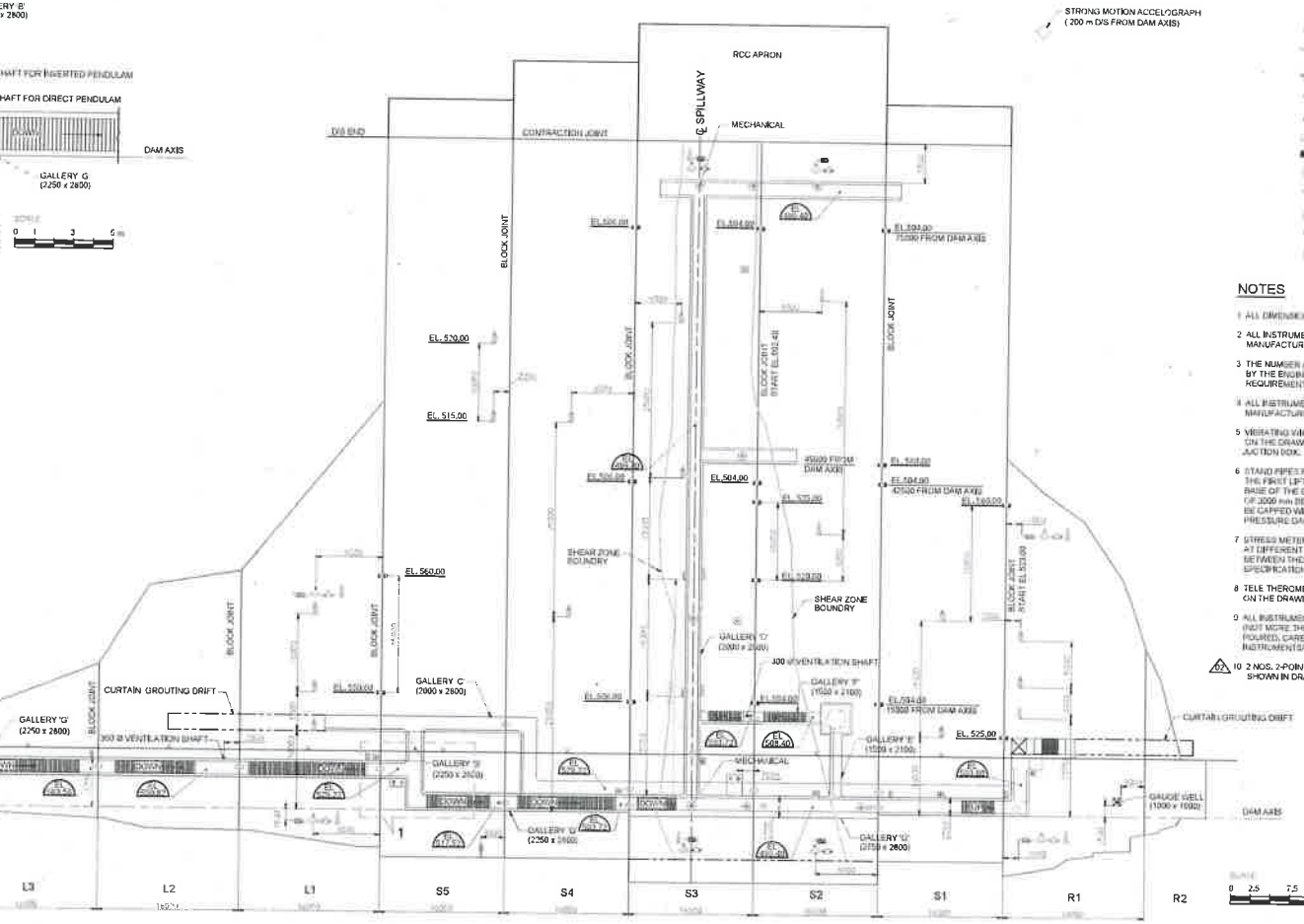
NHTS V-2DC2-41-DD-342-00

1570

PLATE - 9



DETAIL 1



FLOW

PLAN 02

LEGEND

- TELE THERMOMETER
- TEMPERATURE GAUGE
- PORE PRESSURE GAUGE
- UPLIFT MEASURING STAND PIPE
- STRAIN METER
- STRESS METER
- NO STRESS STRAIN METER
- DIRCET PENDULUM
- INVERTED PENDULUM
- PERIMETRIC JOINTMETER
- UNIAXIAL JOINTMETER
- SURVEY STUDS WITH BASE PLATE
- STRONG MOTION ACCELEROGRAPH
- SEEPAGE MEASURING WEIR
- 2-POINT BORE HOLE EXTENSOMETER (10, 20 m) (WATER PROOF & ELECTRONIC)
- 2-POINT BORE HOLE EXTENSOMETER (10, 20 m) (SUITABLE FOR EMBEDDMENT)

NOTES

1. ALL DIMENSIONS ARE IN MILLIMETRES AND LEVELS IN METRES.
2. ALL INSTRUMENTS ARE INDICATIVE ONLY. ACTUAL SHAPE AND SIZE SHALL BE AS PER MANUFACTURER'S MANUAL.
3. THE NUMBER AND LOCATION OF THE INSTRUMENTS MAY BE MARGINALLY MODIFIED BY THE ENGINEER-IN-CHARGE DURING CONSTRUCTION PERIOD ACCORDING TO THE REQUIREMENT AS PER SITE CONDITIONS.
4. ALL INSTRUMENTS, JUNCTION BOXES, READING PANELS SHALL BE INSTALLED AS GIVEN IN MANUFACTURER'S/SUPPLIER'S MANUAL AND AS PER T.S.S.
5. VIBRATING WIRE TYPE ELECTRICAL PIEZOMETERS SHALL BE INSTALLED AS SHOWN ON THE DRAWINGS AND ALL THE PIEZOMETER CABLES SHALL BE CONNECTED TO A JUCTION BOX.
6. STAND PIPES FOR MEASURING UPLIFT PRESSURES SHALL BE INSTALLED IN THE DAM IN THE FIRST LIFT JUST ABOVE THE CONTACT BETWEEN THE FOUNDATION ROCK AND THE BASE OF THE DAM. 50 mm DIA. HOLES SHALL THEN BE DRILLED VERTICALLY TO A DEPTH OF 2000 mm BELOW THE ROCK AND CONCRETE INTERFACE. THESE STAND PIPES SHALL BE CAPPED WITH A THREE WAY COCK PERMITTING CONNECTION TO A PORTABLE PRESSURE GAUGE.
7. STRESS METER STRAIN METER AND NO STRESS STRAIN METERS SHALL BE INSTALLED AT DIFFERENT LOCATIONS AS SHOWN IN THE DRAWINGS. SPACING BETWEEN THESE INSTRUMENTS SHALL BE AS PER MANUFACTURER'S SPECIFICATIONS. CABLES SHALL BE ATTACHED TO JUNCTION BOX.
8. TELE THERMOMETERS AND TEMPERATURE GAUGES SHALL BE INSTALLED AS SHOWN ON THE DRAWINGS AND CABLES SHALL BE CONNECTED TO THE JUNCTION BOX.
9. ALL INSTRUMENTS SHALL BE EMBEDDED IN CONCRETE WITH SMALLER SIZE AGGREGATE (NOT MORE THEN 40mm) AT LEAST ONE DAY BEFORE NORMAL LIFT CONCRETING IS POURED. CARE SHOULD ALSO BE TAKEN NOT TO DAMAGE OR DISLOCATE THE INSTRUMENTS/ CABLES WHILE CONCRETING.

02 10. 2 NOS. 2-POINT BORE HOLE EXTENSOMETERS SHALL BE OF MECHANICAL TYPE AS SHOWN IN DRAWING & OTHERS OF ELECTRONIC TYPE.

NHPC LIMITED FARIDABAD

04.11.2004	02	LAYOUT OF GALLERIES IN S3 & S4 BLOCK REVISED AND INSTRUMENTS ADDED.			
15.04.2004	01	LAYOUT OF GALLERIES AND LOCATION OF INSTRUMENTS REVISED	GR	GR	GR
JULY.2004	00	ISSUED FOR CONSTRUCTION	GR	GR	GR
DATE	REV.	REVISION DESCRIPTION	BY	CHK	APP

नेशनल हाइड्रोइलेक्ट्रिक पावर कार्पोरेशन लि॰
NATIONAL HYDROELECTRIC POWER CORPORATION LTD.

तीस्ता जलविद्युत परियोजना (चरण—V)
TEESTA HYDROELECTRIC PROJECT (STAGE-V)

DAM
INSTRUMENTATION
PLAN

SHEET 1 OF 4

DESIGN	CHECKED	RECOMMENDED	APPROVED
DRN			

DATE NOV.2004 DRG. NO. NHTS V-2DC2-41-DD-280 02

F/DCE/730/01/02

NHTS V-2DC2-41-DD-280-02

PLATE-10

ROCK MASS ZONATION
BASED ON
ROCK MASS RATING
(without correction for joint orientation)

SPILLWAY BLOCKS

CONCRETE GRAVITY DAM
TEESTA (ST-V) HE PROJECT
EAST SIKKIM, SIKKIM

NHPC LIMITED FARIDABAD

Navitus
Transforming zeal into energy

PROPOSAL
FOR
INSTALLATION & COMMISSIONING, UPGRADATION OF SUPPLIED AIR GAP MONITORING SYSTEM OF GENERATORS AT TEESTA - V
OF

एन एच पी सी
NHPC
NHPC Limited
(A Government of India Enterprise)

BY
NAVITUS CONTROLS & EQUIPMENT PVT LTD
P-1 Taratala Road, WEBEL COMPLEX,
HRDC- Incubation- 18, (Beside Brace Bridge)
KOLKATA – 700 088

30-07-2022

NHPC LIMITED
एन एच पी सी
NHPC
FARIDABAD

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1. ABOUT NHPC, TEESTA – V 4
2. ABOUT NAVITUS 4
3. PROPOSAL BACKGROUND 5
4. PROPOSED SOLUTION 5
5. SCHEMATIC DIAGRAM 6
6. ROLES & RESPONSIBILITY 7
7. PRICES, COMMERCIAL TERMS & CONDITIONS:- 8
8. ANNEXURE-I 9

NHPC LIMITED
एन एच पी सी
NHPC
FARIDABAD

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NHPC LIMITED
FARIDABAD

1. About NHPC, Teesta – V

Teesta-V Power Station (3x170 MW) is a run of the river scheme with diurnal storage to harness the hydro power potential of river Teesta for peaking during the lean season and is located in the state of Sikkim. The Power Station was commissioned in the year 2008.

2. About Navitus

Navitus Controls & Equipment Private Limited (NCEPL) is a niche Service Provider that focuses on delivering end to end Automation Capabilities for Industrial Process Automation. NCEPL has partnered with World leading Companies including VIBROSYSTM to deliver complete Solutions in the areas of On-Line Condition Monitoring of Electrical Assets, which includes Generator, Transformer, Cable, Panels- AIS / GIS, Motor, Bus Bar, Bus Reactor etc.

Navitus Controls & Equipment Pvt Ltd (NCEPL) intends to introduce Implementable Architecture Solutions for helping the Customers to leverage Technology in order to achieve their Business Strategies. NCEPL is a System Integrator that brings the right blend of Hardware and Software Platforms to yield the best Price Performance for the client for Consulting and Systems Integration Project. NCEPL tries to attain balance in Utility, Metal and Mining Verticals in key areas of

- Automation Effectiveness
- Business Innovation
- System Improvement
- Productivity Enhancement.

NCEPL also provides technology and services that help its customers address the limitations of an old and aging Electrical infrastructure. NCEPL has partnered with leading manufacturers of Monitoring Devices, Communication Infrastructure Providers and Analytical Software Providers to design and configure end-to-end solution in the areas of "Condition Monitoring" of the Electrical Assets. Combining deep industry experience and technical knowhow with creative ideas, NCEPL has created intelligent, reliable and leading-edge technologies that add value to our customers' businesses and help them to move to a "Condition Based Maintenance Program" from an existing "Time Based Maintenance Program". Some of the benefits that our solutions can provide are:

1. Lowering the cost of maintenance of the electrical assets by introducing "Condition Based Maintenance" Program
2. Extending the life of the assets
3. Providing early alarm about the health of the assets and reducing the possibilities of unplanned outages and potential revenue loss

3. Proposal Background

Air Gap Monitoring System (AGMS) was supplied to NHPC, Teesta V by VIBROSYSTM, Canada in the year 2008. The AGMS is now in operation partially as some of the readings are not captured owing to defects mostly in signal conditioners, Analyser / Processor (ZPU 16) and other Hardwares. The existing Hardwares has become obsolete due non-availability of spares and service support from OEM. The Zoom (Zero Outage Online Monitoring) software for Analyser is continually getting upgraded by Vibrosystm.

NCEPL technical team along with expert from Vibrosystm visited Teesta -V on 22nd. July 2022 for detail physical inspection, testing and health assessment of existing Air Gap Monitoring Systems, which are partially in operation.

During visit all the signal conditioners LIN modules and Air Gap Sensors kept in Inventory of Teesta V thoroughly tested assessed along with exiting hardwares fitted with running Units.

The detail observations were recorded jointly with Teesta V in MOM dated 22/7/22 and enclosed herewith.

The Following components were tested / inspected within the limited scope & facilities at site:

A. LIN modules & AG Sensors in Inventory - Found in order.
B. 18 nos. LIN modules are defective – Need replacement.
C. One Air Gap Sensor connection leads snapped – Needs replacement.
D. Main Processor (ZPU 16) of all three units are defective - Need replacement with ZPU 5000.
E. ZOOM 7 Suite diagnostic software need to be provided with ZPU 5000.

Based on the above inputs NCEPL is now submitting a proposal for Upgradation of AGMS unit for all 03 units of existing Teesta V with replacement of defective components like LIN modules (Signal Conditioner), main processor ZPU 5000, Zoom Software and components which needed for upgradation

4. Proposed Solution

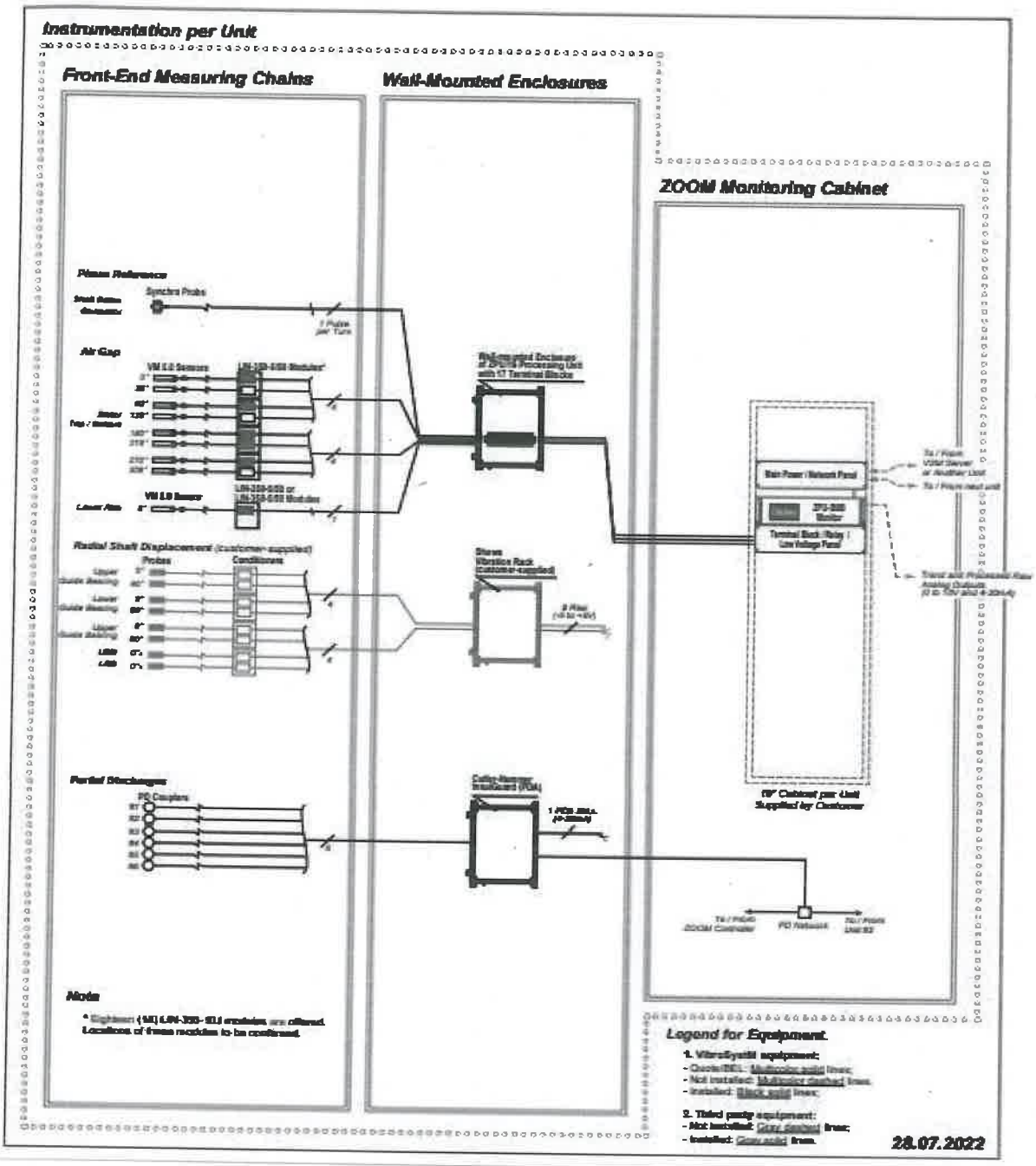
NCEPL proposes overall up gradation of the system with the existing Air Gap sensors and LIN modules which are operational will be integrated with the new LIN modules and ZPU 5000 units. The LIN modules are to be integrated with the ZPU 5000 unit. The ZPU 5000 units shall be further connected to a central server complete with ZOOM watch suite of diagnostic software as shown in the schematic below.

Besides the installation & Commissioning, NCEPL will supply the essential hardware required for the up gradation as per BOM.

Points Considered During Proposal Preparation:

- The Air Gap Sensors & all accessories of existing Units, which are healthy and fit for I&C as found during last inspection will be kept intact in the system.
- All the existing & healthy communication & Signal cables will be used during upgradation.
- 19" rack mount cabinet is available in the control room for ZPU installation.
- Single phase 220V AC supply and UPS should be available in the rack cabinet.
- Internet access should be made available for required communication.
- Accommodation & Local Conveyance for 3 NCEPL Personnel shall be customer responsibility.
- Local Labour (1 skilled+ 2 unskilled) support during Installation to be provided by NHPC.
- The cable laying from LIN to ZPU (if required) shall be the responsibility of NHPC under NCEPL supervision.

5. Schematic Diagram



NHPC LIMITED
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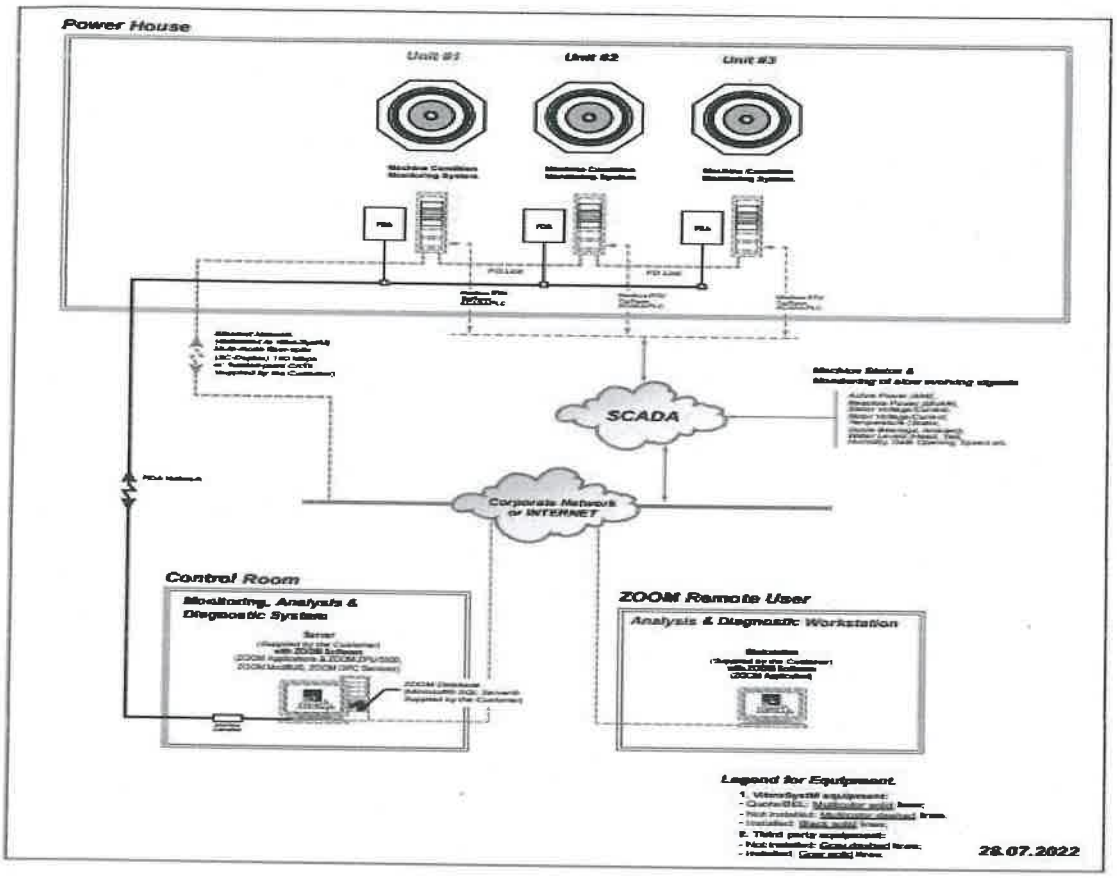

6. Roles & Responsibility

NCEPL along with its OEM, M/S VibroSystM will provide all support in respect of supply, upgradation, commissioning and troubleshooting of AGMS system in Teesta V as per the responsibility matrix shown below and as per the assumptions listed above. However, it requires a dedicated support from NHPC team to successfully implement the project. The respective roles and responsibilities of both the parties are given below.

Sl no	Activity	NCEPL/VibroSystM	NHPC
1	Assigning a Project Manager for the project	X	X
2	Supply of all hardware as per the BOM	X	
3	Supply of ZOOM Monitoring Software	X	
4	Database management software		X
5	Server	X	
6	Engineering drawings	X	
7	Design, fabrication and installation of sensors brackets	X	
8	Unloading, Receipt of Materials at Site and Safe Storage of Materials & Issue of the same for installation		X
9	Installation of Hardwares, Panels, Sensors, Cable laying	X	X
10	Supervision of Installation of wall mounted enclosures/protection boxes, cabling, terminations	X	
11	Tech. staff (1 person), skilled technicians (2 persons) and unskilled labor (2 persons) for installation and cabling work		X
12	Light electrical hand tools (hand drill, heat gun, Arc & Gas Welding set)		X
13	Lodging at NHPC Guest House		X
14	Local transport from Guest House to work site		X
15	Providing Internet connection & Access to other systems as required		X
16	Participate in Unit Testing & SAT	X	X
17	Issuance of completion certificate		X

NHPC LIMITED FARIDABAD

7. Prices, Commercial Terms & Conditions:-

Basic Price for AGMS Upgradation of Teesta V, Unit # 1, 2 & 3:

Item No.	Item Description	Qty	Price in Rs.
	Spare Parts		
1	*Conditioner LIN-350-10J-5/50 with SMA/BNC adapter*	18 nos.	
2	*LIN-200 to LIN-300 adapter hardware* *IMPORTANT NOTES:* *- The above LIN-350-10J-5/50 conditioner is compatible ONLY with VM5.0 airgap sensor (P/N: 9101-09050-11x) and triaxial cable (P/N: 9128-10E70-51x);* *- Fifteen (15) LIN-200 to LIN-300 adapter kits of twenty-seven (27) required have been supplied in the past, therefore only twelve (12) kits are offered.*	12 nos.	**1,01,00,000.00 (One Crore One Lakh Only)**
	Measuring Chains		
3.1	Cable / 4 conductors shielded "Zero-Halogen" –AWG 22	3 lots	
3.2	4 levels terminal block, gray,AWG24-10, 6.2mm width	51 nos.	
3.3	End cover for terminal block type PT 4-PE/3L, grey		
	Acquisition & Protection		
4.1	ZPU-5000 Multi-channel processing instrumentation & monitoring / protection unit	3 nos.	
4.2	Communication module	3 nos.	
4.3	Control Module	3 nos.	
4.4	"2-Ch." Air Gap Input Module (LIN)	15 nos.	
5.1	3U terminal block panel with power supply for measurement chains and relays	3 nos.	
5.2	3U Main AC / DC and Auxiliary AC / DC Power Supply Panel	3 nos.	
	Software		
6	ZOOM 7 Software Suite Includes ZOOM Software Applications (Database management system not included)	1 set	
	Engineering, Supervision of Installation & Commissioning Services	3 Units	**18,00,000.00 (Eighteen Lakh Only)**

Delivery Period –20 weeks from the date of PO for Supply Items needed for Upgradation and 45 days for Installation & Commissioning after receipt of materials at site.

Taxes & Duties –The above prices are on FOR site basis and inclusive of packing & forwarding but exclusive of GST which shall be charged at prevailing rate (18%)

Payment Terms –

- 90% payment against Supply Items to be made within 15 days of receipt of materials at Site and balance 10% payment to be made against completion of I&C.
- 100% payment of I&C charges to be made within 15 days from the date of completion of Installation & commissioning work.

Warranty Clause –There shall be a warranty of 18 months from the date of supply and 12 months from the date of handing over of upgraded Generator Monitoring System, whichever is earlier. Warranty service will be provided for the portion of supply of monitoring system along with installation done by NCEPL.

NHPC LIMITED FARIDABAD

8. Annexure-I

Minutes of Meeting held between NHPC-Teesta V & Navitus Controls & Equipments (P) Ltd. and Vibrosystm's Representative on 22/7/22 after thorough Inspection of Existing Air Gap Monitoring Systems Installed in 03 Generators

Members Presents:

For NHPC- Teesta V	For Vibrosystm & Navitus Controls & Equipment (P) Ltd
Mr. Sakti Narayan Dey	Mr. Ravishek Dixit (Vibrosystm)
Mr. Amit Srivsatava	Mr. Subhamay Sarkar (Navitus)
	Mr. Romit Datta (Navitus)

The Engineers of M/s Vibrosystm and M/s Navitus Controls & Equipment (P) Ltd arrived at Teesta-V Power Station on 22.07.2022 for Checking of Air gap monitoring system installed at Teesta-V Power Station.

Since then AGMS units are in operations but the main processor unit i.e. ZPU 16 need to be replaced with ZPU 5000 & ZOOM-7 work station compatible with ZPU 5000.

At present some AGMS sensors were not showing air gap data owing to defects in LIN module / defects in Air Gap Sensor integrated wire.

During the visit, 18 nos. of LIN Modules were found faulty. 8 nos. of Lin Module in Spare Inventory were checked and found in healthy condition.

In 03 Generators, all the AG Sensors and LIN Modules were inspected and data were collected for analysis at Vibrosystm's end. After scrutiny of collected data, Vibrosystm will offer suggested BOM for complete upgradation and techno-commercial offer will be submitted by Navitus Controls & Equipment (P) Ltd accordingly.

For NHPC - Teesta-V

22/07/2022

उप-महाप्रबंधक (वि)/Dy. General Manager (Elect.)
पावर हाउस डिवीजन /Power House Division
तीस्ता-V पावर स्टेशन /Teesta-V Power Station
बालुटार, पूर्वी सिक्किम/Balutar, East Sikkim

For Vibrosystm

22/07/2022

For Navitus Controls & Eq. (P) Ltd.

Romit Datta
22-07-2022

NHPC LIMITED
FARIDABAD

F.No. 14-37/8/2021-H.I (256498) Appendix-S

Government of India
Ministry of Power
****

Shram Shakti Bhawan, Rafi Marg
New Delhi, dated 5th December, 2023.

Subject: Minutes of the Meeting reg. Early Warning System (EWS) against flash floods in Hydro Electric Projects held under the Chairmanship of Hon'ble Minister of Power & NRE on 18th October, 2023-reg.

The undersigned is directed to forward herewith the Minutes of the Meeting reg. Early Warning System (EWS) against flash floods in Hydro Electric Projects held under the Chairmanship of Hon'ble Minister of Power & NRE on 18th October, 2023 for information and further necessary action please.

Enclosure: As above

Yours faithfully

(Inder Mohan)
Under Secretary to the Govt. of India
Tele: 2332 4357
e-mail: inder.mohan80@nic.in

To

1. **The Secretary, Ministry of Water Resources, River Development & Ganga Rejuvenation**
2. **The Chief Secretary, Sikkim**
3. **The Chairman, Central Water Commission**
4. **The Director General, IMD**
5. **The Director, CSIR-NGRI**
6. **The Director, NRSC-ISRO**
7. **The Director, WIHG**
8. **The Member (Hydro), CEA**
9. **The CMDs of NHPC/NTPC/THDCIL/SJVNL/NEEPCO**
10. **The Chairman, BBMB**

Copy to:

PS to HMoP & NRE/ PPS to Secretary (Power)/ Sr. PPS to AS (Hydro)/ PPS to JS (Hydro)/ Director (H-I)/Director (H-II)/ DD (H-II)/ DD (NHPC)

Minutes of the Meeting to review Early Warning System (EWS) against flash floods in Hydro Electric Projects held under the Chairmanship of Hon'ble Minister of Power & NRE on 18th October, 2023, 4:45 pm onwards at Shram Shakti Bhawan, New Delhi.

The List of Participants is enclosed as **Annexure-I**

Initiating the discussion, Hon'ble Minister of Power & NRE stated that during the meeting held in Nov, 2021, he had directed to implement Early Warning System (EWS) in Hydro Electric Projects so that forewarning of floods, avalanches etc can be available and prompt advance action can be taken to minimize the loss of lives and properties. Hon'ble Minister inquired about the status of implementation of EWS.

2. Member (Hydro), informed that CEA has identified 47 vulnerable Hydro Electric Projects (HEPs) and these HEPs are either first HEP located in the basin or in the upper reaches of the Himalayas. The Short Term measures have been fully implemented in 35 HEPs, partially implemented in 2 HEPs and yet to be implemented in 10 HEPs. He informed that a SOP was prepared by CEA and forwarded to developers to implement EWS in two phases. In Phase-1 the developers were to implement Short Term Measures at the earliest and in Phase-II they were to implement Long Term Measures.

3. Member Hydro, CEA, further stated that in Teesta-III HEP, the developer was in the process of installing comprehensive EWS, however the developer had installed manual early observation station in upstream of Lachen River, and had tied up with Sikkim Power Development Corporation and CWC sites for sharing data. HMoP directed that Action Taken on the directions regarding installation of EWS/sensors may be sought from the Developer of Teesta-III.

4. CMD-NHPC apprised that Teesta-V is second project in the basin and, hence, sensors have not been installed. However in their 12 projects, where they are first in basin, they have installed necessary EWS and they are receiving real-time data from all the HEPs in their control room located in Faridabad.

5. Hon'ble Minister directed that sensors along with video cameras may be deployed at glacier sites for continuous monitoring of the movement/shift in glaciers/water bodies. The sensors should be deployed for monitoring the precipitation of snow, the snow carrying capacity (i.e. the max size of formation after which snow slides), depth measurement of lake, severity of snow at mouth of lakes, satellite imagery etc. An SoP should be prepared by CEA on specification of the sensors with reliable power supply, their placement, interpretation of information from sensors, types of alarm systems to be installed, collection of data on time frame during which avalanches etc. are more likely to happen. The SoP should also include measures like actions to be taken on receiving of alert/alarm, automatic siren system, instantaneous/automatic opening of gates, evacuation of manpower from tunnels, fluorescent direction indicators, exit lights in tunnels etc. The responsibility of each person should be defined clearly in the SOP. HMoP directed that 'Exit' should be properly marked.

6. Hon'ble Minister further directed that all the project developers in a particular basin shall share their contribution towards costs incurred in installation of the system/sensors throughout the basin. Guidelines shall be issued by CEA for sharing of cost among the project developers. CEA would also carry out physical inspections on half yearly basis to review the status of implementation of EWS in Hydro Power Projects. Further the status of implementation of EWS in HEPs should be reviewed in the Ministry on a quarterly basis. He also directed to review implementation of EWS in under construction projects.

NHPC LIMITED FARIDABAD

7. Hon'ble Minister expressed his concern on washing away of Teesta-III Dam and directed CWC and CEA for a thorough investigation regarding approval/clearance given for the project. Secretary (Power) remarked that the dam was initially planned as a concrete dam, however, it was constructed as a rock-filled concrete dam. Hon'ble Minister inquired from CWC and CEA the reasons for allowing rock filled dam. Secretary, MoJS apprised that National Dam Safety Authority (NDSA) would examine all the aspects of dam safety in this incident and shall give its report. Hon'ble Minister suggested that it should be recorded in the SOP that the first dam in every basin should be a concrete dam based on a solid rock formation and shall be constructed at least 15-20 kms away from the glacial lake mouth so as to have sufficient lead time for responding to the situation and for evacuation of men and equipments/machineries.

8. Hon'ble Minister emphasized that acquisition of satellite imagery by the projects from concerned agencies and its interpretation should be included in the SoP and an institutional mechanism should be established in this regard. The officials deputed for interpreting the satellite imagery shall inform about the increase in size of lake and other activities so that necessary action can be taken. Hon'ble Minister directed CEA to work upon calculating a safe distance from the glacier for setting up a project in a basin, so that information regarding lake burst etc. is received in time.

9. Director (Projects), NTPC gave an overview of the EWS installed at Tapovan Vishnugad Hydro Electric Project (TVHEP). He mentioned about various sensors for measurement of water level and flow, Command and Control Centre and monitoring station.

10. Chairman, BBMB informed that BBMB was the first organization to install EWS in its projects in 2015, by installing sensors/gauges to read the height of snow fall, rain fall, discharge and its velocity. He said that the Probable Maximum Flood (PMF) of Bhakra dam at present is almost double that of the originally calculated when the dam was constructed. HMoP directed that CWC may examine the factors that are responsible for the rise of PMF and a report be submitted.

11. Director (Electrical), SJVNL informed about the sensors installed by them and the bulk alert SMSs being sent on opening of gates. Hon'ble Minister recommended that the projects should release some water beforehand when rainfall is anticipated to avoid sudden release of large amount of flow after rainfall.

12. Chief Secretary (Sikkim) informed that road connectivity with three major towns Lachen, Lachung & Chungthang in Mangan district has been disrupted, which might take 2-3 months to restore. Power system has been restored. Telecommunication with Lachen is still disrupted. He suggested that AI based automated gate opening system can be installed. The communication between the projects in the same basin may be improved. He added that special hooters may be installed. He further observed that the control rooms are being manned by junior rank officers.

13. Dr. N. Purnachandra Rao, Chief Scientist (Retd.), NGRI-Hyderabad informed that they are working on an EWS which can recognize, locate and track the flood as it moves. They are developing an algorithm to recognize whether it is a landslide, avalanche or glacial burst, flood etc. so that alert can be conveyed in time. HM desired that a presentation in this regard may be given by NGRI during the next meeting.

NHPC LIMITED FARIDABAD

14. Dr. R.J. Perumal, Scientist-F from WIHG-Dehradun requested that WIHG may be given opportunity for upper catchment monitoring for glacial sites, as they have already developed glacial lake inventory. HM desired that representatives from WIHG may be present in the next meeting.

15. Following **action points** emerged from the discussion:

i. CEA to prepare comprehensive Standard Operating Procedure(s) (SOP) covering all the aspects including the identification, specification of sensors, pre-incident actions, automated gate opening in each project, gradation of hooters, level of in-charge & manpower to be deployment in the control rooms of the project sites and regular reviews by CEA.

ii. Developer of Teesta-III Project may be asked to furnish the Action Taken on previous directions of CEA/MoP on installation of EWS/sensors.

iii. Guidelines to be issued by CEA for sharing of costs among the project developers for installation of the EWS/sensors in a particular basin.

iv. CEA and CWC to conduct investigation regarding approval/clearance of the Teesta-III dam in Sikkim including the type of dam sanctioned and the reasons for allowing rock filled concrete dam.

v. CEA to carry out inspections on half yearly basis to review the status of implementation of EWS in Hydro Power Projects. Implementation of EWS in under construction dams should also be reviewed.

vi. CEA and CWC to work upon calculating a safe distance from the glacier for setting up the first project in a basin which should be a Concrete Dam.

vii. CWC to examine the factors responsible for the rise of Probable Maximum Flood (PMF) in Bhakra and submit report after considering extreme events like GLOFs, Avlanches, heavy rain fall, cloud bursts etc.

viii. Project developers to explore the possibilities of collaborating with various agencies for obtaining satellite imagery on daily basis during critical period.

ix. Status of implementation of EWS in HEPs to be reviewed by the Ministry on quarterly basis.

x. CEA alongwith the Developers to prepare basin-wise presentations for subsequent meetings.

xi. Representatives of NGRI-Hyderabad and WIHG-Dehradun to be present and make a presentation during the next meeting.

xii. Next Review Meeting should be organized at MoP after three months.

The meeting ended with a Vote of Thanks to the Chair.

******

NHPC LIMITED
FARIDABAD

List of participants for the Meeting chaired by Hon'ble Minister of Power & NRE on 18th October, 2023 at 04.45 PM to review Warning System against flash floods in Hydro projects.

MINISTRY OF POWER

1.	Shri R.K. Singh, Hon'ble Minister of Power & NRE.....in chair
2.	Shri Pankaj Agarwal, Secretary (Power)
3.	Shri Ajay Tewari, Addl. Secretary (Hydro)
4.	Shri Mohammad Afzal, Joint Secretary (Hydro)
5.	Shri Ashok Kumar, Director (H-I)
6.	Shri Arun Kumar Garg, Director (H.II)
7.	Shri Inder Mohan, US (H.I)
8.	Shri Vikrant Singh Dhillon, DD (H.II)
Ministry of Water Resources, River Development & Ganga Rejuvenation	
9.	Ms. Debashree Mukherjee, Secretary
10.	Shri Atul Jain, Commissioner
Govt. of Sikkim	
11.	Shri Vijay Bhushan Pathak, Chief Secretary via video conferencing
Central Electricity Authority	
12.	Shri M.A.K.P Singh, Member (Hydro)
13.	Shri Somvrat Tripathi, Dy. Director
Central Water Commission	
14.	Shri P.M Scott, Member
NTPC	
15.	Shri U.K Bhattacharya, Director (Projects)
16.	Shri S.N Tripathi, ED
NHPC	

NHPC LIMITED FARIDABAD

17.	Shri R.K Vishnoi, CMD
18.	Shri R.K Choudhary, Director (Technical)
19.	Shri Vishal Saini, ED
20.	Shri L.K Tripathi, ED
THDCIL	
21.	Shri R.K Vishnoi, CMD
NEEPCO	
22.	Shri Ranendra Sharma, Director (Technical)
23.	Shri H. Bharali, GM
SJVNL	
24.	Shri Sushil Sharma, Director (Project)
BBMB	
25.	Shri Manoj Tripathi, Chairman
26.	Shri Satish Singla, Secretary, BBMB
27.	Shri C.P Singh, Chief Engineer
Representatives from other Agencies	
28.	Dr. D.S Pai, Scientist, IMD
29.	Shri Rahul Saxena, Scientist-F, IMD
30.	Shri B Simhadri Rao, Scientist, NRSC- via video conferencing
31.	Dr. N. Purnachandra Rao, Chief Scientist (Retd) & Former Project Leader, EWS program of NGRI - via video conferencing
32.	Dr. Sandeep Gupta, Senior Principal Scientist, NGRI - via video conferencing
33.	R. J. Perumal Scientist F, WIHG - via video conferencing

NHPC LIMITED FARIDABAD

Appendix-T

Subject RE: Regarding Upgradation of Control System (Electronic part) of Turbine Governor

From vinay goel <vinay.goel@toshiba-india.com>

To teesta-v-phem@nhpc.nic.in <teesta-v-phem@nhpc.nic.in>

Cc deep parkash <deep.parkash@toshiba-india.com>

Date Friday March 15, 2024 10:40:55 AM

Dear Sir,

We write here with reference to your queries in trailing email.
Please find below our replies in Blue.

Regards,
Vinay Goel
Toshiba-Hydro Power

From: teesta-v-phem . <teesta-v-phem@nhpc.nic.in>
Sent: Thursday, March 14, 2024 12:47 PM
To: goel vinay(TIPL Hydro) <vinay.goel@toshiba-india.com>
Subject: Regarding Upgradation of Control System (Electronic part) of Turbine Governor

Sir,
We are in receipt of offer for spares and offer for upgradation of existing Turbine Governor Control system (Electronic Part). We need following clarification regarding this:-

1. **The HMI Panel is windows XP OS based. Is it possible to retain the system and upgrade the operating system of the HMI.**
2. **Weather M/s Toshiba is ready to supply spares of existing Electronic Control System?**

-

Toshiba Reply: The existing Teesta-V Governor regulator is adopting TOSMAP-GS/R series, which is obsoleted modules and currently out of production and the same had been informed to NHPC in past. So, we will not be able to provide any technical services (Software upgrade/modification etc.) or supply any spare.
Due to advancement in technology, we have introduced TOSMAP DS/LX which we implement with Window 11 based OS. Therefore we would like to replace the existing system with our latest TOSMAP DS/LX based Governor Control System.

3. **If we are going for the replacement of Electrical Control System is there any need of change in hydraulic system?**

-

Toshiba Reply: Please refer our techno-commercial proposal submitted in Feb.,2024 for upgradation of Turbine Governor Control System and Spare parts for hydraulic system.

i. We need to upgrade the LVDTs (in hydraulic system) for Main Distribution Valves and Servo Motors as the existing LVDTs are not compatible with proposed governor control system (TOSMAP DS/LX).
ii. We also recommend upgrading the exiting Convertor PG901, which is although compatible with proposed governor control system (TOSMAP DS/LX), however discontinued model.

1588

The above recommendations are also mentioned in our proposals submitted.

NHPC LIMITED FARIDABAD

4. **We are going for upgradation of SCADA system. Technical support will be required from the OEM. Consent of M/s Toshiba is requested.**

Toshiba Reply: Kindly be noted that being OEM, we don't advice upgradation of existing SCADA system /Governor control system by any other Agency, Non-OEM due to complex system integration of the entire power plant. Therefore, we regret for such technical support to any third party.

Please provide us the clarification and optimum solution for the same.

Thanks and Regards.

NHPC LIMITED FARIDABAD

Home > Request Dashboard > Request Details

Request Details

Request Number# SR-56721705058849900
Request Status: Settled
Offer Id # OF-95911717169849138
Offer Status: Offer Accepted
Request Date: 12-01-2024

Contract Details

Type of Contract	Non-GeM
Contract Number	NHPC/CCW/0603/17 Agreement - Lot -TT-2/2001
Contract Date	21/03/2001

Buyer Details

Organization Type	ministry
Ministry	Ministry of Power
Department	NA
Organization	NHPC Limited
Office Zone	TEESTA V PS
Organization Address	Teesta V Power Station Balutar, EAST DISTRICT, SIKKIM, Pin Code :737134
Buyer First Name	Chitta
Buyer Last Name	Ranjan Das
Designation	GM

Seller Details

Alternate Email	vp.arora@jalindia.co.in
Alternate Contact Number	9910100107

Dispute Details

Dispute Status	Court Order Passed - After Arbitration
Last Court Order pertains to which Court	Lower Court
Title of Dispute	(i) Reimbursement cost incurred on account of extension of Bank Guarantee against Performance Security due to Extension of Time (ii) Reimbursement of cost of extension of Insurance Policy (iii) Reimbursement of excess interest recovered on Mobilization and Machinery advance due to reduce progress of work
Brief Description of Dispute	(i) Reimbursement cost incurred on account of extension of Bank Guarantee against Performance Security due to Extension of Time (ii) Reimbursement of cost of extension of Insurance Policy (iii) Reimbursement of excess interest recovered on Mobilization and Machinery advance due to reduce progress of work

NHPC LIMITED FARIDABAD

Arbitration Order date	30/04/2012
Court Order Date	25/01/2019
Court Order Number	CNR NO.HRGR01-014798-2017
Arbitration Order Number	30 April 2012

Settlement Details

Amount Awarded (as per last order)	122562630
Interest Amount Awarded (as per last order)	69956954
Amount & Intetest (Awarded) Payable to:	Contractor
Applicable settlement rate % (as per scheme guidelines)	85
Applicable Interest rate % (as per scheme guidelines)	9
Applicable Amount for Settlement (as per scheme guidelines)	104178235.5
Applicable Interest Start Date:	24/02/2019
Amount Already Paid	0
Any amount paid by procuring entity against BG?	NO
Net Amount Claimed for Settlement (excluding interest, as per scheme guidelines)	104178236
Net Amount Payable to	Contractor

Document Uploaded

Seller Authorization Letter	1. POA_Teesta Teesta V_TT-2.pdf
Contract Copy	2. Contract_Copy Teesta Teesta V_TT-2.pdf
Last Court Order Copy	3. PBG Teesta Teesta V_TT-2 Gurugram Court Order- 83.pdf
Settlement Amount Calculation Sheet (As per scheme guidelines)	4. PBG,Insu, Interest - Teesta Teesta V-TT2 Calculation -Revised Claim.pdf
Copy of Arbitration Award	5.Arbitration Award Teesta V_TT2.pdf
Other court order copies	6. PBG, PHH Court Order FAO-CARBTeesta V_TT2 (2).pdf

Offer Details

Proposed Interest Start Date	2019-02-25
Principal Settlement Amount	104138994
Copy of settlement agreement (for contractor consent)	Draft Settlement Agreement case 1 TT2.pdf
Procuring Authority Settlement Amount calculation Sheet (As per scheme guidelines)	Calculation sheet settlement Amount.pdf
Offer Withdraw Reason	To review the offer as requested by the contractor vide letter no. JA:T&C:Teesta/2024, dated 29.04.2024.

Buyer Agreement Details

Agreement ID	AG_NO-3801719034715709
Interest End Date	2024-06-03
Final Settlement Amount	153558478
Are there any current pending litigation in any court of law filed by the procuring entity?	YES
Settlement Agreement (dully filled)	Signed Settlement Agreement with POA 1st Case TT2.pdf

NHPC LIMITED FARIDABAD

Evidence of Litigation withdrawal	Application for withdrawal of case FAO_CARB_34.pdf

Seller Agreement Details

Signed copy of settlement agreement executed on stamp paper	Signed Settlement Agreement with POA 1st Case TT2_15.35 CR.pdf
Are there any current pending litigation in any court of law filed by the contractor?	YES
Evidence of Litigation withdrawal	Application for withdrawal of case FAO_CARB_34.pdf

Final Settlement Details

Date of Payment	2024-06-21
Settlement Amount Paid	153558478
Transaction Number	SBIN124173796642
Comments	
Payment transaction evidence	

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NHPC LIMITED
FARIDABAD

IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CM-113-FCARB-2024 in/and
FAO-CARB-34-2019(O&M)
Date of decision: 05.07.2024

NHPC Limited

... Appellant

Versus

Jaiparkash Associates Ltd. and others

... Respondents

CORAM: HON'BLE MR. JUSTICE ARUN PALLI
HON'BLE MR. JUSTICE VIKRAM AGGARWAL

Present: Mr. Aman Arora, Advocate,
for the applicant-appellant.
Mr. Pankaj Gupta, Advocate,
for respondent No.1.
***

ARUN PALLI, J. (Oral)

Learned counsel for the applicant-appellant, at the outset, submits that he be permitted to withdraw the petition.

With the consent of learned counsel for the parties, the date fixed in the main appeal is preponed from 02.09.2024 to today, and the same is taken on board.

Accordingly, CM-113-FCARB-2024 is allowed. And, as prayed, the appeal is dismissed as withdrawn.

NHPC LIMITED FARIDABAD

(Arun Palli)
Judge

(Vikram Aggarwal)
Judge

05.07.2024
Rajan

Whether speaking / reasoned: YES/NO
Whether Reportable: 1593 YES/NO

Home > Request Dashboard > Request Details

Request Details

Request Number# SR-7301705061926312
Request Status: Settled
Offer Id # OF-4221717072714913
Offer Status: Offer Accepted
Request Date: 12-01-2024

Contract Details

Type of Contract	Non-GeM
Contract Number	NHPC/CCW/0603/17 Agreement - Lot -TT-4/2001
Contract Date	21/03/2001

Buyer Details

Organization Type	ministry
Ministry	Ministry of Power
Department	NA
Organization	NHPC Limited
Office Zone	TEESTA V PS
Organization Address	Teesta V Power Station Balutar, EAST DISTRICT, SIKKIM, Pin Code :737134
Buyer First Name	Chitta
Buyer Last Name	Ranjan Das
Designation	GM

Seller Details

Alternate Email	vp.arora@jalindia.co.in
Alternate Contact Number	9910100107

Dispute Details

Dispute Status	Court Order Passed - After Arbitration
Last Court Order pertains to which Court	High Court
Title of Dispute	Refund of additional cost incurred due to revision in Minimum Wages in Sikkim
Brief Description of Dispute	Refund of additional cost incurred due to revision in Minimum Wages in Sikkim
Arbitration Order date	22/08/2010
Court Order Date	29/03/2016

NHPC LIMITED FARIDABAD

Court Order Number	4993/2014 (O&M)
Arbitration Order Number	22 Aug 2010

Settlement Details

Amount Awarded (as per last order)	831974341
Interest Amount Awarded (as per last order)	440186879
Amount & Intetest (Awarded) Payable to:	Contractor
Applicable settlement rate % (as per scheme guidelines)	85
Applicable Interest rate % (as per scheme guidelines)	9
Applicable Amount for Settlement (as per scheme guidelines)	707178189.85
Applicable Interest Start Date:	28/04/2016
Amount Already Paid	0
Any amount paid by procuring entity against BG?	NO
Net Amount Claimed for Settlement (excluding interest, as per scheme guidelines)	707178190
Net Amount Payable to	Contractor

Document Uploaded

Seller Authorization Letter	1. POA _Teesta V-TT-4.pdf
Contract Copy	2. Agreement_Teesta-V -Lot-TT-4.pdf
Last Court Order Copy	3. Court Order dt. 29.03.2016 PHHC - Min. Wages-Teesta V-TT4.pdf
Settlement Amount Calculation Sheet (As per scheme guidelines)	4. Calculation Sheet of Min Wages-Teesta V- TT4- Revised .pdf
Copy of Arbitration Award	5. Arbitration Award - Min Wages -Teesta V_TT4-.pdf
Other court order copies	6. Supreme Court Order date sheet on 31.08.2023 - Minimum Wages -Teesta V -TT4 .pdf

Offer Details

Proposed Interest Start Date	2016-04-29
Principal Settlement Amount	706932595
Copy of settlement agreement (for contractor consent)	Draft Settlement Agreement.pdf
Procuring Authority Settlement Amount calculation Sheet (As per scheme guidelines)	Calculation sheet revised Settlement Amount.pdf
Offer Withdraw Reason	To review the offer as requested by the contractor vide letter no. JA:T&C:Teesta/2024, dated 29.04.2024.

Buyer Agreement Details

Agreement ID	AG_NO-50041719035555169
Interest End Date	2024-06-03
Final Settlement Amount	1222182155
Are there any current pending litigation in any court of law filed by the procuring entity?	YES
Settlement Agreement (dully filled)	Settlement Agreement with POA Case 2 TT_4.pdf
Evidence of Litigation withdrawal	Withdrawal of case from Supreme court.pdf

NHPC LIMITED FARIDABAD

Seller Agreement Details

Signed copy of settlement agreement executed on stamp paper	Settlement Agreement with POA Case 2 TT_4_122 2 Cr pdf
Are there any current pending litigation in any court of law filed by the contractor?	YES
Evidence of Litigation withdrawal	Withdrawal of case from Supreme court.pdf

Final Settlement Details

Date of Payment	2024-06-21
Settlement Amount Paid	1222182155
Transaction Number	SBIN124173796586
Comments	
Payment transaction evidence	

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NHPC LIMITED FARIDABAD

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Appendix-V2

CIVIL APPEAL NO(S). 7656 OF 2018

NHPC LIMITED ...Appellant(s)

Vs.

M/S JAIPRAKASH ASSOCIATES LTD. ...Respondent(s)

O R D E R

1. Mr. Ajit Pudussery, learned counsel appearing for the appellant informed us that the matter has been settled between the parties and seeks permission to withdraw the petition.

2. In view of the submission of the learned counsel appearing for the appellant, permission as sought for is granted.

3. The Civil Appeal is dismissed as withdrawn and the amount kept in the fixed deposit be returned to the appellant herein along with interest accrued thereon, if any.

.....J.
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.
[SANDEEP MEHTA]

Signature Not Verified
Digitally signed by
Indu Marwah
Date: 2024.09.03
17:57:14 IST
Reason:

NEW DELHI;
SEPTEMBER 03, 2024

NHPC LIMITED
एनएचपीसी
FARIDABAD

ITEM NO.2 COURT NO.14 SECTION IV

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No(s). 7656/2018

NHPC LIMITED Appellant(s)

VERSUS

M/S JAIPRAKASH ASSOCIATES LTD Respondent(s)

IA No. 132588/2024 - APPROPRIATE ORDERS/DIRECTIONS

Date : 03-09-2024 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE SANDEEP MEHTA

For Appellant(s) Mr. Ajit Pudussery, AOR
Mr. Ashutosh Bamezai, Adv.

For Respondent(s) M/S. Unuc Legal Llp, AOR

UPON hearing the counsel the Court made the following
O R D E R

1. The Civil Appeal is dismissed as withdrawn in terms of the Signed Order.

2. Pending application(s), if any, shall stand disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
COURT MASTER (NSH)

(Signed Order is placed on the file)

NHPC LIMITED FARIDABAD

Appendix-W1

ANNEXURE

Dated : 01.06.2016

BY THE ARBITRAL TRIBUNAL OF:

Er. V. K. Tyagi
Presiding Arbitrator,
217, Saket,
Meerut-250003
(U.P.)

Er. S. L. Kotwal,
Arbitrator,
24-26, Suraj Nagar,
Lane-6, Talab-Tillo,
Jammu-180002
(J & K)

Er. N. N. Singhal,
Arbitrator,
64/II, Vasant Vihar,
Dehradun-248006
(Uttarakhand)

To,

Chairman-cum-Managing Director,
NHPC Ltd.,
NHPC Complex, Sec.33,
Faridabad - 121003 (Haryana).

Chairman,
M/s Gammon India Ltd.,
Gammon House, Veersavarkar Marg,
Prabhadevi, Mumbai – 400 025

SUB : IN THE MATTER OF ARBITRATION REGARDING THE CLAIM FOR EXPENSES AND DELAYS INCURRED DUE TO UNFORSEEN PHYSICAL CONDITIONS WITH RESPECT TO THE CONTRACT FOR CONSTRUCTION OF HEAD RACE TUNNEL (LOT TT-III) AT TEESTA H.E.PROJECT (STAGE-V) IN THE STATE OF SIKKIM BETWEEN M/s GAMMON INDIA LTD.- CLAIMANT V/s M/s NHPC Ltd.- RESPONDENT

Be it known that the arbitral award in the aforesaid matter has been made and declared by AT today on 1st June of 2016. The signed copies of the arbitral award are being handed over to the representatives of the parties who have acknowledged the receipt of the same.

(V.K. Tyagi) 1/6/2016
Presiding Arbitrator

(S.L. Kotwal) 1/6/2016
Arbitrator

(N.N. Singhal) 1/6/16
Arbitrator

Signed copy of the award is received

For the Respondent
(M/s NHPC Ltd.)

एन एच पी सी लिमिटेड
फरीदाबाद सेक्ट
01 JUN 2016
डाक्टी सं. 246

For the Claimant
(M/s Gammon India Ltd.)

NHPC LIMITED
FARIDABAD

INDIA NON JUDICIAL

Government of National Capital Territory of Delhi

e-Stamp

सत्यमेव जयते

Certificate No.	:	IN-DL40606091124690O
Certificate Issued Date	:	22-Apr-2016 09:49 AM
Account Reference	:	IMPACC (IV)/ dl721603/ DELHI/ DL-DLH
Unique Doc. Reference	:	SUBIN-DLDL72100380253193245900
Purchased by	:	GAMMON INDIA LTD
Description of Document	:	Article 12 Award
Property Description	:	Not Applicable
Consideration Price (Rs.)	:	0 (Zero)
First Party	:	GAMMON INDIA LTD
Second Party	:	NHPC LTD
Stamp Duty Paid By	:	GAMMON INDIA LTD
Stamp Duty Amount(Rs.)	:	500 (Five Hundred only)

NHPC LIMITED FARIDABAD

.....Please write or type below this line.....

ARBITRAL AWARD BY THE ARBITRAL TRIBUNAL OF:

Er. V. K. Tyagi
Presiding Arbitrator,
217, Saket,
Meerut-250003
(U.P.)

Er. S. L. Kotwal
Arbitrator,
24-26, Suraj Nagar,
Lane-6, Talab-Tillo,
Jammu-180002 (J & K)

Er. N. N. Singhal
Arbitrator,
64/II, Vasant Vihar,
Dehradun-248006
(Uttarakhand)

IN THE MATTER OF ARBITRATION REGARDING THE CLAIM FOR EXPENSES AND DELAYS INCURRED DUE TO UNFORSEEN PHYSICAL CONDITIONS WITH RESPECT TO THE CONTRACT FOR CONSTRUCTION OF HEAD RACE TUNNEL (LOT TT-III) AT TEESTA H.E.PROJECT (STAGE-V) IN THE STATE OF SIKKIM

BETWEEN

M/s Gammon India Ltd. - CLAIMANT

V/s

M/s NHPC Ltd - RESPONDENT

(V.K. Tyagi) 11/6/16
Presiding Arbitrator

1600 (S.L. Kotwal) 11/6/2016
Arbitrator

(N.N. Singhal) 06/16
Arbitrator

Statutory Alert:
1. The authenticity of this Stamp Certificate should be verified at 'www.shcilestamp.com'. Any discrepancy in the details on this Certificate and as

1. The Claimant M/s Gammon India Ltd. is a Public Limited Company having its registered office at Gammon House, Veer Savarkar Marg, Prabhadevi, Mumbai – 400025.
2. The Respondent M/s NHPC Ltd. (formerly known as National Hydroelectric Power Corporation Ltd.) is a Company wholly owned by the Government of India and having its registered office at NHPC Office Complex, Sector 33, Faridabad - 121003 (Haryana).
3. This is an arbitral award with regard to the contract agreement for Package Lot-TT-III of the Teesta Hydro Electric Project for the installed capacity of 3 x 170MW in the 5th stage of River Teesta Basin Development Plan in East District of Sikkim.
4. This contract was signed by and between the parties on 21.03.2001. The contract value was Rs.348,95,11,700.00. The date of commencement of work was specified as 23.03.2001. The period of completion was stipulated as 2,040 days. Accordingly the date of completion was specified as 22.10.2006. The work has been completed on 25.01.2008, the extension of time has been granted for 782 days i.e. upto 12.12.2008. The scope of the work under the contract included the construction of :
   (i) Middle Portion of about 13810m length of 9.5m, finished diameter horse-shoe shaped Head Race Tunnel (HRT).
   (ii) 3 Nos. Adits, 2, 3 & 4 of length approximately 370 m, 400 m and 270 m respectively.
5. During the currency of the contract certain disputes arose between the parties. As per the Claimant, it encountered certain adverse geological conditions right from the commencement of the work which had not been foreseen by it from the bid document. The Claimant had stated that he had been referring the same to the Respondent from time to time. Later, the Claimant submitted his claims for compensation for the consequences arising due to adverse geological conditions on 21.03.2007. The claims were rejected by the Respondent on 18.04.2008. The Claimant registered his dis-agreement with the decision of the Respondent and issued a notice; vide his letter dt.26.07.2008, to the Engineer for resolution of the dispute under GCC Clause (GCC Cl.) 67.1. Engineer reiterated, vide his letter dt.26.07.2008 and communicated the stand already taken in his aforesaid letter dt.18.04.2008 and rejected the Claimant's contention. Accordingly, the Claimant

NHPC LIMITED FARIDABAD

(V.K. Tyagi) Presiding Arbitrator

(S.L. Kotwal) Arbitrator

(N.N. Singhal) Arbitrator

referred the matter for Arbitration under clause 67 of the contract vide his letter dt.30.07.2008.

6. The Claimant / Gammon India Ltd. (GIL) nominated Sh. N.N. Singhal as Arbitrator on 30.07.2008. The Respondent/NHPC Ltd. nominated Sh. S.L. Kotwal, as Arbitrator on 08.10.2008. Both the Arbitrators after consulting each other and with mutual consent appointed Sh. V.K. Tyagi as Presiding Arbitrator. Thus, the constitution of the Arbitral Tribunal (AT) was completed. AT entered into reference of present Arbitration vide Presiding Arbitrator's orders dt.10.11.2008. First arbitral hearing was held on 16.12.2008 in which the procedure for conduct of arbitral proceedings, time schedule for submission of documents and the issues regarding payment of Arbitrator's fees and other expenses were decided. The following schedule for submission of document was decided:

S.No.	Particulars	Date
1.	Claimant's Statement of Claim (SOC)	31.01.2009
2.	Respondent's Statement of Defence (SOD)	31.03.2009
3.	Claimant's Rejoinder	30.04.2009

7. The Claimant submitted its SOC on 16.03.2009 in 7 no. volumes. The Respondent submitted their Statement of Defence (SOD) in the 2nd hearing held on 08.09.2009. No counter claims were filed. However, certain preliminary objections were filed by the Respondent through the SOD. After deliberations in the same hearing, the Respondent's counsel agreed that they may be taken up when the case is heard on merit. The Rejoinder was submitted by the Claimant in the 3rd arbitral hearing held on 07.11.2009. The list of documents filed by the parties is as below:

Volume no.	Particulars	From page to page
1C	SOC with following documents	1 to 68
2C	Documents No.C_1 to C_{15}	1 to 313
3C	Documents No. C_{15} to C_{234}	314 to 915
4C	Documents No. C_{235} to C_{367}	916 to 1257
	Documents No. C_{368} (Detailed Geo-technical report by Mr. Rodney D.Shaw)	
5C	Volume-1	1258 to 1428
6C	Volume-2	1479 to 1606
7C	Volume-3	1608 to 1911 (there is no page 1607)
R1	Respondent's SOD	1 to 78
8C	Claimant's Rejoinder	1 to 47

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(V.K. Tyagi)
Presiding Arbitrator

(S.L. Kotwal)
Arbitrator

(N.N. Singhal)
Arbitrator

8.1 The Claimant, in his SOC, has given brief history of the construction under the contract. Some of the salient features of the same are narrated below:

(i) The date of commencement of the work was given as 23.03.2001. However, there was some delay owing to late handing over of the site and approach road. Accordingly, the work on the adits was commenced as below:

(a) Adit-2 09.05.2001

(b) Adit-3 31.05.2001

(c) Adit-4 23.07.2001

(ii) As per the contract, the work was scheduled to be completed within 2,040 days (67 months). However, the Respondent, during the currency of the contract, desired the Claimant for completion of the work within 1,826 days (60 months). The Claimant, showed its inability, vide their letter dt.08.05.2001 (Exh.C-30) to agree to the same without payment of additional cost

(iii) The detailed proposal for acceleration of the work for early completion including cost was submitted by the Claimant on 01.09.2003 vide Exh.C-108.

(iv) The Claimant states that on instructions from the Respondent, the acceleration measures were initiated by the Claimant while the discussion for reaching agreement on payment of additional cost were in progress. However, the progress of work in the Head Race Tunnel (HRT) was severely affected by various other reasons mainly due to extremely adverse geological conditions encountered resulting in cavity formation, loose falls, failure of supports, change in blasting pattern, reduction in rate of pull, increased seepage etc. The time for completion of the work, therefore, had further increased from that foreseen as per the accelerated programme.

(v) The Claimant submitted different applications for determining entitlement to extension of time due to various reasons.

(vi) The Claimant revised the cost of taking acceleration measures and submitted the revised cost estimate on 22.01.2008 for the amount of Rs.125.00 crore.

(vii) The Claimant states that after prolonged discussions, the Respondent released a payment of Rs.9.81 crores on 02.02.2009 towards the cost of

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(V.K. Tyagi) Presiding Arbitrator

(S.L.Kotwal) Arbitrator

(N.N. Singhal) Arbitrator

acceleration measures taken against the demand of Rs.125.00 crores as claimed by the Claimant on 22.01.2008.

8.2 The Respondent had admitted the various dates of start of the work on adits as above. However, it is stated that the Claimant was not diligent in performing its work; the office of the Claimant at site started working from 24.04.2001. The drawing of the portal was issued by the Respondent on 04.05.2001. The Engineer-in-Charge (EIC) of the work asked the Claimant, on 01.05.2001 to nominate an officer who was nominated by them on 13.05.2001. The Claimant obtained explosives and labour license on 17.05 2001 & 31.05.2001 respectively. As per the Respondent, it is the Claimant who delayed the start of the work.

9. The parties, on directions from AT, exchanged admission & denial of documents of each other in the 4th arbitral hearing held on 12.12.2009. The Claimant submitted the affidavit dt.16.02.2010 of Sh. Ashish Gupta, the then DGM of the Claimant in support of the documents denied by the Respondent. The Respondent also submitted the affidavit dt 17.02.2010 of Sh. Asfaque Ahmed, Engineer (Civil) of Teesta Power Station (Stage-V) of Respondent Company. The Respondent had denied few documents filed by the Claimant. After deliberations, it was agreed in the 7th hearing on 14.04.2010 that documents bearing no.C-114, C-128 and C-240 filed by the Claimant with their SOC shall not be considered and are not taken on record.

10 In the 4th hearing held on 12.12.2009, on the basis of suggested issues and after deliberations with the parties, the following issues were framed:

(1) Whether the claims are contrary to the provisions of the contract, more particularly to clause 53.1 of the General Conditions of Contract?

(2) Whether the bidders were required to place bids on the data/information provided in the bid documents or each of them was required to develop their own data and information for submission of bids?

(3) Whether the adverse geological conditions/circumstances encountered by the Claimant were unforeseeable? If so, consequences thereof.

(4) Whether the Claimant in execution of the works has followed the instructions/ approvals and technical specifications stipulated in the contract?

(5) Whether the Claimant is entitled to payment as claimed on account of additional cost for dewatering during construction due to increased seepage and fractured rock?

(6) Whether the Claimant is entitled to payment as claimed on account of additional cost of underground excavation due to cycle time?

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(V.K Tyagi) Presiding Arbitrator

(S.L Kotwal) Arbitrator

(H.N. Singhal) Arbitrator

(7) Whether the Claimant is entitled to payment as claimed on account of additional cost of rock stabilisation and supports?

(8) Whether the Claimant is entitled to payment as claimed on account of additional cost of shotcrete?

(9) Whether the Claimant is entitled to payment as claimed on account of additional cost of concrete?

(10) Whether the Claimant is entitled to payment as claimed on account of additional cost due to loose fall?

(11) Whether the Claimant is entitled to additional cost as claimed on account of rib rectification as claimed in Part B items 1 and 3?

(12) Whether the Claimant is entitled to additional cost as claimed on account of smaller segment of gantry?

(13) Whether the Claimant is entitled to additional cost as claimed on account of heading excavation from F-3 to F-4 and F-6 to F-5?

(14) Whether the Claimant is entitled to additional costs as claimed on account of gantry dismantling and re-erection?

(15) Whether the Claimant is entitled to additional cost on account of ventilation ducts?

(16) Whether the Claimant is entitled to additional cost as claimed on account of benching in segments/stage wise?

(17) Whether the Claimant is entitled to additional cost as claimed on account of additional lead costs for Face-3 and For Face-6?

(18) Whether the Claimant is entitled to additional cost as claimed on account of additional cost due to small segmental gantry?

(19) Whether the Claimant is entitled to additional cost as claimed on account of excessive consumption of gelatine?

(20) Whether the Claimant is entitled to additional payment as claimed on account of idling of resources?

(21) Whether the Claimant is entitled to interest as claimed by it? If so, at what rate?

(22) Which party is entitled to cost? And to what extent?

11. The Claimant tendered the affidavit dt.16.02.2010 and 29.04.2010 of Sh. Ashish Gupta, CW-1. He was cross-examined by the counsel of the Respondent from 13th arbitral hearing held on 28.09.2010 to 25th hearing held on 20.02.2012. The Respondent tendered the affidavit dt.18.11.2011 of Sh. Sarvesh Mishra the then Senior Manager (Geology), Teesta-IV HE Project, Balutar (East Sikkim) NHPC Ltd. who was cross-examined by the counsel of the Claimant from 26th hearing held on 21.02.2012 to 29th hearing held on 06.07.2012. During cross-examination, witnesses of both the parties submitted additional documents which were taken on record.

(V.K. Tyagi)
Presiding Arbitrator

(S.L. Kotwal)
Arbitrator

(M.N. Singhal)
Arbitrator

12-A. During the currency of the contract, a number of extensions of time for completion of the work were granted which has also been confirmed by the Respondent's witness RW-1 during cross-examination. The details of various extensions of time as filed by RW-1 are reproduced as below:

TIME EXTENSIONS OF LOT TT-3 HRT PACKAGE

Sl. No.	Location	Type of delay	Claimed by Contractor (Days)	Recommended by project (Days)	Approved by C.O. (Days)	Remarks
First time extension details (upto October'04):						
1	Adit-III	Delay due to non handover of PWD road	87	0	0	
		Delay due to stoppage of work by local people	63	0	0	
		Delay due to non hand over of land	52	0	0	
		Blockage of Singtam-Dikchu road	46	14	0	Not admissible in terms of clause 62.4 of COPA
		Delay due to transporter's strike	8	0	0	
		Time lost in induction of Tamrock due to road blockage	43	0	0	
		Delay due to increase in contract value	93	31	0	The work in progress. The final contract value is yet to be arrived at. Hence not considered at this stage.
		Damage due to damage of supports for geological surprise	5	4	4	
		Delay due to invert concrete (change in construction programme)	15	5	0	The work in progress. The final contract value is yet to be arrived at. Hence not considered in this stage.
			392	54	4	
2	Face-IV	Erection of wall beam	65	21	10	Delays excluding overlapping period. Extension is considered in terms of clause 44.1(d) of COPA.
		Stoppage due to unforeseen geological reason	210	192	192	
		Delay due to damage of supports due to geological surprise	3	3	1	Delays excluding overlapping period. Extension is considered in terms of clause 44.1(d) of COPA.
			284	216	203	
3	Face-V	Erection of wall beam	98	33	27	Delays excluding overlapping period. Extension is considered in terms of clause 44.1(d) of COPA.
		Stoppage due to unforeseen geological reason	147	142	142	
		Damage due to geological surprise	1	1	1	
		Delay due to damage of supports due to geological surprise	35	1	0	
			279	177	170	
		TOTAL	676	370	207	upto 17.05.2007
Second time extension details (beyond October'04):						
1	Face-IV	Loosefall due to heavyrain at adit-III	6	0	0	
		Cavity treatment from RD 966m to 986m	210	15	2	Delays excluding overlapping period. Extension is considered in terms of clause 44.1(d) of COPA
		Cavity treatment from RD 1475m to 1500m	330	300	102	
		Delay due to increase in contract value	93	93	93	
		Slow progress in benching and concrete lining & twisting/buckling of ribs.	83	0	0	
		TOTAL	722	408	197	upto 30.11.2007
Third time extension details (beyond October'04):						
1	Face-IV	Loosefall due to heavy rain at adit-III	9	0	0	
		Cavity treatment from RD 966m to 986m	15	0	0	Delays excluding overlapping period. Extension is considered in terms of clause 44.1(d) of COPA.
		Cavity treatment from RD 1475m to 1500m	300	0	0	
		Delay due to increase in contract value	300	0	0	
		Slow progress in benching and concrete lining & twisting/buckling of ribs.	83	0	0	
		Already approved in first T.E.	207			
2	Face-VII	Collapse in Face-7 (RD 2027-2057m)		35	35	Delays excluding overlapping period. Extension is considered in terms of clause 44.1(d) of COPA.
		Addl. 41m cavity treatment		33	33	
		Addl. 26m cavity treatment		67	67	
		Addl. 67m cavity treatment		10	10	
		Blockage of Singtam-Dikchu road		15	0	
		Increase in contract value		189	0	
		TOTAL	911	355	145	upto 25.04.2008
Forth time extension details (beyond October'04):						
1		Increase in contract value			233	upto 12.12.2008 (total 782 days)

NHPC LIMITED FARIDABAD

(V.K. Tyagi)
Presiding Arbitrator

(S.L. Kanwal)
Arbitrator

(D.K. Singhal)
Arbitrator

12-B. During cross-examination of CW-1, it was noted that some work was allotted by GIL to a sub-Contractor, M/s Coastal. The sub-Contractor was allotted the work of 3.5 Km Heading + 4.5 Km Benching + 4.5 Km. Concrete lining of HRT with a proportionate cost of Rs. 85.0 crores. Sub-Contractor worked w.e.f. 06.02.2002 till April 2004 and could complete 1 Km. (approx.) heading costing Rs.20.7 crore (including price variation) only. As the sub-Contractor was not able to work due to geological conditions, its sub-contract was foreclosed without any further loss / levy of cost on the sub-Contractor Thereafter, the sub-contracted work was taken over by GIL itself.

12-C It has also been brought on record that GIL was asked by NHPC to execute additional 209 M tunnelling beyond the scope of the work under the contract as another Contractor to whom the work had initially been allotted was not able to do the job.

13. When the arbitral proceedings were progressing, the Claimant filed an application dt.13.04.2011 intimating AT that both the parties are exploring possibilities of an amicable settlement of the issue and expect some decisions shortly and in view of the same. AT was requested to defer the arbitral proceedings for a period of 3 months. However vide their letter dt.15.04.2011, the Claimant withdrew their letter dt.13.04.2011 and requested the AT to continue with the proceedings as scheduled earlier. The proceedings were accordingly continued by AT.

14. As detailed in para 11 above, the cross-examination of the witnesses was over by 06.07.2012. The Claimant's counsel started his arguments on the merit of the case in the 30th hearing held on 07.07.2012 and concluded the same in the 37th hearing held on 28.11.2012.

15. The Respondent, in the 38th hearing held on 18.01.2013 filed an application for discovery of some documents. The same was replied by the Claimant on 28.01.2013. The Respondent filed certain documents regarding their application on 15.02.2013. The matter was argued by the counsel of the parties in the 40th hearing held on 15.02.2013. After they had completed their arguments, AT held its internal meeting on 16.02.2013 and directed the parties to file the written brief of their arguments in the matter of this application. The written submissions on this matter were filed by the Claimant on 13.03.2013 and from the Respondent

NHPC LIMITED FARIDABAD

(V.K. Tyagi)
Presiding Arbitrator

(S.L. Kotwal)
Arbitrator

(N.N. Singhal)
Arbitrator

on 23.03.2013. Later, AT had its internal meeting on 08.04.2013 and delivered its decision. The operative part of the AT's decision is reproduced as below :

> 1- *The AT has considered all the pleadings, arguments, evidence and citations placed before it. The AT is of the opinion that the adjudication of the present dispute before it required two steps to be followed:*
>
> *(i) Adjudication of the claim on the merits to establish the admissibility of the claim under the provisions of the contract and the law;*
>
> *(ii) The quantification is required to be examined if the claim is found to be valid on the contractual and legal basis*
>
> 2- *The tenability of claim is yet to be adjudicated by the AT. It is only that the Claimant has submitted their oral arguments. The Respondent is yet to start their arguments on the admissibility of the claim.*
>
> 3- *Under these facts & circumstances, the Respondent may take up their contention for quantification of the amount at the appropriate stage in the arbitral proceedings.*
>
> 4- *It is made clear that AT's these views shall not be taken as any reflection on the merit of the case from either side. The parties may submit their case on the merit as deemed fit by them. The arbitral proceedings shall continue as before*
>
> 5- *The Respondents' application dt.18.01.2013 is disposed off accordingly leaving the parties to their own cost.*

16 AT accordingly decided that the arbitral proceedings shall be continued and the Respondent was directed to commence their arguments in the hearing already fixed for 09.04.2013.

17. However, the Respondent, in the 43rd hearing, filed an application dt.08.07.2013 u/s 27 of Arbitration & Conciliation Act, 1996. In this application, citing AT's decision dt.08.04.2013, the Respondent made the following prayer:

> *(a) Allow the present application and permit the filing of an application by the Respondent under section 27 before the appropriate Court for obtaining the evidence corresponding balance sheets of the Claimant pertaining to the Teesta V project for the year 2001-2002 till 2007-2008 either from the Office of the Registrar of Companies or from the authorities of the State of Sikkim; and*
>
> *(b) Pass such other and further orders as are deemed fit and proper in the facts and circumstances of the case.*

18. The Claimant filed their reply vide their application dt.25.07.2013. In this application, the Claimant prayed as below:

NHPC LIMITED FARIDABAD

(V.K. Tyagi)
Presiding Arbitrator

(S.L. Chhabra)
Arbitrator

(N.N. Singhal)
Arbitrator

1. *In the facts and circumstances it is submitted that the present application filed by the Respondent merits dismissal and accordingly be dismissed based on the AT's order dated 08.04.2013.*
2. *The documents to be submitted as above shall be taken on records upon submission. However maintainability of the claim be judged based on the contract conditions and the Respondent's default resulting into additional cost to the Claimant.*
3. *The Respondent may please be imposed with the cost for delays arising due to frivolous application.*

19. The matter was taken up for deliberation in the 46th hearing held on 29.07.2013. In view of the Claimant's submission that they shall be submitting the copy of contract revenue and expenditure summary for the period commencing F.Y. 2001-02 to F.Y. 2007-08, duly certified by the Auditors within next 15 days, the Claimant were allowed time for filing the same by 14.08.2013 and the decision on the Respondent's aforesaid application was deferred till such submission by the Claimant.

20. The Claimant filed an application dt.29.08.2013 vide which contract revenue and expenditure summary of the project certified by the Auditors for the period F.Y. 2001-02 to F.Y. 2007-08 were filed. The matter was taken up in the 47th hearing held on 09.12.2013 when the Respondent stated that they have been able to obtain the annual reports of the Claimant from the Claimant's website and shall be filing the relevant pages for the periods F.Y.2004-05 to 2007-08 within a period of 2 weeks. The Respondent later filed an affidavit of evidence dt.03.01.2014 along with annual report from 2004 to 2008 pertaining to the Claimant as down-loadable from the website, though this information was not accompanied by any certificate u/s 65(B) of the Indian Evidence Act, 1872. The Claimant during the 48th hearing held on 10.02 2014 filed the reply affidavit to the Respondent's affidavit.

21. The Respondent's counsel commenced his reply arguments on merit in the 48th hearing held on 10.02.2014 and concluded the same in the 60th hearing held on 22.08.2014.

22. The rejoinder arguments were advanced by the Claimant's counsel from the 60th hearing held on 22.08.2014 to the 64th hearing held on 06.12.2014.

23. The sur-rejoinder arguments and reply thereof were advanced in the 65th hearing held on 03.02.2015 to 69th hearing held on 24.04.2015.

NHPC LIMITED FARIDABAD

(V.K. Tyagi)
Presiding Arbitrator

(S.L. Kotwal)
Arbitrator

(N.K. Singhal)
Arbitrator

24. In the 70th hearing held on 25.04.2015, both the parties have confirmed that they have been given full and equal opportunity to present their respective cases, therefore, with the consent of the parties and their counsel, the arbitral proceedings were closed and the award was reserved. However, both the parties stated that they shall be submitting written synopsis of their contentions. AT allowed the same and directed them to file it, if they so desire by 30.06.2015.

25. The Written Synopsis of arguments was filed by the Claimant on 09.08.2015 whereas the Respondent filed the same on 17.08.2015.

26. During arguments, the following documents were also filed by the parties. They have also been considered by the AT.

S.No.	Submitted by	Particular
1.	Claimant	CWC 'Guidelines for Preparation of Project Estimates for River Valley Projects' March, 1997
2.	Claimant	IS Code 11590 : 1995 (Reaffirmed 2000) 'Guidelines for Working Out Unit Rate Cost of the Construction Equipment Used For River Valley Projects'
3.	Claimant	Report on Petrographic Study of Samples of the Teesta Project by Prof. H.S. Pandalai, Deptt. of Earth Sciences, Indian Institute of Technology, Bombay, Dt.7th April, 2005
4	Respondent	Copy of Sec.211, Companies Act, 1956 with copy of Accounting Standard (AS/7) from page 65 to 83
5.	Respondent	Extract from the book on 'Petrography' An Introduction to the Study of Rocks in Thin Sections by Howel Williams, Francis J. Turner and Charles M. Gilbert, University of California, Berkeley from pages 208 to 214
6.	Respondent on 21.08.2014	A map prepared by Respondent showing Analysis of Geological Data based on Report of Mr. Rodney D.Shaw (Vol.C-7)

27. The parties have filed citation of many court judgments during the arguments by their counsel. They have also been considered by the AT. The list of the citations filed by the parties is as below:

S.No.	Citation	Parties
1.	1986 AIR (Guj) 185	Asia Foundation and Constructions Limited Vs State of Gujrat
2.	(2012) 7 SCC 587	Cox and Kings India Ltd. Vs IRCTC & another
3.	2011 (Supp) AIR (SC) 84	Gammon India Ltd. Vs Commissioner of Customs, Mumbai
4.	(1997) 11 SCC 40	State of Bihar & others Vs Hanuman Mal Jain
5.	(2012) 1 SCC 101	Dewan Chand Builders and Contractors Vs UOI and others
6.	(1989) 4 SCC 595	K.V. George Vs Secretary, Water & Power Department, Trivandrum and another
7.	(2003) 5 SCC 705	ONGC Ltd. Vs Saw Pipes Ltd.
8.	(2009) 12 SCC 1	State of Rajasthan & another Vs Ferro Concrete Construction Pvt. Ltd.

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9.	(1996) 1 SCC 735	State of Maharashtra and another Vs National Construction Company, Bombay and another
10.	(2013) 1 SCC 625	Virgo Industries Pvt. Ltd. Vs Venturetech Solutions Pvt. Ltd.
11.	(2014) 6 SCC 424	Coffee Board Vs Ramesh Exports Pvt. Ltd.
12.	(2014) 3 SCC 595	State Bank of India Vs Gracure Pharmaceuticals Ltd.
13.	202 (2013) Delhi Law Times 735	Shahi Exports Pvt. Ltd. & Anr. Vs CMD Buildtech Pvt. Ltd.
14.	120 (2005) DLT 693	Sheetal Fabrics (M/s) Vs Coir Cushions Ltd.
15.	(2011) 11 SCC 571	Usha Rectifier Corporation (India) Ltd. [Presently known as M/s USHA (India) Ltd.] Vs Commissioner of Central Excise, New Delhi
16.	2006 AIR (Cri) 45	State of Orissa Vs L&T Ltd.
17.	AIR 2008 Allahabad 56	M/s Manish Engineering Enterprises Vs M.D., IFFCO, New Delhi
18.	(2005) 13 SCC 777	Kapra Mazdoor Ekta Union Vs Birla Cotton Spinning & Weaving Mills Ltd. and another
19.	AIR 1987 Orissa 230	Food Corporation of India Vs Bibhutibhusan Patra and others
20.	(2003) 7 SCC 492	Sohan Lal Gupta (Dead) through LRS. & others Vs Asha Devi Gupta (Smt.) and others
21.	2014 (12) SCALE 435	Inbaswegaran & Anr. Vs S. Natarajan (Dead) through LRS.

28. The parties have also filed the opinion dt.21.08.2012 of the then Attorney General of India in respect of this contract.

29. The Respondent has filed the copy of another Arbitral Tribunal's order dt.13.01.2010 in the matter of Arbitration between M/s Hydel Construction Pvt. Ltd. Vs State of Uttarakhand. The Claimant has filed the copy of another Arbitral Tribunal's order dt.11.02.2015 in the matter of Arbitration between the same parties and with respect to the same contract agreement.

30. NOW, THEREFORE, the Arbitral Tribunal having considered the pleadings of both the parties, letters, documents, statements, citations of various court judgments and oral and written submissions and after applying its mind to all the material on record makes, delivers and publishes this award in writing hereto.

31. As noted hereinbefore, the issues were framed in the 4th hearing held on 22.12.2009 in the matter with the consent of the parties. The written synopsis of arguments has been filed by the Claimant and the Respondent on 09.08.2015 & 17.08.2015. AT has gone through the synopsis and find that none of the parties has submitted the same issue-wise. Both the parties have filed the synopsis of arguments in a narrative form. Some of the points, which were neither included in the pleadings nor even argued have also been mentioned in these synopsis. AT

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has carefully and after applying its mind considered the matter issue-wise as below:

32. Before taking up the issues as framed on merit for consideration in the matter of present case, AT considers it appropriate to deliberate and decide the following additional points which were raised by the Respondent's counsel at the very commencement of his arguments. These points were not made part of the framed issues but have been raised by the Respondent's counsel separately. Accordingly, they are being discussed and decided first before proceeding any further.

A. **REGARDING DISCOVERY AND PRODUCTION OF DOCUMENTS:**

As narrated hereinbefore, the Respondent had filed an application dt.18.01.2013 for discovery and production of documents. AT had decided this application vide its order dt.08.04.2013. In this order, AT had noted that it is of the view that for the reasons to be given in the award, that the discovery/production of documents as sought by the Respondent in their application dt.18.01.2013 is not relevant for maintainability of the claim petition. Accordingly, AT decides the matter as below.

(i) In the application dt.18.01.2013 filed by the Respondent, it was submitted as under:

a. That the actual figures regarding the amounts the Claimant would have actually spent on the work of the Project will be available in the audited accounts maintained by them for the Teesta V project over the years. They must have been filing these accounts before the Ministry of Company Affairs also in terms of the Companies Act, 1956. The Claimant is also bound to maintain segmental accounts regarding the projects executed by them. In the circumstances the audited accounts of the project maintained by the Claimant from the start of construction of the project on 22.03.2001 till the date of completion of the project on 30.11.2007 will give a clear picture of the amounts spent by them for the project and will be essential for the proper adjudication of the Preliminary Objection raised by the Respondent.

(ii) The Claimant in their reply dt.28.01.2013 had submitted as below:

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a. The Claimant had submitted the details of additional cost as incurred arising out of unforeseen physical conditions / various other variations / complying to the Respondent's instructions. The calculations are supported by:

1. CWC guidelines for preparation of project estimate for river valley projects.
2. IS 11590:1995 (Reaffirmed 2000)- Guidelines for working out unit rate cost of construction equipment used for river valley projects (1st revision).

Therefore, the additional cost has been duly supported as per the norms and do not require any other documents/submission.

b. As already explained hereinabove, the Claimant's expenses on the project including profit and loss have got no link to the claims arising out of contract/ Respondent's action. It is also submitted that tenability of claim cannot be adjudged based on the loss/ profit reflected in the Balance Sheet, as Profit/Loss is not the criteria for the claim and similarly in this case the basis of claim is the additional cost incurred by the Contractor due to post award variations/unforeseen conditions/instruction of the Respondent.

(iii) It is in the light of the submissions, AT in its order dt.08.04.2013 had held as above. The decision of AT is clarified hereinafter in this award.

(iv) The Respondent had vehemently argued the matter citing Sec.211 of the Companies Act, 1956 and the Accounting Standards AS-7 as recommended by Institute of Chartered Accountants of India under the Chartered Accountants Act, 1949. The copies of these documents have been filed by the Respondent. The Claimant has stated that the Respondent has wrongly quoted the statutory provisions regarding maintaining balance sheet / profit & loss account for individual projects or showing the amount of claims in the balance sheet. The Claimant has submitted that

(a) As per clause 211 of Company's Act, 1956 the balance-sheet and profit and loss account shall give a true and fair view of the state of affairs of the company as at the end of the financial year i.e. balance-sheet and profit and loss statement of a company as a whole i.e. of the company as a whole and not of the individual project which the company had undertaken to execute.

(b) Further the balance sheet and profit and loss statement is not compulsory to maintain/disclose for individual works/projects being executed by the company.

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The Claimant has maintained the project wise "Contract Revenue and Expenditure" which was duly certified by the auditor which was submitted by the Claimant for the Teesta HRT project before the AT.

(v) The Respondent has based its argument on para 7 of AS-7 which is reproduced as below:

> *7. When a contract covers a number of assets, the construction of each asset should be treated as a separate construction contract when:*
>
> *(a) separate proposals have been submitted for each asset;*
>
> *(b) each asset has been subject to separate negotiation and the Contractor and customer have been able to accept or reject that part of the contract relating to each asset; and*
>
> *(c) the costs and revenues of each asset can be identified.*

(vi) AT has considered the submissions made by the parties. A perusal of para-7 of AS-7 as reproduced reveals that this is applicable to a contract which covers a number of assets where separate proposals have been submitted for each asset and each asset has been subject to separate negotiations. Thus, on a plain reading of this para it is clear that this para is not applicable to the matter. This para does not provide for submission of project-wise balance sheet under the Companies Act, 1956 as contended by the Respondent. The Respondent has further contended that the Claimant has not shown the amount of his claims as have been claimed herein the present arbitration in the respective balance sheets. In this connection, AT has perused the provisions of AS-7. The relevant paragraph in this connection is 13 of AS-7. This para is reproduced as below:

> *13. A claim is an amount that the Contractor seeks to collect from the customer or another party as reimbursement for costs not included in the contract price. A claim may arise from, for example, customer caused delays, errors in specifications or design, and disputed variations in contract work. The measurement of the amounts of revenue arising from claims is subject to a high level of uncertainty and often depends on the outcome of negotiations. Therefore, claims are only included in contract revenue when:*
>
> *(a) negotiations have reached an advanced stage such that it is probable that the customer will accept the claim; and*
>
> *(b) the amount that it is probable will be accepted by the customer can be measured reliably.*

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(vii) As per the provisions of aforesaid paragraph 13, the measurement of amount of revenue arising from the claims, like the claims arising out of customer caused delays, are subject to high level of uncertainty and depend on the outcome of negotiations and therefore such claims are included in the contract revenue when negotiations have reached an advanced stage such that it is probable that the customer will accept the claim and the amount likely to be accepted by the customer is measured reliably. Obviously, the Claimant's claims under consideration in the present arbitration do not fall in this category.

(viii) After consideration of the provision of paragraphs 7 & 13 of AS-7, AT is of the opinion that they are not relevant to the issue of present arbitration. The contention of the Respondent in this connection deserves rejection.

(ix) Further, the Respondent has filed the copy of the Balance Sheet of the Claimant's Company alleged to have been downloaded by them from the website. As noted by the AT, the information submitted by the Respondent is not accompanied by the statutory certificate prescribed u/s 65(B) of the Evidence Act, 1872. As such this electronic record is not admissible as evidence.

(x) The Claimant has submitted some project-wise information duly certified by their Chartered Accountant with their application dt.29.08.2013.

(xi) As noted above, the Respondent has argued strongly about the justification of Claimant's alleged losses from the requirements of company laws which he states to be mandatory and under which profit & loss accounts of the project have to be submitted. It has also been argued that unless the claimed losses/damages are reflected in the project profit & loss accounts, they cannot be maintained.

As held above, it does not appear to be necessary for the Companies to show losses and expected amounts of arbitration awards etc. in the annual statement of accounts. Even otherwise it cannot be the basis of the Arbitral Tribunal's findings on the admissibility of any claim and its award. If there are genuine claims which are contractually and legally admissible, the same cannot be rejected on the basis that they were not reflected in the Company's profit & loss accounts. On the other hand, the profit & loss accounts may have indicated some losses, but the same may not be convincingly proved before the AT and the

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claims may deserve rejection by the AT. There are separate forums and agencies to ensure or take care of the requirements of Company Laws. AT has no role to play in the matter of Company's balance sheet.

(xii) The above point is decided accordingly. There appears to be no statutory requirement of submission or filing project-wise revenue account by the Companies or show the amount of claims under Arbitration in their annual balance sheets. Even otherwise, AT cannot base its findings and declare its award on the basis of Company's balance sheets.

B. REGARDING NEGOTIATIONS FOR AMICABLE SETTLEMENT

(i) As noted above, on 18.01.2013, the Respondent filed an application for discovery/production of certain documents. In para (V), the Respondent made a reference to negotiations held between the parties. The Respondent had submitted that the Claimant during negotiations had indicated their willingness to accept Rs.75.00 crores as full & final settlement of their claims including the claim under this Arbitration and in case they had actually spent Rs.243.00 crores over the contract price as claimed by them it is not possible that the Claimant would have been willing to settle the claim along with other disputes for the comparatively smaller amount as proposed by them.

(ii)a. The reply to the same was filed by the Claimant vide their application dt.28.01.2013. With this application, they had also filed the copy of their letter no.GIL/RO-NOIDA/THRT/2011-2012/20 dt.25.06.2011. This letter dt.25.06.2011 was written by the Claimant to CMD of the Respondent for 'Amicable Settlement of Dispules' and was marked as 'WITHOUT PREJUDICE'.

b. In their reply the Claimant had stated that "the Respondent had constituted a high level committee comprising of three working Directors and this high level committee sought Claimant's consent for amicable settlement and the Claimant in response had given a conditional consent and the Claimant understands that the Respondent has taken the matter to its Board and even received positive opinion from Attorney General of India. The process, however, was suddenly closed and was not concluded. The mentioned amount of Rs.75 crores was, therefore, part of above exercise of amicable settlement and thus cannot be the basis for evaluation of present claim."

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c. The Claimant has referred to the aforesaid letter dt.25.06.2011 which they state was submitted by them for amicable settlement of the disputes. This letter is marked as 'WITHOUT PREJUDICE'. The Claimant states that in the last para of the letter, the Claimant had stated that "the aforesaid proposal is being made without prejudice to our contractual and legal rights to compensation and exclusively on the aforesaid issues and for the subject contract only as an amicable and final settlement of subject disputes. Therefore, the aforesaid agreement should not constitute a precedent for settlement of any other disputes in respect of any work to be executed, being executed or already executed by Gammon India Limited".

d. The Claimant states that the inferences and conclusions drawn by the Respondent on the basis of aforesaid proposal for amicable settlement are incorrect, wrong and baseless.

(iii). This point has been raised time and again by the Respondent during arguments. This point has been considered by AT. In this connection, the AT reproduces the following from the judgment of the Hon'ble Supreme Court in the matter of 2004(1) Arb. LR 156 (SC) Chairman and M.D. N.T.P.C. Ltd. Vs Reshmi Constructions, Builders & Contractor. In this judgment, the Hon'ble Court has considered the amplitude and restrictions of the phrase 'Without Prejudice'. The Hon'ble Court has held as below:

> *34. Meaning of the words "without prejudice" came up for consideration before this Court in Superintendent (Tech.I) Central Excise, I.D.D. Jabalpur and others vs. Pratap Rai, (1978) 3 SCC 113, wherein it has been held:*
>
> *"The Appellate Collector has clearly used the words, "without prejudice" which also indicate that the order of the Collector was not final and irrevocable. The term "without prejudice" has been defined in Black's Law Dictionary as follows:*
>
> *'Where an offer or admission is made 'without prejudice', or a motion is defined or a bill in equity dismissed 'without prejudice', it is meant as a declaration that no rights or privileges of the party concerned are to be considered as thereby waived or lost, except in so far as may be expressly conceded or decided. See, also dismissal without prejudice.'*
>
> *Similarly, in Wharton's Law Lexicon the author while interpreting the term 'without prejudice' observed as follows:*

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'The words import an understanding that if the negotiation fails, nothing that has passed shall be taken advantage of thereafter. so, if a defendant offers, 'without prejudice', to pay half the claim, the plaintiff must not only rely on the offer as an admission of his having a right to some payment.'

The rule is that nothing written or said 'without prejudice' can be considered at the trial without the consent of both parties -- not even by a judge in determining whether or not there is good cause for depriving a successful litigant of costs..... The word is also frequently used without the foregoing implications in statutes and inter parties to exclude or save transactions, acts and rights from the consequences of a stated proposition and so as to mean 'not affecting', 'saving' or 'excepting'

In short, therefore, the implication of the term 'without prejudice' means (1) that the cause or the matter has not been decided on merits, (2) that fresh proceedings according to law were not barred."

(iv) As noted hereinbefore, the Claimant had filed his letter dt.25.06.2011 for amicable settlement of the matter clearly marking it as 'Without Prejudice'. As such the Claimant is not precluded from filing the present claims.

(v) The Claimant in his reply has stated that the Respondent had constituted a high level committee of its Directors to consider the Claimant's claims and for their amicable settlement. Ultimately this effort of amicable settlement failed. AT is conscious of the fact that the process of amicable settlement between the parties was not in accordance with the statutory provisions regarding 'Conciliation' as provided in Part-3 of the Arbitration & Conciliation Act, 1996. However, sustenance can be gathered from the fundamental principles of the provisions made therein. AT, therefore, reproduces the section 75 & 81 of this Act which deal with the 'Confidentiality' and 'Admissibility of the Evidence in other Proceedings' respectively:

75. Confidentiality-Notwithstanding anything contained in any other law for the time being in force, the conciliator and the parties shall keep confidential all matters relating to the conciliation proceedings. Confidentiality shall extend also to the settlement agreement, except where its disclosure is necessary for purposes of implementation and enforcement.

81. Admissibility of evidence in other proceedings.-The parties shall not rely on or introduce as evidence in arbitral or judicial proceedings, whether or not such proceedings relate to the dispute that is the subject of the conciliation proceedings,

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(a) *views expressed or suggestions made by the other party in respect of a possible settlement of the dispute;*

(b) *admissions made by the other party in the course of the conciliation proceedings;*

(c) *Proposals made by the conciliator;*

(d) *the fact that the other party had indicated his willingness to accept a proposal for settlement made by the conciliator.*

(vi) Accordingly, the Respondent should have kept confidentiality of all the matters relating to the proceedings of amicable settlement which obviously they have not done. The Respondent also should not have relied or introduced as evidence the correspondence exchanged between the parties during the process of amicable settlement in the present arbitral proceedings.

(vii) This point is decided by the AT accordingly. In view of the aforesaid judgment of the Hon'ble Supreme Court as well as the provisions in the Act of 1996 regarding conciliation, the contention of the Respondent in regard to the offer of the Claimant vide their letter dt.25.06.2011 which was for amicable settlement and was marked 'WITHOUT PREJUDICE' vis-à-vis present claims deserves rejection and is accordingly rejected.

C. REGARDING CLAIM BEING BARRED UNDER ORDER – II, RULE-2 OF CPC

(i) Although this point was not framed as an issue but this question was raised after about 48 arbitral hearings by the Respondent during arguments. In fact this point was addressed by the Senior Counsel of the Respondent vehemently by referring to various letters written by the Claimant to the Respondent vide which the Claimant informed the Respondent about various hindrances and disruptions at site and asked for extension of time and compensation.

(ii) The Respondent in this connection referred to para 2.12 & 2.13 of SOC. For proper appreciation of the matter, the same is reproduced as below. In these para, the Claimant had stated that

2.12 While, the issue of acceleration efforts made by the Claimant for acceleration of the works is being dealt separately, as already explained herein above, and the claim for prolongation of the original contract period from 22.10.2006 to 25.01.2008 shall be dealt separately. The scope of present claim submitted before Honorable Arbitral Tribunal is confined to the consequences of adverse geological condition

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resulting in additional cost inputs and increase in cycle time of excavation in various rock classes.

2.13 In view of the fact that, the issue of determination of Claimant's entitlement to extension of time and also that concerning the acceleration efforts made by the Claimant for recovery of the delays not attributable to him are being dealt separately and outside the scope of present dispute, the present submission does not discuss in detail various events and circumstances, that led to the delay and grant of extension of time.

(iii) The Respondent has referred to their reply to the Claimant's above contention as made out in the SOD. The same is reproduced as below :

Contents of the corresponding para of the claim are denied. The subject matter/essence of the claim for compression, claim for prolongation of original contract period and the present claim is same. The Claimant has given notice under clause 67.1 of GCC to the Respondent for claims for compression, claim for prolongation of original contract period with malafide intention, and for making illegal gains. The Claimant had sought time extension under Clause 44.1 of COPA and the same was granted to him. It does not entitle the Claimant for any other cost compensation; he has been well compensated for work done.

(iv) On the basis of these pleadings, the Respondent has stated that the present claim is barred under Order 2, Rule 2 of CPC, 1908 as per the submissions made by the Claimant themselves. The Respondent has stated that the Claimant has filed another statement of claim before another Arbitral Tribunal with respect to the same contract and as such he is barred to file the present claim. The Claimant has contested the Respondent's contention. The matter was argued by the counsel of both the parties. They filed a number of citations in support of their contentions.

(v) Before proceeding further, the provisions of Order-II, Rule-2 are reproduced as below:

Rule -2

(1) Suit to include the whole claim.–(1) Every suit shall include the whole of the claim which the plaintiff is entitled to make in respect of the cause of action; but a plaintiff may relinquish any portion of his claim in order to bring the suit within the jurisdiction of any court.

(2) Relinquishment of part of claim.–Where a plaintiff omits to sue in respect of, or intentionally relinquishes, any portion of his claim, he shall not afterwards sue in respect of the portion so omitted or relinquished.

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(3) Omission to sue for one of several reliefs.–A person entitled to more than one relief in respect of the same cause of action may sue for all or any of such reliefs; but if he omits, except with the leave of the Court, to sue for all such reliefs, he shall not afterwards sue for any relief so omitted.

Explanation– For the purposes of this rule an obligation and a collateral security for its performance and successive claims arising under the same obligation shall be deemed respectively to constitute but one cause of action.

(vi) In the first instance, the Claimant's counsel objected to the contention of the Respondent on the basis of Sec.19 of the Arbitration & Conciliation Act, 1996 stating that the AT is not bound by the CPC, 1908 or Indian Evidence Act, 1872.

(vii) AT has considered this point first and is of the opinion that the objection of the Claimant's counsel is not tenable. In sub-section (1) of Sec.19, the Act has prescribed that the AT shall not be bound by the Code of Civil Procedure, 1908 or by the Evidence Act, 1872. These are words of amplitude and not of restriction. These words do not prohibit the AT from drawing sustenance from the fundamental principles underlying the Civil Procedure Code or Evidence Act, but free the Tribunal from being bound, as would a Civil Court, by the requirement of observing the provisions of the Code and the law relating to evidence with all its rigour. The aspect of 'Judicial Decision', therefore, just cannot be overlooked by AT who decides and adjudicates the rights between the parties. AT cannot overlook the basic principles of CPC and Evidence Act apart from the principles of natural justice, fair play and equity. Accordingly, this objection of the Claimant's counsel is not tenable and rejected.

(viii) Regarding other aspect of the present claim being barred by Or.2 Rule-2 few dates are important:

(i) Date of start of the work - 22.03.2001

(ii) Stipulated period of completion 2040 days (67 months)

(iii) Respondent issued instructions for acceleration of the work – 08.05.2001 and to compress the period of completion to 1826 days (60 months)

(iv) Stipulated date of completion - 22.10.2006

(v) Actual date of completion - 25.01.2008

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(ix) According to the submissions made before AT, the present arbitral proceedings are in respect of the Claimant's claims for the additional efforts required due to encountering of unforeseen geological conditions other than those envisaged at the time of bid. The arbitral proceedings in the matter started on 16.12.2008 and the Statement of Claim was submitted before the present AT on 12.03.2009.

(x) For correct appreciation of the matter, the para 2.8 & 2.9 of the Statement of Claim are reproduced as below to arrive at the situation of the claim pending in the other Arbitration before another AT.

> 2.8 The discussion for arriving at an agreement on the cost of acceleration measures to be paid to the Claimant were, however, still continuing. After prolong discussion, the Respondent had released a payment of only Rs.9.81 crs on 02.02.2009 towards the cost of acceleration measures taken, as against Rs.125.00 Crs claimed by the Claimant vide his amended proposal dated 22.01.2008. (Exhibit C-338, Vol.-4C, Page 1185)
>
> 2.9 The Respondent did not provide the details and basis for his determination of the cost of Acceleration measures payable to the Claimant. The Claimant has requested for such details for his review and examinations before deciding future course of action.

(xi) Thus, with regard to the other arbitral proceedings pending before another AT, it is clear that the claims therein are related to the additional resources deployed for accelerating the progress and to compress the scheduled time. It is stated before the AT that the claim on this account could be filed by the Claimant only after the payment of the final bill after May 2009. The Claimant's counsel stated that thus, the claim for making additional resources deployed for accelerating the progress could not have been raised with the present arbitral proceedings which are for additional efforts required due to encountering of unforeseen geological conditions which is the subject matter of present Arbitration. The other Arbitration with regard to cost of additional resources deployed for accelerating the progress was commenced on 18.06.2009 and the statement of claim is stated to have been filed before other Arbitral Tribunal on 20.04.2013.

(xii) The Claimant's counsel has stated that the causes of action of both the claims are different and as such the bar of Or.2, Rule-2 shall not apply to the present arbitral proceeding. Moreover, as per Or.2, Rule-2, the restrictions for filing the claims applies to the second Arbitration only and not to the first Arbitration. As

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this present Arbitration before this AT has been filed much prior to the second Arbitration proceedings, the present Arbitration cannot be said to be barred by Or.2, Rule-2.

(xiii) Both the parties have filed various citations in support of their case. They are already listed hereinbefore by the AT. The same have also been considered by AT while examining & considering matter.

(xiv) AT has considered the provisions of Or.2, Rule 1 & 2. The object of Rule-1 & 2 is to prevent multiplicity of the suits. The Rule in Order-2, Rule-2 is founded on the principle that a person shall not be vexed twice for one and the same cause. In order to attract the bar of Or.2, Rule 2 the earlier suit should be founded on the same cause of action on which the subsequent suit is based, and if in the earlier suit, the plaintiff has omitted to sue in respect of or intentionally relinquished any portion of his claim, he will not subsequently be entitled to sue in respect of the portion of his claim so omitted or relinquished. This rule does not require that when several causes of action arise from one transaction, the plaintiff should sue for all of them in one suit. As per this rule, it is the second and not the first suit which is barred. Further in order to succeed on a plea of a bar under Or 2, r 2(3), Civil Procedure Code, a defendant who raises the plea must take out (1) that the second suit was in respect of the same cause of action as that on which the previous suit was based; (2) that in respect of that cause of action the plaintiff was entitled to more than one relief; (3) that being thus entitled to more than one relief the plaintiff, without leave obtained from the court, omitted to sue for the relief for which the second suit had been filed. Or.2, Rule 2, CPC comes into operation where the cause of action on which the previous suit was filed, forms the foundation of the subsequent suit; and when the plaintiff could have claimed the relief sought in the subsequent suit, in the earlier suit. With this interpretation of Or.2 Rule-2, AT has examined the contention of the Respondent in respect of the present claims in this Arbitration as barred.

(xv) AT has examined and considered the submissions of both the parties in this matter. Unless there is identity between the cause of action on which the earlier suit was filed and that on which the claim in the later suit is based, there would be no scope for the application of the bar of Or.2, Rule-2. The cause of action should not merely be similar, but it must be the same. When the subsequent suit

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is based on a cause of action different from the first suit, even the second suit is not barred. In the present matter, it is clear that the cause of action of the present arbitral proceedings before this AT relate to the occurrence of adverse geological conditions and unforeseeable conditions encountered during the execution of the work under the contract whereas the second/other reference before another AT is towards the cost of efforts required for making additional resources deployed for accelerating the progress of the work. It has been noted hereinbefore that the Respondent had desired the Claimant for compressing the completion period from 67 months to 60 months. It has been submitted before this AT that the Arbitration proceedings pending before another AT are in respect of acceleration efforts. Thus, the causes of action in respect of both the arbitral proceedings are distinct and distinguishable. Obviously, the bar of Or.2, Rule-2 shall not apply to the present arbitral proceedings.

(xvi) Moreover, the present arbitral proceedings were commenced vide GIL's letter dt.30.07.2008. The Statement of Claim was filed on 12.03.2009. It is noted that the other arbitral proceedings commenced only after 14.11.2009 when the notice of Arbitration was given by the Claimant. Under these situations, if the bar under Or.2, Rule-2 was to apply it has to be in respect of the other arbitral proceedings and not to the present one.

(xvii) Considering all the circumstances, facts and details, the objection of the Respondent about the present arbitral proceedings being barred by Or.2, Rule-2 of CPC, 1908 is not maintainable and is rejected.

33. After deciding the points raised by the Respondent during arbitral proceedings as above, AT now takes up the matter on merit issue-wise as below:

34. **Issue No. 1: Whether the claims are contrary to the provisions of the contract more particularly to clause 53.1 of the General Conditions of Contract?**

34.1 The Respondent in his Statement of Defence has filed a preliminary objection in para (D) & (E) which are reproduced as below:

(D) Fourthly it is further submitted that the instant claim petition is also liable to be rejected under clause 53.1 of the GCC of the Contract which provides as follows:

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"Notwithstanding any other provisions of the contract, if the Contractor indented to claim any additional payment pursuant to any clause of these conditions or otherwise, he shall give notice of his intention to the Engineer, with a copy to the Employer, within 28 days after the event giving rise to the claim has first arisen."

The Claimant, did not abide by the same and has for the first time vide their letter dt.21.03.2007 (Annexure Vol.4C, Exh.C-292, Page 1057 to the statement of claim) raised the present claim against the Respondent, which is in utter disregard of the above provision. This claim has been raised after a long gap of time, as an after-thought, contrary to aforesaid specific provision and for illegal gains. Therefore, the same is not maintainable for these reasons.

(E) In fact it is submitted that Clauses 53.2, 53.3 and 53.4 of GCC clearly envisage that claims of the nature sought to be raised in the present arbitration, must be supported by "contemporary records". "Contemporary records" refer to the Books of Accounts/Expense Vouchers/Statement of Expenses etc. A bare reading of the Statement of claim makes it evident that the Claimant's case is completely bereft of any contemporaneous record whatsoever, and instead the claims are based on artificially and notionally derived figures having no factual basis. Clause 53.4 mandates that any claim of the nature sought to be raised must be assessed by an arbitral tribunal under Clause 67.3 .... "on the basis of contemporaneous record (whether or not such records were brought to the Engineer's notice as required under Sub-clause 53.2 and 53.3)....." In the absence of any contemporary record whatsoever, the claims are liable to be rejected outright.

34.2 The Claimant in their rejoinder reply have rebutted the Respondent's aforesaid contention as reproduced below:.

Reply to Para D : The objections raised by the Respondent alleging non-compliance with clause 53 of the GCC is yet again contrary to the factual position on record, contrary to the express provisions of the Contract and the applicable law. Claimant had given due notices of his intention to claim the consequences arising from encountering of unforeseeable physical conditions. The quantification of the claim, however, could be done only after completion of the Works, when the impact of the unforeseeable conditions was fully known.

The Claimant submits that due notices were issued by the Claimant at the relevant time. Even presuming, without admitting that the said notice was not given, it is submitted that the contract allows the claims to be reviewed and decided even in

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the absence of issuance of notice under Sub clause 53.1. Sub clause 53.4 of the Contract, pertinent to the issue, is elicited below for ease of reference:

"If the Contractor fails to comply with any of the provisions of this clause in respect of any claim which he seeks to make, his entitlement to payment in respect thereof shall not exceed such amount as the Engineer or any Arbitrator or Arbitrators appointed pursuant to Sub clause 67.3 assessing the claim considers to be verified by contemporary records (whether or not such records were brought to the Engineer's notice as required under Sub clauses 53.2 and 53.3)...."

The Claimant therefore submits that the Claim has to be adjudicated by this Hon'ble Tribunal based on the documentary records made available before it. Furthermore, the Contract allows raising of any claim by the Claimant even at the stage of submission of statement at completion when the Claimant is required to state the estimate of amount which the Contractor considers will become due to him under the Contract.

The issue has also been decided by Hon'ble Orissa High Court in case 2006 (2) R.A.J 217 (Ori)- State of Orissa and others Vs Larsen and Toubro Limited. In para 8 of Judgment Hon'ble Court has ruled that "...It is clear from the aforesaid clause that the committee of Arbitrators appointed under clause 67.3 of the agreement is competent to determine a dispute and pass award in respect of extra items/additional claims even though above clauses of the agreement have not been complied with....".

The Contract (Cl.60.12) also allows that upon submission of the final statement, the Contractor shall give to the Employer, with copy to the Engineer, a written discharge confirming that the total of the final statement represent full and final settlement of all money due to the Contractor arising out of or in respect of the Contract. Provided that such discharge shall become effective only after payment due under the final certificate issued pursuant to sub clause 60.13 has been made and the performance security referred to in Sub clause 10.1 has been returned to the Contractor. Thus the Respondent will not be discharged of any amount of money becoming due to the final payment being made under sub clause 60.13.

The Claimant further submitted that in view of the amended provisions of section 28-b of the Indian Contract Act, it is only the statutory limitation period that will be legally valid and binding on the parties and any stipulation in the Contract reducing the validity of the claim to a lower period than the statutory period of limitation will be void and legally unenforceable to that extent.

Thus even under the law any provision reducing the period of statutory limitation will not have any valid effect. Therefore, the contentions raised by the Respondent are even otherwise not maintainable.

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Sub Clause 53.4 of the Contract as already referred hereinabove, allows the claim to be decided by the Arbitral Tribunal based on the contemporaneous record. The Claimant submits that all the evaluation of the claims of the Claimant is based on contemporaneous records, copies of which have been submitted before the Hon'ble Tribunal.

The objections raised by the Respondent are, therefore, not maintainable at all.

Reply to Para E : The contents of the Reply under the Para are incorrect, false and hence denied. In any case, the contents of this Para do not constitute a preliminary objection Correctness or otherwise of the amount claimed has to be determined by the Hon'ble Arbitral Tribunal. It is, however, submitted that the evaluation of the claim has been done based on the contemporary records and documents and not on any hypothetical or imaginary basis, as contended by the Respondent. Any other document, which may be required by the Hon'ble Arbitral Tribunal for determination of the correctness of evaluation will be produced by the Claimant at appropriate time. Objections raised by the Respondent are, therefore, not maintainable.

34.3 For better appreciation of the matter the GCC Cl.53.1 to 53.4 are reproduced as below:

53.1 Notwithstanding any other provision of the contract, if the Contractor intends to claim any additional payment pursuant to any Clause of these conditions or otherwise, he shall give notice of his intention to the Engineer, with a copy to the Employer, within 28 days after the event giving rise to the claim has first arisen.

53.2 Upon the happening of the event referred to in Sub-Clause 53.1, the Contractor shall keep such contemporary records as may reasonably be necessary to support any claim he may subsequently wish to make. Without necessarily admitting the Employer's liability, the Engineer shall, on receipt of a notice under Sub-Clause 53.1, inspect such contemporary records and may instruct the Contractor to keep any further contemporary records as are reasonable and may be material to the claim of which notice has been given. The Contractor shall permit the Engineer to inspect all records kept pursuant to this Sub-Clause and shall supply him with copies thereof as and when the Engineer so instructs.

53.3 Within 28 days, or such other reasonable time as may be agreed by the Engineer of giving notice under Sub-Clause 53.1, the Contractor shall send to the Engineer an account giving detailed particulars of the amount claimed and the grounds upon which the claim is based. Where the event giving rise to the claim has a continuing effect, such account shall be considered to be an interim account and the Contractor shall, at such intervals as the Engineer may

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reasonably require, send further interim accounts giving the accumulated amount of the claim and any further grounds upon which it is based. In cases where interim accounts are sent to the Engineer, the Contractor shall send a final account within 28 days of the end of the effects resulting from the event. The Contractor shall, if required by the Engineer so to do, copy to the Employer all accounts sent to the Engineer pursuant to this Sub-Clause.

53.4 If the Contractor fails to comply with any of the provisions of this Clause in respect of any claim which he seeks to make his entitlement to payment in respect thereof shall not exceed such amount as the Engineer or any Arbitration or Arbitrators appointed pursuant to Sub-Clause 67.3 assessing the claim considers to be verified by contemporary records (whether or nor such records were brought to the Engineer's notice as required under Sub-Clause 53.2 and 53.3).

34.4 In the aforesaid rejoinder reply, the Claimant has mentioned that the contract allows raising of any claim by the Claimant even at the stage of submission of statement at completion. During arguments, the Claimant's counsel referred to COPA Sub-Clauses 60.10, 60.11 and 60.14 in this respect. The relevant portion of these clauses are also reproduced as below for adjudication of the issue:

Sub-Clause 60.10 : Not later than 84 days after the issue of the Taking-Over Certificate in respect of the whole of the Works, the Contractor shall submit to the Engineer a Statement at Completion in the number of copies specified in the Appendix to Bid with supporting documents showing in detail, in the form approved by the Engineer.

(a) the final value of all work done in accordance with the Contract upto the date stated in such Taking-Over Certificate.

(b) any further sums which the Contractor considers to be due, and

(c) an estimate of amounts which the Contractor considers will become due to him under the Contract.

.....

Sub-Clause 60.11 : Not later than 56 days after the issue of the Defects Liability Certificate pursuant to Sub-Clause 62.1, the Contractor shall submit to the Engineer for consideration a draft final statement in the number of copies stipulated in the Appendix to Bid with supporting documents showing in detail, in the form approved by the Engineer,

(a) the value of all work done in accordance with the Contract; and

(b) any further sums which the Contractor considers to be due to him under the Contract or otherwise.

.....

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Sub-Clause 60.14 : The Employer shall not be liable to the Contractor for any matter or thing arising out of or in connection with the Contract or execution of the Works, unless the Contractor shall have included a claim in respect thereof in his Final Statement and (except in respect of matters or things arising after the issue of the Taking-Over Certificate in respect of the whole of the Works) in the Statement at Completion referred to in Sub-Clause 60.10.

34.5 This issue has been examined by the AT in two aspects; firstly the applicability of GCC Cl.53.1 to 53.3 as to whether these clauses bar the submission of claim, secondly, wheiher the Claimant has complied with these GCC Clauses in the present case.

34.6 During arguments much emphasis was laid by the Respondent's counsel on the *non obstante clause* (Notwithstanding any other provision of the Contract) in GCC Cl.53.1. The Respondent's Counsel emphasised that this provision is a prohibitory clause and when the provision of GCC Cl.53.1 has not been followed by giving a notice within 28 days after the event has arisen, the Claimant is barred from raising the claims subsequently.

34.7 The Claimant's Counsel has rebutted the Respondent's contention referring to Sec.43 of the Arbitration & Conciliation Act, 1996, Sec.28 of the Contract Act, GCC Cl.53.4, COPA Sub-Clauses 60.10, 60.11 & 60.14. He also referred to the following two judgments:

S.No.	Citation	Parties
1.	(1997) 11 SCC 40	State of Bihar and others Vs Hanuman Mal Jain
2.	AIR 2006 Orissa 45	State of Orissa Vs L & T Ltd.

34.8 The non-obstante clause was considered by the Hon'ble Supreme Court in the matter of (1992) 1 SCC 335, R.S. Raghunath Vs State of Karnataka and Another as below:

"11.....But the non obstante clause need not necessary and always be co-extensive with the operative part so as to have the effect of cutting down the clear terms of an enactment and if the works of the enactment are clear and are capable of a clear interpretation on a plain and grammatical construction of the words the non obstante clause cannot cut down the construction and restrict the scope of its operation. In such cases the non obstante clause has to be read as clarifying the whole position and must be understood to have been incorporated in the enactment by the legislature by way of abundant caution and not by way of limiting the ambit and scope of the Special Rules."

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34.9 In view of the aforesaid decision of the Hon'ble Supreme Court, the non-obstante clause can also be read as clarifying the whole position. It need not be understood to have been incorporated by way of limiting the ambit and scope of other provisions of the contract. The GCC Cl.53.1 does not prohibit raising of the claim by the Contractor on a subsequent date as is clear from the conjoint reading of the provision of GCC Cl.53.4 read with COPA Sub-Clauses 60.10, 60.11 & 60.14. GCC Cl.53.1 only lays down the procedure how the claim could be lodged. It does not oust the raising of the claim on subsequent dates. GCC Cl.53.4 provides for settlement of the claim in the absence of 28 days notice. This clause specifically provides that in the event of failure of the Contractor to give a 28 days notice his entitlement to payment of claim shall not exceed such amount as the Engineer or Arbitrator (appointed under the Arbitration Clause) determines. COPA Sub-Clause 60.10 provides that the Contractor can claim further sums which he considers to be due to him not later than 84 days through the statement at completion which he has to submit after the issue of Taking-Over Certificate in respect of the whole work.

34.10 COPA Sub-Clause 60.11 further provides that the Contractor can raise the claim for any other amount which he considers to be due to him under the contract or otherwise through the final statement which he has to submit not later than 56 days after the issue of defect liability certificate. It is only COPA Sub-Clause 60.14 which provides that in case the Contractor does not include his claim in the final statement and in the statement at completion, the Employer shall not be liable to the Contractor for any matter or thing arising out of or in connection with the contract or the execution of work. Accordingly, the time limit for raising of the claims by the Contractor expires only after 56 days of the issue of defect liability certificate. The present arbitral proceedings due to adverse geology were commenced on 16.12.2008, the final bill was processed on 10.03.2009 i.e. the claims had been raised much before the processing of final bill. Accordingly, the AT is competent to determine the disputes and pass awards even in the absence of 28 days notice under GCC Cl.53.1. Thus the first aspect of the issue about the applicability of GCC Cl.53.1 to 53.3 is decided accordingly.

34.11 With regard to the second aspect of the matter, the Claimant's counsel referred to various exhibits under which the claims towards compensation and/or

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extension of time had been submitted to the Respondent. He has specially referred to exhibits no. 64 (dt.23.08.2002), 71 (dt.10.10.2002), 69 (dt.24.02.2003), 90 (dt.24.02.2003), 97 (dt.23.06.2003), 98 (dt.25.06.2003), 102 (dt.30.06.2003), 135(dt.02.04.2004), 145(dt.29.06.2004), 148(dt.19.07.2004), 163(dt.28.09.2004), 168 (dt.30.10.2004), 172 (dt.26.11.2004), 200(dt.16.06.2005), 208 (dt.20.08.2005) of Vol.3C and 273 (dt.07.11.2006) & 292 (dt.21.03.2007) of Vol.4C of the Statement of Claim.

34.12 The Respondent's counsel has specially referred to the judgment of Hon'ble Supreme Court in the matter of (2009) 12 SCC 1 : State of Rajasthan & Anr. Vs Ferro Concrete Construction Pvt. Ltd. He has inter-alia referred to para 52 to 55 of this judgment. AT has respectfully considered this judgment. AT is of the view that the ratio of this judgment cannot be applied to the present matter. The case of Ferro Concrete Construction Pvt. Ltd. was for a manufacturing unit where the productivity of machines established in the factory were considered. The contract under consideration before the present AT is related to mainly underground works for construction of a Hydroelectric Project. This work has no resemblance with any work of a manufacturing unit. As such the ratio of the judgment is not applicable to the present matter.

34.13 Considering the above referred letters as mentioned in para 34.11 above, it is also clear that the Claimant has been giving sufficient notices to the Respondent from time to time for raising his claims towards extension of time as well as compensation due to adverse geological conditions. In this case the extension of time has also been granted by the Respondent upto 12.12.2008 as per details given earlier as confirmed by the Respondent's witness RW-1. Under these circumstances, the second aspect of the issue is decided against the Respondent accordingly.

35. **Issue No. 2 : Whether the bidders were required to place bids on the data/information provided in the bid documents or each of them was required to develop their own data and information for submission of bids?**

Issue No.3 : Whether the adverse geological conditions/circumstances encountered by the Claimants were unforeseeable? If so, consequences thereof.

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35.1 Both these issues are considered together as below:

35.2 The Claimant in the Statement of Claim has stated that immediately after the award of works contract and commencement of the work, it was evident even during the excavation of adits itself that the conditions in the HRT are likely to be much worse than that foreseen. Sudden unexpected behaviour of the rock compelled the Engineer to adopt all precautionary measures e.g. line drilling, immediate supports installation, reduced pull length, use of ribs etc. However, despite all these precautions loose falls, cavity formation, collapses and failure of installed supports continued unabated. Fatal accidents and damage to key equipments compelled further review and close monitoring by the Engineer after every advance. The support system instructed by the Engineer for different rock classification was, however, not adequate for supporting the types of rocks encountered. Increase in the over-breaks, formation of cavities, failure of the supports already provided requiring removal and reinstallation of the supports, reduction of blast length, change of blasting pattern etc. became a regular feature. Encountering of poor quality of rocks for much longer length, heavy seepage conditions, change in design, inadequate supports etc. seriously affected the cycle time and also caused heavy additional costs.

35.3 The Claimant further submitted that the information about the Geology of the HRT likely to be encountered, the type of rock supports to be provided for different kinds of rock class, the time for completion of the Works and various other information given in the tender document formed the basis for submission of the Bid, which were also clearly spelt out in the Bid submitted by the Claimant. In SOC, the Claimant has narrated, in para 3.2, the various clauses of Information to Bidders which according to him contained definite and categorical information about the Geology and the type of rock conditions foreseeable and likely to be encountered in HRT and the Adits falling under the scope of the contract. The Claimant states that these provisions about the Geology foreseeable and likely to be encountered formed the basis of preparation and submission of his bid. He states that Methodology included in the Bid contained the programme for execution, cycle time for concreting, the length of tunnel to be excavated from different faces, cycle time of excavation in different rock classes, the plant and equipment to be deployed at each of the Adits / faces, the time

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required for each of the activities in the tunnelling excavation etc. The critical face considered by the Claimant, keeping in view the Geology defined in the tender documents, was also mentioned in the methodology submitted by the Claimant.

35.4 The Claimant has further stated that the percentage of Rocks projected as per Geological section of Drawing No.NH-Ts-2DAO-41-GA060 and encountered as logged and recorded in Drawing no. 11085, 11086, 11087, 11088 as per table 2 are summarized as follows :

Rock type as per Tender drawing NH-TS-2DAO-41-GA060		Rock type as actually encountered as per drawings 11085, 11086, 11087, 11088		Remark
Rock Type	Percentage	Rock Type	Percentage	
Phyllite	0.93%	Phyllite	14.00%	Sheared phyllite categorized with Phyllite
Phyllite quartzite with intercalation of Phyllite	3.62%	Phyllite quartzite with intercalation of Phyllite	44.07%	
Quartzite with intercalation of Phyllite Quartzite	3.52%	Quartzite with intercalation of Phyllite Quartzite	12.68%	
Quartzitic Phyllite	18.38%	Quartzitic Phyllite	3.49%	
Phyllitic Quartzite	72.55%	Phyllitic Quartzite	25.79	

The above data indicates that there is a substantial variation in the rock type as projected in Geological section appended with ITB and rock types encountered during tunnelling. Worth mentioning is the increase in the percentage of phyllite and intercalation of Phyllite with Phyllitic quartzites which are incompetent Rocks and constitute a poor tunnelling media.

A comparison of the Rock class foreseen in Contract and actually encountered, based on RMR system and the rock class actually assigned based on support installed is given below:

Rock Class	Length of Rock class as per ITB	Length of Rock class based on support instructed by Engineer	Length of Rock class determined (during HRT logging) as per RMR classification (table-1)
I	0%	1.10%	0%
II	20%	6.39%	0%
III	55%	69.87%	45.10%
IV	20%	20.14%	42.27%
V	5%	2.51%	12.63%

There is a distinct and wide variation in the rock categories as forecast, support instructed by Engineer and as worked out after geological logging. This difference is due to the presence of numerous shear seams / zones mostly water charged, and also closely spaced and rough discontinuities with poor RQD,

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which apparently were not or could not be considered while proposing the rock classification as given in the ITB.

35.5 The Respondent has referred to clause 8.1 of the Instruction to Bidders & Bidding Data. The same is reproduced as below:

> 8.1 The bidder is advised to visit and examine the site of Works and its surroundings and obtain for itself on its own responsibility all information that may be necessary for preparing the bid and entering into a contract for construction of the Works. The costs of visiting the Site shall be at the bidder's own expense.

35.6 The Respondent accordingly contended that any variation in the geology encountered cannot be the basis of present claims and as such the claims deserve to be rejected.

35.7 The Respondent has also stated that it cannot be the case of the Claimant that geological conditions likely to be encountered at site were not known to the Claimant. The Respondent has referred to the clause 13.1 on page 63-64 vol 1 of the contract which states that the segment of HRT would be laid in alternating sequence phyllitic quartzite and quartzitic phyllite and quartzitic rock. Further, in this clause, the approximate length under various rock classes which may appear during the execution of the work have been indicated. It was further provided in this clause that assessment of cumulative length of various rock classes is approximate and is meant only for estimating rock support requirement at tender stage. Therefore, during excavation variations in rock classes are possible which shall not be accounted for any deviation in Contract Agreement. It is rather a common phenomenon that formation of cavities due to change in rock classification may occur during tunnelling activities. A bare reading of the said clause 13.1 reveals that it was well within the contemplation of the parties that different class of rocks would be encountered and this ought to have been taken care of by the Claimant at the time of bidding. During arguments, Respondent filed a map of the alignment plan of HRT. The Respondent stated that they have prepared this plan on the basis of the report of Mr. Rodney Shaw, Vol.C-7. According to this study, the Respondent stated that the Class-III and IV rocks encountered at site were met only in 73.16% and 26.84 % of the length and thus it cannot be said that there has been large scale variation in the rocks encountered at site.

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35.8 The Claimant had denied the contention of the Respondent including the plan submitted by the Respondent as above. According to Claimant, the report contained in Vol.C-7 had described only the sample of rocks at various places and as such it cannot be extrapolated to various lengths as has been done by the Respondent in preparing the aforesaid plan.

35.9 The AT has considered the contentions of both the parties. The contention of the Respondent is not tenable for the reason that the stipulation that the Contractor should see the site before tendering is only for the purpose of putting him on guard regarding nature of site conditions so as to enable him to gauge the extent the work required and draw up the estimate for his bid accordingly. The intending tenderers cannot be expected to do drilling and drifting in such projects to assess and determine the anticipated extent of rock conditions. In engineering contracts like the present one, the Contractor naturally expect to be given all information available as to the geological and physical conditions of site based on prolonged/detailed investigations by the Employer through expert agencies. Obviously, the wide variation in the rock classification from that given in the contract could neither be foreseen by NHPC nor by the intending bidders. From the record, it has also emerged that wide variation in the rock classification as actually encountered also necessitated change in methodology and required deployment of additional plant & equipment by the Claimant. The Information to Bidder, clause 12.2 stipulates that geological and geotechnical investigations were carried out along the proposed HRT and various Adits to be constructed in this lot during feasibility and pre-construction stage. Further clause 12.2.1 stipulates that exploratory drilling was carried out in two drill holes to decipher bedrock depth and testing of points load strength index was conducted on nine bulk samples at 9 locations from HRT area. Clause 12.2.2 stipulates that geophysical survey was also conducted in limited area around Adit-4 to delineate bed rock profile. In these circumstances, when the data had been provided by the Respondent after extensive drilling, geophysical survey and testing of rock samples in laboratory, how could it be expected from the intending bidders to know about the sub-surface conditions by visiting the site as stipulated in clause 8 of Instruction to Bidder & Bidding Data.

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35.10 AT is of the opinion that no matter how good a party's due diligence, other intelligence gathering or background investigations, it cannot be expected to find out everything about such underground conditions before entering into it. At the time of entering into the contract, the parties agree on price and terms based upon the strength of presentation made in the bidding of documents – typically at the time of inviting bids.

35.11 The issues no.2 & 3 are decided accordingly against the Respondent.

35.12 The consequences of adverse geological conditions / circumstances encountered by the Claimant shall be dealt with subsequently while taking up various claims.

36. **Issue No.4 : Whether the Claimant in execution of the works has followed the instructions/ approvals and technical specifications stipulated in the contract?**

36.1 The Claimant, in para 3.7.2 of SOC, has stated that each and every operation in the contract in the tunnel was being carried out strictly under direct control, supervision and as per directions of the Engineer. The Claimant was not allowed to execute any work whatsoever without prior consent and approval of the Engineer.

36.2 The Respondent has denied the Claimant's averment.

36.3 During arguments, the Respondent has pointed out to following letters written by it: (i) R-6 dt.21.07.2002, (ii) C-65 dt.05.09.2002 and (iii) letter dt.03.07.2003. A perusal of the letter dt.21.07.2002 reveals that it was written by the Respondent admitting distress at site. In the letter dt.05.09.2002, the Respondent has admitted the problem of seepage and cavity formation at site. The Chief Engineer further agreed that the situation has created a hindrance to the work to a great extent and to the progress of the work. The Claimant was advised to improve the provisions of proper support system after blast. This letter was replied by the Claimant vide Exh.C-66 dt.10.09.2002 stating that the situation arising in the tunnel is unforeseen due to simultaneous unprecedented ingress of water coupled with loose fall and chimney formation.

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36.4 The exchange of such letters between the Contractor and the Employer are common in such type of work. The main point is that there was problem at site which created disruption in the progress of the work. The letter Exh.C-106 has also been brought to the notice of AT which was written by Chief Engineer (HRT) of the Respondent. In this letter, he stated that it has been observed that at various locations due to adverse Geological strata and cavities the progress is hampering badly. You are requested to submit proposal to achieve faster progress at such areas. If needed the use of advanced technology may kindly be explored and proposal be submitted for consideration of NHPC. It was further required from the Contractor that the induction of fore-poling Machine (20m) suitable for tackling such poor zone can also be considered (as suggested by the Claimant vide his letter dt.27.06.03), if it can speed up the progress and help in achieving construction schedule.

36.5 No specific instance has been cited by the Respondent in support of their suggestion that the Claimant did not follow the instructions / approvals and technical specifications stipulated in the contract.

36.6 The aforesaid issue no.4 is decided accordingly against the Respondent. (There is no contrary pleading from the Respondent to the Claimant's specific pleading as cited in para 3.7.3 of SOC)

37. AT has decided the preliminary objections raised by the Respondent in issue no.1 to 4 above. The issue no.5 onwards relate to the payments as claimed on account of additional cost for various reasons. Each issue is claim-wise and will have to be considered accordingly. However, it is necessary to consider the relevant contractual provisions.

38. In order to find out the answer to the various issues relating to claims we have to have a look on the relevant provisions of the contract which forms the Claimant's thrust for grant of the claims.

(i) Clause 6.4: As per this clause of contract, if there is delay in issue of drawings which affect the progress of works and the Claimant suffers delay and/or incurs costs, then the Engineer shall, after due consultation with the Employer and the Contractor, determine extension of time under Clause 44.1 and the additional costs for such delays

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(ii) Clause 12.2: In terms of Clause 12.2 of contract, during the execution of the works, if the Claimant encounters physical obstructions or physical conditions, other than climatic conditions and suffers delay and/or incurs costs then the Engineer shall, after due consultation with the Employer and the Contractor, determine extension of time under Clause 44.1 and the additional costs for such delays.

(iii) Clause 42.2: In terms of Clause 42.2 of contract if the Claimant suffers delay and/or incurs costs from failure on the part of the Respondent to give possession of site, the Engineer shall, after due consultation with the Employer and the Contractor, determine extension of time under Clause 44.1 and the additional costs for such delays.

39. It is also relevant to consider the following definitions forming part of the contract:

(i) Clause 1.1(e)(i): "Contract price" means the sum stated in the letter of acceptance as payable to the Contractor for the execution and completion of the works and the remedying of any defects therein in accordance with the provisions of the contract.

(ii) Clause 1.1(g)(i): "Cost" means all expenditure properly incurred or to be incurred, whether on or off the Site, including overhead and other charges properly allocable thereto but does not include any allowance for profit.

40. Clause 44 provides for extension of time under circumstances. The relevant part of the same is reproduced as below:

"44.1 In the event of—

(a) the amount or nature of extra or additional work,

(b) exceptionally adverse climatic conditions, exceeding 1 in 100 years recurrence

(c) any delay, impediment or prevention by the Employer, or

(d) other special circumstances which may occur, other than through a default of or breach of contract by the Contractor or for which he is responsible which effect the execution of work and entitle the Contractor to an extension of the Time for Completion of the Works, or any Section or part thereof,

the Engineer shall, after due consultation with the Employer and the Contractor, determine the amount of such extension and shall notify the Contractor accordingly, with a copy to the Employer.

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41. The matter of aforesaid clauses has been very beautifully described by the Hon'ble Justice Manmohan Singh in the matter of NHAI Vs HCC Ltd., 2014 (3) Arb. LR 243 (Delhi) as below:

> 37. Upon the collective reading of the aforementioned clauses of the agreement, the following position can be said to be discernible:
>
> • That there are different kinds of delays and costs which are enumerated under Clause 6.4, Clause 12.2 and Clause 42.2 respectively which may become reason for the grant of the extension of the time and incurring of the costs which may be added to the contract price. Clause 6.4 provides that if any delay is caused by reason of any failure or inability of the Engineer to issue any drawings or instructions for which notice has been given by the Contractor, the extension of time is permissible under Clause 44 and the amount of such costs which the Engineer may determine may be added. Similarly, Clause 12.2 deals with the delay caused due to physical obstructions or other adverse climatic conditions and Clause 42.2 relates to the delay occurred due to failure on the part of the Employer to give possession in accordance with the Sub-Clause 42.1. There are different kinds of delays which have been earmarked by the Clause 6.4, Clause 12.2 and Clause 42.2. In all such cases of the delays, the provision for the grant of the extension of time is common which is Clause 44
>
> • As there are different kinds of delays and the extension of time in the contract period are mentioned in the Clauses 6.4, 12.2 and 42.2, similarly, the element of the costs which may be incurred by the Contractor are also mentioned for determination of the same by the Engineer which may be added in the contract price. The expression used in the said clauses is "costs which shall be added in contract price". The wordings are thus confined to "costs" "which shall be added in the contract price". The expression 'costs' is distinctly defined under the provision of Clause 1.1(g) and the expression "contract price" is also defined in Clause 1.1(e) of the agreement. As the wording used in said clauses is "costs", no expression "additional costs" can be separately found in the clauses or defined in the contract different from "costs" and thus one has to revert back to the definition of the expression "costs" as defined in Clause 1.1(g) in order to see what shall constitute costs which shall be proper expenditure incurred or to be incurred on the site or off the site with certain inclusions as mentioned in the said clause. It is costs of such a nature which shall be added to the contract price and not all other inclusions which may be outside the scope of the expression "costs" as defined in the agreement.
>
> • The reading of the definition of the expression "costs" makes it further clear that the costs means all the expenditure properly incurred or to be incurred on the site or off the site and includes the overheads and other charges properly allocable. The expression 'costs' is contractually defined with certain inclusions like overheads and other charges and exclusions like allowance of the profits. The said definition of "costs" means and includes definition which covers the "other charges" which

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are on or off the site "properly allocable". Once there exists a delay in the completion of the works due to preventions or obstructions of the Employer, the other charges incurred or to be incurred by the Contractor may include the payment towards the purchase of inputs at the relevant time or later on, may be at higher price, charges on the overheads towards stay of machinery or plant, etc. In that way, the definition of the expression 'costs' is per se wide enough to encompass within itself the other charges which are connected with the delay caused. What flows from this is that though the costs are not the same as that of the compensatory damages which may include the element of profit or loss of earning capacity depending upon the proximity or remoteness, still the definition of costs as defined in the contract is itself wide enough to cover other charges properly allocable. Under such circumstances, the possibility of inclusion of the charges relating to the rise and fall of the inputs as other charges which are allocable as uncovered compensation in the manner done by the Respondent in order to categorize them as costs cannot be ruled out in view of the definition of the expression 'cost'.

- It is also noteworthy to mention that the Clauses 6.4, 12.2 and 42.2 in all use the term "costs which shall be added to the contract price", the expression 'costs' has to be understood in the context of the nature of the delay caused by the Engineer or the Employer. The costs which shall be added to the contract price under the relevant clauses has to have the nexus between the incurring of the expenditure vis-a-vis the nature of the delay caused. This is due to the reason that it is because of the said nature of delay caused which resulted into the extension of time and consequential costs. Thus, the costs which are required to be claimed and included under the relevant Clauses 6.4, 12.2 and 42.2 cannot be unrelated to the causes of the delay and no costs in generality can be put inside the said bracket in order to claim the same. It is necessary to point out this position at this stage as the arbitral tribunal while reading the said clauses together arrives at the broad based conclusion at para 11.4.11 that the reading of the clauses suggests that for every default of the Employer, the costs becomes payable and the said costs can be claimed in generality. I find upon reading of the Clauses 6.4, 12.2 and 42.2 that such is not the position, the delays are discretely defined along with their respective clauses and the consequential costs which are required to be ascertained by the Engineer added to the contract price.

Thus, the arbitral tribunal's interpretation upon the collective reading of the clauses suggesting that the additional costs are payable in each and every delay caused due to the default of the Employer and the costs as an expression should be loosely used to cover the element of the profit and earning capacity wherever it is claimed is not an interpretation which can be discerned from even the plain reading of the Clauses 6.4, 12.2 and 42.2 under the contract. The costs are payable only to the extent that the

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same have some nexus with the nature of the delay caused which attracts the costs and the amount claimed falls within the definition of the expression 'costs' and not otherwise.

It is well settled principle of the interpretation of the contract that the each and every word employed by the draftsmen in the clauses should be given meaningful effect in order to keep every clause of the contract workable and operative in their respective fields. Applying the said principle to the clauses of the agreement, if the intention of the draftsmen was to provide for the recovery of the costs in generality which is in nature of compensatory damages, there was no occasion to use the expression "costs which shall be added to contract price" in each and every clause relating to delay for different reasons. Obviously, the intention was to provide for the addition of the costs in the contract price which are germane to the reason of the delay and are direct consequence of the reasons of the delay and not the ones which are unconnected with that of the delay in question. Thus, the interpretation given above makes the clauses workable as against the ones interpreting the expression "costs" in generality which makes them unworkable.

42. From the above analysis, it is clear that :

(i) 'Additional Cost' is caused when the work is disrupted i.e. when there is a material difference between the performance conditions that were expected at the time of bid and those actually encountered resulting in increased difficulty and cost of performance.

(ii) The 'additional cost' shall be payable as per the applicability of clauses 6.4, 12.2 & 42.2 of the contract.

(iii) The payment of 'additional cost' as contemplated in GCC Cl.6.4, 12.2 & 42.2 is distinct and distinguishable from the 'valuation of variations' (as contemplated in GCC Cl.52.2 read with COPA Sub-Clause 52.2) and 'price adjustment' (as contemplated in COPA Sub-Clauses 70.1 & 70.8). As such the contention of the Respondent that the determination of additional cost payable under GCC Cl. 6.4, 12.2 & 42.2 tantamount to variation in rates is not correct. As stated hereinbefore, these are governed by different and independent contract clauses.

(iv) The 'cost' is contractually defined under the provisions of Clause 1.1(g). The element of profit and earning capacity is not included in the clause and as such shall not be payable. As such the 'additional cost' found payable under clauses 6.4, 12.2 & 42.2 shall not include the element of 'profit'.

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43. The next question comes for consideration is as to how to calculate and determine the amount of additional costs which may become payable under the aforesaid eventuality as prescribed in clauses 6.4, 12.2 & 42.2 of the contract. These clauses do not provide for any answer to this question.

44. The Claimant has raised the claim on the basis of analysis of rates given in the CWC guidelines which are followed on all India basis as far as river valley projects are concerned. Sec.55 and 73 of the Indian Contract Act do not lay down the mode and manner as to how and in what manner, the computation of damages or compensation has to be made. The sections provide only for the entitlement to compensation and not to the mode and manner in which such compensation is to be quantified. It is an accepted position that different formulae can be applied in different circumstances and the question as to whether damages should be computed by taking recourse to one or the other formulae, having regard to the facts & circumstances of a particular case, would fall within the domain of the Arbitrator. In a situation like in the present case, the hindrances at site vary in time, in space, in intensity as well as its degree. The adoption of CWC Guidelines for computing additional cost cannot thus be said to be in violation of any contractual condition or law. In fact, in the present case, the claim is based on the change in cycle time given in the contract. Another document is on record captioned guidelines for working out unit rate cost of the construction equipment used for river valley projects (First Revision) IS 11590 : 1995 (Reaffirmed 2000) issued by Bureau of Indian Standards.

45. AT has considered this question further. The contract is subject to Federation Internationale Des Ingenieurs-Conseils (FIDIC)'s 'Conditions of Contract for Works of Civil Engineering Construction' Part-1-General Conditions Fourth Edition-1987 reprinted 1992 with further amendment and Part-II-Conditions of Particular Application. GCC Cl.12.2 of these conditions provide for 'Not Foreseeable Physical Obstructions or Conditions'. This GCC Clause is reproduced as below:

> *If, however, during the execution of the works the Contractor encounters physical obstructions or physical conditions, other than climatic conditions on the Site, which obstructions or conditions were, in his opinion, not foreseeable by an experienced Contractor, the Contractor shall forthwith give notice thereof to the Engineer, with a copy to the Employer. On receipt of such notice, the Engineer*

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shall if in his opinion such obstructions or conditions could not have been reasonably foreseen by an experienced Contractor after due consultation with the Employer and the Contractor, determine.

(a) any extension of time to which the Contractor is entitled under Clause 44, and

(b) the amount of any costs which may have been incurred by the Contractor by reason of such obstructions or conditions having been encountered, which shall be added to the Contract Price.

and shall notify the Contractor accordingly, with a copy to the Employer. Such determination shall take account of any instruction which the Engineer may issue to the Contractor in connection therewith, and any proper and reasonable measures acceptable to the Engineer which the Contractor may take in the absence of specific instructions from the Engineer.

146.1 It will be worthwhile to mention here that while bidding for the works of such technical nature, pre-qualification criteria are applied by the Employer and only after satisfying that the intending bidder has adequate experience of such works and has technical capability to handle such works including hindrances and difficulties associated with such works, the intending bidders are allowed to submit financial bids. Generally, the site investigations will also have been carried out by the Employer, and the assumed ground conditions informed to the design on which the contract documents have been based. The bidders are thus well expected to take care of various problems likely to be encountered during execution. But the Contractor will have limited opportunity to investigate the site conditions which require geotechnical or other investigation. As such their experience on similar works certainly cannot be extended to imply that the handling of the issues in the present contract shall be at his cost on the ground that he was aware that such problems could arise and he was expected to tackle them. It shall be a ridiculous proposition. Considering the above, when due to poor and adverse geological situations, the procedure, pattern, methodology for the work of execution is required to be modified with regular instruction from the Engineer, there appears no justifiable reason not to compensate the contractor for lower output resulting in additional cost to him. It is, therefore, the considered opinion of AT that additional cost resulting from increase cycle time for execution of works should be suitably compensated.

146.2 Civil engineering standard forms, therefore, allow for the Contractor to recover additional cost incurred as a result of ground conditions which could not have been foreseen by a competent Contractor. The purpose of such clause is to

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protect the Contractor against a risk in the physical condition of the site which it would be unreasonable to expect the Contractor to price in their tender considering that the Contractor's opportunity for site investigation is limited. A wide range of conditions may be foreseeable as physical condition which potentially affect the execution of work but it would be counterproductive to expect the Contractor to price for remote contingencies unlikely to occur. The purpose of such clause is to compensate the Contractor for the cost of any affect on its cost which are beyond its control and to avoid difficulties in making an appropriate allowance for such amount in the bids.

47. The determination of additional cost / compensation depends upon the circumstances of individual case. Since in this case, the agreement between the parties mentions the payment of compensation then the agreement is to govern the matter. There is a distinction between cases:

(a) where there is an absence of evidence, which makes it impossible to fix damages; and

(b) where there is difficulty in assessing damages because of the nature of the damages proved.

In the former case, the case of the Claimant may fail, but, in the latter case, an effort should be made to put the injured party in the same position as he would have been, if he had not sustained the wrong.

The fact that damages cannot be assessed with certainty does not relieve the wrongdoer of paying damages.

48 It will be relevant to quote the statement of law which appears in Halsbury's Law (pg.385) of J.P. Singhal's Law of Damages & Compensation (second edition), LexisNexis Butterworths:

> *A distinction must be drawn, however, between cases where the difficulties are due to uncertainty as to the causation of damage, where questions of remoteness arise, and cases where they are due to the fact that the assessment of damages cannot be made with any mathematical accuracy. Lack of relevant evidence may make it impossible to assess damages at all, as where the extent of the loss is dependent upon too many contingencies, and, in such cases, where liability is established, nominal damages only may be awarded. Where it is established, however, that damage has been incurred for which a defendant should be held liable, the plaintiff may be accorded the benefit of every reasonable presumption as to the loss suffered. Thus, the court doing the best that can be done with insufficient material, may have*

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to form conclusions on matters on which there is no evidence, and to make allowance for contingencies even to the extent of making a pure guess.

49. It will also be relevant to cite the case of YC Rattayya Vs Venkataramayya (AIR 1959 AP 551) where the following points were noted:

(a) A distinction must be drawn between cases of absence of evidence, which makes it impossible to fix damages, and cases which present difficulty in assessing damages because of the nature of the damage proved.

(b) The difficulty in assessing damages is no ground for refusing substantial damages.

(c) Courts should try to get at that sum of money which would put the injured party in the same position he would have been, if he had not sustained the wrong which entitles him to claim damages. The judge must assess damages as best as he can on the materials available.

(d) The Court must not decline to estimate damages, merely because the plaintiff could not adduce the best evidence.

(e) In cases, where evidence can be adduced as to the quantum of damages, the amount should be determined with a degree of certainty, though absolute certainty is not required.

(f) It is not necessary to adduce direct evidence as to the amount in all cases.

(g) Damages are not uncertain, merely because the loss sustained is incapable of proof with certainty of mathematical demonstration, or because it is to some extent contingent and incapable of precise measurement.

(h) All that has to be made out is that loss of profits was likely to result from the breach of contract, and was a probable and direct result thereof. The plaintiff is only entitled to such damages as can be fairly and reasonably considered as arising naturally, in accordance with the usual course of things.

(i) The damages awarded should be those which are the direct and natural consequences of the injury. The plaintiff must establish that the breach was the real or effective cause of the loss or damage sustained.

(j) Mere speculative profits such as might be conjectured to have been the probable result of an adventure which was defeated by the breach of the contract, and with respect to which no means exist of ascertaining, even approximately, are not recoverable damages.

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(k) The Court must make an intelligible and probable estimate, which the nature of the case will permit, on the facts and circumstances of each particular case

(l) It is legitimate to assess the damages approximately.

50. It will also be relevant to cite the case of Gambhirmull Vs Indian Bank Ltd. (AIR 1963 Cal 163), it was said:

(a) The fact that damages are difficult to estimate and cannot be assessed with certainty or precision, does not relieve the wrong-doer of the necessity of paying damages for his breach of duty, and is no ground for awarding only nominal damages.

(b) A distinction must be drawn between cases:

- Where the difficulties are due to uncertainty as to the causation of damages, where questions of remoteness arise; and
- Where they are due to the fact that the assessment of damages cannot be made with any mathematical accuracy.

(c) Lack of relevant evidence may make it impossible to assess damages at all, as where the extent of the loss is dependent upon too many contingencies; but, if it is established that damage has accrued, for which the defendant should be held liable, the plaintiff may be given the benefit of every reasonable presumption as to the loss suffered.

(d) The Court must do the best that it can do with insufficient material and may form conclusions on matters on which there is no evidence, and make allowance for contingencies, even by going to the extent of making a pure guess.

51.1 At this stage, it will be worthwhile to cite the following from the judgment of Hon'ble Supreme Court in the case of McDermott International Inc. Vs Burn Standard Co. Ltd. & Others (2006) 11 SCC 181. The relevant paras are reproduced as below:

96. .....It is, therefore, in our considered opinion, not correct to contend that the invoice is the only base whereby and whereunder a claim can be made. There is no legal warrant for the said proposition. A claim can also be made through correspondence or in meetings.

97. A claim for overhead costs resulting in decrease in profit or additional management costs is a claim for damages.

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98. An invoice is drawn only in respect of a claim made in terms of the contract. For raising a claim based on breach of contract, no invoice is required to be drawn.

51.2 The Sec.28(3) of the Arbitration & Conciliation Act, 1996 provides that the Arbitral Tribunal has not only to look into the terms of the contract but has also to take into account the usages of the trade applicable to the transaction. In engineering practice, various codes and manuals constitute the usage of the trade applicable to particular transactions. Whenever and wherever necessary, help and support of various codes and manuals is always taken in construction of engineering project. The practice of utilizing manuals has also been supported by Hon'ble Supreme Court in the aforesaid judgment in the McDermott Case in para 129 which is reproduced as below :

129. Clause 1.1.13 defined specifications to mean Industry Standard Codes (ISC). In the absence of a contractually specified method of calculation, MII applied the AISC manual of steel construction for calculating the as-fabricated tonnage. AISC is an industry standard. It has been applied by ONGC in other contracts. Even the arbitrator has noted that BSCL has also accepted the validity of the AISC Code. Now BSCL cannot turn around and take a contrary position before this Court in the proceedings under Section 34 of the Act. Hence by adopting the AISC Code, the Arbitrator has not acted contrary to the terms of the contract.

In this way, the Hon'ble Supreme Court has allowed the use of AISC manual which is an industry standard in the absence of contractually specified method of calculation.

51.3 Various Govt. Departments dealing in engineering contract have their own manuals for analysis of rates of various items required for execution of works. Ministry of Road Transport & Highways has published the Standard Data Book For Analysis of Rates which is universally followed by NHAI for its Highways Projects and Contracts. Central Public Works Department has published its own manuals for Analysis of Rates of various items besides Delhi Schedule of Rates. They are universally followed by various organizations of Central Govt. including CPWD more particularly for building works. In the same way, Central Water Commission (CWC) has published various guidelines and as well as analysis of rates for Hydro-Power Projects. They are also followed by NHPC and other Organizations dealing with Hydro-Power Projects in preparing their project reports.

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51.4 Thus, the applicability of CWC Guidelines for calculating the additional cost is a plausible method. It is more so because it is dependent on too many contingencies. The additional cost may be required to be incurred for reasons varying in time, space, length, factors and other contingencies making it practically impossible to exactly quantify the same. The Claimant has calculated the additional cost on the basis of CWC guidelines. As per AT, this is a industry standard and there appears nothing wrong in adopting the same for calculation of additional cost. However, as discussed here-in-above, the element of profit cannot be considered as admissible in such costs.

52. After receipt of the tender, the Respondent have asked for the break-up of the rates of 10 B.O.Q. items in the Data Sheet - 13 forming part of the bidding document vide their letter dt.15.03.2001 (pg.159 of contract volume-1). This information was supplied by the Contractor and is annexed in the contract volume-1 from page 162 to 181. The Claimant has stated that the break-up given by him is forming part of the contract, therefore, it has adopted the cost of supervisory and managerial staff, other direct cost, indirect cost and overhead and profit components from these submissions in calculating the payable additional cost. It is also based on CWC Guidelines as quoted above and accordingly, their adoption cannot be said to be in violation of the contract clauses. However, in these calculations the element of overhead & profit has been taken as 15% on the cost of work. As narrated here-in-before, the element of profit is not to be considered as per the definition of cost. As such the element of overhead charges has been calculated by AT @7.5% only ignoring the other part towards profit.

53. As per the Guidelines for Preparation of Project Estimate for River Valley Project Govt. of India, Central Water Commission, March 1997, the break-up of indirect wages benefits payable to workmen on River Valley Projects has been calculated as 80% and 55% for skilled & semi-skilled and unskilled workers respectively (pg.66 to 67). The Contractor has taken this percentage to mark-up the wages of labour on these rates. This percentage also appears to be in order as they are universally followed in India.

54.1 One thing has to be understood that in works like this one which involve large scale underground works in uncertain and unpredictable geological conditions we

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cannot assess the financial implications of various unforeseen situations in a simple mathematical manner. The determination for the additional cost involved in case of disruptions and hindrances as have been encountered is not an exact science. However, the Respondent cannot be permitted to escape liability because of the difficulty in assessing the damages on account of its very nature. The only practical way/method available is the assessment for determining additional cost of idling and under utilization of all resources covering additional efforts involved. All these factors and their affect have been considered by AT. Accordingly, AT has not allowed additional costs claimed for ventilation, water charges, electrical energy charges and other such charges which the members of AT did not find fit to be awarded in view of their experience on such works.

54.2 Regarding idling and/or under utilization of machinery, the Respondent have alleged that the Claimant did not have sufficient equipment resources and there were often break-down of equipment. The Claimant has denied the allegation, however, they admit that there were minor break-downs which are natural in the magnitude of the equipment deployed. The Claimant has also stated that this allegation of the Respondent is incorrect because the inadequacy of equipment was never a point of contention between the parties and in fact the Respondent had made an advance to the Claimant for bringing more equipment for acceleration of the progress of the work. The break-down of equipment is factored in calculating the cost / efficiency and rate analysis as per CWC Guidelines. Thus, the admitted position with regard to deployment of equipment resources at site is that the Claimant not only deployed adequate equipment but on the asking of the Respondent brought additional advanced technology/equipment for tackling the problem of adverse geological strata at the same time. it cannot be denied that there may have been break-downs of equipment. As such no credit and debit account of availability of equipment and their idling / under utilization can be prepared. Accordingly, the idling charges have been bifurcated and only 50% of the equipment charges have been considered by the AT while calculating additional cost hereinafter (ref. MECON Vs Pioneer Fabricators (P) Ltd. : 2007 (4) Arb. L.R. Del.323 – Para 31).

55. The element of 5% towards supervisory and managerial staff and 25% indirect cost has also been adopted by the Claimant on the basis of rate analysis

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submitted. They appear to be in order and has been considered by AT as such being part of the contract document.

66. **Issue No.5 Whether the Claimant is entitled to payment as claimed on account of additional cost for dewatering during construction due to increased seepage and fractured rock?**

56.1 This issue relates to the Claimant's claim no.B.1 (on page 66 of SOC) for additional cost of dewatering during construction due to increased seepage and fractured rock i.e. for the work of dewatering of construction sites (U.G. & Surface) including supply, installation and removal of pumping equipment from the site for the amount of Rs.2,20,88,350.00.

56.2 The Claimant in this matter has stated that the effect of such increase in cycle time has been compared and is claimed. Unforeseen occurrence of water in large quantities had required deployment of additional dewatering equipments. The occurrence of large water bodies and seepage condition coupled with fractured rocks throughout the HRT caused heavy deterioration of the invert material resulting in heavy maintenance cost of the invert, increased down time of equipment, increased cycle time which has been claimed on actual basis.

56.3 The Claimant in Exh.C-14, page 143 of Vol.2C has given the details of the foreseen conditions of seepage as per the bidding document. He has also narrated actual site conditions encountered. According to him, the presence of dripping/seepage in entire reach of tunnel against expected is varying from no seepage, light, moderate to heavy along with phyllite in entire tunnel, deteriorated the working condition. This caused major deterioration in invert condition for movement of equipments and increased cost towards road maintenance/drains by deployment of additional manpower, JCB and also had direct impact on performance/ maintenance of hauling equipments. The occurrence of seepage in entire tunnel with phyllite and fractured strata caused slush and more fines which resulted in choking of pumps and damaging of parts requiring very high maintenance of dewatering pumps and also requiring large number of standby pumps.

56.4 The details of evaluation of additional cost incurred on dewatering have been given by the Claimant in Ann.C-15 from page 158 to 186. The Claimant has

claimed additional cost @Rs.5.40 per KWH for 40,93,891 KWH amounting to Rs.2,20,88,350.00.

56.5 The Respondent has denied the claim stating that the Claimant has prepared the additional cost on making sumps with the assumption of sumps at every 400 m and deployment of manpower and machinery which is pure speculation. Actual inputs for making sumps at every 400 m have not been verified jointly. Though it is true that sumps were made, but (i) the effort required is not the same every time as claimed by Contractor (ii) the inputs claimed by Contractor are on false and imaginary grounds. Also it may be noted that as per Section B.1 of TS the cost of making sumps is included in the BOQ rate. Further as per Section B.1 of technical specification, Vol.-3, Page 47-54, the Claimant is fully responsible for proper designing, execution and maintenance of complete drainage system during entire period of contract. The rate of the item cannot be revised as per Sub-Clause 52.2 of COPA & Clause 1.4.1.3, 1.4.2.3 of T.S. Moreover, the input considered for deriving rates is fabricated and cannot be accepted.

56.6 AT has considered the issue no.5 and related claim no.B.1. AT is of the opinion that under the facts & circumstances, the Claimant is not entitled to any additional cost for dewatering during construction due to increased seepage/fractured rock.

56.7 The issue no.5 is decided accordingly.

56.8 The claim no.B.1 for the amount of Rs.2,20,88,350.00 is rejected.

57. **Issue No. 6 : Whether the Claimant is entitled to payment as claimed on account of additional cost of underground excavation due to cycle time?**

57.1 This issue relates to the claim no.3 (with reference to Technical Specification no.B-3) as raised by the Claimant on pg.66 of the SOC. This relates to the excavation of Head Race Tunnel and Adits.

57.2 The position of the claim is as below:

Item No.	Rock Class	Agreement Rate per cum (Rs.)	Certified executed quantity (cum)	Additional Rate claimed per cum (Rs.)	Amount claimed (Rs.)
3.1.1	I, II & III	869	6,50,418.00	482	31,35,01,476
3.1.2	IV & V	1150	1,99,852.46	1988	39,73,06,698
				Total	71,08,08,174

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57.3 The Claimant has submitted the reasons for claiming the aforesaid amount on pg.145 of Vol.-2C of SOC. The details of the same are summarized / reproduced as below:

(i) Regarding drilling time, the Claimant has stated that the work was planned with twin, boom tamrock jumbo capable of drilling 2.1 m per min. per boom. This was based on the site geology described in 13.1 & 13.2 of ITB and the relevant tendered drawing. However, the drilling rate had to be reduced by reducing pressure to almost 25% to avoid deviation of holes which were getting deviated if the equipment was operated on rated or even 80% capacity. This was due to fractured rock, phyllite shears as also detailed in drawings 11085 to 11088. Additional holes were also required to be drilled and re-drilled due to their collapsing. Drifter rod stucking requiring frequent flushing of holes also became necessary. This resulted in increased drilling time causing delay and additional cost.

(ii) Regarding charging/testing/blasting, it is stated that loading was planned manually with no sub-activity. However, the holes were required to be flushed / cleaned or even re-drilled due to their collapsing as per rock conditions. The work also increased due to presence of seepage of water throughout. The seepage was much more than envisaged in ITB 13.8 & 13.2. It resulted in increase in the time of charging/testing/blasting causing delay and additional cost.

(iii) Regarding mucking and bottom cleaning, it is stated that this activity was planned by loading the muck after the blast with excavator with loader bucket and hauling with dumpers. However, in actual, there was additional activity of deploying of back-hoe excavator / J.C.B. after the main mucking to clean the bottom to remove slush due to heavy seepage water coupled with phyllite, sheared/fractured/poor rock condition. The additional sub-activity of bottom cleaning increased the cycle time and cost.

(iv) Regarding permanent support system, it is stated that the decision about the type and quantity was to be taken by the Engineer. However, in actual, advance was also directed for a section without ribs. After the blast, Engineer instructed if support was required. In such cases where ribs were required the secondary blast became compulsory to accommodate ribs in the section. Thus every time

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additional secondary blast had to be done to accommodate class-IV & V supports resulting in additional time and cost. .

(v) Regarding over-break, it is stated that pay line was indicated as 100 mm beyond minimum pay line. However, in actual the over break was beyond pay line due to geological reasons as high as 4 m where class I, II & III supports were instructed. Such high over break increased the cycle time of providing the supports and caused hindrances in advance.

(vi) Regarding pull, it is stated that in class I & II, class III and class IV & V, it was foreseen as per the contract 3.5, 3 and 2.5 meters respectively based on site geology given in ITB, section of tunnel and normal time requirement to support excavated reach. However, in actual due to poor rock geology coupled with seepage and time required for providing supports due to their change type, increase in quantity, over break the Engineer reduced the pull. It resulted in higher cycle time, reduced pull in-spite of deployment of increased resources. This resulted in increasing the cost and time.

(vii) The instance of arranging additional equipment is supported by contemporary record, for example, NHPC requested, vide letter dt.07.05.2002 (exhibit C-60) for equipment required for boring of probe holes as well as grouting holes for a length upto 30m. This was not contemplated in the contract.

57.4 The details of the additional cycle time vis-a-vis as envisaged in the contract have been given by the Claimant on pg.125-131, Vol.2C of the SOC whereas the detailed calculation have been given from pg.164 to 184. The details of the claim have been worked out on the basis of analysis of rate given in Guidelines for Preparation of Project Estimates for River Valley Projects issued by Central Water Commission, Govt. of India, New Delhi in March 1997, copy of which has been placed on record by the Claimant.

57.5 The Respondent have denied the claim from pg.48 to 49 of their SOD stating (i) that the Claimant has put forward the claim mainly on following:

a) Cost of drill steel

b) Cost of explosive

c) Cost of labour & machinery

d) Other L.S. Charges

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A simple glance on the above will reveal that claim has been made on theoretical calculations without getting the inputs verified from NHPC. The consumption of drill steel and explosive is also on the theoretical basis. It is a fact that consumption varies as per skill and efficiency of manpower and machinery deployed at site. Also the extra cost of labour & machinery is totally fictitious. It is fact that there were frequent breakdowns of machinery, shortage of manpower and material during execution of work. Also lumpsum charges have been added by the Contractor only to obtain huge payments. Further, the Claimant was fully responsible for increase in the cycle time due to frequent breakdown of his equipment/inadequate deployment/ non-availability of required manpower, machinery, materials, lack of supervision etc. Further, the rates of items cannot be revised as per Sub-Clause 52.2 of COPA & Clause 3.15.5 of Technical Specifications, page 83. In addition to this the contract does not have any provision for such type of payment as claimed on the basis of increase in cycle time. The cycle time is not realistic because certain factors like breakdown of equipment/ inadequate deployment/ non-availability of required manpower, machinery, materials, lack of supervision etc. have not been taken into account. Moreover, the inputs considered for deriving rates are fabricated and cannot be accepted.

(ii). In the written synopsis of the argument, the Respondent have pointed out the typographical error on pg.170 of the SOC.

(iii) In the rejoinder reply, the Claimant has stated that it has done the estimation of timing/rate of the activity based on the study of data about the rock geology provided in the tender document and tender drawing based on which cycle time of various activities were assumed and bid was submitted. The bid was examined by Respondent seeking several clarification and information, leading to submission of the revised bid. Claimant deny the allegation of frequent break down of machineries, non availability of manpower, material, machinery, lack of supervision and delay in providing initial rock support in time. No rate revision has been claimed and it is only the additional cost claimed which was not envisaged for varied instructions/ conditions at the time of tendering. The claim has been submitted with all justifications and is based on facts.

57.6 In the statement of admission & denial of Claimant's documents, the Respondent have denied the documents from pg.141 to 313 of Vol.2C of SOC. The Claimant

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filed an affidavit dt.29.04.2010. In the affidavit, he elaborated the points from para 89 to 115. The Claimant's witness was cross-examined in this regard. Some of the questions relating to this claim and their answers are reproduced as below :

Q.128: Do you understand the various rock types?

A-128: Based on the working experience, I can understand the various rock types to some extent but not fully since I am not a geologist.

Q-129: What is the difference between phyllitic quartzite and quartzite?

A-129: With my working experience phyllitic-quartzite is combination/mixed bands of phyllite and quartzite whereas quartzite is pure quartzite.

Q-130: What is quartzitic-phyllite?

A-130: With my working experience quartzitic-phyllite is combination/mixed bands of quartzite and phyllite.

Q-131: What is difference in characteristics of the rocks in terms of excavation with reference phyllitic quartzite and quartzite?

A-131: Generally, excavation in quartzite is relatively easier and faster.

Q-132: Have you maintained contemporary records for valuation of Claims?

A-132. Yes.

C-133. Have these records been produced before this tribunal?

A-133 Some of the records are part of the submission. Any other particular record if required by AT shall be submitted.

C-134 Are the calculations for Claims based on actual inputs?

A-134 Calculations are based on actual data and analysed based on the established guidelines like River Valley Guidelines etc.

Q-135: Are there joint records to support the parameters adopted in working out the Claims?

A-135: Partly.

Q-136: Have you produced those records before the AT?

A-136: No but we have referred to such records in our submission like Measurement Books of NHPC duly signed by us, letters etc.

Q-137: Can you produce these joint records?

A-137: Joint records like copy of Measurement Book is not with us. However we were shown the abstract of the Measurement Book and those detail are with us. Additionally joint record of major resources deployed is also available. These can be produced.

Q-138: Which are the Claims that have been preferred on the basis of the joint records?

A-138: Our Claim is based on the combination of the joint records and other reasons as detailed in the Statement of Claim and rejoinder submitted.

Q-139: Are there certain claims pertaining to idling of resources?

A-139: Yes, Idling of resources is part of the total claim.

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Q.180: Why has there been an increase in cycle time?

A-180: Prime reason was unforeseen geological and physical conditions.

Q-181: Was the increase in cycle time verified by the EIC during execution of work?

A-181: The effect on progress due to increase in cycle time was intimated to the Respondent from time to time such as vide letters file as exhibit-C125 of Volume-3C (page no.655-667)

Q-182: I put it to you that during execution of the contract, you never got the alleged increase in cycle time verified by the EIC. What do you have to say?

A-182: We had submitted the details of increase in cycle time and its effects to the Respondent from time to time but there was no response from them.

Q-183: Can you show to the AT the document by which verification of increased cycle time was sought by you from the Respondent?

A-183: There is no such specific letter. However the effect of adverse geological conditions on progress was even acknowledged by EIC vide the letter exhibit-C106 of volume-3C (page no.611).

57.7 Although the AT is not bound by the provisions of Evidence Act, however, sustenance can always be drawn from that Act. The Claimant's witness has especially referred in his affidavit to the documents denied by the Respondent. The witness was thoroughly cross-examined by the Respondent's counsel from the 13th arbitral hearing held on 28.09.2010 to 25th hearing held on 20.02.2012. As such AT is of the opinion that the documents denied by the Respondent and affirmed by the Claimant can be considered in the present proceedings.

57.8 It will be worthwhile to mention here that while bidding for the works of such technical nature, prequalification criteria are applied vigorously and only after ascertaining that the party has adequate experience of such works and has enough capacity to handle hindrances and difficulties associated with such works, the party is authorised to submit financial bids. Therefore, there is no doubt that the finally chosen bidder has all the experience and knowledge of such (contracted) works. The Contractor is well expected to take care of various problems actually encountered during execution, but it certainly cannot be extended to imply that handling of such issues shall be at his cost, on the ground that he was aware while bidding that such problems could arise and he was expected to tackle them.

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Considering the above, when due to poor adverse situations the procedure, pattern, methodology for the work of excavation of HRT had to be modified with regular instructions from the Engineer and to the satisfaction of the Engineer. Thus there appears no justifiable reason not to compensate the Contractor for lower output resulting in obvious additional financial cost. It is, therefore, the considered opinion of AT that additional cost resulting from increased cycle time for excavation of HRT should be suitably compensated.

57.9.1 The Claimant has stated that he has submitted contemporary records for complete geological sections as encountered at site comparing the same with tender provisions. The Claimant has submitted the comparison between support systems foreseen in contract document as given in construction drawing vis-a-vis as actually installed in Annex.C-1 (Vol-2) from pg.20 to 34. The Claimant has stated that because of adverse geological conditions spacing of steel ribs envisaged at 1.25 m was varied from 0.5 m to 1.0 m. For the ribs, ISMB 300 was used in place of ISMB 250 in Class-IV support system, additional wall plates and bracing had to be provided, also the 5m rock anchors were used in place of 4 m rock anchors and the Claimant was asked to provide cladding concrete wall in heading inside walls with or without vertical support in class-I, II & III rocks (refer Exhibit C-1-16/17, Vol.2C). The Claimant has also submitted details of rib rectification which were necessitated due to their buckling and twisting because of adverse geological condition. Exhibit-C-161, 217 of Vol. 3C and Exhibit C-235, 250, 280 of Vol.4C.

57.9.2 The Claimant has filed the comparison between support systems foreseen in the contract document v/s as given in the construction drawings v/s as actually installed from pg.19 to 21 of Vol.2C. The details of the variation in the spacing of the ribs have also been detailed on pg.22 of Vol.2C. The spacing of ribs on face-IV varied from 0.66 to 0.81 M whereas on face-VI it varied from 0.79 to 0.9 M. The construction drawings showing steel rib details have also been filed before AT from pg.23 to 30 of Vol.2C. The details of rock anchors of various sizes have also been given on pg.32 and 33 of Vol.2C. Erection of ribs required consolidation grouting. The details of the same and cladding concrete have also been shown on pg.31, 34 & 35 of Vol.2C. AT has examined these documents while considering the matter on merit.

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57.10 The AT has also considered the point that in view of difficulties encountered in drilling of blast holes, frequent collapse of holes, reduced pull length, collapses and over breaks, the services of Scientist from Central Mining Research Institute, Dhanbad were availed in 2004, who after visiting the site and detailed examination of the conditions in the HRT, concluded that the difficulties experienced in HRT were due to extremely adverse geological conditions encountered (Exhibit-C-127, Vol.-3C. Page 669).

57.11 The Claimant has referred to many letters exchanged between the parties regarding adverse geological conditions and failure of support systems due to their buckling and twisting. Thus, the Claimant has given adequate notices to the Respondent regarding physical obstructions being encountered at site resulting in lesser progress than planned. AT has also examined the extent of physical obstructions being encountered at site. AT has considered the following relevant points in this regard.

57.12 Instead of quoting from the entire correspondence, it will be worthwhile to reproduce the letter of Chief Engineer, HRT NHPC Ltd.'s letter dt.27/28.08.2003 which was written to M/s GIL as below:

> *It has been observed that at various locations due to adverse Geological strata and cavities the progress is hampering badly. You are requested to submit proposal to achieve faster progress at such areas. If needed the use of advanced technology may kindly be explored and proposal be submitted for consideration of NHPC.*
>
> *In this context as suggested by M/s GIL vide their letter No. CMG/303 dt.27.06.03, the induction of Fore polling Machine (20m) suitable for tackling such poor zone can also be considered if it can speed up the progress and help in achieving construction schedule.*

57.13 In this connection, the services of M/s Bhumi Developers, New Delhi were engaged by the Claimant for carrying out fore poling work and submitted the required methodology in June, 2004 (Exhibit no.C-144, pg.730 of Vol.3C).

57.14 However, this did not work. In this connection, the report dt.08.07.2004 of Sr. Manager HRT at pg.625 & 626 of Vol.3C is also relevant and reproduced as below:

> *This is in continuation to earlier note no NH/TSV/CE(HRT)/1103 dated 28.08.2003 vide which preparedness with R.P.U.M. of tunnel advancement in case of poor rock*

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conditions was envisaged. The heading excavation at Face – 4, Adit – III, of HRT remains critical since 25.03.2004. The heading face consist of loose and powdery strata which keep on flowing whenever the face is opened for advancement. A little seepage is also observed. For advancement consolidation grouting of the face was taken up. Till 29.06.2004, 1071 bags of cement grout has been done. The details of face consolidation grouting is enclosed as Annex – "A". However there was not much reprieve in the adverse geological conditions prevailing at the face. In addition, to check the flowing condition before opening the face fore poling the face with 36mm dia. bars 2 to 3 m inside the rock drilled at 300mm center to center along the periphery was also taken up. At certain location channels and pipes were also used for fore-poling. The loose rock material used to pass/flow through the spaces between these fore poles and hence at certain locations Hot Rolled Sheets-2.5mm thick were also placed above the fore poles. Fore-poling of 45mm dia. perforated mild steal pipe with help of existing Boomer (drilling jumbo) was attempted but was not successful as the holes used to collapse and pipe insertion for sufficient depth was not possible. In order to asses the strata ahead Probe holes were drilled in the heading face and the data of the same is enclosed as Annexure – "B"

In spite of all the above measures the progress of face – 4 that could be achieved during the last three months is as under.

May – 9 m

June – 3 m

The activities undertaken at face – 4 during the period are enclosed as Annexure – "C". It may be mentioned that the single longest reach yet to be excavated is between face – III and Face – IV totalling to about 1750m. Looking at the above condition M/s GIL has proposed to induct Reinforced Protective Umbrella Method for further advancement at face – 4. The methodology is enclosed as Annexure – D. M/s Bhumi Developers (P) Ltd. are mobilizing the desired technique and equipment who have used the same successfully at Delhi Metro Rail Corporation.

It is felt that the use of R.P.U.M. in face – IV shall help in the following:

1. It is very effective method to save time and execute speedy advancement in poor rock strata.
2. The use of the machine provides total safety while working at the face.
3. This sort of treatment can be tried and utilized in the collapsed faces as well as to tackle the cavities safely and fast.

Submitted for kind consideration.

57.15 The Claimant have submitted the copy of 'Detailed Geo-Technical Report' by an expert Mr. Rodney D. Shaw, Berkeley Geo-Technical Associates who was

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engaged in the year 2005 to give his detailed report on HRT and Adits 2, 3 & 4 of project. The detailed report has been filed by the Claimant in Vol.5C, 6C & 7C which runs into about 650 pages. Mr. Shaw got the rock samples collected from the site and the same were got tested for Petrographic studies at Department of Earth Sciences, Indian Institute of Technology Bombay as well as Central Petrological Laboratories, Geological Survey of India, Kolkata. 9 samples were collected from site in the presence of the representatives of Respondent and the same were also got tested in IIT, Bombay in Sept.2005. The report of these Petrographic studies has been filed by the Claimant. Mr. Shaw submitted his report on the basis of such sample study. The report of Mr. Shaw has not been denied by the Respondent. On the other hand, the Respondent, relying on the report of Mr. Shaw submitted a chart on 28.01.2014 during arbitral proceedings showing their view of analysis of geological data along HRT. It is another thing that their view was not found tenable as they have extrapolated the study of samples to entire length.

57.16 The Claimant vide Exhibit-C 292 dt.21.03.2007 submitted the details of the claim on this account enclosing the details as well as the Geo-Technical Report of Mr. Shaw to the Respondent. The Exhibit was accompanied by the time cycles, status of HRT, Chart showing unforeseen obstructions encountered, as well as the claim for the expenses and delays due to unforeseen delay condition.

57.17.1 The Claimant has also filed the 'Geotechnical Evaluation Report' dt.12.02.2009 of Sh. H.M. Dayal, Dy. Director General (Retd.), Geological Survey of India, Consultant Geologist from pg.67 to 100 of Vol.2C. This was confirmed by Claimant's witness CW-1 in answer to question no.88 during cross examination. The report is detailed one and the results thereof are given on pg.70 of Vol.2C.

57.17.2 The report of Sh. H.M. Dayal is a very detailed document about the classification of rocks encountered at site. It has tabulated the Geo-technical features on the basis of geological logs including the dripping / seepage, thickness and frequency of shear zone as well as rock class as per RMR recorded in the geological log vis-a-vis support instructed. This has been done for the entire length of the tunnel. This study has also given a comparison of rock projected as per geological condition given in the tender documents and as

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encountered during execution. The details of over break in particular lengths have also been given for all faces. The entire rock classification has also been plotted for the rock as encountered on the geological section in the full length of HRT. This report has clearly enumerated the actual rock types encountered.

57.18 A lot of questions were asked from the Claimant's witness CW-1 on petrographic studies of the site which are on record. The Claimant's witness has submitted the details of the samples collected and tested along with relevant enclosures in reply to qus.no.123 & 124 asked in the 18th hearing on 23.04.2011. These details were taken on record as Exhibit CW-1/1. The details of change in methodology of work have been detailed out by the Claimant in pg.19 of Vol.2C. The deployment of equipment as actually deployed vis-a-vis the planned deployment has been established by the Claimant through the contemporary evidence on record before the AT. AT has considered the same in its determination of the additional cost found payable to the Claimant hereinafter.

57.19.1 It is sufficiently evidenced that there were significant variations in geo-technical features as projected in the bidding document and as actually observed. The details of the same have been reproduced hereinabove in para 35.4. It also can be concluded that rock supports were initially provided without considering the geotechnical features and R.M.R. classification which resulted in failure of ribs, which in some cases was after a lapse of about 2 to 3 months of erection. Mr. Dayal has also concluded that keeping in view the inadequacy of the supports provided in the HRT, appropriate rectification of ribs were carried out which were fouling in the finished lines of Tunnel, before lining of the tunnel. Even in case of rocks classified in categories III rocks encountered have bedding shears and 3 to 4 sets of joints creating over breaks at a number of places. This has resulted in slow progress in tunnelling.

57.19.2 Based on the above mentioned details, AT is of the opinion that the Claimant is entitled for additional cost for encountering the adverse geological conditions in underground excavation. However, it is not practically possible to exactly pin point each zone of physical obstructions as such, it will, therefore, be reasonable to consider only 65% length of such rock types for additional cost which is calculated as below in para 57.21 hereinafer.

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57.20 AT has gone into the computations of the claimed amount, hindrances and unforeseen obstructions etc. AT has done its own calculations for claim no.3. Based on AT's decision in Para 52, 53, 54.1, 54.2 and 55 hereinbefore, AT has come up with a rate of Rs.192 and Rs.772 per cum for rock types I, II, III and IV, V respectively towards payment of additional cost to the Claimant.

57.21 Accordingly, the awarded amount against this claim comes as below :

Item No.	Rock Class	Certified executed quantity (cum)	Additional Rate claimed per cum (Rs.)	Amount claimed (Rs.)	Quantity allowed by AT		Awarded rate (Rs.)	Awarded amount (Rs.)
					% of col.3	cum		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
3.1.1	I, II & III	6,50,418.00	482	31,35,01,476.00	65%	4,22,000 (say)	192.00	8,10,24,000.00
3.1.2	IV & V	1,99,852.46	1988	39,73,06,698.00	65%	1,30,000 (say)	772.00	10,03,60,000.00
	Total			71,08,08,174.00				18,13,84,000.00 Say 18,13,00,000

57.22 The Respondent / NHPC are accordingly directed to pay an amount of Rs.18,13,00,000.00 to the Claimant M/s Gammon India Ltd. against claim no.3 as above

58. Issue No. 7 : Whether the Claimant is entitled to payment as claimed on account of additional costs of rock stabilisation and supports?

58.1 This issue relates to the claim no. 4 (with reference to Technical Specification no. B-4) as raised by the Claimant on pg. 66 of the SOC. This relates to the additional cost of rock stabilization and supports.

58.2 The position of the claim is as below:

Item No.	Description	Agreement Quantity	Agreement Rate (Rs.)	Certified executed quantity	Additional Rate claimed (Rs.)	Amount claimed (Rs.)
4.3	Rock anchors 25mm dia, length 4m	4,30,000 m	345 per m	5,20,662.00 m	291 per m	15,16,12,642
4.8	Steel ribs, supply & installation (including accessories)	3,700 ton	38,000 per ton	4531.58 ton	34072 per ton	15,43,99,994
					Total -	30,59,12,636

58.3 The Claimant has submitted the reasons for claiming the aforesaid amounts on pg.147 & 148 of Vol.-2C of SOC. The summary of the same is given / reproduced as below:

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(i) The Claimant states that clause 3.15.2 of Technical Specifications indicated 10 no. rock bolts per linear mtr of tunnel for which a time of 3 to 3.5 hrs was kept for similar length of tunnel i.e. it was expected it will take one hour for 10 no. rock anchors. However in actual, it nearly took 2 hrs for 10 rock anchors. This was due to the reason that the rock was fractured which resulted in increased drilling time, penetration rate was forced to reduce from equipment capacity of 2.1 m per min to avoid deviation of hole. Even after drilling the drill holes were getting collapsed/choked requiring cleaning and washing. Some of the holes had to be abandoned and new holes redrilled. Grout flowing in cracks consuming more volumes. During drilling holes rock surface getting disturbed/undulated requiring additional padding between rock surface and bearing plate. It resulted in increase in actual time taken in drilling and providing anchors. This resulted in additional costs for which the additional claim @Rs.291 per m has been raised. The calculations of the same are given in pg.185 to 191 of Vol.2C.

(ii) The Claimant has claimed for additional time taken in erection of steel ribs due to their changed design than contemplated in the contract drawings. In the tender drawing, it was foreseen that the spacing of ribs shall be 1.25 m with ISHB 200 considering 2.5 m pull requiring 2 no ribs. However, as per Engineer's instructions, the spacing was kept variable ranging from 0.5 to 1.0 m. This reduced spacing increased all over cycle time and created hindrance to the excavation progress. As per tender drawing section ISHB 200 was prescribed for ribs which was changed in the construction drawing to ISMB 250 and in HRT even ISMB 300 was also used. This required additional fabrication efforts in terms of time and cost due to longer webs. The tender drawing further provided one continuous section for class IV & V rocks not requiring any joining. However, the work was executed as per construction drawing which provided ribs section in 6 segments, splicing at site both in the flange and the web requiring nut bolting as well as welding. This required additional time in fabrication in segments, their erection and splicing at site which in term increased time and cost. The tender drawing did not envisage any wall plate for class IV rock whereas in the construction drawing a wall plate with splicing at site both in the flange and web requiring nut bolting as well as welding was provided. The construction as per this drawing required additional time in fabrication, erection and cost of providing

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splice plates. For class V rocks continuous section with wall plate with joining only with the wall plate was provided whereas in actual rib section in 6 segments including wall plate splicing at site both in the flange and web requiring nut bolting as well as welding had to be done. This required additional time in fabrication in segments, their erection and splicing at site which in term increased time and cost. Technical Specification no.4.6.1 (13) stipulated no bracing in class IV rocks whereas in actual bracing was provided extensively because of which cycle time increased. The Claimant has made a claim @Rs.34,072.00 per ton against this claim. The calculations for the same are given from pg.192 to 203 of Vol.2C of SOC.

58.4 The Respondent in their reply have stated that the claim is based on extra time taken by the Claimant vis-a-vis time estimated at the time of bidding. In this connection it may be noted that the records pertaining to actual time taken for each activity has been produced. Also the estimated time taken by the Claimant is their own estimation during bidding and has no relevance to contractual obligations. Further all the inputs and cost thereof are highly exaggerated and without any documentary proof. The payment of rock anchor/Rib installed has been released as per terms and conditions of contract. The increase in the cycle time in carrying out the work is due to breakdown of equipment/inadequate deployment/non-availability of required manpower, machinery, materials, lack of supervision and delay in providing initial rock supports in rock standing time. The contract does not have any provision for considering the revision of rate on the basis of cycle time. Further, the rate of the item cannot be revised under Sub-Clause 52.2 of COPA & Clause 4.8.2.7 & 4.8.4.3 of Technical Specifications. Moreover, the input considered for deriving rate is fabricated and cannot be accepted.

58.5 The position of documents denied by the Respondent has already been discussed here-in-above. The details of the claim have been worked out on the basis of analysis of rate given in Guidelines for Preparation of Project Estimates for River Valley Projects issued by Central Water Commission, Govt. of India, New Delhi in March 1997, copy of which has been placed on record by the Claimant.

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58.6 AT has already considered the contention of both the parties in the light of Sec.55 and 73 of the Indian Contract Act. The same is not being repeated here for the sake of brevity.

58.7 AT has considered the calculations for evaluation of additional cost of rock anchor installation under item no.4.3.2. The Claimant has calculated additional cycle time taking the estimated and actual time as 2 & 4 hrs. respectively. The estimated time in this case is provided on pg.145 of the contract. In fact the estimated time provided in the contract is 3.30 hrs. Thus, there cannot be said to be appreciable difference in the cycle time as provided in the contract and as claimed by the Claimant. Hence the claim against item no.4.3 for the amount of Rs.15,15,12,642.00 is rejected and the issue no.7 (in part) related to this claim is decided against the Claimant.

58.8 The change in cycle time for installation of steel ribs due to change in design has been established by the Claimant through the contemporary evidence on record before the AT in the matter. AT has gone into the computations of the claimed amount due to change in cycle time for installation of steel ribs. AT has done its own calculations for claim no.4 relating to the claimed amount of Rs.15,43,99,994.00. Based on AT's decision in Para 52, 53, 54.1, 54.2 and 55 hereinbefore, AT has come up with a rate of Rs.9,687.00 per ton towards payment of additional cost to the Claimant. The second part of the Claimant's claim is decided in his favour and issue no.7 to that extent is decided in favour of the Claimant.

58.9 Accordingly, the awarded amount against this claim comes as below:

Item No.	Particulars	Certified executed quantity	Additional Rate claimed (Rs.)	Amount claimed (Rs.)	Awarded rate (Rs.)	Awarded amount (Rs)
4.3	Rock anchors 25mm dia, length 4m	5,20,662.00 M	291/M	15,15,12,642	Nil	Nil
4.8	Steel ribs, supply & installation (including accessories)	4531.58 T	34072/T	15,43,99,994	9,687.00	4,38,97,415.00
	Total			30,59,12,636		4,38,97,415.00
					Say Rs.	4,38,00,000.00

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58.10 The Respondent / NHPC are accordingly directed to pay an amount of Rs 4,38,00,000.00 to the Claimant M/s Gammon India Ltd. against claim no.4 as above.

59. **Issue No. 8 : Whether the Claimant is entitled to payment as claimed on account of additional costs of shotcrete?**

59.1 This issue relates to the claim no.5 as raised by the Claimant on pg.67 of the SOC. This relates to the additional cost of shotcrete (plain).

59.2 The position of the claim is as below:

Item No	Description	Agreement Quantity	Agreement Rate (Rs.)	Certified executed quantity	Additional Rate claimed (Rs.)	Amount claimed (Rs.)
5.1	Plain Shotcrete	25,000 cum	8050 per cum	33609.27	3777.00	12,69,42,213

59.3 The Claimant has submitted the reasons for claiming the aforesaid amount on pg.149 of Vol.-2C of SOC. The summary of the same is given / reproduced as below:

(i) As per the contract, the time envisaged was 1 hr for class II rock for 3.5 M, 1.5 hr for class III rock for 3 M and 1.5 hr for class IV & V for 2.5 M based on technical specification, clauses 5.9 (1), 5.15 (1) & 5.9 (2).

(ii) However, the actual time taken was 5 hrs for 3 M length due to the poor rock conditions requiring major scaling operation using excavator bucket, manually, with pressured water jetting. There was over break of 1 to 1.5 mtr in general and upto 4 mtr in crown resulted in shotcrete operation to be done at a height of 8-11 mtrs which was very difficult, requiring more time and resulted in increased rebound. Due to fractured rock condition, shotcrete was required to fill the cracks / crevices before building the specified thickness. The locations where water affected and required to be diverted for shotcrete operation was present in entire length of tunnel in a much larger area than envisaged in clause 13.1 and 13.2 of ITB. The additional thickness of shotcrete @10% not measured and paid. All these operations required additional time and cost.

(iii) The calculations for the claimed rate have been given from pg.204 to 213 of Vol.2C.

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59.4 The Respondent in reply have stated that the claim is based on extra time taken by the Claimant vis-a-vis time estimated at the time of bidding. In this connection it may be noted that the records pertaining to actual time taken for each activity has been produced. Also the estimated time taken by the Claimant is their own estimation during bidding and has no relevance to contractual obligations. Further all the inputs and cost thereof are highly exaggerated and without any documentary proof. The Claimant has been paid the revised rate due to variation in the BOQ quantities by more than 25%. The Claimant has been paid an amount of Rs.2.48 crore on this account, as per Sub-Clause 52.2 of COPA. The Claimant had accepted the payment without any protest.

59.5 In the rejoinder reply, the Claimant has stated that while revising the rates of increased quantity, factors of changed conditions were not considered by the Respondent. Hence they are claimed now.

59.6 AT has already considered the contention of both the parties regarding applicability of CWC Guidelines and Sec.55 & 73 of the Indian Contract Act hereinbefore and the same is not being repeated here for the sake of brevity.

59.7 The calculations for the agreement rate of Rs.8,050 per cum of this item is given on pg.188 to 170 of the contract agreement.

59.8 From the submissions of the Respondent, it appears that the rate of this item was revised due to variation in the BOQ quantities being more than 25%. The point being raised by the Claimant now was also raised by them even at that point of time. However, the Respondent revised the rate and have paid an amount of Rs.2.48 crores additionally due to change in rates of this BOQ item. Considering the facts and circumstances of the matter, AT is of the opinion that the Claimant is not entitled to any amount under this claim.

59.9 The issue no.8 is decided accordingly to that extent. The AT rejects the claim as raised by the Claimant.

59.10 The Respondent / NHPC are accordingly directed to pay an amount of Rs.NIL to the Claimant M/s Gammon India Ltd. against claim no.4 as above.

60. **Issue No. 9 : Whether the Claimant is entitled to payment as claimed on account of additional costs of concrete?**

60.1 This issue relates to the claim no.7 (with reference to Technical Specification no.B-7) as raised by the Claimant on pg.57 of the SOC. This relates to the additional cost of plain cement concrete lining in sides & vaults (overt)

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60.2 The position of the claim is as below:

Item No.	Particular	Agreement Rate per cum (Rs.)	Certified executed quantity (cum)	Additional Rate claimed per cum (Rs.)	Amount claimed (Rs.)
7.1.2.2	plain cement concrete M25/A20	3045	324824.00	1231	39,98,58,344

60.3 The Claimant has submitted the reasons for claiming the aforesaid amount on pg.150 of Vol.-2C of SOC. The summary of the same is given / reproduced as below:

(i) As per tender document, the equipment for concrete lining works as per data sheet-3 were 12 M long conventional shutter, concrete pump 30 cum capacity – 1 for each face. Batching plant-30 cum capacity one for each adit of two face, Transit mixer-6 cum capacity – 4 for each adit. However in actual mobilization required by Engineer the equipment was CIFA design traveller and shutter of 12 m, Batching plant 30 cum capacity – 3 Nos. for each adit, concrete pump-1000BHP (60Cum per Hr) 2 for each adit, 10 transit mixer for each adit. This resulted in additional cost of equipment with higher capacity to do overt concrete lining.

(ii) As per tender document, overt concrete lining in class-I II, III – was to be done without steel ribs. The thickness of lining was 400 mm for which shutters were planned and the placement of concrete was planned in 13 Hrs with 20 cum per hr progress..However, actual lining increased to as high as 4 mtr and in general 1 to 1.5 m increasing the placement time. This increased thickness was not foreseen and providing bulkhead shutter became difficult, time consuming requiring additional support. This also resulted in forced slowing down of concrete pouring rate.

(iii) As per tender document, overt concrete lining in class-IV, V- was with steel ribs but no activity was required after heading and benching. However, the steel ribs got deformed requiring additional thorough survey to ascertain ribs fouling in finish line and carry out rectification when required. This required additional time to check each and every rib and rectify / install new rib. This activity was not foreseen and all the resources for lining were idled for the duration in which rib rectification was carried out.

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(iv) As per tender document, clause 7.4.1 of Technical Specification, ordinary Portland cement grade-43 or higher was to be used. Accordingly setting time foreseen as per tender methodology was 12 hrs. However in actual NHPC issued PPC cement whose setting time was 14 hrs. As such additional 2 hr setting time for each gantry resulting in increased cycle time/standing cost.

(v) As per tender document, only light to moderate seepage in particular locations was expected whereas in actual this was present in entire length. Additional efforts had to be made to divert water before pouring of concrete requiring additional time and cost.

60.4 In reply, the Respondent have stated that the claim is based on extra time taken by the Claimant vis-a-vis time estimated at the time of bidding. In this connection it may be noted that the records pertaining to actual time taken for each activity has been produced. Also the estimated time taken by the Claimant is their own estimation during bidding and has no relevance to contractual obligations. Further all the inputs and costs thereof are highly exaggerated and without any documentary proof. Further, the rate of the item cannot be revised under Sub-Clause 52.2 of COPA as variation is not more than 25%. Moreover, the input considered for deriving rates is fabricated and cannot be accepted.

60.5.1 AT has considered the contention of both the parties with regard to the applicability of CWC Guidelines and Section 55 and 73 of the Indian Contract Act hereinbefore and the same is not being repeated for the sake of brevity. AT has also considered the details of monthly progress of heading and overt concreting for various faces which have also been filed by the Claimant on pg.132 of Vol.2C.

60.5.2 The case has been established by the Claimant through the contemporary evidence on record before the AT that the thickness of concrete in lining which was initially envisaged as 400 mm only got increased to as high as 4.0 M and in general from 1 to 1.5 M. This definitely would have resulted in increased placement time as well as extra efforts in placing the concrete in the overt. The increased time in placing the concrete was also coupled with the increased setting time due to use of PPC in place of OPC cement. However, the Claimant would have envisaged certain thickness of concrete in the overt lining while tendering due to imminent over-breaks. Accordingly, AT considers that additional

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cost will be justified to be paid only on 50% of the quantity of corresponding grade of concrete.

60.6 AT has gone into the computations of the claimed amount, hindrances and unforeseen obstructions etc. AT has done its own calculations for claim no.7. Based on AT's decision in Para 52, 53, 54.1, 54.2 and 55 hereinbefore, AT has come up with a rate of Rs.501 per cum towards payment of additional cost to the Claimant.

60.7 Based on the aforesaid rate and the decision of AT in Para 60.5.2, the claim is awarded as below:

Item No.	Rock Class	Certified executed quantity (cum)	Additional Rate claimed per cum (Rs.)	Amount claimed (Rs.)	Quantity considered for payment (cum)	Awarded rate (Rs.)	Awarded amount (Rs.)
7.1.2.2	Plain CC lining M25/A20	3,24,824.00	1,231.00	39,98,58,344	Only 50% of executed quantity i.e. 1,62,000.00	501.00	8,11,62,000 say 8,11,00,000

60.8 The issue no.9 is decided accordingly to that extent in favour of the Claimant.

60.9 The Respondent / NHPC are accordingly directed to pay an amount of Rs.8,11,00,000.00 to the Claimant M/s Gammon India Ltd. against claim no.7 as above.

61. The position of Part A claims of SOC comes as below :

Item No.	Description	Claimed amount (Rs.)	Awarded amount (Rs.)
1.	Additional cost of dewatering during construction due to increased seepage and fractured rock	2,20,88,350.00	Nil
3.	Addition cost of underground excavation due to increase in cycle time		
3.1.1	Class- I, II & III	31,35,01,476.00	
3.1.2	Class-IV & V	39,73,06,698.00	18,13,00,000.00
4.	Additional cost of rock stabilization and supports		
4.3.2	Rock anchors 25mm dia and length 4m	15,15,12,642.00	Nil
4.8	Steel ribs supply and installation	15,43,99,994.00	4,36,00,000.00
5.1	Additional cost of plain shotcrete	12,69,42,213.00	Nil
7.1.2.2	Additional cost of plain CC lining in sides & vaults (overt) M25/A20	39,98,58,344.00	8,11,00,000.00
	Total	1,56,56,09,717.00	30,62,00,000.00

62. **Issue No. 10 : Whether the Claimant is entitled to payment as claimed on account of additional costs due to loose fall?**

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62.1 This issue relates to Part-B claim no.1 as raised by the Claimant on pg.67 of the SOC. This relates to the additional expenses due to loose falls.

62.2 The Claimant on pg.151 of Vol.2C has stated that the contract provided in its clause 3.6 (2) of T.S. that Engineer shall, after consulting the Contractor, will determine the rock support system which shall be used during excavation advance. Clause 3.6(4) further required that support shall be installed without delay during the process of excavation within the heading zone without which further advance shall not be allowed. The activities in tunnel were carried out as per the instructions of the Engineer. The supports during underground excavation were provided both in heading and benching as decided by Engineer-in-charge and only after his satisfaction further advance was made. However, at site many supports provided failed due to loose fall resulting in complete stoppage of ongoing activity. The details of such locations where major loose falls occurred have been recorded. The stoppage of work caused major hindrances resulted in losses due to idling of complete establishment and was not foreseen during tendering. NHPC has reimbursed only the cost of new supports after the loose fall. However, expenses due to such hindrances have not been reimbursed.

62.3 The amount of claim has been detailed out on pg.230 of Vol.2C for faces V, VI & VII including additional slopes in 209 M length which was ordered to be executed beyond the scope of the contract.

62.4 The Claimant has claimed the amount as below:

S.No.	Particulars	Amount (in Rs.)
1.	Cost of idling of equipment	25,29,97,149.00
2.	Supervisory & managerial staff @5% of (1)	1,26,49,857.00
3.	Total	26,56,47,006.00
4.	Indirect cost @25% of (3)	6,64,11,752.00
5.	Total	33,20,58,758.00
6.	Overhead & profit @15% of (5)	4,98,08,814.00
7.	Total claimed amount	38,18,67,571.00

62.5 In reply the Respondent have stated that the Claimant has fabricated the records and it is denied that work was stopped and machinery/manpower was idle during the period claimed. In fact, the Contractor was always short of resources and thus affecting the work progress. Whenever there was stoppage of work at the particular place, the resources were redeployed at other work faces and there was never idling of resources. During execution of work, the Contractor has been suitably compensated for multi-drifting and other extra items. The claim made by Contractor is made on assumptions only and without any verification of records

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as per standard practice. The Claimant has been paid all the expenses for negotiating the zone of loose fall. Since, the Claimant was executing similar type of work on six faces, therefore, the Claimant had redeployed the resources at different sites during the period of loose fall and there was no idling of resources. The input considered for deriving the cost on account of idling is fabricated and cannot be accepted.

62.6 In rejoinder, the Claimant has stated that Respondent has simply denied the fact that the work was stopped due to loosefalls. Please refer detail of loosefall and the days affected/hindered the progress vide Exhibit C15-14/158 page 229-230 of vol.2C. Further the progress of that day may be verified from the Daily Progress Report. Such loosefall had major stoppages and idling of resources. Further allegation that Claimant were short of manpower, machinery is not correct and is not acceptable. It is further clarified that Claimant had always kept sufficient manpower/machinery and even mobilized additional equipment as and when became essential to meet conditions. Regarding multidrift the same has been done in face IV RD 1475-1572 only and this patch took more than one year to overcome due to the unforeseen adverse geology causing complete resources in terms of manpower and machinery idle which were dedicated to this face. Regarding deployment of resource in other face it is hereby confirmed that resources mobilized had remained at site under-utilised. Therefore, our claim for resources idling during loose fall and additional expenses incurred in negotiation of the loose fall had to be compensated and is justified. The Claimant referred to many exhibits in this regard.

62.7 The Claimant has submitted Exhibit C-2 from pg.37 to 39 of Vol.2C in which details of loose falls causing major cavities has been given chainage-wise, length-wise, period of the occurrence. These details have been given even Face-wise i.e. for the advance of tunnelling from Face-II, Face-III, Face-IV, Face-V, Face-VI & Face-VII separately and even the loose falls occurring in the reach which the Claimant was asked to excavate beyond their scope. The Claimant has also submitted a list of loose falls resulting in damages to equipment deployed (pg.39 of Vol.2C) the list of loose falls resulting in damage to the executed works (pg.48 of Vol.2C) as well as unfortunate accidents resulting in deaths / serious injury of workers (pg.49 of Vol.2C). In all six persons lost their lives whereas 5

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persons were seriously injured due to loose falls. Copies of FIRs and Death Certificates have also been filed by the Claimant. The damage to equipment is also supported by contemporary record, for example, the Tam rock drill jambo imported with a cost of Euro 3,15,000 CIF Kolkata from Finland got damaged on 18.04.2002 (ref.C-59) requiring replacement of certain parts to be imported from Finland. Exhibit C-69 refers to damage to the equipment on 01.10.2002. These instances are being referred as an illustration only.

62.8.1 The Claimant has also filed date-wise correspondence in Vol.4 vide which occurrence of various loose falls and formation of cavities were intimated to the Respondent. Hence, the contention of the Respondent that the Claimant has fabricated the record of loose fall and formation of cavities cannot stand. The Claimant has also filed the details of the average pull, number of cycle and pull length in each face and class of rocks encountered during heading excavation from pg.107 & 108 of Vol.2C. The classification of rocks before loose falls, after loose falls and as paid in measurement books by the Respondent has been given by the Claimant citing references of correspondence from pg.123-124 of Vol.2C. The details of cycle time for various faces and various rock types have also been filed by the Claimant from pg.125 to 131 of Vol.2C.

62.8.2 The instances of loose fall resulting in chimney formation is also supported by contemporary record for example there was chimney formation of the height of 14 M on 09.05.2002 (refer Exhibit C-61 dt.09.05.2002 and C-62 dt.25.06.2002). The letter dt.25.06.2002 also confirms that the spacing of ribs had to be reduced with extra stiffeners at side. However, due to intermittent loose fall, it took 25days to tackle the problem. Again on 22.06.2002, there was a loose fall with flow of large quantity of water resulting in another cavity of the height of 12-13 M (refer Exhibit C-63 dt.01.07.2002). These instances are being referred here only as a matter of illustrating the problems which were encountered at site.

62.8.3 The Claimant had submitted his claim for the above mentioned loose falls for additional cost supported by contemporary record vide his letter dt.23.08.2002 (refer Exhibit C-64). Respondent denied the claim on the basis of a contractual clause which deals with adverse climatic conditions exceeding 1 in 100 years (refer Exhibit C-65 dt.05.09.2002). On careful consideration, it is clear that the contract clause referred in this letter was not applicable to the matter and the

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contractor's claim should have been examined on the basis of contemporary record submitted by him. Again this instance has been cited as for illustration only.

62.9 The Claimant's witness was put to cross-examination on the basis of his affidavit dt.16.02.2010. In regard to loose falls. The relevant questions and their answers are reproduced as below:

Q-187: When did you realize that an additional claim on account of loose fall is involved? Was it during execution of the work or afterwards?

A-187: It was realized during execution of the work.

Q-188: Did you notify the EIC about it and get it verified by him?

A-188: Various notifications were given from time to time and total cost implication was submitted once the overall cost impact was known.

Q-189: Are the notifications allegedly submitted to the EIC on record in the present proceedings?

A-189: Yes, one of such notification is exhibited as C-64 (page 443) of volume-3C which includes cost implication for particular instance.

Q-190: Can you tell the AT the reasons of loose fall?

A-190: Reason of loose fall were unforeseen and not attributable to the Claimant since Claimant has followed all instruction, specification and drawings during execution of work.

Q-191: Kindly inform the AT what steps were taken by you to avoid loose fall?

A-191: The Claimant followed all the instructions of the Respondent. We also resorted to reduction in pull and pre grouting of the face.

Q-192: Are the instructions referred by you in Answer-191 on record of the present proceedings?

A-192: I will check the record and submit the details, if any in the next hearing.

Q-193: I put it to you that loose fall could have occurred due to failure to provide timely supports by the Claimant. What have you to say?

A-193: No, it is not correct.

Q-194: Is this claim of additional cost on account of loose fall based on record verified by EIC?

A-194: The claim is based on the events, BOQ and various contract conditions. Separate verification of the claim has not been done by EIC.

Q-195: I put it to you that the entire claim is based on Claimant's assumptions. What have you to say?

A-195: No, it is not correct.

Q-196: Can you tell the AT if rib rectification was needed?

A-196: Yes.

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Q-197: What were the circumstances which necessitated rib rectification?

A-197: The twisted and buckled ribs were falling below the finish section, hence they were required to be rectified.

Q-198: I put it to you that rib rectification was required due to poor erection/poor blasting techniques adopted by you. What have you to say?

A-198: No, it is not correct.

Q-199: Were the alleged stoppages of work on account of rib rectification duly notified contemporaneously to the EIC?

A-199: The intimations for slow progress and events requiring additional activities on account of rib rectification were given to EIC.

Q-200: Can you tell the AT whether the same are on record in the present proceedings?

A-200: One of such letters is exhibited as C-280 on page 1040 of volume-4C.

62.10 The Claimant has submitted the details of the claim on pg.230 of Vol.2C for the amount of Rs.38,18,67,571.00 on the basis of per day cost of machinery and manpower. The Claimant has submitted date-wise, chainage-wise and effected length-wise details of the loose falls causing major cavities from pg.37 to 39 of Vol -2C. This table also includes the number of days to tackle these cavities. On pg.231 (Ann.15-76/158), the Claimant has given the details of hourly loss of machinery and manpower for the financial year 2002, 2003 and 2004 separately. The details are given for face-wise advances. The details of equipment deployed on various faces and the cost of depreciation etc. has been worked out separately for every face. The details of machinery deployed on each face have been given citing plant code numbers and the cost of the machines as per the invoice. The detailed calculations and summary thereof has been given by the Claimant from pg.231 to 277 of Vol.2C. Similarly, the cost of man power deployed on each face has also been given separately. Thus, the disruption due to loose falls and deployment of resources viz-a-viz their idling for this claim has been established by the Claimant through the contemporary evidence on record before the AT. In the period the work remained suspended due to loose falls, the cost of maintaining electricity and ventilation has also been worked out and included in various pages of exhibit. The detailed calculations were explained by the Claimant side during arguments. The details of depreciation etc. have been worked out on the basis of equipment's life in years as well as hours and averaging the two in accordance with the CWC guidelines. AT has gone into the calculations

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submitted by the Claimant in support of this claim. The calculations have been done in detail as per the universal practice adopted. These calculations appear to be in order. However, it cannot be denied that there would have been break-downs of machinery and further non-utilization of resources at the flick of button. As no credit and debit account of the machinery deployed and remaining idle vis-a-vis underutilization due to the reasons such as break-down can be made, as such AT is of the opinion that only 50% of the owner's cost be allowed in this claim.

62.11 AT has gone into the computations of the claimed amount, hindrances and unforeseen obstructions etc. AT has done its own calculations for this claim no.1 of Part-B. Based on AT's decision in Para 62.10, 52, 53 & 55 hereinbefore and also disallowing the cost of supervisory and managerial staff, AT has come to the conclusion that the Claimant is entitled to the additional cost amounting to Rs.17,00,00,000.00 against this claim and the issue no.10 is decided in favour of the Claimant to that extent.

62.12 The Respondent / NHPC are accordingly directed to pay an amount of Rs.17,00,00,000.00 to the Claimant M/s Gammon India Ltd. against claim no.1 of Part B as above.

63. Issue No. 11 : Whether the Claimant is entitled to additional costs as claimed on account of rib rectification as claimed in Part B items 1 and 3?

63.1 This issue relates to Part-B claim no.2 & 3 for the amounts of Rs.2,43,43,993.00 and Rs.39,37,473.32 respectively as raised by the Claimant on pg.67 of the SOC.

63.2 The Claimant in the Statement of Claim (pg.152 of Vol.2C) has stated that the steel ribs in the tunnel during Heading excavation were to be provided as per 4.6.2, 4.6.3 of TS and construction drawing to be issued by the Engineer. In contract time of 2Hr 20 min was kept for installation of steel ribs. The work of providing steel rib was carried out as per TS, construction drawing no. NHPC/CAI-41-DD-417, material issued by NHPC and Engineer's instruction at site. After the erection as per the specification and drawing major deformation, twisting and buckling occurred in all the ribs. This deformation/twisting/buckling was very extensive and ribs were further strengthened as per Engineer's instruction with additional bracings/ties. Despite those additional measures almost all ribs were deformed and some of them were fouling with the finish concrete lines of the tunnel. As per Engineer's instruction these steel ribs were

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replaced/rectified in small segments which was difficult and time consuming work. The work of rectification in steel ribs is entirely a new activity which was never foreseen and not required to be done after the work has been carried out as per the specifications. NHPC has reimbursed only cost of these new steel ribs based on weight, and expenses towards standing cost of lining equipments/resources along with cost towards removal of deformed rib segments has not paid. This additional time has been major hindrance on the progress of the work and caused major cost implications.

63.3 The Respondent in the written statement have stated that the claim is based on assumptions, theoretical calculations to make illegal and unjust gains, if possible. There has not been any stoppage of work due to rib rectification. The idling cost worked out by Claimant is not based on actual inputs. All the expenses on account of rib rectification have been paid to the Claimant. The Claimant was carrying out so many activities in parallel at one face and also doing the rib rectification activities side by side. Therefore, there was no idling of resources. The inputs considered for deriving the cost on account of idling is fabricated and cannot be accepted.

63.4.1 During cross-examination, Claimant's witness CW-1 has replied to the questions regarding this matter as below:

Q-37: Whether any rib rectification was carried out by the Claimant as directed by the Respondent?

A-37: Rib rectification was carried out by the Claimant after approval of their proposal by Engineer-in-charge.

Q-38: What was the total length of tunnel in which such rectification was carried out? Can you inform the AT about it?

A-38: I will check the records and will inform in the next hearing.

.....

Q-47: Are you able to reply to question no.38 now?

A-47: Yes, the total length of the tunnel in which such rectification was carried out is 356m.

63.4.2 The instances of distortion in ribs are also supported by contemporary record such as Exhibits C-78 dt.26.12.2002 and C-79 dt 27.12.2002. It was intimated by the Claimant that on 25.12.2002, immediately after the blast, there was chimney formation of the height of 6 M and despite having completed all the support system and additional supports of channel bracings and providing rock anchors,

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there was major distortion in the ribs from RD 457 to 518 requiring suspension of work as well as providing additional ties and grouting. This instance is being cited as illustrative only for the occurrence of requirement of rib rectification. There is sufficient evidence produced by the Claimant for rib rectification necessitated due to deformation/twisting/buckling of the initially provided support system.

63.5 Thus, there cannot be any doubt that there was distortion, buckling and displacement of ribs as is evident from the reports mentioned hereinabove. It must have resulted in idling of resources. The Claimant has raised the claim on the basis of idling of resources at the rates calculated in relation to claim no.1 Part-B (additional cost due to loose fall). The details of ribs rectified due to twisting and buckling has been given in detail from pg.109 to 118 of Vol.2C

63.6 The Claimant has submitted Annexures 8 & 9 on pages 278 & 279 of Vol.2C for the amounts of Rs.2,43,43,993.00 and Rs.39,37,473.00 respectively. A perusal of certified quantities indicates that the Annex.9 is overlapping Annex.8. As such the claim raised by Annex.9 for the amount of Rs.39,37,473.00 deserves rejection. The issue no.11 relating to the claim for the amount of Rs.39,37,473.00 is decided against the Claimant to that extent.

63.7 With regard to claim for the amount of Rs.2,43,43,993.00 as raised by Annex.8, the AT considers only 50% idling of resources as well as towards cost of supervisory and managerial staff. This claim does not overlap the claim of additional cost due to loose fall as that claim is for the financial years 2002 to 2004 whereas this claim is for the year 2006. The matter of this claim has been established by the Claimant through the contemporary evidence on record before the AT.

63.8 AT has gone into the computations of the claimed amount due to the hindrance caused on account of rib rectification etc. AT has done its own calculations for the claimed amount of Rs.2,43,43,993.00. Based on AT's decision in Para 63.7, 52, 53 and 55 hereinbefore, AT has come to the conclusion that the Claimant is entitled for payment of additional cost amounting to Rs.1,13,00,000.00. The issue no.11 relating to the claim for the amount of Rs.2,43,43,993.00 is decided accordingly to that extent in favour of the Claimant.

63.9 The Respondent / NHPC are accordingly directed to pay an amount of Rs.1,13,00,000.00 to the Claimant M/s Gammon India Ltd. against claim no.2 (Part-B) as above. The claim no.3 (Part-B) stands rejected.

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64. **Issue No. 12 : Whether the Claimant is entitled to additional costs as claimed on account of smaller segment of gantry?**

Issue No. 14 : Whether the Claimant is entitled to additional costs as claimed on account of gantry dismantling and re-erection?

Issue No. 18: Whether the Claimant is entitled to additional costs as claimed on account of additional cost due to small segmental gantry?

64.1 These issues relate to Part-B claims no.4, 7 and 12A for the amounts of Rs.17,30,733.90, 13,83,686.00 and 1,61,70,810.29 respectively

64.2 The Claimant has stated that overt lining concrete was planned in segments of 12m as D" of P/8175-A of the contract document. The CIFA gantry comprising of traveller and shutter was mobilised and lining started as per the contract plans. However due to the twisting and buckling of the ribs Engineer ordered rectification of steel rib fouling in the finished line prior to the lining. In some of the locations the rib rectification was possible but the Engineer decided not to disturb the twisted / buckled ribs and decided to embed same as it is in the lining. However, in some of such locations shifting, movement, alignment of 12m long shutter was not possible hence the length of the shutter was reduced which varied from as low as 2.2m against 12m. This reduction in length of shutter required dismantling of balance shutters and erection later on. In addition the concrete cycle for reduced length had direct impact on overall progress, since the time for pulling, alignment, pouring arrangement, setting time etc. remain same. The additional time/hindrance thus has caused a major increase in the cost for doing lining in smaller segments in comparison to the contract length of 12m. The additional cost is applicable for smaller segments and for dismantling and re-erection of the gantry.

64.3 In reply the Respondent have stated that due to inefficiency of the Contractor, there has been undercuts and to expedite the work the Contractor has used small segments of gantry shutter instead of 12m long shutter. In fact, by deploying smaller segments the Contractor has actually gained and accordingly he could expedite the work. Also a compression claim was paid to Contractor. The Claimant has been paid for carrying out the work as per contract provision. Moreover, the Claimant was paid an advance of Rs.15 crore for mobilization of such type of plants/equipment. The Claimant had to erect and dismantle gantry shutters for overt lining of HRT. The cost of erection and dismantling is included

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in the rate of concrete as per Technical Specifications. Further, the amount worked out by Contractor is not based on actual input and cost thereof. This is the part of concreting work in the construction of tunnel and the Claimant has been paid for the work done.

64.4 The Claimant has given the details of this claim in Ann.10, 13 & 18 from pg.286 to 290, pg.298 to 299 and pg.311 in Vol.2C respectively. In these details, the Claimant has calculated the work of laying of rail line, fixing of bolt up to 300 mm long or above, shifting of gantry etc. and additional cost incurred in pouring of concrete.

64.5 AT has considered the contention of the parties. The reply of Respondent is not to the point. However, the Claimant's claims are also not found tenable.

64.6 The issues no.12, 14 & 18 are decided accordingly to that extent and claim nos. 4, 7 & 12(A) are rejected.

64.7 The Respondent / NHPC are accordingly directed to pay an amount of Rs.Nil to the Claimant M/s Gammon India Ltd. against Part-B claims no.4, 7 & 12A for the amounts of Rs.17,30,733.90, 13,83,686.00 & 1,61,70,810.29 respectively

65. **Issue No. 13 : Whether the Claimant is entitled to additional costs as claimed on account of heading excavation from F-3 to F-4 and F-6 to F-5?**
Issue No. 15 : Whether the Claimant is entitled to additional costs on account of ventilation ducts?
Issue No. 17: Whether the Claimant is entitled to additional costs as claimed on account of additional lead costs for Face-3 and For Face-6?

65.1 These issues shall be considered together. They relate to claims in Part-B numbering 5 & 6, 8 and 10 & 11 for the amounts of Rs.4,02,58,038.43 & Rs.1,88,60,203.78, 1,06,15,781.53 and 2,03,76,461.21 & 1,47,27,225.60 respectively.

65.2 The Claimant referring to the data sheet no.9 of P/8175-A i.e. proposed construction programme for Teesta HRT stated that the entire programme clearly indicates the length of each face (II, III, IV, V, VI & VIII) from the 3 Adits (II, III & IV). The length of face-III, IV and V, VI had been 2454m and 2368m respectively. The resources for each adits/face categorically planned independently and were separate to meet target schedule. The resources were mobilised and set up to meet requirement of each face independently. However,

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Face-IV & Face-V had critical situation causing major hindrances on the tunnel excavation progress. The hindrances resulted in slow progress due to large collapses, complete stoppage of work, major twisting and buckling of ribs due to which despite additional resources actual tunnel did not progress as per the contract. Engineer instructed additional excavation length from Face-III into Face-IV & Face-VI into Face-V 524M and 426M. Thus total length of excavation from face-III was 2978m and from Face-VI was 2794m. Progressing beyond initial planned length in the tunnel had direct impact on the ventilation system, service line which needed further strengthening. Accordingly, additional ventilation fans required to be installed in series in face-III which has additional major cost implication on electricity. In addition as the length of tunnel increased, various services, feeding of inputs on tunnel heading and its monitoring became difficult and costlier. Despite increased inputs the efficiency of man and machinery reduced with increased lead inside tunnel. It has been seen that the progress in face-III beyond stipulated length of 2454m took 262 days against contractual 131 days and in face-VI took 189 days against contractual 107 days. This increase in time occurred despite increase in resources from what was planned in the contract.

65.3 In reply the Respondent have stated that the work of tunnel was awarded to Claimant as a whole. The claim has been raised by Claimant as progress of work on different fronts is different than expected. It is well known that it is never possible to achieve the same progress on two fronts in the tunnel. The Contractor has achieved progress as per resources deployed on various fronts. If there was loss on one front simultaneously there was gain on other front. The valuation has been made by the Claimant on theoretical assumptions without any documentary evidence of resources deployed. The contract was awarded as a whole for tunnelling of 13.811/13.825 Km.

The Respondent have further stated that the cost of ventilation duct is included in the item rate of excavation of HRT as per Technical Specifications. No separate payment is payable to Contractor on this account. Also rate of excavation is final and cannot be revised as per Sub-Clause 52.2 of COPA. The cost worked out by Claimant is not based on actual inputs. The Claimant was responsible for safety and security of all his installations. The damage to

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ventilation duct, if any, occurred during execution of the work, may be due to Claimant's negligence and any claim on this account is liable to be rejected.

65.4 The Claimant has submitted the calculations of aforesaid claims in Annex.11 (pg.291-294 of Vol.2C), Annex.12 (pg.295-297 of Vol.2C), Annex.14A (pg.300 of Vol.2C), Annex.16 (pg.305-307 of Vol.2C) and Annex.17 (pg.308-310 of Vol.2C) respectively.

65.5 AT has considered the contention of the parties. After applying its mind, AT is not inclined to award these claims.

65.6 The issues no.13, 15 & 17 are decided accordingly and claims no.5, 6, 8, 10 & 11 are rejected.

65.7 The Respondent / NHPC are accordingly directed to pay an amount of Rs. Nil to the Claimant M/s Gammon India Ltd. against its claims in Part-B numbering 5 & 6, 8 and 10 & 11 for the amounts of Rs.4,02,58,039.43 & Rs.1,88,60,203.78, 1,06,15,781.53 and 2,03,76,461.21 & 1,47,27,225.60 respectively.

66. **Issue No. 16 : Whether the Claimant is entitled to additional costs as claimed on account of benching in segments/stage wise?**

66.1 This issue relates to Part-B claim no.9 for the amount of Rs.31,72,16,064.77.

66.2 The Claimant has stated that this claim relates to the underground excavation of the left out height post heading. Benching was planned as full face as the target of 10M per day. The process of benching was planned to excavate complete left out height in one blast each of approx. 3M. However, segmental benching was instructed by the Engineer to reduce the vibrations and supporting the sides in very small segments. The above stated multistage benching had to be done leaving 1 M undercut on both sides. This undercut was later removed using breakers for providing concrete lining. The benching had to be carried out keeping service lines of air, water, dewatering, and electricity intact and thus, needing controlled blasting by covering top of drilled and loaded holes with sand bags, steel platform with muck on top etc. This was also necessitated due to twisting and buckling of all the ribs requiring extraordinary precaution. It is seen that even with the segmental benching, incidence of collapse of heading/heading supports occurred. This increased requirement of resources and cycle time including additional requirement of explosive, equipment & manpower. In addition invert road / ramp making became an additional activity to facilitate segmental benching.

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66.3 The Respondent stated that the benching excavation has been done by Contractor as per method statement. However, due to inefficiency of the Contractor, there have been undercuts. The undercuts have been removed by Contractor in various stages. The cost of multistage excavation has already been paid to the Claimant during execution of work. The cost now claimed has not been worked on actual inputs but on theoretical assumptions. The Claimant was responsible for carrying out benching as per requirement of site and the payment of the same has been released.

66.4 AT has considered the material on record before it. The multi-stage benching and later removal of 1 M undercut on both sides is sufficiently evidenced before AT.

66.5 The Claimant has raised the claim in Annex.14B from pg.301-303 in Vol.2C as below:

(i) The total volume of muck excavated in 3 M pull has been estimated as 96 cum.

(ii) The Claimant has stated that he had to spend Rs.5,772.26 as direct labour charges which comes to Rs.60.13 per cum.

(iii) The Claimant has stated that he had to incur cost of equipment, material and explosive, hook-up wire amounting to Rs.558.07 against the planned expenses of Rs.305.51 per cum.

(iv) The Claimant has stated that he had to incur additional Rs.257.00 per cum towards ventilation.

(v) The Claimant has stated that additional charges for electricity through Diesel Generating set amounting to Rs.79.00 per cum. were also incurred.

(vi) In this way, the Claimant has stated that he had to incur total Rs.953.65 per cum against the planned expenses of Rs.305.51 per cum. He has thus claimed the additional expenses of Rs.648.14 per cum.

(vii) The Claimant has claimed the additional cost only for part of the length of the HRT i.e. in 10,133 M length of the tunnel. The estimated cross-section of the tunnel being 32 sqm section, the Claimant has claimed an amount of Rs.21,01,63,852.00.

66.6 AT has considered the contemporary record filed before the AT in Vol. 2C P 72-92 & p 123-124. It is observed that segmental benching due to poor geological conditions had to be carried out in 3446 metre length of HRT from various faces.

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Thus, the claim is established by the contemporary evidence on record before the AT for this length. Accordingly additional cost is allowed in this length of tunnel only. This quantity of excavation in this length has been worked out as 1,10,277 cum. from the documents on record. The amount of award is being calculated for this quantity only hereinafter.

66.7 AT also considers that the payment of direct labour charges and 50% additional for machinery charges only shall meet the ends of justice. The payable rate comes to Rs.185.00 per cum against the claimed rate of Rs.648.14 per cum.

66.8 AT has gone into the computations of the claimed amount, hindrances and unforeseen obstructions etc. AT has done its own calculations for this claim. Based on AT's decision in Para 66.5, 52, 54.1 and 55 hereinbefore, AT has come to the conclusion that the Claimant is entitled for additional cost for the amount of Rs.2,88,00,000.00 against this claim. The issue no.16 is decided accordingly.

66.9 The Respondent / NHPC are accordingly directed to pay an amount of Rs. 2,88,00,000.00 to the Claimant M/s Gammon India Ltd. against their claim no.9 in Part-B for the amount of Rs.31,72,16,064.77.

67. **Issue No. 19 : Whether the Claimant is entitled to additional costs as claimed on account of excessive consumption of gelatine?**

67.1 This issue relates to Part-B claim no.12B for the amount of Rs.1,33,57,165.76.

67.2.1 The Claimant has stated that clause 13.0 of ITB describes site geology. Further 13.1 & 13.2 details geology in HRT and Adits along with the rock conditions in the tunnel as below:

(i) RD 3754 to 8676 M: The main rock type in this reach would be phyllitic quartzite, quartzitic phyllite and quartzite with bands of phyllites.

(ii) RD 8676 to 15437M: mentions-Principle rock type in this section is phyllitic quartzite with minor bands of quartzite phyllite.

(iii) Adit-II: Adit would negotiate foliated and jointed phyllitic quartzite.

(iv) Adit-III : Principal rock type is phyllitic quartzite.

(v) Adit-IV : Jointed and foliated phyllitic quartzite.

67.2.2 Based on above rock types, maximum consumption of explosive was considered/worked out as 1 kg/cum. However, rock conditions in entire tunnel were found on poorer side with major presence of phyllite/fractured rock mass. Due to this rock condition, the requirement of explosive varied to avoid

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differential advance in the heading, blowing of the drill holes and normal advance as per drill plans. The explosive requirement increased to 1.18 kg per cum due to varied rock condition which was not foreseen while tendering and is an additional cost. The Claimant has claimed the aforesaid amount accordingly in Annex.19 on pg.312 of Vol.2C.

67.3 The Respondent in reply have stated that the claim of Contractor is based on assumption that average consumption is 1Kg/m3. However, in actual practice it varies from 1-2 Kg/m3. Also the cost has been claimed under additional cost of underground excavation. Further the claim has been raised without verification of actual inputs and hence is denied and is liable to be rejected. The Claimant was responsible for excessive consumption due to wrong adoption of drilling and blasting pattern, improper loading, packing and lack of supervision at site. Hence, the claim is not tenable.

67.4 AT has considered the contention of the parties. The variation as claimed by the Contractor can hardly be said to be a variation entitling for claim of additional cost. AT is accordingly not inclined to award this claim.

67.5 The issue no.19 is decided accordingly against the Claimant.

67.6 The Respondent / NHPC are accordingly directed to pay an amount of Rs.Nil to the Claimant M/s Gammon India Ltd. against claim no.12B in Part B for the amount of Rs.1,33,57,165.76.

68. <u>Issue No. 20 : Whether the Claimant is entitled to additional costs as claimed on account of idling of resources?</u>

68.1 In view of the decision and award relating to issue no.10 & claim no.1 of Part B, this issue does not require any separate consideration.

69. The position of claims as per the amount claimed by the Claimant and awarded by AT for Part B claims comes as below :

Item No.	Description	Claimed amount (Rs.)	Awarded amount (Rs.)
1.	Additional cost due to loose fall	38,18,67,571.22	17,00,00,000.00
2.	Additional cost due to Rib rectification	2,43,43,993.00	1,13,00,000.00
3.	Additional cost due to Rib rectification	39,37,473.32	Nil
4.	Additional cost due to smaller segment of gantry	17,30,733.90	Nil
5.	Additional cost due to heading excavation from F-3 to F-4	4,02,58,039.43	Nil
6.	Additional cost due to heading excavation from F-6 to F-5	1,88,60,203.78	Nil
7.	Additional cost due to gantry dismantling and re-erection	13,83,686.00	Nil

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8.	Additional cost of ventilation duct	1,06,15,781.53	Nil
9.	Benching in segments/stagewise	31,72,16,064.77	2,88,00,000.00
10.	Additional lead cost for Face-3	2,03,76,461.21	Nil
11.	Additional lead cost for Face-6	1,47,27,225.60	Nil
12A.	Additional idling cost due to small segmental gantry	1,61,70,810.29	Nil
12B.	Excessive consumption of gelatine	1,33,57,165.76	Nil
	Total	86,48,45,210.00	21,01,00,000.00

70. The position of entire claims as raised by the Claimant through his statement of claim (claimed amount vis-a-vis awarded amounts as above) in the present reference before AT comes as below :

Item No.	Description	Claimed amount (Rs.)	Awarded amount (Rs.)
A1	Additional cost of dewatering during construction due to increased seepage and fractured rock	2,20,88,350.00	Nil
A 3.	Addition cost of underground excavation due to increase in cycle time		
A 3.1.1	Class- I, II & III	31,35,01,476.00	
A 3.1.2	Class-IV & V	39,73,06,698.00	18,13,00,000.00
A 4	Additional cost of rock stabilization and supports		
A 4.3.2	Rock anchors 25mm dia and length 4m	15,15,12,642.00	Nil
A 4.8	Steel ribs supply and installation	15,43,99,894.00	4,38,00,000.00
A 5.1	Additional cost of plain shotcrete	12,69,42,213.00	Nil
A 7.1.2.2	Additional cost of plain CC lining in sides & vaults (overt) M25/A20	39,98,58,344.00	8,11,00,000.00
B1.	Additional cost due to loose fall	38,18,67,571.22	17,00,00,000.00
B2.	Additional cost due to Rib rectification	2,43,43,993.00	1,13,00,000.00
B3.	Additional cost due to Rib rectification	39,37,473.32	Nil
B4	Additional cost due to smaller segment of gantry	17,39,733.90	Nil
B5.	Additional cost due to heading excavation from F-3 to F-4	4,02,58,039.43	Nil
B6.	Additional cost due to heading excavation from F-6 to F-5	1,88,60,203.78	Nil
B7.	Additional cost due to gantry dismantling and re-erection	13,83,686.00	Nil
B8.	Additional cost of ventilation duct	1,06,15,781.53	Nil
B9.	Benching in segments/stagewise	31,72,16,064.77	2,88,00,000.00
B10.	Additional lead cost for Face-3	2,03,76,461.21	Nil
B11.	Additional lead cost for Face-6	1,47,27,225.60	Nil
B12-A.	Additional idling cost due to small segmental gantry	1,61,70,810.29	Nil
B12-B.	Excessive consumption of gelatine	1,33,57,165.76	Nil
	Total	243,04,54,927.00	51,63,00,000.00

71. Accordingly, the Respondent/ M/s NHPC Ltd. are directed to pay the awarded amount of Rs.51,63,00,000.00 to the Claimant / M/s Gammon India Ltd.

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72. **Issue No. 21 : Whether the Claimant is entitled to interest as claimed by it? If so, at what rate?**

72.1 The Claimant has claimed interest @12% p.a. from the date of incurring such expenses till the actual date of release of payment to him. The Respondent have denied that the Claimant is entitled to any interest.

72.2 AT has considered the matter for payment of interest. As per Sec.31(7) of the Arbitration & Conciliation Act, 1996. AT has powers to award the interest at such rate as it deems reasonable.

72.3 Sub-clause 60.7(a) of COPA provides that the Employer will make an interest bearing advance payment to the Contractor @12% p.a. (simple) for the cost of mobilization in respect of the works. Similarly, sub-clause 60.7(b) provides that the Employer will make interest bearing advance payment @12% p.a. (simple) against key construction equipment for the work and brought to site. Thus, the rate of interest @12% p.a. (simple) has become the contractual rate of interest by and between the parties in accordance with the law laid down by the Hon'ble Supreme Court of India in the matter of Bhagwati Oxygen Ltd. Vs Hindustan Copper Ltd. : 2005(1) Arb. WLJ 608 (SC). AT accordingly holds that the payment of interest @12% p.a. (simple) shall meet the ends of justice.

72.4 After considering the matter, AT is not inclined to award interest for the pre-reference period i.e. from the date of cause of action to the date of reference (submission of Statement of Claim before the AT).

72.5 The arbitration in the matter would have commenced only after 30.07.2008 when the arbitration clause was invoked by the Claimant. AT accordingly holds that the payment of interest @12% p.a. simple for the period from 01.08.2008 to the date of actual payment on the amount of Rs.51,63,00,000.00 shall be payable additionally to the Claimant. AT awards accordingly.

72.6 The issue no.21 is decided accordingly and to that extent.

73. **Issue no. 22 : Which party is entitled to costs? And to what extent?**

73.1 In the eighth arbitral hearing, it was decided that travel, lodging & boarding expenses shall, in the first instance, be borne by the Claimant. The Respondent shall later reimburse 50% of the same towards their share to the Claimant as per the bills raised.

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73.2 In this case any expenses towards travel, boarding & lodging expenses of the Arbitrators have been borne by the Claimant during the conduct of arbitral proceedings, they are entitled to recover 50% of the same from the Respondent towards their share. The Respondent is directed to pay his share of such expenses to the Claimant as per their demand. The parties are directed to settle their accounts in this respect accordingly.

73.3 In case, the Respondent fail to make payment of their share of any charges mentioned above, the Claimant shall be entitled to recover the same in addition to the awarded amount of Rs.51,63,00,000.00.

73.4 No further orders towards cost except as above. The party shall bear their own cost. The issue no.22 is decided accordingly.

74. No counter claims have been raised by the Respondent in the matter.

75. The Claimant has submitted the stamp paper of Rs.500.00 for making and declaring the award. The balance stamp papers as and when required shall be supplied by the Claimant and the cost of the same shall also be borne by it.

76. As per COPA Sub-Clause 67.3 (v), the venue of arbitral proceedings was decided at New Delhi/Faridabad. The first arbitral hearing was held at Faridabad but later all hearings including the internal meetings of AT have been held at New Delhi. The award is also being declared at New Delhi. Thus, the final award shall be deemed to have been made and declared at New Delhi in accordance with Sec. 31 (4) of the Arbitration and Conciliation Act, 1996.

77. This final arbitral award has been made unanimously by AT after considering all the documents, contractual provisions, pleadings of parties, documents, letters, correspondence and drawings filed on record, citations, oral and written arguments submitted by both the Parties (Claimant and Respondent) during the arbitral hearings.

Signed and delivered on the First day of the month of June, in the year of 2016 at New Delhi.

(V.K. Tyagi) 1/6/2016
Presiding Arbitrator

(S.L. Kotwal) 01/6/2016.
Arbitrator

(N.N. Singhal) 01/06/16
Arbitrator

NHPC LIMITED एन एच पी सी N.H.P.C FARIDABAD

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BY THE ARBITRAL TRIBUNAL OF:

Er. V. K. Tyagi Presiding Arbitrator, 217, Saket, Meerut-250003 (U.P.)	Er. S. L. Kotwal, Arbitrator, 24-26, Suraj Nagar, Lane-6, Talab-Tillo, Jammu-180002 (J & K)	Er. N. N. Singhal, Arbitrator, 64/II, Vasant Vihar, Dehradun-248006 (Uttarakhand)

IN THE MATTER OF ARBITRATION REGARDING THE CLAIM FOR EXPENSES AND DELAYS INCURRED DUE TO UNFORSEEN PHYSICAL CONDITIONS WITH RESPECT TO THE CONTRACT FOR CONSTRUCTION OF HEAD RACE TUNNEL (LOT TT-III) AT TEESTA H.E.PROJECT (STAGE-V) IN THE STATE OF SIKKIM

BETWEEN

M/s Gammon India Ltd. - **CLAIMANT**

V/s

M/s NHPC Ltd - **RESPONDENT**

The arbitral award in the above matter was made and delivered by the Arbitral Tribunal (AT) on 01.06.2016. The award was unanimous. The signed copies of the award were handed over to the representatives of the parties on the same day.

2. Subsequent to the above, the Claimant has filed an application dt.30.06.2016 u/s 33 of Arbitration & Conciliation Act, 1996 for correction and interpretation of the aforesaid award.

3. This application was within time being within a period of 30 days of the declaration of the arbitral award and in accordance with the provisions prescribed in Sec.33 (1) of the Arbitration & Conciliation Act, 1996. The matter was discussed with the other Members of the AT telephonically. With their concurrence, the Respondent was directed, vide Presiding Arbitrator's e-mail dt.04.07.2016 to submit its response, if any, to this application within a period of 10 days.

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फरीदाबाद सेक्टर
02 AUG 2016
आवेदी सं. 401

4. The Respondent filed its response vide submission dt.11.07.2016. Later, the Claimant has filed rejoinder on 19.07.2016 to the Respondent's submission dt.11.07.2016. With the rejoinder, the Claimant has filed a citation in the matter of M/s Hyder Consulting (UK) Ltd. Vs Governer State of Orissa Through Chief Engineer : 2014(6) R.A.J. 438 (SC).

5. The request made by the Claimant through the aforesaid application is required to be decided by AT within 30 days of its receipt. Thus, the

NHPC LIMITED
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NHPC
FARIDABAD

(V.K. Tyagi)
Presiding Arbitrator

application dt.30.06.2016 has to be decided by AT by 29.07.2016. The matter of this application was accordingly discussed amongst the members of the AT in detail telephonically as well as through e-mails. This order is being issued with the concurrence of all the members of the AT.

6. The Claimant in the aforesaid application dt 30.06.2016 has inter-alia prayed as below:

Prayers

The Claimant most humbly prays before this Ld. Tribunal to allow this Application for correction and interpretation of Award and issue clarification, as follows:

i) Specify the total amount of Award, including interest accrued, as on the date of publishing of the Award

ii) Issue the necessary amendment to the Award by including the interest @ of 12% on the sum payable to the Claimant as on the date of publishing the Award.

iii) Any other order that the Ld. Arbitral Tribunal may deem fit and proper.

7. To consider the aforesaid prayers of the Claimant, it shall be appropriate to reproduce the relevant part of the award dealing with the payment of interest as below:

72. Issue No. 21 : Whether the Claimant is entitled to interest as claimed by it? If so, at what rate?

72.1 The Claimant has claimed interest @12% p.a. from the date of incurring such expenses till the actual date of release of payment to him. The Respondent have denied that the Claimant is entitled to any interest.

72.2 AT has considered the matter for payment of interest. As per Sec.31(7) of the Arbitration & Conciliation Act, 1996. AT has powers to award the interest at such rate as it deems reasonable.

72.3 Sub-clause 60.7(a) of COPA provides that the Employer will make an interest bearing advance payment to the Contractor @12% p.a. (simple) for the cost of mobilization in respect of the works. Similarly, sub-clause 60.7(b) provides that the Employer will make interest bearing advance payment @12% p.a. (simple) against key construction equipment for the work and brought to site. Thus, the rate of interest @12% p.a. (simple) has become the contractual rate of interest by and between the parties in accordance with the law laid down by the Hon'ble Supreme Court of India in the matter of Bhagwati Oxygen Ltd. Vs Hindustan Copper Ltd. : 2005(1) Arb. WLJ 608 (SC). AT accordingly holds that the payment of interest @12% p.a. (simple) shall meet the ends of justice.

NHPC LIMITED एनएचपीसी N.H.P.C FARIDABAD

(V.K Iyer)
Presiding Arbitrator

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72.4 *After considering the matter, AT is not inclined to award interest for the pre-reference period i.e. from the date of cause of action to the date of reference (submission of Statement of Claim before the AT)*

72.5 *The arbitration in the matter would have commenced only after 30.07.2008 when the arbitration clause was invoked by the Claimant. AT accordingly holds that the payment of interest @12% p.a. simple for the period from 01.08.2008 to the date of actual payment on the amount of Rs.51,63,00,000.00 shall be payable additionally to the Claimant. AT awards accordingly.*

72.6 *The issue no.21 is decided accordingly and to that extent.*

8. The Claimant, in the aforesaid application, has submitted that

5. '....the said para of the Award is deficient, to the extent that, the amount payable to the Claimant, by the Respondent, as on the date of publishing the Award is not quantified. We, therefore, request Ld. AT to quantify the amount payable to the Claimant, as per the Award, including the interest accrued as on the date of the Award which works out as below:

(i) Amount as per serial no.70 of the Award = Rs.51,63,00,000.00

(ii) Interest payable for period 30/07/2008 to 01/06/2016 (7.84 Year) @12% per annum as per serial no.72.5 of the Award = Rs.48,56,33,194.00

(iii) Total amount as on 01/06/2016 = Rs.100,19,33,194.00

6. Further the interest shall be payable on the award amount as above i.e. on Rs.100,19,33,194.00 @12% per annum, till the actual date of Payment of the Award amount. This calculation error on the computation of the Award amount needs to be corrected. Accordingly Award may please be correctly computed and included in the Award.

9. The Respondent has objected to the application on the ground that AT after rendering the award has become *functus officio* and the relief as claimed in the present application is beyond the scope of Sec.33 and liable to be rejected outright. It is neither correction of a typographic or clerical error. It is also not a computational error. In fact the Claimant is seeking a review of the Award and for addition of some relief which has not been granted to it.

10. In the rejoinder reply, the Claimant has reiterated their prayer and has relied on Sec.31 (7) of the Arbitration & Conciliation Act, 1996 and also on the judgment in the matter of M/s Hyder Consulting (UK) Ltd. *supra*.

NHPC LIMITED FARIDABAD

(V.K. Tyagi)
Presiding Arbitrator

11. As stated hereinbefore, the matter was discussed amongst the members of the AT. The contention of the Respondent that the AT had become *functus officio* after rendering of the award is not correct and is rejected for the reasons that AT has been vested with the powers, under the provisions of Sec.33 of the Arbitration & Conciliation Act, 1996, for correction and interpretation of the Award and also for making and declaring additional award after rendering of the arbitral award.

12. As far as the prayer of the Claimant regarding specifying the total amount of award including interest accrued as on the date of publishing of the award is concerned, AT has gone through the calculations submitted by the Claimant in para 5 of Claimant's application dt.30.06.2016. The calculations have been checked by the AT. The total awarded amount due as on 01.06.2016 comes to Rs.100.20 crores (rounded off). The Claimant's this prayer is sustained to that extent.

13. With regard to the prayer of the Claimant for issuing necessary amendment to the award by including the interest @12% on the sum payable to the Claimant as on the date of publishing the award is concerned, the same is not found maintainable by the AT. AT holds that no interference with the award is required with respect to this prayer of the Claimant.

14. However, if the Claimant feels that he is entitled to a relief which has been omitted in the arbitral award in view of the aforesaid judgment in the matter of M/s Hyder Consulting (UK) Ltd. *supra* and Sec.31(7) of the Arbitration & Conciliation Act, 1996, it is at liberty to raise the same in a separate suit or arbitral reference as deemed fit and proper.

15. This order is being made unanimously by AT after considering all the documents, contractual & legal provisions and pleadings of parties filed on record and citation submitted.

Signed and delivered for and on behalf of the AT on 27th day of the month of July, in the year of 2016.

NHPC LIMITED एन एच पी सी NHPC FARIDABAD

(V.K. Tyagi)
Presiding Arbitrator

Appendix-W2

No. N-14070/14/2016-PPPAU
Government of India
National Institution for Transforming India (NITI Aayog)

केन्द्रीय रजि. अनु./Central Registry
भा.वि. मंत्रा./आ.प्र.ग.उ.मंत्रा.
Ministry of UD&HUPA P-773/08
एफ.टी.एस./FTS No.....
दिनांक/Date 8/9/16 Fs to Secy (UD)
भेजा गया/Sent to.....

NITI Bhawan, New Delhi
September 05, 2016

Office Memorandum

Subject: Measures to revive the Construction Sector – reg.

The construction sector has been facing a number of problems, mainly arising from the liquidity constraints caused on account of their payments not being released by the Government Departments/ Public Sector Undertakings (PSUs) pursuant to the arbitral awards. To discuss the problems of the construction sector, detailed deliberations/ consultations were held with the representatives of the construction industry, banks, major government PSUs and concerned Ministries/ Departments. Based on the above deliberations/ consultations, the NITI Aayog placed a proposal before the Cabinet Committee on Economic Affairs (CCEA) for its consideration suggesting various short- term and long-term measures required for addressing the issues ailing the construction sector. The CCEA, chaired by the Hon'ble Prime Minister, has considered the proposals of NITI Aayog in its meeting held on 31st August 2016 and approved the same for the revival of construction sector.

(UD & HUD) 773/08 Dir (UD) JS 12/9/16

2. Accordingly, following instructions are hereby issued for compliance and necessary action by all concerned i.e. the Government Departments/ Ministries/ Public Sector Undertakings awarding the public contracts/ implementing various projects involving construction activities:

2.1 In case of contracts/ concessions where the process of arbitration was initiated under the pre-amended Arbitration Act, the PSUs/ Departments may seek the consent of the contractors/ concessionaires to transfer the pending cases under the amended Arbitration Act, wherever possible. The shift to amended Arbitration Act is expected to make the arbitration process more cost effective and help in settlement of the disputes in a timely manner;

JS (UD)

2.2 In case of claims where the PSU/ Department has challenged the Arbitral Award already announced, 75% of the award may be paid by the PSU/ Department to the contractor/ concessionaire against Bank Guarantee without prejudice to the final order of the Court in the matter under challenge. The payment may be made into a designated Escrow Account with the stipulation that the amount so released will be used, first, for payment of lenders' dues, second, for completion of the project and then for completion of other projects of the same PSU/ Department, as mutually agreed/ decided. Any balance remaining in the escrow account subsequent to settlement of lenders' dues and completion of projects of the PSU/ Department may be allowed to be used by the contractor/ concessionaire with the prior approval of

NHPC LIMITED FARIDABAD

the lead banker and the Department/PSU.

2.3 In case the subsequent court order requires refund of the money paid by a PSU/ Department against a Bank Guarantee, the amount shall be refunded by the contractor/ concessionaire along with appropriate interest. The rate of interest on such refund amount may be decided by the PSU/ Department keeping in view the cost of capital to the PSU/ Department or the rate of interest provided for in the Contract Agreement or the rate of interest awarded under the Arbitral Award under challenge.

Notes:

(i) For Departments, cost of capital shall be taken as Weighted Average Coupon rate of outstanding stock of Central Government securities for the period ending in the preceding quarter, or Weighted Average Coupon rate of Central Government securities issued during the preceding quarter (whichever is higher);

(ii) PSUs shall either calculate their own cost of capital or take State Bank of India's One Year Marginal Cost of fund-based Lending Rate plus 2%;

(iii) The appropriate interest rate on such refund shall be decided at the time of releasing funds to the Escrow Account;

(iv) If otherwise eligible and subject to contractual provisions, retention money and other amounts withheld may also be released against bank guarantee as per the laid down criteria.

3. All the concerned Ministries/ Departments shall also issue instructions to their respective PSUs for taking necessary action accordingly.

A. Muthuvezhappan

(A. Muthuvezhappan)
Director (PPPAU)

To

1. Secretaries of all the Ministries/Departments of Government of India.
2. Chairpersons/ CMDs/ MDs of all the Central Government PSUs.
3. Chairpersons/ CMDs/MDs/CEOs of all the Scheduled Commercial Banks.
4. Chief Executive, Indian Banks Association, Mumbai.
5. Shri Alok Tandon, Additional Secretary, Cabinet Secretariat, Rashtrapati Bhavan, New Delhi – 110001.
6. Dr. T. V. Somanathan, Joint Secretary, PMO, South Block, New Delhi – 110001.

Copy for information to:

1. PS to Vice Chairman/ PS to MoS/ PS to all Members
2. Sr. PPS to CEO/ PPS to Special Secretary

NHPC LIMITED FARIDABAD

एनएचपीसी लिमिटेड
NHPC LIMITED
(भारत सरकार का उद्यम)
(A Govt. of India Enterprise)
तीस्ता V पावर स्टेशन
Teesta V Power Station
सिंगताम, पूर्वी सिक्किम – 737134
Singtam, East Sikkim - 737134
IMS certified Power Station
दूरभाष/Ph: 03592-247003
फैक्स/Fax: 03592-247227/349

Appendix-W3

NH/Teesta-V/HOP/2020/ 115/884

Date: 19.02.2020

To,

M/s Gammon Engineers and Contractors Pvt. Ltd.,
Gammon House, Veer Savarkar Marg,
Prabhadevi , Mumbai,
Pin-400025 (India).

Sub: Release of 75% of Arbitral Award amount in relation to Contract for Execution of Civil works HRT including Adits 2,3 &4 etc. (Lot-TT-III) (Ref-I) for Teesta-V Power Station in state of Sikkim :- Arbitral Award dated 01.06.2016.

Ref: i) NITI Aayog Office Memorandum No. N-14070/14/2016-PPPAU dated 05.09.2016
ii) NITI Aayog Office Memorandum No. N-14070/14/2016-PPPAU dated 28.11.2019
iii) Escrow Account Agreement dated 28.09.2018
iv) Supplementary Escrow Account Agreement dated 09.01.2019

Sir,

In Pursuant to the NITI Aayog circular dated 05th Sept 2016, the payout letter had been issued to M/s GECPL on dated 20.02.2018 for release 75% of payment in respect of arbitration award dated 01.06.2016 against BG amounting to Rs 91,08,41,127/- i.e. payout amount plus interest for one year. In compliance to payout letter an Escrow Account Agreement was executed on dated 28.09.2018 followed by Arbitral Award Escrow Account supplementary Agreement dated 09.01.2019 and subsequently an amount of Rs 81, 32, 51, 006/- was released in Escrow Account.

As per terms and conditions of Escrow Account Agreement the submitted BG has to be renewed by M/s GECPL on annual basis plus interest.

Now in terms of recent Office Memorandum of NITI Aayog dated 28.11.2019, 75% of payment to be released in respect of arbitral award against BG only for payout amount and not for interest component. In this regard if you wish, you can replace the existing BG of Rs 99,94,80,462/- (Payout Amount plus future interest component) with fresh BG only for pay amount i.e. Rs 81,32,51,006/-. In this regard an Arbitral Award Escrow Account Supplementary Agreement to the existing escrow account agreement is required to be executed and fresh BG only for payout amount is required to be submitted in the new BG format.

Hence in this regard the format for Arbitral Award Escrow Account supplementary agreement and BG have been enclosed herewith for the necessary action if you wish to replace your submitted BG with fresh BG.

Encl: A/a

NHPC LIMITED FARIDABAD

Yours faithfully
19.2.2020
Engineer In Charge
Teesta-V Power Station

Copy to:

1. Executive Director (Arbitration), NHPC, CO
2. Executive Director (RO-Siliguri, NHPC
3. Chief General Manager (Treasury Finance), NHPC ,CO

1695

M/s NHPC Limited
Vs
M/s Gammon Engineers & Contractors Pvt. Ltd. and another

Present: Mr. Chetan Mittal, Senior Advocate,
with Mr. Gaurav Chopra, Advocate,
and Mr. Udit Garg, Advocate,
for the appellant.
Mr. Pawan Upadhayay, Advocate,
for respondent No. 1.

* * * *

CM-96-FCARB-2019

Leave is granted to place on record the amended memo of parties filed on behalf of respondent No. 1 and the application is allowed.

FAO-CARB-20-2019

Heard Mr. Chetan Mittal, learned senior counsel assisted by Mr. Gaurav Chopra and Mr. Udit Garg, learned counsel appearing for the appellant and Mr. Pawan Upadhayay, learned counsel appearing for respondent No. 1.

It has been pointed out to us that against an award of ₹ 100.19 crores, ₹ 81.16 crores has already been deposited by the appellant which has been withdrawn by respondent No. 1 against a bank guarantee. The dispute remains only with respect to rest of the amount.

After having heard learned counsel for the parties and considering the facts and circumstances, it is hereby provided that the balance amount of ₹ 19.03 crores be deposited by the appellant with the Executing Court within one month from today. The amount so deposited shall be liable to be withdrawn by respondent No. 1, after notice to the appellant, subject to its furnishing adequate security to the satisfaction of the Executing Court.

For the rest amount of ₹ 81.16 crores for which a bank guarantee has been given, respondent No. 1 is under an obligation to keep it alive.

Adjourned to 08.08.2019.

NHPC LIMITED एन एच पी सी FARIDABAD

(KRISHNA MURARI)
CHIEF JUSTICE

1696

(ARUN PALLI)
JUDGE

INDIA NON JUDICIAL

Government of National Capital Territory of Delhi

e-Stamp

सत्यमेव जयते

Certificate No.	:	IN-DL25653935004721P
Certificate Issued Date	:	01-Sep-2017 11:00 AM
Account Reference	:	IMPACC (IV)/ dl721003/ DELHI/ DL-DLH
Unique Doc. Reference	:	SUBIN-DLDL72100352840032723992P
Purchased by	:	GAMMON ENGINEERS AND CONTRACTORS PVT LTD
Description of Document	:	Article 12 Award
Property Description	:	Not Applicable
Consideration Price (Rs.)	:	0 (Zero)
First Party	:	GAMMON ENGINEERS AND CONTRACTORS PVT LTD
Second Party	:	NHPCL
Stamp Duty Paid By	:	GAMMON ENGINEERS AND CONTRACTORS PVT LTD
Stamp Duty Amount(Rs.)	:	500 (Five Hundred only)

.....Please write or type below this line.....

BEFORE THE ARBITRAL TRIBUNAL COMPRISING OF SRI O.P. GOEL, PRESIDING ARBITRATOR, SRI N.N. SINGHAL, ARBITRATOR AND SRI V.K. AGARWAL, ARBITRATOR

IN THE MATTER OF ARBITRATION BETWEEN:

M/S GAMMON ENGINEERS AND CONTRACTORS PVT. LTD. (GECPL) .....CLAIMANT

AND

M/S NHPC LTD. .....RESPONDENT

NHPC LIMITED FARIDABAD

(N N Singhal) 18/01/18 (VK Agarwal) (O.P Goel)

Statutory Alert:
1. The authenticity of this Stamp Certificate should be verified at www.shcilestamp.com or using e-Stamp Mobile App of Stock Holding. Any discrepancy in the details on this Certificate and as available on the website renders it invalid.

UNDER CONTRACT AGREEMENT NO. NHPC/CCW/0603/ 17/800/40TTT-3/2001 DATED 21.03.2001 FOR CONSTRUCTION OF HEAD RACE TUNNEL AT TEESTA H.E. PROJECT (STAGE-V) LOT TT-3 AND ADITS 2, 3 & 4.

AWARD

1.0 The Contract Agreement for the above works was signed on 21.03.2001, between M/s GIL and M/s NHPC Ltd. after the issue of Letter of Acceptance on 09.03.2001, with following salient features: -

i.	Invitation of Bid	:	08.09.2000
ii.	Submission of Bid	:	14.11.2000
iii.	Submission of Revised Bid	:	27.12.2000
iv.	Date of Agreement	:	21.03.2001
v.	Date of Start	:	22.03.2001
vi.	Contract Period	:	67 months (2040 days)
vii.	Date of Completion	:	22.10.2006
viii.	Contract Value	:	Rs. 348.95 crores

1.1 The original bid had been submitted on 14.11.2000 on the basis of information about the types of rock and geology and the classification of rock based on the extent of difficulties encountered in tunneling which determined the support system. The Respondent sought several clarifications and information which led to submission of a revised bid on 27.12.2000.

1.2 During the execution of works, major hindrances were faced by the Claimant which resulted in delays in completion of works. Some variations were also instructed by the Respondent, including instructions to take up acceleration measures to compress the construction schedule from 67 months as per

(N N Singhal) (V K Agarwal) (O P Goel)

Contract to 60 months, involving mobilization of additional resources (equipment etc.).

1.3 Several differences arose between the Claimant and the Respondent during the course of execution of works. After prolonged correspondence for resolving the same, the Claimant had submitted draft final bill on 10.03.2009 (Exh.-132). The Respondent accepted part of the final bill, rejecting other issues, which were notified as disputes. One of the disputes was under another arbitration (since finalized). Other disputes are referred to the present Tribunal, after following the procedure for settlement of disputes as per GCC Clause 67.1, vide letter dated 18.06.2009.

1.4 Thereafter, the Respondent expressed its intention to settle the issues amicably as per GCC Clause 67.2, which was agreed and the arbitration proceedings were deferred vide letter dated 20.03.2010. Although some proposal had been forwarded to the Respondent's Board for approval, no decision was conveyed to the Claimant inspite of many reminders during Jan. 2011 to Oct. 2012. As no final settlement seemed possible, the Claimant re-invoked arbitration proceedings vide letter dated 26.10.2012 (Exh. 128), and appointed Shri N.N. Singhal as nominee Arbitrator in accordance with GCC Clause 67 of the Contract.

1.5 The Respondent appointed Shri V.K. Agarwal as nominee Arbitrator on 10.12.2012. The two Arbitrators appointed Shri O.P. Goel as Presiding Arbitrator and thus the Arbitral Tribunal (AT) was duly constituted on 21.01.2013.

2.0 As per directions of the AT, the Claimant submitted its Statement of Claim (SOC) on 20.04.2013. The Respondent submitted its Statement of Defence(SOD) on 05.09.2013. The Claimant submitted its Rejoinder to the SOD on 03.10.2013.

NHPC LIMITED FARIDABAD

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(N N Singhal) (V K Agarwal) (O P Goel)

2.1 The Claimant has raised the following claims through the SOC:

Claim No. 1	:	Payment for cost incurred for Acceleration Measures (Rs. 115,05,50,425)
Claim No. 2	:	Payment of Additional cost towards work on Face 8 beyond Face 7 (Rs. 2,54,27,000)
Claim No. 3	:	Payment of Rolling Margin (Rs. 1,22,81,449)
Claim No. 4	:	Reimbursement for procurement of sand in absence of quarry (Rs. 1,41,99,830)
Claim No. 5	:	Reimbursement of cost of Balance Lease Land (Rs.74,74,972)
Claim No. 6(a)	:	Reimbursement of cost for Extension of Insurance Policy due to time extension and increase in contract value (Rs.2,82,21,860)
Claim No. 6(b)	:	Payment of BG charges due to extension of time (Rs.23,96,435)
Claim No. 6(c)	:	Payment for NHPC & PWD Roads Maintenance after 22.10.2006(Rs.71, 59,856)
Claim No. 7	:	Claim for interest @ 12% p.a. compounded monthly.
Claim No. 8	:	Cost of Arbitration as per actual cost.

2.2 Cross-examination of Respondent's witness (RW-1) Shri Biman Ghosh was taken up on 07.04.2014 and concluded on 08.04.2014

(8th hearing). During this period a copy of the report of the Attorney General, Govt. of India was also filed by the Respondent on 08.04.2014.

2.3 Cross-examination of Claimant's witness (CW-1) Shri Ashish Gupta was commenced on 01.05.2014 and concluded on 17.07.2014 (11th hearing).

3.0 At the start of oral arguments, the Respondent raised some preliminary objections, and desired decision of the Tribunal on these issues first, before start of arguments by the Claimant, to be followed by defence arguments.

3.1 The Respondent's Counsel took up the main preliminary objections in the 12th hearing (28.08.2014), on the following issues:-

i) Order 2 Rule 2 CPC.
ii) Limitation under the Limitation Act, 1963.

The Counsel concluded his arguments in the 16th hearing.

3.2 The Counsel for the Claimant took up his arguments in the 17th hearing and concluded in the 23rd hearing on 08.12.2014.

3.3 The Counsel for the Respondent took up rejoinder arguments and concluded on 09.02.2015 (26th hearing).

3.4 The Tribunal deliberated on the two issues and passed its Orders on 11.02.2015 (28th hearing), annexed herewith as **Encl.1**, holding that the objections of the Respondent cannot be sustained, and accordingly directed the parties to proceed with the arbitration proceedings.

NHPC LIMITED FARIDABAD

(N N Singhal) (V K Agarwal) (O P Goel)

3.5 The Claimant commenced their submissions in the 29th hearing on 23.03.2015 and concluded on 28.07.2015 (38th hearing). During the course of oral arguments the Claimant dropped claim no 5 (37th hearing). Later on the Claimant also dropped sub-items 4, 5, 7, 8, 9, 10 & 11 of claim no. 1 as recorded in the minutes of 48th hearing. It was also explained by the Claimant that there was no pending dispute on these items since the amounts accepted by the Respondent were not disputed by the Claimant.

3.6 The Respondent commenced their oral arguments on 14.09.2015 (39th hearing) and concluded in the 62nd hearing on 26.07.2016.

3.7 The Claimant took up rejoinder arguments on 27.07.2016 (63rd hearing) The Claimant also submitted an application for production of supporting documents by the Respondent on the Committee's Report on claim no. 1 regarding computation of amounts payable for acceleration measures under various heads submitted by the Respondent during their oral submissions.

3.8 The application was opposed by the Respondent on the following grounds: -

i) The Claimant has not submitted its calculations for claim no. 1 but wants the Respondent to furnish their details, which are already on record.
ii) The Committee Report is an internal matter of the Respondent. What matters is the final decision taken by the Respondent and conveyed to the Claimant.
iii) The Claimant is trying to delay the proceedings while the arguments are at the concluding stage.

(N N Singhal) (V K Agarwal) (O P Goel)

iv) All the relevant details have already been made available to the Tribunal and the Claimant during oral submissions.

3.9 Both parties concluded their arguments on 24.01.2017 (70th hearing).

3.10 The Tribunal considered the issue in the light of the objections by the Respondent and issued its order in the internal meeting held on 02.02.2017 (71st hearing) disallowing application of the Claimant (Annexed herewith as **Encl. 2**), and directed them to proceed with the rebuttal arguments.

3.11 The Claimant resumed their arguments on claim no. 1 and other claims and concluded on 27.03.2017 (72nd hearing). Both parties concluded their final arguments during 73rd & 74th hearings held on 10/11.05.2017. Hearings were thereafter closed.

3.12. Written Synopses of oral submissions have been received from the Claimant on 12.06.2017 and from the Respondent on 13.06.2017.

4.0 List of documents submitted by the parties are given below, besides the Contract Agreement (4 Volumes).

I. BY THE CLAIMANT

1.	Statement of Claim (SOC)	20.04.2013
i.	Vol. C-1 (SOC)	1 – 46
ii.	Vol. C-2 (Clam No. 1)	47 – 98
iii.	Vol. C-3 (Claim No. 2)	99 – 333
iv.	Vol. C-4 (Claim No. 3, 4, 5)	334 – 549
v.	Vol. C-5 Claim No. 6a, 6b, 6c)	550 – 660
vi.	Vol. C-6 (Exh. 1 to 80)	661 – 860

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vii. Vol. C-7 (Exh. 81 to 105)	861 – 1024
viii. Vol. C-8 (Exh. 106 to 150)	1025 – 1146
2. Rejoinder to SOD (1 – 16)	03.10.2013
3. Written Synopsis of oral arguments	12.06.2017

II. BY THE RESPONDENT

1. Statement of Defence (SOD) (along with Annexures R-1 to R-3)	05.09.2013
2. Memorandum of US Department of Transportation (R-4)	27.07.2016
3. Copy of Award in case of GIL Vs NHPC (R-5)	27.07.2016
4. Written Synopsis of oral arguments	13.06.2017

4.1 Both parties also submitted court judgments to support their contentions. The Claimant has filed three judgments (CJ-1 to CJ-3). The Respondent has filed twenty-one judgments (RJ-1 to RJ-21).

5.0 Final Claims of the Claimant besides Interest & Cost are as under:

Claim No. 1 Payment for cost incurred for Acceleration Measures.

Claim No. 2 Payment of additional cost towards work on Face 8 beyond Face 7.

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Claim No. 3	Payment of Rolling Margin.
Claim No. 4	Reimbursement for procurement of sand in absence of quarry.
Claim No. 5	Withdrawn.
Claim No. 6(a)	Payment of cost for Extension of Insurance Policy.
Claim No. 6(b)	Payment for Extension of BG charges.
Claim No. 6(c)	Payment for Maintenance of NHPC & PWD roads beyond original date of completion i.e. 22.10.2006.

The Claims are taken up in the following paras.

6.0 CLAIM NO. 1 – PAYMENT FOR COST INCURRED FOR ACCELERATION MEASURES (RS. 115,05,50,425)

6.1 THE CLAIMANT'S CASE

(i) The Claimant has submitted through SOC that after the award of work on 09.03.2001(LOA) and signing of agreement on 21.03.2001, the Respondent informed GIL vide letter dated 27.04.2001 that the completion period for Contract Works had erroneously been calculated as 67 months (2040 days) in the agreement, while it should have been 60 months (1826 days). It was, also conveyed that the correction is required to be made and work completed in 60 months, and concurrence was required from the Contractor, and further that it shall be done without any additional cost to NHPC.

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(ii) The Claimant replied to the above vide letter dated 08.05.2001 and informed that reduction in the completion period by 7 months would only be possible by mobilizing additional resources, resulting into additional expenses. The Claimant, therefore, regretted their inability to agree for the same without any additional cost to NHPC. It was further conveyed that in case NHPC still desired that the Works be completed within 60 months, GIL was willing to do so subject to payment of additional cost, which would be communicated after final decision in the matter by NHPC. After exchange of a few letters the Claimant (GIL) confirmed working on the revised proposal in its letter dated 30.09.2002. The Construction Programme for completing the job in 60 months was submitted by GIL to NHPC on 27.06.2003. It was also conveyed that for achieving the revised schedule, substantial additional cost was being incurred for procuring and mobilizing additional plant & equipment and also that they were continuing to deploy such plants on the understanding that the additional cost shall be reimbursed to them. A request was also made to approve the programme along with cost thereof to strengthen their hands in completing the project in 60 months.

(iii) The Respondent (NHPC) formally confirmed working on the revised schedule by its letter dated 03.01.2004, (Exh. 19). M/s GIL confirmed vide letter dated 14.02.2004 that in continuation of letter dated 27.06.2003, they had inducted a set of equipment with a request to consider the same for compression claim under Clauses 51.2 & 52.1 of COPA.

(iv) By letter dated 24.02.2004, GIL gave a list of additional equipment required to be inducted for compression of

schedule, and requested for additional advance of Rs. 20 crores against B.G. An advance of Rs. 15 crores was allowed and paid in April, 2004.

(v) On 16.07.2004, GIL intimated that approval of 60 months compression schedule was still awaited, along with related cost, and reimbursement of additional expenses to the tune of Rs. 35 crores notified to NHPC had not yet been made to them or otherwise it would not be possible to progress with the 60 months schedule.

(vi) In the meeting held on 07.02.2005 (MoM Exh. 32) between NHPC and GIL, the construction schedule for compression and requirement of additional equipment and manpower to achieve the same were discussed in detail. GIL also raised the issue of reimbursement of huge amounts already invested towards mobilization of additional resources and requested NHPC for early settlement of pending issues/ claims in order to help in easing out cash flow.

(vii) On 19.05.2005 in reference to MoM dated 16.05.2005, GIL again stressed on the need for additional inputs in all disciplines in the project as discussed in the meeting held on 16.05.2005 at NHPC Corporate Office, Faridabad. In the meeting it was also decided that for investment of Rs. 15 crores for additional equipment, interest free advance against BG shall be made available, which shall be adjusted against the final approved amount payable against the compression claim. It was also urged that NHPC should approve the proposal within a week's time. The issue was taken up again by GIL vide letter dated 23.05.2005, with a request for approval of schedule and related payments within 3 week's time without which GIL

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would not undertake compression steps. A reminder was sent by GIL on 11.07.2005.

(viii) During Aug. 2005 to Nov. 2005 several meetings were held between NHPC and GIL regarding acceleration measures, additional resources, reimbursement of additional costs incurred by GIL. However, the commercial offer regarding compression cost remained under consideration of NHPC. Upto that stage, target for completion (of HRT) remained as Jan. 2007, while EOT as per delays upto Oct. 2004 had been approved by NHPC upto 17th May, 2007. (Exh. 35)

(ix) GIL submitted its demand for acceleration cost to NHPC on 24.01.2006 based on completion date as Jan. 2017 with normal extended date as 17.05.2007. The cost claimed therein was Rs. 122.3 crores including OH and Profit @ 20% (Exh. 50). A reminder was sent on 01.04.2006 for early payment without which acceleration works would not be possible. Communications were also made at the level of CMD-GIL and CMD-NHPC repeatedly.

(x) EOT case for delays beyond Oct. 2004 had been sent by GIL to NHPC on 02.11.2006 which was approved by NHPC upto 17th May, 2007. (Exh.92)

(xi) No approval, however, was available even upto Sept. 2006 when NHPC asked GIL to submit 3 proposals for completing HRT works upto April 07, May 07 & June 07 which was complied by GIL vide letter dated 11.09.2006 (Exh. 66). It was communicated that inspite of their mobilization of additional resources for completion by March 2007, NHPC has not yet approved the financial

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offer. It was also noted that EOT upto Nov. 2007 had been approved by NHPC on 16.05.2007. On 13.02.2007 NHPC only wrote to GIL that since the works could not be completed by Feb. 2007, the compression claim could not be considered.

(xii) In reply to GIL's reminder dated 14.05.2007, NHPC asked for details/proof of additional equipment deployed along with demobilisation dates and similar details for additional manpower deployed for further processing of the case. The updated details were furnished by GIL on 22.01.2008 (Exh. 110). In the meantime, substantial completion of works was achieved on 30.11.2007, 378 days ahead of the approved extended completion date of 12.12.2008.

(xiii) On 18.08.2008, NHPC with reference to GIL's letters (Jan. 2006 to Aug. 2008) informed that an amount of Rs. 12.58 crores had been approved by competent authority as acceleration cost. It was further informed that Rs.2.54 crores had already been released. Further amount would be released on acceptance of the following conditions: -

(a) The other claims arising out of similar reasons viz. encountering of bad geological conditions shall not be entertained by NHPC.
(b) Acceptance towards settlement of this claim be conveyed.

(xiv) GIL did not accept the conditions since this claim was for payments against Accelerated Works which was an independent matter. GIL also requested to provide the back-up of Rs. 12.58 crores which was made available by NHPC on 16.09.2008. GIL protested on the reduction

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factor used by NHPC in computing the admissible amount. GIL also provided itemwise comments on the claimed amounts and the amounts approved by NHPC, and requested for release of balance approved amount of Rs. 10.04 crores without the 'No Claim Certificate' (Exh. 131 dt. 06.12.2008). The amount of Rs. 10.04 crores was thereafter released by NHDC on 02.02.2009.

(xv) The Respondent explained the calculations of the approved amount only during proceedings of amicable settlement, which revealed that though the Respondent had principally relied on CWC guidelines for preparation of project estimate for River Valley Projects and Guidelines on Use Rate – Hire Charges and Transfer Value of equipment and spare parts, they had committed major calculation errors, omissions, deductions and invalid, wrong, illogical factors unilaterally applied which was a deliberate attempt to reduce the agreed and payable amount.

(xvi) GIL's response to the approved amount as above, is given hereunder itemwise for identifying the claims/issues to be adjudicated by the Tribunal.

(1) Ownership cost of additional equipment

Claimed by GIL Rs. 1869 lacs

Approved by NHPC Rs. 653 lacs

<u>GIL's COMMENTS</u>

(i) Base date of acceleration has been considered by NHPC as 01.05.2004, while the actual starting date for acceleration is April 2003.

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(ii) Some equipment were deployed from start of work but were not withdrawn once acceleration proposal came up in April 2003.

(iii) NHPC has considered idling depreciation as 50% which is not acceptable.

(iv) One additional Batching Plant and six Transit Mixers reduced in calculation although considered by the Project.

(v) Some plant as per data sheet which were not deployed by GIL have been considered for deduction in ownership cost (about Rs. 18 lacs) which is not acceptable.

(2) Operation Manpower & R/M cost for additional equipment: -

Claimed by GIL	Rs. 4354 lacs
Approved by NHPC	Rs. 492 lacs

GIL's COMMENTS

(i) CWC guidelines not followed by NHPC for repair provision which has been taken as 20% of cost of equipment for all equipment while CWC provides as 80% to 200% depending upon the type of equipment. Operation cost of equipment not deployed as per data sheet has also been deducted (Rs. 98 lacs) which is not acceptable.

(3) Additional Manpower

Claimed by GIL	Rs. 1167 lacs
Approved by NHPC	Rs. 315 lacs

GIL's COMMENTS

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(i) Workers deployed for stores / supervision etc. are not part of overhead. The number/strength was increased to maintain support/service round the clock working at the site.

(4) Additional Plant Installation

Claimed by GIL	Rs. 34 lacs
Approved by NHPC	Rs. 17 lacs

GIL's COMMENTS

(i) Amount is accepted .

(5) Cost of Non-Electric Detonators

Claimed by GIL	Rs. 44 lacs
Approved by NHPC	NIL

GIL's COMMENTS

(i) NHPC's decision is accepted.

(6) Cost of additional infrastructure for additional manpower

Claimed by GIL	Rs. 135 lacs
Approved by NHPC	NIL

GIL'S COMMENTS

(i) Cost of accommodation is an extra indirect expense and is not covered under overhead.

(7) Incentives

Claimed by GIL	Rs. 650 lacs
Approved by NHPC	Rs. 171 lacs

GIL's COMMENTS

(i) Amount is accepted.

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(8) Cost of shutter dismantling & erection

Claimed by GIL	Rs. 73 lacs
Approved by NHPC	Rs. 57 lacs

GIL's COMMENTS

(i) Amount is accepted.

(9) Cost incurred due to concurrent activities of heading & benching etc.

Claimed by GIL	Rs. 1751 lacs
Approved by NHPC	NIL

GIL's COMMENTS

(i) NHPC decision is accepted.

(10) Cost of additional handling of coarse & fine aggregates etc.

Claimed by GIL	Rs. 317 lacs
Approved by NHPC	Rs. 177 lacs

GIL's COMMENTS

(i) Amount is accepted.

(11) Cost of leasing of additional land for plant installation, stockpile and labour & staff colony.

Claimed by GIL	Rs. 30 lacs
Approved by NHPC	Rs. 18 lacs

GIL's COMMENTS

(i) Amount is accepted.

(12) Thus the total amount claimed by GIL comes to Rs. 10424 lacs against which an amount of Rs. 1900 lacs has been approved by NHPC.

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(13) Overhead & Profit has been allowed as given below:

Claimed by GIL @ 20%	Rs. 2085 lacs
Approved by NHPC @ 15%	Rs. 290 lacs

(14) Total admissible amount thereafter comes to:

Claimed by GIL	Rs. 12509 lacs
Approved by NHPC	Rs. 2190 lacs

(xvii) NHPC has further reduced the above admissible amount unilaterally in the proportion of 378 -: (378 + 279) during final evaluation in Corporate Office thereby reducing the additional amount to Rs. 1260 lacs. This is not acceptable since no delays have been attributed to GIL which is clear from extension of time approved by NHPC. It is on record that acceleration has been achieved due to round the clock working, all 30 days a month instead of 25 days as per original contract provision, and deployment of additional plant.

6.2 THE RESPONDENT'S CASE

(i). The Respondent (NHPC) did not dispute any data or detail in the sequential events given by the Claimant (GIL). However, NHPC has brought out the following: -

(a) GIL did not indicate the alleged additional cost for accelerating the works to 60 months (from contracted 67 months) even with the acceleration programme submitted on 01.09.2003. It was only on 24.01.2006 that an amount of Rs. 122 crores was indicated.

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(b) Though the works could not be completed by the scheduled date, after completion of the work by 30.11.2007, GIL submitted a claim for Rs. 125 crores on 22.01.2008. The claim was found to be highly inflated and of dubious nature, as the essence of the claim for cost of compression and another claim for additional cost due to adverse geological conditions (under separate arbitration) were similar in nature.

(c) The claim on account of compression is not covered under provisions of the Contract and is an extra contractual requirement. However, the claim has still been considered by NHPC.

(d) Prior to adoption of acceleration measures, a delay of 279 days on the part of Contractor (GIL) had been worked out during approval of time extensions. It has been determined by NHPC that an acceleration of 378 days was admissible, calculated from the delays not attributable to the Contractor and delays caused by increased scope of works. Accordingly, the compression cost has to be apportioned in the ratio of benefit to the NHPC (no. of days compressed) and delay of 279 days on the part of GIL. The compression cost has been worked out to be Rs. 21.88 crores. By apportionment as above, the cost admissible to GIL comes to Rs. 11.77 crores. This amount has been paid to the Claimant/GIL.

(ii). NHPC has also raised some preliminary objections (other than already decided as per para 3.4) which are as under:

(a) Claimant has not followed the procedure for claim provided under GCC Clause 53.1 of the Contract and

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the claim was raised for the first time on 21.03.2007 and is liable to be rejected on this ground itself. Further, clause 53 provides for contemporaneous records to support the claim, which are totally missing. The claim is thus liable to be rejected outright.

(b) The Claimant had quoted the value of work as Rs.348.95 crores. Due to variations and execution of extra and additional works, the total value of work is Rs.422.93 crores. Price escalation of Rs. 142.8 crores has also been paid. Thus the total payment to the Claimant comes to Rs. 565.78 crores. The L-2 bidder (JAL) had quoted Rs. 375.56 crores. Therefore, the claim raised is liable to be rejected on this ground also. Further, the Claimant had offered for an amicable settlement of all disputes on payment of a sum of Rs.75 crores only.

(c) The Respondent argued that the claim was for alleged cost incurred for acceleration measures taken by the Claimant. Further, there was inadvertent error in the period of completion of the Contract, which was mentioned as 67 months instead of 60 months. The Claimant seized upon this mistake to wrongly start making claim for reducing the completion period to 60 months.

(c) According to the Respondent, the Claimant was not entitled to any amount beyond Rs. 12.58 crores which had already been paid to the Claimant.

6.3 THE CLAIMANT'S REJOINDER

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(i) The Respondent's statement that the contract duration was to be 60 months, instead of 67 months means to deny and dispute the written terms of the Contract, which is not at all sustainable in law.

(ii) The acceleration measures were taken on specific direction of the Respondent and the claim for the same was submitted based on established CWC guidelines. The claim had already been accepted by the Respondent and the dispute was only on the evaluation of the cost of acceleration measures by the Claimant. The Respondent had resorted to arbitrary actions to reduce the payable amount.

(iii) It is also denied that saving achieved by acceleration measures has been 378 days. Even from the records of the Respondent, the saving comes to 610 days.

(iv) The Respondent's plea that the claim was liable to be rejected as procedure provided in GCC Clause 53.1 had not been followed was wrong and incorrect and hence denied. The GCC Clause 53.4 clearly provides that the entitlement to claim is not barred by Clause 53.1.

(v) The allegation of the Respondent that no contemporary records were available to support the claim, was wrong and incorrect. The Claimant's submissions were based on contemporary records.

6.4 FINDINGS OF THE TRIBUNAL ON PRELIMINARY OBJECTIONS

Based on the submissions of both the parties, oral arguments, citations relied upon by the parties and the Contract Agreement, the AT takes up the preliminary objections raised by the Respondent (NHPC) in SOD or subsequently during oral submissions and confirmed in the written synopsis.

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i. Applicability of Order 2 Rule 2 CPC and Limitation Act have already been decided by the AT by an interim order as per Enclosure I. Objections raised are not found maintainable for any of the claims.

ii. Issue of non-observance of GCC Clause 53.1 by the Claimant (GIL) has been raised during oral submissions. The facts are that after the commencement of work under the Contract on 21.03.2001, NHPC on 27.04.2001 sought a serious and unusual reduction of 7 months in the period of construction of all works under the Agreement (from 67 months to 60 months), and that too without any additional cost to NHPC. The proposal was not acceptable to GIL who offered to undertake the acceleration measures on additional payments. After confirmation from NHPC, M/s GIL commenced working for such acceleration involving additional resources, changed methodology with overlapping activities etc. Some financial assistance was provided by NHPC against the demand by GIL.

It is pertinent to mention that the work was also being affected and delayed for other reasons like unforeseen adverse geological conditions which had to be considered independently as unrelated to acceleration measures. With such uncertainties, it was not easy and possible to fix a definite time for completion with acceleration measures as well as cost involved. Several dates were indicated during progress of works by both the parties. In May 2005, GIL

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indicated cost of Rs. 100 crores for acceleration cost (5 ½ month acceleration), if immediate approval and financial support for additional resources having been deployed are available . In Jan 2006 a cost estimate of Rs. 122 crores was submitted to NHPC. On the request of NHPC, in May 2006 GIL submitted proposals for completion by April 2006, May 2006 and June 2006. This went on and neither any schedule nor cost was approved by NHPC till actual completion of works by 30.11.2007.

In the above circumstances and developments, how does the issue of giving a notice under Clause 53.1 of claims by the Claimant arise? The Respondent himself wanted to squeeze the construction period for its benefit, but upto the last stage, no approval was given although the Claimant continued to carry out the acceleration measures in the interest of work. The issue of notice under Clause 53.1 is totally redundant and not maintainable.

iii. Another issue raised by NHPC is about non-availability of contemporaneous records in support of the Claim amounts. It is observed from records that regular information was made available to NHPC regarding additional equipment mobilized for acceleration of work as well as additional expenses being incurred. The Respondent was free to demand any data contemporaneously and/or also direct the Claimant, if required by them, to submit any other details for verification of the cost of acceleration measures.

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The fact is that a Committee was formed by the Respondent to examine the claim, details of which were informed to the Claimant in Aug, 2008 long after completion of works. The report of the Committee shows that there was no mention of non-availability of any data from the Claimant which could effect their assessment and final report.

As such the objection raised is not valid and maintainable.

iv. The Counsel for NHPC has also raised an issue of non-submission by GIL of the segmental accounts of the particular project as are to be maintained under the Companies Act and the Accounting Standard (AS-7).

The AT observes that the details about the requirements of Companies Act and its compliance are not under examination by the Tribunal. The claims arising between the parties under the Contract are to be settled as per the Contract and the A & C Act.
The objection is rejected.

v. The suggestion by the Counsel for the Respondent that if total payments made to the contractor including escalation, additional works and claims made are considered (which come to Rs. 933.55 crores against the contract value of Rs.349 crores), the contractor would not even have got this work, (L-1) is purely hypothetical and irrelevant for adjudicating the claims. The point raised cannot be considered by the AT and is rejected.

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6.5 FINDINGS OF THE TRIBUNAL ON MERITS

6.5.1 The AT records below the dates of various activities leading to taking up acceleration measures by GIL, on which there is no dispute between GIL & NHPC.

i. Date of commencement of works - 21.03.2001

ii. NHPC's instruction to GIL for reducing the contract period from 67 months to 60 months (without any additional cost) -27.04.2001

iii. GIL informed that no acceleration is possible w/o additional cost - 08.05.2001

iv. NHPC confirmed in PRM at Corporate Office regarding acceleration to achieve 60 months Target - 08.10.2002

v. GIL commenced mobilization of additional equipment as confirmed to NHPC -01.04.2003.

vi. Gil submitted accelerated constr -uction programme, reconfirming Deployment of additional equi -pment for which ownership and operating cost shall be payable -27.06.2003

vii. NHPC reconfirmed the accele- rated target for the project by Mar 2006 (60 months) - -03.01.2004

viii. GIL furnished details of additional equipment deployed so far for acceleration measures. -14.02.2004

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6.5.2 In the meantime and subsequently work remained in progress. There were other causes of delays (mainly due to adverse geological conditions) for which EOT was sought by the Claimant and approved after sorting of delay events etc. as per following details.

(i) 1st EOT upto 17.05.2007 on 10.05.2005	Exh.35
(ii) 2nd EOT upto 30.11.2007 on 10.05.2007	Exh.92
(iii) 3rd EOT upto 23.04.2008 on 28.08.2008	Exh.112
(iv) Final EOT upto 12.12.2008 on 28.08.2008	Exh.124

The Respondent has also ascertained that all delays have been due to adverse geological conditions and increased value of work. It is also noted from records that even with extensions of time the Respondent was continuously pressurizing GIL for earlier completion than the extended date, due to acceleration measures being undertaken by the Claimant. However, no formal approval of a date for completion and any financial proposal was issued by the Respondent even upto early 2007, although repeatedly requested by the Claimant in the overall interest of the project.

6.5.3 It was, however, accepted by the Respondent that acceleration measures were being taken by the Claimant. On the request of the Claimant, some financial interest bearing advances were also paid, although the same were inadequate according to the Claimant.

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6.5.4 Various cost estimates for the additional acceleration measures were given by the Claimant. While the period for acceleration had not been finalized between the Respondent and the Claimant, it was not easy and possible to give a fixed date or estimated amount, with all other uncertainties due to poor geological conditions. Financial proposal for completion by Mar 2007 had been given by GIL in Feb 2006. In the circumstances the rejection of the entire issue of the cost for acceleration measures in Feb 2007 by the Respondent did not seem proper. In fact, the cost committee later constituted by the Respondent (after completion of work by end of Nov 2007) has accepted the acceleration measures undertaken by the Claimant. The admissibility of additional cost for acceleration measures, therefore, stands confirmed and the Tribunal supports the same view. However, the issues remain regarding the methodology adopted by the Claimant and by the Committee for arriving at a reasonable and acceptable cost. These issues are under adjudication of the Tribunal and shall be dealt with in the forthcoming paras.

6.5.5 The AT has gone through the claim calculations of the Claimant and methodology used by the committee based on which the Respondent has allowed certain payments and has come to the conclusion that following questions/issues need to be settled to finalize the admissible amount for proving the additional acceleration measures as per instructions by the Respondent.

(a) Whether deployment of additional equipment should be taken from the date of its actual deployment i.e. from

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April 2003 or from May 2004 as adopted by the Respondent.

(b) Whether non- acceptance of certain equipment by the Respondent is justified.

(c) Whether deductions for ownership cost and operational charges of some contractual equipment in the bid, not actually deployed for the execution of total works, are justified.

(d) Whether computation of ownership cost of equipment by the Claimant is as per CWC Guidelines, and acceptable.

(e) Whether deduction of cost of additional works entrusted to GIL from another contract, from cost of acceleration measures is justified.

(f) Whether apportionment of total acceleration achieved between the Claimant and the Respondent due to earler delays is justified-

The above issues are being dealt with in the following paras in the same order.

6.5.6 (a) **Whether deployment of additional equipment should be taken from the date of its actual deployment i.e. from April 2003 or from May 2004 as adopted by the Respondent.**

(i) After confirmation of taking up of acceleration measures in Oct 2002 by NHPC (Exh.8), the Claimant commenced deployment of additional equipment along with other measures. This was duly informed to the Respondent.

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There is no dispute that some equipment had been deployed since Jan. 2003 as also confirmed in the Committee's report. These equipment, were a part of the acceleration measures.

(ii) The argument of the Respondent that deployment of equipment shall be taken from the date actual acceleration was observed on the ground is not valid. It is only due to the acceleration measures that any back-log was also covered otherwise the works would have gone upto Dec 2008 or beyond that. Obviously the acceleration measures would cover any past back-log as well as achieve better progress to complete the works ahead of otherwise extended period, which in the present case has been 378 days earlier than the extended date upto 12.12.2008 as per Respondent's own admission.

(iii) The Tribunal agrees that equipment deployment has to be taken from April 2003 when actual deployment had been commenced by the Claimant, and not from 2004 as adopted by the Respondent.

6.5.6 (b) **Whether non- acceptance of certain equipment by the Respondent is justified.**

(i) The Respondent has not considered such equipment in computation of ownership cost which had been deployed prior to April 2003 i.e. from 2001 to 2002, as has been considered by the Claimant in his computation.

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(ii) The Tribunal agrees with the above, since such equipment were there as per contractual or normal practical requirements and had no relation with the acceleration measures.

6.5.6 (c) **Whether deductions for ownership cost and operational charges of some contractual equipment in the bid, not actually deployed for the execution of total works, are justified.**

(i) The Respondent has deducted the ownership charges for equipment not deployed as per the data sheet under the Contract, amounting to Rs. 16 lakhs. Operational charges for the same have also been deducted to the tune of Rs 90 lakhs.

(ii) It is observed from records that such equipment were not deployed from the start of works and no issue was raised on that account. These equipment were only estimated but were never required and deployed upto completion of work.

(iii) It is also observed that there were some equipment which were deployed beyond the contract estimate, but have not been considered in the list. There is no binding that all the listed equipments has necessarily to be deployed, even if not considered essential.

(iv) The AT does not consider the deduction justified.

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6.5.6 (d) **Whether computation of ownership cost of equipment by the Claimant is as per CWC Guidelines, and acceptable.**

(i) The Claimant, in the computation of ownership cost, has considered depreciation, interest on capital investment for the equipment and repair & maintenance cost. Depreciation has been considered as average of depreciation based on life in hours.

(ii) The Respondent has, however, considered the depreciation by taking average of yearly depreciation and considering zero hour usage, since the equipment is idle. Thus the average has been taken as 50% of the yearly depreciation.

(iii) The AT observes that both the computations are not proper. Ownership cost as per I.S. ownership cost should include idle depreciation and interest on capital investment only. Idle depreciation has no logic of taking hourly usage depreciation also. Thus the computations are to be done on yearly depreciation basis only.

(iv) Repair & maintenance charges are also not allowed in ownership cost and so have to be deleted from the Claimant's calculations.

6.5.6 (e) **Whether deduction of cost of additional works entrusted to GIL from another contract, from cost of acceleration measures is justified.**

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(i) During execution of works, the Respondent passed on some incomplete work of another contractor to the Claimant, who completed the additional work also within the final completion date of 30.11.2007 with overall acceleration.

(ii) The Respondent had initially approved an amount of Rs. 1.24 cr. & Rs. 1.64 cr. approx for the additional work on agreed terms vide letter dated 21.05.2009. But later, the Respondent deducted Rs. 90 lakhs & Rs 164. 27 lakhs i.e. a total of Rs. 2.54 crores while making assessment of cost for acceleration measures adopted by the Claimant.

(iii) The AT observes that the payment for the actual additional work carried out by the Claimant is totally due to the Claimant and there can be no plausible reason to deny the same to the Claimant.

6.5.6 (f) **Whether apportionment of total acceleration achieved between the Claimant and the Respondent due to earlier delays is justified-**

(i) The Respondent has finally adjusted the amount evaluated as admissible for acceleration measures undertaken by the Claimant in the proportion of coverage of back log at the time of start of acceleration measures by the Claimant to total acceleration period achieved, and

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deducted the same from the total payable amount. The payable amount has been reduced as

$$\text{Total cost} \times \frac{378}{(378+279)}$$

(ii) The AT observes that final extension of date of completion of works has been worked out and approved by the Respondent upto 12.12.2008. The EOT has been granted without any LD since no delays have been attributed to the Claimant.

(iii) From the above it can be inferred that the Claimant is being penalized for the alleged back-log of 279 days, although no delays had been considered by the Respondent as attributable to the Claimant. This is fallacious and legally impermissible since the Claimant cannot be indirectly penalized for the delays not attributable to him. The earlier completion of works including the additional work allotted from another contract, has been possible due to various acceleration measures adopted by the Claimant, which do not need to be elaborated here again.

(iv) The Tribunal does not agree with the contention of the Respondent regarding the reduction, as explained earlier and rejects the same.

6.5.7 Having decided the relevant issues on merits of the claim, the Tribunal now comes to quantification of admissible amount payable to the Claimant.

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6.5.7(i) As already narrated under the Claimant's submission under para 6.1 (xvi), the amounts allowed by the Respondent under items 4,5,7,8,9,10 & 11 have been accepted by the Claimant.

6.5.7(ii) Thus only items 1,2,3 & 6 are left for adjudication by the Tribunal and, the same are taken up in the following paras.

(a) **Item (1) Ownership cost of additional equipment.**

(i) The cost has been calculated with following modifications as decided earlier.

(a) Any additional equipment deployed prior to March 2003 has not been considered.

(b) Depreciation has been computed on the basis of life in years.

(c) The modified cost statement is attached as Annex I. The allowable amount comes to Rs. 12,84,74,786.

(b) **Item (2)- Operation Manpower & R/M cost for additional equipment.**

(i) The Claimant has provided additional manpower as per CWC guidelines, and not as per actual deployment which is not considered acceptable. The manpower adopted by the

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Respondent is considered acceptable and has been allowed.

(ii) The period for such manpower has been taken according to deployment of the equipment as per statement of ownership cost under Item (1).

(iii) The revised cost works out to Rs. 6,33,33,603 as per Annex II.

(c) **Item (3) – Additional Manpower.**

(i) The Claimant has taken the additional manpower, besides operation manpower under Item (2), on arbitrary theoretical basis deployment, which is not acceptable. The manpower adopted by the Respondent is considered reasonable and has been allowed.

(ii) However, period for such manpower has been taken from 01.04.2003 instead of 01.05.2004 as adopted by the Respondent.

(iii) The modified amount works out to Rs. 397.26 lakhs.

(d) **Item (6)- Cost of additional infrastructure for additional manpower.**

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(i) The Claimant has calculated the additional cost for infrastructure for additional manpower on an arbitrary basis without any supporting details, which is not acceptable.

(ii) The Respondent has not allowed the cost.

(iii) The Tribunal observes that as per CWC guidelines, the indirect cost for skilled and unskilled staff which is already considered in wages, includes provision for accommodation/house allowance.

(iv) Therefore, the claim for this item is not allowed.

6.5.8 Based on the foregoing details and decisions, the admissible amounts under all items of Claim No. 1 are summarized below, alongwith amounts claimed.

SUMMARY OF CLAIM NO. 1

Item No.	Amount Claimed (Rs. in lakh)	Amount Allowed (Rs. in lakh)	Remarks
1	1869	1285	*Amounts are agreed by NHPC & GIL
2	4354	633	
3	1167	397	
4	44	17*	
5	24	Nil*	
6	135	Nil	
7	650	171*	
8	73	57*	

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9	1751	Nil*	
10	317	177*	
11	30	18*	
TOTAL	10424	2755	

6.5.9 Adding 15% overhead & profit as agreed by the Respondent, the admissible amount comes to Rs. 3168 lakhs. There is no justification for any deductions from the admissible amount as above.

6.5.10 Therefore, a sum of Rs. 3168 lakhs is allowed under this claim. After deduction of the amount of Rs. 10.06 crores already paid by the Respondent to the Claimant, the net payable amount comes to Rs. 2162 lakhs which is allowed.

6.5.11 The issue of interest shall be taken up separately later.

7.0 CLAIM NO. 2 – PAYMENT OF ADDIONAL COST TOWARDS WORK ON FACE 8 BEYOND FACE 7 (Rs. 2, 54, 27,000)

7.1 THE CLAIMANT'S CASE

(i) The scope of work in the Contract between GIL & NHPC provided for HRT works from RD 1625 to RD 15437 through various adits. The balance HRT works (RD 0 to RD 1625 & RD. 15437 to RD 17695) were in the scope of other agency under separate contract.

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(ii) Due to delays by the other agency, the Respondent requested the Claimant to take up additional tunneling work out of the scope of the other agency. The Claimant pointed out vide letter dt. 04.05.2007 (Exh. No. 90) that since the work was not in their scope it shall be carried out as variation/additional work for which separate payment would be due beyond BOQ rates, for extra lead etc. This was agreed by the Respondent and the Claimant took up the work which was completed alongwith the main work.

(iii) The additional cost was claimed by the Claimant in stages (C-3, p.0099).

(a)	For F-8 beyond F-7 for 140 m	Rs. 1,24,12,912
(b)	Face F8 beyond RD 2226 & RD 2183 to RD 2226	Rs. 1,64,27,000

The Respondent had agreed for the above amounts vide letter dt. 21.05.2009 (Exh. No. 133), and the same had been paid to the Claimant.

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(iv) However, while approving and releasing claim of acceleration measures, the Respondent deducted the following amounts from the above approved payments.

	Approved Amount. (Rs)	Deduction made (Rs)
(a)	1,24,12,912	90,00,000
(b)	1,64,27,000	1, 64,27,000
		2, 54,27,000

The amounts payable for the additional work are for actual work done on the instructions of the Respondent. This has no relation to the acceleration measures. Thus the deductions made by the Respondent from the approved amounts are not valid or justifiable.

(v) The Claimant has also argued that there is no overlapping, of equipment on these additional works.

(vi) The dispute has, therefore, arisen for refund of the unjustified deductions.

7.2 THE RESPONDENT'S CASE

(i) The claim raised is liable to be rejected as the work was beyond the provisions of the contract between the parties.

(ii) Moreover, although the amounts for the additional work had been approved, but since the same job was also a part of acceleration measures, the approved amounts were

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adjusted from the acceleration claim, except the cost of ventilation duct which was not an element in valuation of acceleration cost.

(iii) The Claimant has also agreed to the valuation of the additional work allotted to the Claimant.

7.3 THE CLAIMANT'S REJOINDER

(i) It is correct that the competent authority had approved the amounts payable against the two additional works as defined under (iii) earlier, but it is not correct that the same job was a part of acceleration measures.

(ii) Other details given in SOC were reiterated.

7.4 FINDINGS OF THE TRIBUNAL

(i) There is no dispute between the Claimant and the Respondent about the fact that due to delays by another agency carrying out HRT works in adjacent reach, the said balance work of HRT was given to GIL for timely completion. There is also no dispute about the agreed cost payable for the additional works, which had also been paid by the Respondent to the Claimant.

(ii) However, when payment for acceleration measures was being examined by the Committee formed by the

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Respondent, an amount of Rs. 2.54 crores was recovered on the plea that some of the additional equipment deployed under acceleration measures had also been used in carrying out the additional HRT works as mentioned above.

(iii) The plea does not stand to logic. Firstly, payment for the additional work had been assessed and paid on the agreed basis i.e. BOQ rates plus additional payments due to increased leads etc. The value/cost of execution of the work had to be paid in full without any recovery.

Secondly, when the additional work was allotted to the Claimant, the Respondent obviously intended that work also to be completed early to utilize the benefit of the acceleration measures undertaken for the contractual work of GIL, for early commissioning of the work (SOD p.13).

(iv) Moreover, it is not understandable how payment for actual additional work carried out can be denied on the alleged account.

(v) The Tribunal accordingly rejects the contention of the Respondent of denying full payment for the additional work, and directs the amount of Rs. 2.54 crores deducted, from the payments to be refunded to the Claimant.

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(vi) The issue of interest shall be taken up separately later.

8.0 CLAIM NO. 3 – PAYMENT OF ROLLING MARGIN (Rs. 1,22,81,449)

8.1 THE CLAIMANT'S CASE

(i) As per the contract, steel required for the work was to be procured and issued by the Respondent to the contractor by weight as supplied by the manufacturer.

(ii) While taking measurements for payments, the steel sections were measured by length and then converted into weight by multiplying by the theoretical weight per meter as per IS: 808, ignoring the actual weight of sections as supplied.

(iii) The Contract provides for payments of steel based on actual weight as per clause 4.8.4.1 of TS reproduced below.

"4.8.4.1 **STEEL RIBS**

1. Measurement for payment for supply and installation of steel ribs and wall plate beams will be of the weight of steel ribs and beams installed and approved by the Engineer-in-Charge.

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2. Payment will be made at the Unit Price per metric ton entered in the Schedule, which shall include the entire cost of:

a) Supply, manufacture and delivery to the Site with all necessary accessories required for installation.

b) Storage and protection at the Site.

c) Transport to the place of erection and erection

d) Installation of all foot plates, ties, bolts, nuts, cross-bracing and all other accessories, including all permanent or temporary welding.

e) Backfilling with shotcrete, concrete blocks, or any other material approved by the Engineer-in-Charge, including cement and additives, except in accepted geological over break in which case the backfilling will be paid separately as stipulated in the Section "Underground Excavation".

f) Surveying and marking the position and chainages of ribs on the concrete lining.

3. For measurement and payment purposes, the weight of steel ribs and wall plate beams will be based on the unit weight of the steel profiles per linear metre, as stated on the certified copies of manufacturer's reports which the Contractor have submitted to the Engineer-in-Charge or, in absence of such reports, by direct weighing at the Site. The weight of steel accessories shall be on the actual."

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(iv) The Claimant requested the Respondent for making payment of steel ribs as per actual weight from the supplier since variations as recorded were more than the specified tolerance of 2.5% since Aug 2003 (Exh. 17,20,24) providing details of actual variations in weight. It was only in April 2004 that the Respondent communicated that the issue was being perused with manufacturers and that suitable reconciliation shall be done.

(v) The Claimant submitted a bill for the difference in weights of steel as above for period upto July 2006 on 14.09.2006 amounting to Rs. 112,61,164 (Exh 67). The bill was updated to Rs. 115,29,453 upto Dec 2007 (Exh 118 dt. 22.07.2008). Final bill amounting to Rs. 122,81,449 was submitted on 25.01.2011 (Exh 139) upto completion of works.

(vi) The Respondent also formed a Committee for verification of the actual weights of structural steel who gave their report on 03.05.2008 (Exh. 114) p. 1045 and confirmed the actual weights which agreed with those given by the Claimant as communicated to the Claimant, vide letter dt. 22.05.2008 (Exh.116).

(vii) Even after the report, the Respondent did not pay for use of the disputed structural steel in full, but verified the payable weight after arbitrary deduction by 2.5% vide letter dated 07.12.2010 (Exh. 137), which was not

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acceptable to the Claimant, and thus the present dispute has arisen.

8.2 THE RESPONDENT'S CASE

(i) The Respondent's contention is that the reduction by 2.5% is not arbitrary but based on COPA clause 93.4 VI (b) which is reproduced below:

"(b) **STRUCTURAL STEEL**

For calculation of theoretical consumption, weight of finished product as measured for payment as per approved drawing shall be considered. In addition to above, an allowance of 3% (three percent) of above measured quantity shall be considered at Contractor's cost in theoretical consumption to cover for cut pieces (non-returnable), wastage and the rolling margin."

8.3 THE CLAIMANT'S REJOINDER

(i) The Respondent's reliance on the COPA clause 93.4 VI (b) is totally wrong, since the clause relates to reconciliation of steel used against that issued by the Respondent and recovery of cost of excess steel used at penal rase i.e. double the issue rate. It has no relation to measurement and payment for steel used in works, which are governed by Sec. 84 of TS.

8.4 FINDINGS OF THE TRIBUNAL

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(i) Payment for steel ribs, supply and installation (including accessories) is to be made under BOQ Item No. 4.8 @ Rs.3800 per ton. Further, as per Technical Specifications Clause 4.8.4.1, the weight of the steel ribs and wall plate beams should be based on the unit weight of steel profiles per linear metre, as stated on the certified copies of the manufacturer's reports which the Contractor has submitted to the Engineer-in-Charge or in absence of such reports, by direct weighing at the site.

(ii) In this case, the steel was supplied by the Respondent and the Contractor has no documents available with him including the manufacture's reports etc. The logical corollary will be to pay the steel by direct weighing at the site.

(iii) Respondent has argued that in this case for measurement purposes, neither direct weighing at site was done by the Claimant, nor the weights based on manufacturers' reports were used and, therefore, Clause 4.8.4.1 of Technical Specifications and Clause 93.3(vi)(b) of COPA are to be read in conjunction and 2.5% rolling margin deducted.

(iv) Respondent had constituted a Committee to find the weighted average of various steel sections and after carrying out the necessary exercise, Committee

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recommended "Proposed Unit Weights" for various steel sections for consumption purposes after deducting 2.5% rolling margin from the actual weights of sections.

(v) The AT finds that according to Contract provisions, the actual weight of steel at site as measured/verified needs to be considered without reducing the rolling margin for payment purpuses.

(vi) The claim of Rs.1,22,81,449/- (Rs.79,60,737. plus Price Adjustment of Rs.43,20,712.) as submitted by the Claimant is accordingly allowed.

(vii) The issue of interest shall be taken up separately later.

9.0 CLAIM NO. 4 – REIMBURSEMENT FOR PROCUREMENT OF SAND IN ABSENCE OF QUARRY (Rs. 1, 41, 99,830).

9.1 THE CLAIMANT'S CASE

(i) As per item 14 of Information to Bidders (ITB), concrete aggregates requirements for the entire works were to be met from the following quarries.

a) Rock quarry TVR V b (near Adit 3).

b) Usable material from HRT excavation to the extent of 5 lakh cum.

c) Other quarries TVR 4 & TVR Va.

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(ii) The Claimant considered his cost accordingly while submitting his bid.

(iii) During execution of work, following situations were encountered.

a) Non-availability of TVR 4 & TVR V a quarries due to Wild Life Institute of India not permitting their development.

b) Boulders of required quality were not available from HRT excavation.

c) Increase in quantities of work, resulting in increased requirements of concrete aggregates.

(iv) Requirement of boulders coarse aggregates and sand increased as under :

	As per BOQ	Actual
Sand	200,296	233,893
Aggregates	320,121	369,243
Boulder	2,000	2,871
TOTAL	522,417	606,007

(v) The sand was obtained from the following quarries as per details given in Annex 1. (Vol C-4, p.338) alongwith additional rates at which sand was available from such quarries.

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	QTY.	ADDL RATE.
a) Rangpo quarry	103,089. cum	178.30
b) Makha lease land	48,194. cum	9.80
c) Makha other land	31,041. cum	17.48
d) Crusher	45,556 cum	-
e) Balutar quarry	6,010 cum	-
Total	233,893 cum	-

(vi) There is no dispute about the difference in rate for procurement of sand from other quarries instead of project quarry.

(vii) The Claimant requested the Respondent for extra payment for purchase of course & fine aggregates which was agreed by item, but only paid Rs. 51, 95, 900 against Rs. 1,93,95,780 vide letter dated 21.05.2009 (Exh. 133, C-8, p. 1082).

(viii) No reasons for such deduction in quantity paid by the Respondent were given, although verbally it was informed that the quantity had been limited to the contracted quantity, and not actual/certified quantity.

9.2 THE RESPONDENT'S CASE

(i) As per the provisions of the contract, quarries for aggregates were to be provided by the Respondent.

(ii) The Contract had specified that 5.0 lakh cum of usable material would be available from tunnel muck and 1.5 lakh cum from quarry (TVR- V b). However, the TVR V

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bquarry could not be materialized due to objection from the land owner.

(iii) The requirement of aggregates also increased due to increased scope of work to 5.67 lakh cum. There was a shortfall of 102,686 cum of sand which the Contractor was forced to procure and for which payment is claimed by the Contractor.

(iv) A Standing Committee was formed by the Respondent to examine the claim amount for the additional quantity of sand ie. 1,02,686 cum, and based upon the difference of analyzed rate of TVR V b quarry and that for the other sources from which the Claimant had actually procured the sand.

(v) The Committee had recommended an amount of R. 51.96 lakh which had been paid to the Claimant, who had accepted the payment without any protest and so cannot raise the claim now.

(vi) The excavated material from tunnel was good enough to produce the required quantity of aggregates, but the Claimant could not utilize the tunnel muck due to his own shortfalls, no proper arrangement for segregation of boulders, and his reluctance to do so on the presumption that the cost of procuring aggregates will be reimbursed by the Respondent/NHPC (Refer Exh. 10,11 & 12 C-6 of SOC).

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9.3 THE CLAIMANT'S REJOINDER

(i) It is incorrect that the Claimant did not fully utilize the excavated muck from the tunnel. The Claimant had utilized 5.44 lakh cum of material from the tunnel excavation, against 5.0 lakh cum assumed in BOQ estimate admitted by the Respondent. The tunnel muck used has contributed the following materials.

(a)	Aggregates	369,343 cum
(b)	Sand	45,556 cum
(c)	Boulder	2,871 cum
	TOTAL	417,670 cum

(ii) With the above, the Claimant could manage all other requirements except for sand due to poor production. Balance requirement of sand was procured from Rangpo quarry to the extent of 103,089 cum, but the Respondent has paid for only 23,448 cum, leaving a balance of 79,641 cum for which the claim has been raised.

9.4 FINDINGS OF THE TRIBUNAL

(i) There is no dispute between the parties that the requirement of coarse and fine aggregates had increased due to increased quantity of concrete works.

(ii) It is also agreed that due to non-availability of some designated quarries, the requirement of sand could not be

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met from the quarries as available, including additional areas used, and from crusher due to shortage of boulders.

(iii) The Claimant has argued that as per details furnished by him, sand had to be procured from private quarry (Rangpo) to an extent of 1,03,089 cum which had an additional differential cost of Rs. 178 per cum. The differential rate is also agreed between the parties as noted earlier.

(iv) On the other hand, the Respondent has argued that the Claimant did not fully utilize tunnel excavation muck, which had resulted in so much shortage. As per Standing Committee report, only 23,448 cum had been recommended to be reimbursed, leaving a gap of 79,641 cum, the cost of which has not been reimbursed to the Claimant.

(v) The Claimant has argued that the tunnel muck to extent of 5.44 lakh cum had been utilized but due to poor quality of excavated material available, it could not produce adequate quantity of sand to meet the increased requirement of sand and therefore so in the interest of work (which was under compression schedule), sand was procured from market to avoid any delay in works.

(vi) The quantity of sand procured from Rangpo quarry has been duly certified by the Respondent, which is 103,089 cum. However, the Respondent has accepted payable

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quantity as 23,448 cum, but has not recorded any reason for curtailing the quantity for payment to the Claimant.

(vii) The AT finds that the Respondent had been allowing procurement of sand from Rangpo quarry, and the quantities have also been verified and certified. There appears no valid reason for not making payment for the total quantity procured.

(viii) The claim for payment for the unpaid quantity of 79,641 cum at the accepted rate of Rs. 178.30 per cum, amounting to Rs. 141, 99.830 is allowed.

(ix) The issue of interest shall be taken up separately later

10.0 CLAIM NO. 5 REIMBURSEMENT OF BALANCE LEASE LAND COST (Rs. 74,74, 972).

10.1 The claim has since been dropped by the Claimant and is, therefore, not considered by the Tribunal.

11.0 CLAIM NO. 6: ADDITIONAL COST FOR EXTENDED PERIOD.

11.1 CLAIM NO.6 (a) - REIMBURSEMENT OF COST FOR EXTENSION OF INSURANCE POLICY DUE TO TIME EXTENSION AND INCREASE IN JOB VALUE (Rs.2,82,21,860).

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11.1.1 **THE CLAIMANT'S CASE**

(i) As per Contract, the Claimant were required to have Insurance of all works i.e. CAR policy with validity upto scheduled completion of the works which was 22.10.2006.

(ii) Substantial completion, however, was achieved on 30.11.2007. This happened because of difficulties and lapses by the Respondent. Extension of time had been granted by the Respondent without levy of any liquidated damages.

(iii) Due to prolongation in completion, validity of CAR policy had to be extended till 26.01.2008 the date of Taking Over Certificate, and the Claimant had to pay additional premium for keeping the insurance policy alive for the delay period from 22.10.2006 to 26.01.2008. The original CAR insurance policy had involved payment of R.4,91,31,298 including service tax. The total payment made to the insurance company for prorogation of the policy upto 30.11.2008 (with one year defect liability period), and due to inclusion of Design defect & Terrorism cover (which was later on withdrawn) and increase

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in value of work had been Rs. 7,73,53,158 including service tax resulting in additional payment of Rs. 2,82,21,860. In addition interest @12% per annum is also claimed as per Contract.

(iv) As the work was extended due to reasons beyond control and responsibility of the Claimant and time extension for completion of works was approved by the Respondent, the Claimant is not responsible for extra expenditure involved due to changes in the CAR policy above. The Claimant, therefore, raised a claim for an amount of Rs. 2,82,21,860.

(v) In addition interest @ 12% per annum is also claimed as per Contract.

11.1.2 **THE RESPONDENT'S CASE**

(i) As per contract provisions, the Claimant was fully responsible for the care of works and materials and plants etc. from the commencement date until the date of issue of taking over certificate. For the purpose, the Claimant had to get Insurance in the joint name of the Contractor and the Employer for all elements including the full value of work until the date of defect liability period (DLP). The Claimant is deemed to have quoted the rates considering the insurance expenses.

(ii) The dispute has arisen as the contract could not be completed within the stipulated time due to increase

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in job volume. The Respondent had allowed time extension without levy of liquidated damages. As the works continued beyond the stipulated time period, the Claimant had to take extension of insurance policy paying extra premium as per contractual obligations. The Claimant has been paid for the extra work in the form of acceleration claim, extra tunneling beyond battery limit as per agreed rate, in addition to price escalation over and above the BOQ rates. Nothing is, therefore, payable on account of the claim as per contractual clause.

11.1.3 **FINDINGS OF THE TRIBUNAL**

(i) The Claimant has claimed extra expenses incurred in extension of the CAR Policy for insurance on account of prolongation of the contract alongwith cover for Design defects, Terrorism (later withdrawn) and due to increase in the value of work.. The prolongation has taken place on account of reasons beyond the control of the Claimant and entirely attributable to the Respondent. Extension of time has been granted by the Respondent without levy of liquidated damages. Design defect and Terrorism cover had been included on the direction of the Respondent.

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(ii) The Respondent has stated that since payment for escalation and acceleration cost has been made to the Claimant, the claim is not justified. The cost of insurance upto completion is deemed to have been covered in the bid.

(iii) Insurance is an element of overheads which has become necessitated on account of prolongation of the contract for which the Claimant is not found responsible. It is agreed that the Claimant is responsible for taking insurance for the extended period. But if extension is not due to any default of the Claimant, the additional expenses necessarily incurred by the Claimant due to such prolongation have to be borne by the Respondent. The bid amount does not cover the cost of insurance for any extended period.

(iv) The claim amount has been subsequently been reduced during arbitration proceedings, allowing credit for increase in the value of works as per BOQ items. The revised amount as per statement submitted on 27.07.2015 is Rs. 2,34,53,433.

(v) The Tribunal, after going through the details, considers that the Claimant is entitled to be compensated for the additional cost incurred for insurance policy on account of prolongation of the

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CAR Contract and other reasons mentioned earlier and with due credit for the increase in value of BOQ items.

(vi) The AT, therefore, allows an amount of Rs. 2,34,53,,433 against this claim to the Claimant.

(vii) The issue of interest shall be taken up separately later.

11.2 CLAIM NO.6(b)-REIMBURSEMENT OF BG CHARGES DUE TO EXTENSION OF COMPLETION TIME OF THE PROJECT (Rs. 23,96,435).

11.2.1 THE CLAIMANT'S CASE

(i) The Claimant was required to provide BGs for Performance and Retention Money till the completion of work with one year defect liability period. The work got completed on 30.11.2007 against the scheduled completion of 22.10.2006. The reasons for prolongation were not attributable to the Claimant. The extension of time has been granted by the Respondent without levy of any liquidated damages.

(ii) Accordingly, the BGs for Performance and Retention Money were extended upto the date of end of defect

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liability period i.e. upto 30.11.2008. The Claimant claimed reimbursement of additional BG charges paid to the Bank for extended period of the BGs beyond originally stipulated period. The Performance and Retention Money BGs were to be released after expiry of defect liability period i.e. originally stipulated as 22.10.2007. Because of extension of time, BGs had to be extended upto 30.11.2008. The Claimant is entitled for compensation of extra cost incurred in extension of the BGs which comes to Rs. 23,96,435 for which a bill was raised on 25.08.2008.

(iii) The Claimant has also claimed interest @ 12% p.a.

11.2.2 **THE RESPONDENT'S CASE**

(i) The Claimant had provided BGs for Performance and Retention Money till actual completion of work with one year defect liability period. The claim is not admissible because of contractually reimbursement of BG commission only for extension of time is time related cost. Similarly claim for difference of interest on margin money is not admissible as it is not a Contract expense. The cost of BGs is inbuilt in the rates of BOQ. The Claimant has already been paid for additional work done in the extended period and price escalation. No evidence for expenditure has

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been provided by the Claimant. As such, the claim is liable to be rejected.

11.2.3 **FINDINGS OF THE TRIBUNAL**

(i) The BGs had been provided as per Contract requirements and had to be extended on account of prolongation of work. The reasons for prolongation were not within control of the Claimant and full extension of time has been allowed without levy of any liquidated damages. The Claimant is, therefore, not responsible for prolongation.

(ii) Extra cost involved in extension of BGs necessitated on account of extension of time has to be compensated. The Claimant has placed on record the certificates of Bank showing the amount paid for extending the BGs. The contract only provides for the BGs for the original contract period including DLP.

(iii) However credit has to be given corresponding to increase in value of BOQ items of work. After such credit, the Tribunal arrives at a figure of Rs. 17,71,000 .

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(iv) The claim of Rs. 17,71,000 is found to be justified and the Tribunal allows the same to be paid to the Claimant.

(v) The issue of interest shall be taken up separately later.

11.3 CLAIM NO. 6(c) – PAYMENT FOR NHPC AND PWD ROADS MAINTENANCE BEYOND 22.10.2006 (Rs. 71,59,856).

11.3.1 THE CLAIMANT'S CASE

(i) The NHPC and PWD roads are access roads to work areas. As per Contract a lump-sum amount per km was provided towards construction / up-gradation and maintenance of roads for Contract duration upto 22.10.2006 (refer TS Cl. 12.1.5, 12.3.1.2, 12.8.1.3). The Claimant, however, had to maintain these roads upto the actual completion period i.e. 25.01.2008 for which additional expenditure had to be incurred. Time extension upto 25.01.2008 has been provided by the Respondent without any LD.

(ii) The project works involved construction/upgradation and maintenance of the roads for the contract period. Roads are divided into 2 categories.

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(a) PWD roads (metalled) which required Upgradation (widening etc.), repair & maintenance.

(b) NHPC roads (WBM) which required construction,

repair & maintenance.

Total lengths of PWD & NHPC roads to the various adits (II, III & IV)are as under.

	PWD Road (Km)	NHPC Road (Km)
Adit II	2,9250	0.8955
Adit III	3,4090	0.5197
Adit IV	Nil	1.6000
Total	6.3340	3.0152

In addition, quarry and other roads were about 4.5kms

Payment for these roads for the contract duration was regulated as per BOQ items 12.1 & 12.3 which provided a LS amount per km for the original contract duration.

(iii) Maintenance of these roads had to be continued in the extended period beyond 22.10.2006 at extra cost since the Contract provided for it upto the completion date only. The Claimant notified the Respondent about the additional cost prior to the contract date of completion vide letter dated

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03.10.2006 (Exh.69). A request was also made through the notice to maintain records of actual deployment expenses. The request was repeated through letter dated 07.12.2006 (Exh.74).

(iv) The Claimant had submitted 1st bill for additional its expenses from 20.04.2007 for the period from 23.10.2006 to 31.03.2007 (Exh.89) and the 2nd bill for the period from 01.04.2007 to 31.10.2007 (Exh.105) on 28.11.2007 and final bill upto 25.01.2008 (exhibit 123) with full details. The Respondent sought details and proof of equipment rates, manpower wages and material rates vide letter dated. 14.12.2007 (Exh.107). The details were made available by letter dated. 27.08.2008, but the Respondent rejected the claim on 16.09.2008 (Exh.128). Hence the dispute.

(v) The Claimant has also claimed interest @ 12% pa.

11.3.2 **THE RESPONDENT'S CASE**

(i) Under Clause 12.3.2 of the Technical Specifications, maintenance and repair works of access roads are to be carried out by the Contractor, whether constructed by him or otherwise. Under Clause 12.8.1 (3) no payment is to be made for maintenance and repair of access roads and other roads to quarry areas and other site roads. The Contractor has been paid extra amount in the extended period on

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account of extra work done and is not entitled for the claim which may be rejected.

11.3.3 **FINDINGS OF THE TRIBUNAL**

(i) There is no dispute on the fact that maintenance of roads in the work area and access roads was carried out by the Claimant beyond date of completion i.e. 22.10.2006 an upto 25.01.2008. Period of maintenance upto 30.11.2008 as adopted by the claimant is not acceptable since the date of taking over is 25.01.2008

(ii) There is no BOQ rate available in the Contract for maintenance of roads.

(iii) In the extended period no construction / upgradation work was required to be carried out and there is no claim for the same.

(iv) Proper advance notice for demand of additional cost for maintenance was given to the Respondent prior to date of completion as per contract, alongwith request for keeping record of actual deployment of equipment, labour and material used. The Respondent has not produced any such details with them. The Claimant had also submitted bills for the period upto 25.01.2008 (date of taking over certificate) alongwith all details of month-wise deployment, as mentioned earlier.

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(v) Based on the above mentioned details, the Claimant has claimed an amount of Rs. 71,59,856.

(vi) The AT has gone over the details for maintenance cost claimed by the Claimant , but AT has no means to verify the same. Therefore, the AT has made its own assessment for the expenses incurred upto 25.01.2008 and allows a sum of Rs. 20.0 lakhs against this claim.

12.0 CLAIM NO. 7 : CLAIM FOR INTEREST

12.1 CLAIMANT' S CASE

(i) The Claimant is entitled to get interest at the rate of 12% per annum as per Sub – Clause 60.7 of COPA of Volume – 2 of Contract Agreement, as considered by the Respondent towards recovery of advances, compounded monthly, on all the amounts found due to it from the respective due dates on which they have fallen due till date of payment or realization whichever is earlier.

(ii) Further the Claimant vide application dated 06.07.2016 has submitted before the Tribunal to consider inclusion of interest upto the date of award as the total "sum" and further to award interest after the date of award upon the composite amount of interest and claim, considering as "sum", in line

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with Hon'ble Supreme Court judgment in the case "M/S Hyder Consulting (UK) Ltd vs Governor State of Orissa" dated 25.11.2014.

12.2 **RESPONDENT' S CASE**

(i) Since none of the claims is liable to be awarded to the Contractor the Claim for interest is liable to be rejected. However, without prejudice to the above submissions, in case this Tribunal comes to the

(ii) conclusion that some amounts are to be awarded, then the rate of interest cannot be more than 9% simple interest per annum.

12.3 **FINDINGS OF THE TRIBUNAL**

(i) The Claimant has claimed interest at the rate of 12% compounded monthly on the various claims. The rate of interest has been claimed as per provisions in Clause 60.7 of the Contract.

(ii) The Respondent has rebutted the claim stating that no claims are admissible.

(iii) The AT has awarded certain amounts against various claims to the Claimant. The AT considers that the amounts thus awarded have been denied to the Claimant and he has been deprived of the use of the same. Interest on the awarded amounts is, therefore, considered justified.

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(iv) The rate of interest claimed is high. The rate under Clause 60.7 is for a different purpose and the same is thus not applicable for the claims. The AT considers that a rate of interest of 12% simple p.a. shall be adequate compensation to the Claimant.

(v) Regarding the date from which interest shall be payable, the Tribunal, observes that although the individual claims had been raised with the Respondent at different periods, the notice under GCC Cl. 67 for reference of dispute to arbitration was given by the Claimant vide letter dated 14.11.2009. In the SOC the Claimant has prayed for the interest from the date of arbitration. As such the AT consider that interest shall be allowed on the awarded amount from 14.11.2009 upto the date of award.

(vi) Future Interest @ 12% p.a. (simple) shall be payable on the total amount of the Award i.e. amount awarded against claims plus amount of interest upto the date of Award, from the date of Award to the date of actual payment.

(vii) No future interest, however, shall be payable if the total amount of Award is paid within 90 days of the date of Award.

13.0 CLAIM NO. 8 : COST OF ARBITRATION

(N.N.Singhal)

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(V K Agarwal)

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(O P Goel)

13.1 **THE CLAIMANT' S CASE**

(i) As the Respondent failed and / or neglected to settle and pay the claims, the Claimant was compelled to invoke Arbitration. Since the Respondent dragged the Claimant for Arbitration, the Claimant is entitled to recover the cost of Arbitration from the Respondent. The Claimant has claims actual cost incurred.

(ii) An amount of Rs. 50,000 has been claimed.

13.2 **THE RESPONDENT' S CASE**

(i) The Claim for costs of Arbitration is liable to be rejected, particularly in view of the fact that the major item of claim is highly inflated beyond all reasonable limits.

13.3 **FINDINGS OF THE TRIBUNAL**

(i) The AT has considered the rival contentions and decides not to award any cost to the Claimant.

(ii) Accordingly nil amount is awarded to the Claimant.

14.0 During the course of Internal meetings of the AT, the Claimant made two applications, on which response from the Respondent had also been obtained. The same are disposed of as under:

A **Application regarding Change of Name**

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i) The Claimant intimated vide letter dt. 14.09.2017 that the rights and obligations of M/s Gammon India Ltd. have been transferred to M/s Gammon Engineers & Contractors Pvt. Ltd. (GECPL) with effect from 31.03.2017 as approved by National Company Law Tribunal (NCLT). The Award, if any , shall , therefore, be made in the name of M/s GECPL.

ii) The Respondent has no objection on the issue as confirmed vide letter dt.29.11.2017

iii)The AT accordingly agrees to make the Award in the name of M/s GECPL

B Application regarding Direction to the Respondent for Payment of GST

i) The Claimant vide letter dt.19.09.2017 made an application to amend the Prayer at Para 5 of SOC (Pg. 44) to direct the Respondent to pay Goods and Service Tax (GST) as per rates applicable on the date of payment of the amount Awarded under claim no. 1 to 8.

ii) The Respondent firstly pointed out that the application at the highly belated stage is a new claim by the Claimant

iii) Moreover , assuming some award may be available to the Claimant, the same will have no GST implication as all payments pertain to periods prior to coming into force of GST Act.

iv)The AT has considered the above submissions by the Parties and is of the view that no amendment to the Prayer

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under SOC is required to be made as per the Application of the Claimant. As such the application of the Claimant is rejected.

15.0 SUMMARY

15.1 The itemwise amounts awarded by the Tribunal against various claims are summarized in the table below:

SUMMARY OF AWARDED AMOUNTS

Claim No.	Description of item	Amount Claimed	Amount Awarded
1.	Payment for cost incurred for Acceleration measures taken.	115,05,50,425	21,62,00,000
2.	Payment of additional cost towards Work in F8 F7 for 140 m, Work in face-8 beyond RD 2226 m and Work in face-8 beyond RD 2183 to RD 2226 m.	2,54,27,000	2,54,27,000
3.	Payment of Rolling Margin.	1,22,81,449	1,22,81,449
4.	Reimbursement for Procurement of Sand in absence of Quarry.	1,41,99,830	1,41,99,830
5.	Reimbursement of Balance Lease land cost.	74,74,972	Dropped
6.	Additional Cost in Extended Period (a)For Extension of insurance policy due to time extension and increase in Contract value.	2,82,21,860	2,34,53,43

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	(b) For BG charges due to extension of completion time of the project.	23,96,435	17,71,000
	(c) For NHPC & PWD Road Maintenance after 22nd Oct 2006.	71,59,856	20,00,000
	TOTAL	124,77,11,827	29,53,05,712
	Say	124.77 Cores	29.53 crores
7.	Payment of interest on the above Claims @ 12% per annum compounded monthly from the date (s) the same were found to be due and payable till the date of payment.	As per actual	Interest @12% p.a. is allowed from date of invocation i.e. 14.11.2009 to the date of Award i.e. 18.01.2018 which comes to Rs. 28.99 crores
8.	Cost of Arbitration	As per actual	NIL

15.1 The Tribunal awards an amount of Rs 29.53 corers to the Claimant as per above details, along with the interest upto the date of Award as Rs. 28.99 crores. Thus the total awarded sum comes to Rs. 58.52 crores which is payable by the Respondent to the Claimant.

15.2 The Award made on eighteenth day of January 2018 at New Delhi.

(N. N. Singhal)
Arbitrator
18/01/18

(V.K. Agarwal)
Arbitrator

(O.P. Goel)
Presiding Arbitrator

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Encl. 1

In the matter of Arbitration between

Gammon India Ltd. ..... **Claimant/Contractor**

And

NHPC Ltd. ..... **Respondent/Employer**

Under agreement for Civil Work of Head Race Tunnel including Adits 2, 3 & 4 at Teesta HE Project (Stage V) Lot TT-3 East Sikkim

Subject: Preliminary Objections raised by the Respondent

1.0 BACKGROUND

1.1 With reference to the various claims by the Claimant under the referred agreement, the Respondent, while submitting the statement of defence, took up several preliminary objections. The Respondent requested that before commencement of oral submissions on the claims by the Claimant, the two preliminary objections relating to Order 2 Rule 2 CPC and on limitation may be taken up and finalized by the Tribunal to avoid any legal complications, while the other preliminary objections/issues shall be taken up during arguments on merits. The Claimant also agreed with the same and, therefore, the AT directed the Respondent to argue on the two preliminary objections in the 11th hearing held on 17.07.2014.

1.2 The Respondent took up his arguments in the 12th hearing held on 28.08.2014 and concluded in the 16th hearing on 25.09.2014. The Claimant took up his counter arguments in the 17th hearing on 13.10.2014 and concluded in the 23rd hearing on 08.12.2014. The parties were directed by the AT to submit written submissions by 23.12.2014, which were received by the Arbitral Tribunal. An application was also filed by the Claimant for production of some documents by the Respondent. The counsel for the Respondent produced the same documents in the 24th hearing held on 06.01.2015. The Claimant made his arguments in the 25th hearing held on 07.01.2015. The Respondent submitted his rejoinder in the 26th hearing held on 09.02.2015 during which the Respondent submitted fresh set of written submission in substitution of the

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earlier submission dated 23.12.2014 due to the fact that letter dated 25.01.2010 produced with the earlier written submission was not complete and had missed out one page.

Both parties concluded their submissions on 09.02.2015.

2.0 SUBMISSIONS BY THE RESPONDENT

The Respondent took up arguments on the following preliminary issues:

(i) Claims are barred by the principle of Order 2 Rule 2 CPC

(ii) Claims are barred by limitation under the Limitation Act, 1963

2.1 Order 2 Rule 2 CPC

2.1.1 Order 2 Rule 2 CPC stipulates as under:

"2. Suit to include the whole claims

1. *Every suit shall include the whole of the claim which the plaintiff is entitled to make in respect of the cause of action, but a plaintiff may relinquish any portion of his claim in order to bring the suit within the jurisdiction of any court.*
2. *Where a plaintiff omits to sue in respect of or intentionally relinquishes any portion of his claim, he shall not afterwards sue in respect of the portion so omitted or relinquished.*
3. *Omission to sue for one of several reliefs. A person entitled to more than one relief in respect of same cause of action may sue for all or any of such reliefs, but if he omits, except with the leave of the court, to sue for all such reliefs, he shall not afterwards sue for any relief so omitted".*

2.1.2 The Claimant has filed two claims against one cause of action and has wrongly split the claim with a view to harass the Respondent by subjecting it to multiple claims. The earlier claim for additional cost due to adverse geological conditions and the present claim of cost of compression are similar in nature. Therefore, as per aforementioned provision in law, the Claimant is not allowed to raise subsequent claims from same cause of action.

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2.1.3 Since the works under the contract had been completed on 25.01.2008, and the earlier claim was raised before the AT on 12.03.2009, the present reference could also be made along with the earlier reference. But it was not done and the present claim was raised before the AT on 20.04.2013, although details for the 2nd reference were also available when the first reference for arbitration was made by the Claimant.

2.1.4 The cause of action for both the arbitrations is the same, as in both cases the cause of action starts with the award of the contract and culminates with the final bill and alleged non-payment of claims.

2.1.5 The Respondent took support of the following judgments for the issues raised by it, as briefly narrated below:

i. **K.V. George Vs. Secy. To Govt – Supreme Court (1989)**
Held that in the aforesaid cases the principle of res judicata or for that the principles of constructive res judicata apply to arbitration proceedings and as such the award made in the second arbitration proceeding ..... cannot be sustained and is, therefore, set aside.
The judgment also laid down, that it is also in public interest that individuals should not be vexed, twice over with the same kind of litigation.

ii. **State of Maharashtra Vs. National Const. Co. – Supreme Court (1996)**
The judgment mentioned that a man shall not be twice vexed for one and the same cause.

iii. **Virgo Industries Vs. Venture tech Solutions – Supreme Court (2013)**
Held, subsequent suit is not permissible when cause of action for subsequent suit is the same as in first suit, unless leave of court is obtained in first suit as to filing of subsequent suit for omitted relief.

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The judgment also elaborated on the object behind the enactment of the provisions of Order 2 Rule 2 CPC which seeks to avoid multiplicity of litigations on the same cause of action.

iv. **Coffee Board Vs. Ramesh Exports – Supreme Court (2014)**

Held, when cause of action and parties involved in both suits are the same and reliefs claimed in subsequent suit could have been claimed in previous suit itself but had been omitted, only then would subsequent suit be barred under Rule 2.

The judgment also mentions that the object of Order 2 Rule 2 CPC is two-fold. First is to assure that no defendant is sued and vexed twice in regard to the same cause of action. Second is to prevent a plaintiff from splitting of claims and remedies based on the same cause of action.

v. **SBI Vs. Gacure Pharmaceuticals – Supreme Court (2014)**

The judgment reiterated the principle that when cause of action is the same, suit must include whole claim and plaintiff can not split up claim so as to omit one part and sue for the other. Relief sought in second suit could have been sought in first suit. Therefore held, cause of action for both suits being the same and plaintiff having omitted to seek certain relief in the first suit, he cannot file second suit seeking that same relief.

2.1.6 The filing of second suit has caused prejudice to the Respondent. The first prejudice is that the Respondent is being vexed twice. The second prejudice is that it is having to bear the cost of two separate arbitrations when all the claims could have been raised in the first arbitration itself.

2.1.7 In view of the above arguments/pleadings the claims under this reference be dismissed as barred by the principle of Order 2 Rule 2 CPC.

2.2 Limitation under the Limitation Act, 1963

2.2.1 As per the Limitation Act, 1963 following periods of limitation have been provided:

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a.	Item 18 under suits for the price of work done by the Plaintiff for the defendant at his request, where no time has been fixed for payment.	Three years	From the time the work is done
b.	Item 55 under suits For compensation for the breach of any contract, express or implied, not herein specially provided	Three Years	From the time the contract is broken (where there are successive breaches) when the breach in respect of which the suit is instituted occurs or (when the breach is continuing) when it ceases

2.2.2 The works under the contract were completed on 25.01.2008, while the letter invoking arbitration by the Claimant was sent by the Claimant only on 26.10.2012 which was beyond the period of three years limitation available under the provisions of the Limitation Act, 1963 as noted above. Hence, the present invocation is well beyond the permissible limit under the Act and so barred in law.

2.2.3 The claims in this reference by the Claimant have been raised on the dates as noted below which are also confirmed by the Claimant:

Claim No.	Date when raised	Amount of Claim (Rs.)
1	20.01.2006	115,05,50,425
2	08.06.2007	2,54,27,000
3	14.09.2006	1,22,81,449
4	03.10.2006	1,41,99,830
5	24.06.2006	74,74,972
6a	03.07.2008	2,82,21,860
6b	25.08.2008	23,96,435
6c	27.08.2008	71,59,856

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The Claim No. 1, being the major one, is being taken up in details.

2.2.4 Claim No. 1: for cost incurred for acceleration of the work

i. As per the written submissions dated 09.02.2015 by the Respondent, the claim on this account was raised by the Claimant on 20.01.2006 for an amount of Rs. 122.30 crores. The claim amount was reduced to Rs. 117.26 crores vide letter dated 14.05.2007. Again vide letter dated 22.01.2008 the claim was allegedly updated to Rs. 125 crores. The Respondent on 18.09.2008 conveyed its willingness to pay a sum of Rs. 12.58 crore subject to certain conditions e.g. other claims shall not be entertained and acceptance of conditions imposed.

ii. As noted earlier, the period of limitation available for raising a suit for claim on the issue is three years. The period of limitation would start from 20.01.2006 when the claim had been raised i.e. the cause of action. The Respondent's action of paying a part amount on 18.09.2008 had given rise to a dispute between the parties, even before the submission of final bill and thus had nothing to do with the final bill.

iii. As pointed earlier, limitation for 1st claim started running on 20.01.2006 when the claim was raised, and the claim became time barred on 19.01.2009. The limitation for invoking the claim also started running on 18.09.2008 when part payment was made by the Respondent and balance refused. The limitation came to an end on 17.09.2011 (after three years). The presentation organized through letter dated 13.07.2010 by the Respondent would not extend the limitation for the claim (as provided in Sec. 18 of the Limitation Act) which had expired on 19.01.2009 and hence the claim is liable to be rejected as time barred.

iv. The above interpretation is supported by the judgment of the Supreme Court in the case J.C. Budhraja Vs. Chairman Orissa Mining Corporation (2008) (Page 61 – 81 of compilation of judgments filed on 28.08.2014). It would be seen from the letter of 13.07.2010 that the meeting of the committee was only "to fix up the issues in various claims", and there was no acknowledgement of any liability to pay or any jural relationship between the parties.

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v. The Claimant has tried to mislead the AT by falsely averring that it had invoked arbitration vide letters dated 14.11.2009 and 25.01.2010 which is evident from the letters. It was vehemently argued that the letters were also not produced before the AT inspite of opportunity given to them only to conceal the fraud. This proves the dishonest intentions of the Claimant. The letters were produced by the Respondent with the written submissions on preliminary issues dated 09.02.2015. It is evident from the letters that no invocation of arbitration was done through any of the above letters. In fact the Claimant had invoked arbitration only on 26.10.2012, as also categorically admitted in reply to Para D in the Rejoinder filed by the Claimant on 03.10.2013.

vi. Hence the claims are liable to be rejected on the ground of limitation. Further, the claims having been raised much before the final bill and also denied, thus creating disputes between the parties, submissions of the final bill and its finalization will have no bearing on the issues of limitations for these claims.

2.2.5 The Respondent has relied on the following judgments submitted in the two compilations dated 28.08.2014 and 25.09.2014, briefly narrated below :

i. **NHPC Vs. Karam Chand Thapar & Bros – (2010)**

Held that the provisions of Limitation Act apply to arbitrations and the period of limitation for commencement of an arbitration runs from the date on which, had there been no arbitration clause, the cause of action would have accrued. Also as per section 21 of the A&C Act 1996, the arbitral proceedings are deemed to commence on the date on which a request for dispute to be referred to arbitration is received by the Respondent.

ii. **J.C. Budhraja Vs. Chairman OMC – Supreme Court (2008)**

Limitation for a suit is calculated as on the date of filing of the suit. In the case of arbitration, limitation for the claim is to be calculated on the date on which the arbitration is deemed to have commenced.

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iii. **Punjab State Vs. Dina Nath – Supreme Court (2007)**

iv. **Major Inder Singh Vs. DDA – Supreme Court (1988)**
Limitation for claim and limitation for invoking arbitration are separate.

v. **Union of India Vs. L.K. Ahuja – Supreme Court (1988)**
Same as under (iv).

vi. **Venture Global Engg. Vs. Satyam Computer Services – Supreme Court (2010)**
Held, concealment of relevant and material facts, which should have been disclosed before arbitrator, is an act of fraud and covered under the above said expression .... "Public Policy".... and, therefore, that an award is in conflict with the public policy of India if the making of the award was induced or affected, by fraud or corruption or was in violation of Section 75 or Section 81.

1.3 The Respondent prayed that in view of the pleadings the claim should be barred by limitation under the Limitation Act, 1963.

3.0 SUBMISSIONS BY THE CLAIMANT

The Claimant's defence is contained in the following paras:

3.1 Order 2 Rule 2 CPC

3.1.1 The contention of the Respondent is wrong. Chronological list of events for the first reference to arbitration was submitted which shows that the claim for additional costs due to unforeseen geological and unforeseen physical conditions submitted on 21.03.2007 was rejected with detailed reasons on 18.04.2008. Invocation of arbitration under clause 67.1 of GCC was done vide letter dated 30.07.2008 and the arbitral tribunal was constituted on 26.09.2008.

3.1.2 It was pointed out that the work under the contract was completed on 25.01.2008. Defect liability period ended on 25.01.2009. Final bill was

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submitted on 10.03.2009. The arbitration in first reference had been commenced even before the final bill was filed.

3.1.3 The second reference is related to cost on account of acceleration measures taken by the Claimant on instructions of the Respondent. On 08.05.2001 the Respondent instructed the Claimant to submit an accelerated programme for completion of the work so as to compress the schedule for completion from 2040 days (67 months) to 1826 days (60 months).

3.1.4 The dispute between the parties arose or crystallized on submission of final bill. Prior to that, the Claimant wrote a letter on 24.01.2006 for approval of cost of acceleration which was forwarded by the Respondent to head office for consideration. Final claim was submitted to the Respondent on 21.03.2007. the Claimant submitted his final bill after DLP as per contract provisions on 10.03.2009. On 28.08.2008 meaning thereby that when the arbitration started in the earlier (1st) case, the issue of dispute of the present claim was not even raised.

3.1.5 Once the causes of action are different and distinct and based on independent evidence, the principle of constructive res-judicata would not apply in such case.

3.1.6 The Claimant stressed on his submissions and quoted from the same judgments as referred to by the Respondent as brought out in the following paras:

i. **1989 (4) SCC P. 595 – Para 5 & 13**

The para 13 refers to a passage from Mulla's code of Civil Procedure which stipulates that "this rule does not require that when several causes of action arise from one transaction, the plaintiff should sue for all of them in one suit. What the rule lays down is, that where there is one entire cause of action, the plaintiff cannot split the cause of action into parts so as to bring separate suits in respect of those parts.

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ii. **1996 (1) SCC – P 735 – Para 9, 11, 14 to 19**

The para 9 enunciates that the principle of res-judicata and Rule 2 of Order 2 are based on the rule of law that a man shall not be twice vexed for one and the same cause. Following principles are brought out in the judgment.

a. Whether the claim in the new suit is in fact founded upon a cause of action distinct from, that which was the foundation for the former suit. If the answer is in the affirmative, the rule will not apply.

b. If in the earlier suit, the plaintiff could not have claimed the relief which he sought in the subsequent suit, the Plaintiff's subsequent suit is not barred by Order 2 Rule 2.

iii. **2013 (1) SCC P 625 – para 10 & 11**

Principles laid down are:

"In order that a plea of a bar under Order 2 Rule 2(3) of the Civil Procedure Code should succeed, the defendant who raises the plea must make out (1) that the second suit was in respect of the same cause of action as that on which the previous suit was based; (2) that in respect of that cause of action, the plaintiff was entitled to more than one relief; (3) that being thus entitled to more than one relief the plaintiff, without leave obtained from the court, omitted to sue for the relief for which the second suit had been filed. From this analysis it would be seen that the defendant would have to establish primarily and to start with, the precise cause of action upon which the previous suit was filed, for unless there is identity between the cause of action on which the earlier suit was filed and that on which the claim in the later suit is based, there would be no scope for the application of the bar".

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iv. **2014 (6) SCC P 424 – para 11 & 12**

Same principle as in case (iii) laid down. Further it elucidated that both the plaints must be read as a whole to identify the cause of action, which is necessary to establish a claim or necessary for the plaintiff to prove, if traversed. Therefore, after identifying the cause of action if it is found that the cause of action pleaded in both the suits is identical and the relief claimed in the subsequent suit could have been pleaded in the earlier suit, then the subsequent suit is barred by Order 2 Rule 2. The defendant would have to establish primarily and to start with, the precise cause of action for both the suits. Unless they are identical there would be no scope for the application of the bar.

3.1.7 The Claimant also referred to some other judgments as mentioned hereinafter:

i. **AIR 2004 SC P 1761, Para 8, 9, 16 to 21**

One great criteria is, when the question arises as to whether the cause of action in the subsequent suit is identical with that in the first suit, whether the same evidence will maintain both actions.

ii. **AIR 1993 SC P 1756, Para 6**

Elaborates that the Order 2 Rule 2 CPC provides that if the plaintiff omits any part of the claim from a cause of action or fails to claim a remedy available to him in respect of that cause of action he will thereafter be precluded from so doing in any subsequent litigation that he may commence, if he has not obtained the prior permission of the court. But the rule does not preclude a second suit based on a distinct cause of action.

iii. **AIR 2002 SC P 258, Para 5**

It has been held that the dispute with regard to the subsequent claims arose after the first reference, that is, after the final bill was prepared.

iv. **2005 (10) SCC P 218, Para 4**

In order to attract applicability of the bar enacted by Order 2 Rule 2 CPC, it is necessary that the cause of action on which the subsequent claim is founded should have arisen to the Claimant when he sought for enforcement of the first claim before the court.

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v. **AIR 2011 SC 9, Para 9, 10 & 12**

Same principle as in ref (ii) accepted. Moreover the strength of the second case and the conduct of plaintiff are not relevant for deciding whether the second suit is barred by Order 2 Rule 2 CPC.

vi. **AIR 1980 SC – P 161, Para 6 & 7**

vii. **AIR 2001 PAT P 174, Para 6, 7 & 9**

viii. **AIR 1996 SC P 2367, para 9 to 11 & 17**

Support the principle of same cause of action to attract the bar.

ix. **2007 (95 DRJ P 723, para 12**

Although supplies involved in the suit were at the same period of time, but places of supply were different. Order 2 Rule 2 CPC not attracted.

x. **185 (2011) DLT P 185, Para 1**

A cause of action is a complete bundle of facts required to be averred and proved in order to, get the relief on the suit. One cause of action may have certain common ingredients/facts with other cause of action, however, because of such common facts, it cannot mean that necessarily both the cause of action will be identical.

xi. **197 (2013) DLT P 650, para 1, 28 & 30**

Elucidated that in the context of large scale works contracts, there cannot be any rigid application of the principle of Order 2 Rule 2 CPC, unless it is demonstrated that the prejudice has been caused to either party as a result of such non-adherence.

3.1.8 Therefore, the present reference to arbitration is not barred by the principle of Order 2 Rule 2 CPC.

3.2 Limitation under the Limitation Act, 1963

3.2.1 The averments made by the Respondent are incorrect and hence denied. The contention of the Respondent that claim is time barred under the Limitation Act, 1963 is not correct. The process of amicable settlement defined in the contract was tried with the consent of both the parties, which is a matter of record. The Claimant re-invoked arbitration on 26.10.2012, after dispute was crystallized.

3.2.2 The chronology for the Claim No. 1 is briefly given below to clarify the position.

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24.01.2006	Claimant proposed a cost (Rs.125 crore) for acceleration to enable them to mobilize for achieving the acceleration target.
21.03.2007	Claim in respect of first reference to arbitration sent by GIL.
25.01.2008	Project completed.
18.08.2008	Acceleration approved by NHPC, but for a meagre amount of Rs.12.58 crore, along with certain conditions which were not accepted by GIL.
18.09.2008	NHPC made part payment without any conditions.
25.01.2009	DLP completed.
10.03.2009	Final bill submitted by GIL as per Clause 60.6 of GCC.
21.05.2009	NHPC accepted part claim and referred for approval of Competent Authority.
14.11.2009	Since no settlement available from NHPC, notice under Clause 67.1 issued to NHPC by GIL.
25.01.2010	As a follow up, GIL nominated its Arbitrator and requested NHPC to nominate its Arbitrator.
13.07.2010	NHPC agreed for amicable settlement and constituted a Committee to fix up the claims.
20.07.2010	GIL presented its claims to the Committee

Protracted correspondences, reminders. In the meantime on 21.08.2012, NHPC sought opinion of Attorney General on the letters of 14.11.2009 and 25.01.2010 from GIL

26.10.2012	GIL re-invoked arbitration.
06.09.2013	NHPC made further part payment.

3.2.3 From the above sequence, it is clear that the claim was not dead even up to 13.07.2010 when the Respondent formed a Committee for fixing up the claims and inviting the Claimant for presentation. Therefore, the claim and reference is not, barred by limitation under the Limitation Act, 1983.

3.2.4 The Claimant commented on the judgments referred by the Respondent, as briefly recorded below:

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(i) **NHPC vs. KARAM CHAND**

The judgment is not applicable since there was no continuing cause of action. The issue related to unprecedented flood, which was a one time incident.

(ii) **BUDHRAJA vs. CHAIRMAN OMC**

The judgment supports the contention of the Claimant. In para 3,4,5,9,22 and 23, the SC accepted the initiation of limitation from the date of acknowledgement in writing of starting settlement proceedings. In the present case, the said acknowledgement is dated 13.07.2010. Therefore, the re-invocation of arbitration even as per letter dated 26.10.2012 is within limitation period of 3 years.

(iii) **NATIONAL ALUMINIUM CO. vs KANUNGO**

In this case, plea of limitation was not accepted. Relevant paras are 3, 4 and 5 where letter confirming that the claims are under consideration and the decision is awaited was accepted as acknowledgement, extending the limitation of 3 years from the date of the letter.

(iv) **SHRIRAM MILLS vs UTILITY PREMISES**

In this case, it was held by SC that as long as negotiations are going on, the period of limitation will not start.

(v) **PUNJAB STATE vs DINANATH**

(vi) **MAJOR INDER SINGH REKHI vs DDA**

(vii) **UNION OF INDIA vs LK AHUJA & CO.**

The judgments by SC in the cases upheld the fresh starting of period of limitation from the notice of settlement and conciliation.

3.2.5 The Claimant has also relied on the following judgments / document.

(i) **AIR 2006 SC 2488 HARISHANKAR SINGHANIA vs. GAUR HARI SINGHANIA**

Para 21 / 25 of the judgment has laid down that as long as parties are in dialogue and even the differences would have surfaced, it cannot be asserted that a limitation under Article 137 has commenced. Such an interpretation will compel the parties to resort to litigation / arbitration even when there is serious hope of the parties themselves resolving the issues.

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(ii) In the brief of the opinion sent by the Respondent to the Attorney General, which is on record, it was admitted that invocation of arbitration was made through letters dated 14.11.2009 and 25.01.2010.

3.2.6 In view of the above, the plea of the Respondent regarding the reference barred by limitation be dismissed.

4.0 APPRAISAL BY THE ARBITRAL TRIBUNAL

The AT has gone through the arguments and pleadings of the parties and the relevant documents and observed as under on the two preliminary issues raised by the Respondent.

4.1 ORDER 2 RULE 2 CPC

(i) The cause of action for the first reference against which Rule 2 Order 2 is being pleaded by the Respondent, is the occurrence of adverse geological and unforeseeable physical conditions met during the execution of the work of tunnelling under the agreement. Arbitration process in the above matter had been commenced on 21.03.2007 and arbitration was invoked on 30.07.2008. Statement of Claim (SOC) was submitted to AT on 12.03.2009.

(ii) The cause of action in the present (second) reference is the non-payment of the cost of acceleration of the total work under the contract from 67 months to 60 months as per directions of the Respondent, which crystalized after the payment of final bill after May, 2009.

(iii) The second reference could not have been made when first reference was made.

(iv) Evidence in the two references is not same and identical.

(v) Regarding the issue of omission or relinquishing of part of claim, it is noted that a clear assertion is made in the SOC under first reference in para 2.8 and para 2.12, that the issue of acceleration / prolongation of contract shall be dealt separately.

4.2 LIMITATION UNDER THE LIMITATION ACT, 1963

(a) CLAIM NO.1

(i) On the request of the Respondent, the Claimant submitted proposal for acceleration of the work schedule from 67 months to

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60 months, obviously involving additional cost. Even after exchange of many letters, the cost factor could not be finalized although part payments were made prior to and after final bill.

(ii) The final bill was submitted by the Claimant on 10.03.2009. On 13.07.2010, the Respondent agreed to settle the dispute amicably and constituted a Committee to fix up the claims. The constitution of such a Committee amounted to acknowledgement of the claim. The claim was, therefore, live even at that time.

(iii) Even earlier letters from the Claimant to the Respondent dated 14.11.2009 and 25.01.2010 were in line with the provisions of the contract under Clause 67 of GCC for Settlement of Disputes.

(iv) The Attorney General in his opinion to the Respondent dated 21.08.2012 categorically stated that "I do not find that the Engineer has applied his mind or given a decision on the bill. As such, therefore, the period of limitation cannot be said to have commenced".

(v) Thus the claim was live up to that period.

(b) CLAIM NO. 2, 3, 4, 5, 6a, 6b & 6c

(i) Being practically identical, the other claims are being taken up together. The claims were submitted on the dates given below as mentioned earlier in para 2.2.3.

CLAIM NO.	DATE
2	08.06.2007
3	14.09.2006
4	03.10.2006
5	24.06.2006
6a	03.07.2008
6b	25.08.2008
6c	27.08.2008

(ii) All the above claims were also included in the final bill submitted on 10.03.2009 and were referred to the Committee constituted by the Respondent on 13.07.2010 for fixing up all the claims.

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(iii) Hence no bar of limitation applies to these claims on 26.10.2012. All these claims were also included in the letter dated 14.11.2009 and 25.01.2010.

5.0 ORDER

Considering all the above facts and details, the preliminary objections of the Respondent regarding the principle of Rule 2 Order 2 CPC and limitation under the Limitation Act, 1963 are not considered maintainable and are dismissed.

(O. P. Goel)
Presiding Arbitrator

(V. K. Agarwal)
Arbitrator

(N. N. Singhal)
Arbitrator 11/02/15

New Delhi
Dated: 11.02.2015

NHPC LIMITED
FARIDABAD

Encl. 2

IN THE MATTER OF ARBITRATION BETWEEN:

Gammon India Ltd, Mumbai ... Claimant

And

NHPC Ltd- Teesta V Power Station, East Sikkim ... Respondent

Dated : 02.02.2017

Under Agreement for Civil Work for Head Race Tunnel including Adits - 2, 3 & 4 at Teesta HE Project (Stage V) Lot TT-3 East Sikkim

Subject : Application filed by the Claimant on 01.08.2016

1.0. An application is filed by the Claimant (GIL) on 01.08.2016 relating to claim no. 1 for payment of acceleration claim amounting to Rs. 125 crore, details of which were submitted as Annexure C-2 to the Statement of Claim (SOC). The Respondent (NHPC) had submitted their defense arguments, including Annexure R-7 to the Statements of Defense (SOD).

1.1 In the SOD, NHPC filed reports of committees which had examined the claim of GIL and had recommended an amount of Rs. 28.16 crore (p.60). The committee further observed that:

(i) The acceleration cost has been based on additional deployment of resources from the period from which progress more than the target was worked out by the committee.

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(ii) The status of the work prior to start of acceleration measures showed a short-fall of 279 days, and so proposed that the cost on account of acceleration measures may be apportioned in the ratio of benefit to the NHPC and short-fall on the account of GIL. During oral arguments (on 18.11.2015), NHPC has produced Annexure to R-7 without any detailed back-up / justification of hindrances as mentioned above.

1.2. The above details were verbally informed during the process of amicable settlement undertaken during the period from 25.01.2010 to 26.10.2012 and subsequently vide SOD during the present arbitral proceedings, These details were never intimated to the Claimant during the course of execution, even when EOT was approved up to 12.12.2008 (date of completion as per normal execution of works without acceleration measures) without levy of any liquidated damages on GIL.

1.3. In the above circumstances, to find out the methodology and mechanism by NHPC, it would be vital and appropriate to direct NHPC to (i) produce the documents related to the methodology adopted in support of the amount of Rs.28.89/28.16 crore and (ii) to produce the details of apportionment and the documents relied upon in support thereof.

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2.0 On the directions of the AT, the Respondent (NHPC) filed their reply to the application of the Claimant (GIL) vide letter dated 07.09.2016. NHPC stated that the application filed by GIL at this stage is highly belated and nothing but an attempt to delay the proceedings since both GIL and NHPC have already concluded their arguments and GIL is only submitting final rejoinder arguments.

2.1 NHPC has further observed as under:

(i) The Claimant has not filed any evidence in support of their claims, and are only trying to obtain Respondent's documents to support their claim. There is no procedure in law which permits such action.

(ii) Further, at the stage of submissions of Rejoinder, the Claimant has realized that its claims are without any proof and so has filed this application.

(iii) The Project Committee findings are of no consequence since it has been modified by Head Quarter level committee. This is an internal matter of the Respondent, and what is material is the final decision of the Respondent (based on recommendations of the above committee) which is already on record of the AT as part of SOD. The calculations given in Annexure to R-7 have been fully explained during submissions by the Respondent. The statement of the claimant is totally baseless and malafide.

NHPC LIMITED FARIDABAD

2.2 In the above circumstances and in the interest of justice, the application filed by the Claimant is liable to be rejected with costs.

3.0 Final Rejoinder by the Claimant was submitted on 07.09.2016 which was later modified vide letter dated 15.09.2016. The Claimant has emphasized the following issues.

(i) The Respondent has not followed the standard rules while calculating the admissible amount, and have applied deductions without any justifications. This fact could further be revealed from the Annexure to R-7 filed by the Respondent for the first time during reply arguments on 18.11.2015. It is entirely the onus of the Respondent to produce the documents in support of the methodology used for calculating the amount considered admissible by it.

(ii) It, is not the case of the Claimant that there is a report of some committee and that the said report be made binding upon. It is a confusion on the part of the Respondent.

3.1 It is, therefore, prayed that the Respondent be directed to produce documents in support of methodology used in their calculations as explained earlier and justification of hindrances to the account of the Claimant.

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4.0 The Tribunal has gone through the submissions of both the parties in detail as well as the status of the proceedings and note as below.

(i) SOC was submitted on 20.04.2013 and SOD on 05.09.2013. The Rejoinder by the Claimant was submitted on 03.10.2013.

(ii) After admission/ denial of documents and cross-examination of one witness each from both sides, oral arguments were to be taken up from the 12th hearing.

(iii) The Respondent raised some preliminary objections on 29.08.2014 (12th hearing) on which decision was sought from the Tribunal and, therefore, the same were taken up first. After submissions had been completed by both parties on 09.02.2015, the Tribunal gave its decision on 11.02.2015 (28th hearing). Thereafter, hearings on merits were commenced. The Claimant commenced their submissions on 23.03.2015 (29th hearing) and concluded on 28.07.2015 (38th hearing). The Respondent took up their submissions on 14.09.2015 (39th hearing) and concluded on 26.07.2016 (62nd hearing).

(iv) Thereafter the Claimant commenced their final rejoinder arguments on 27.07.2016 (63rd hearing) when the present application has been moved, seeking some documents from the Respondent as explained earlier.

4.1 In view of the above details, the Tribunal considers the application is quite belated. It is also observed that the basic details of Respondent's approved amounts had been available much earlier and have been fully discussed and argued by the parties. AT considers that no prejudice is likely to be caused to the Claimant due to non-availability of further documents sought through the present application.

4.2 The application of the Claimant is, therefore, not allowed and is rejected.

(O.P. Goel)
Presiding Arbitrator

(N.N. Singhal)
Arbitrator

(V.K.Agarwal)
Arbitrator

New Delhi
Dated : 02.02.2017

NHPC LIMITED
FARIDABAD

Appendix-X2

एन एच पी सी लिमिटेड
मध्यस्थम सेल
16 APR 2018
डायरी सं. 242

Post Award Internal Meeting Nos. 02 & 03

April 13, 2018

Before the Hon. Arbitral Tribunal of

Shri O. P. Goel, Presiding Arbitrator, B–XI/8091, Vasant Kunj, New Delhi–110 070 Ph: 011–2613 3822, 2689 9857 (M) 098105 12775	Shri N. N. Singhal, Arbitrator 64, Phase–II, Vasant Vihar, Dehradun–248 006 Ph: 0135–651 0630 (M) 098370 85214	Shri V. K. Agarwal, Arbitrator Flat No. 17–2A, Aravali View Rail Vihar, Sector–56, Gurgaon–122 003 (Hr.) Ph: 0124–2386623, 4116050 (M) 098112 38880

In the matter of Arbitration between:

M/s Gammon Engineers & Contractors Pvt. Ltd., Mumbai ..... Claimant

And

NHPC Ltd. – Teesta V Power Station, East Sikkim ..... Respondent

Sub: Lot TT–3: Civil Work for Head Race Tunnel Including Adits–2, 3 & 4 etc. Contract No.: NHPC/CCW/0603/17/Agreement–Lot TT–3/2001 dated 31.03.2001

Reg: 1. Application under Section 33 of The Arbitration & Conciliation Act, 1996, filed by the Respondent, dated 16.02.2018.

2. Application under Section 33 of The Arbitration & Conciliation Act, 1996, filed by the Claimant, dated 17.02.2018.

1.0 The second Post Award Internal Meeting of the Arbitral Tribunal was held on 12.04.2018 at Neeti Bagh Club and the third meeting was held on 13.04.2018 at Indian Building Congress, R.K. Puram, New Delhi.

1.1 Discussions and deliberations were held on the request made by the Respondent under Section 33 of The Arbitration and Conciliation Act, 1996 vide their letter No. Nil dated 16.02.2018 and by the Claimant under Section 33 of The Arbitration and Conciliation Act, 1996 vide their letter No. WSS/G/7920/2017/105 dated 17.02.2018.

1.2 The order of the AT was finalised, signed and issued.

1.3 The parties shall make payment of Rs.78,000/- each as fees and travel expenses for three Post award meetings held by the AT to each member of the AT.

(N. N. Singhal)
Arbitrator

(V. K. Agarwal)
Arbitrator

(O. P. Goel)
Presiding Arbitrator

NHPC LIMITED
एन एच पी सी
FARIDABAD

To:

1. The Vice President & Head (WS), M/s Gammon Engineers & Contractors Pvt. Ltd, "Gammon House", Veer Savarkar Marg, PO Box No. 9129, Prabhadevi, Mumbai–400 025 Ph: 022–6111 4000, 2430 6761 Fax: 022–2430 0221 /0529 (Sh J. L. Ashar (M) 098214 69847)
2. The General Manager, Teesta (Stage–V) Power Station, N.H.P.C. Ltd., P.O. Balutar, Singtam, East Sikkim–737 134 Ph: 03592–247 357–8, Fax: 03592–247 227 /349 (Sh. S. K. Singh (M) 09.....)

Copy to:

3. Sh. Ashish Gupta, Authorised Signatory, M/s Gammon Engineers & Contractors Pvt. Ltd., E–52, Sector–63, Noida–201 307 (UP) Ph: 0120–474 6623 Fax: 0120–474 6699 (M) 099588 78990)
4. The Chief Engineer (Arb. Cell), NHPC Ltd., NHPC Office Complex, Sector–33, Faridabad–121 003 (Hr.) Fax: 0129–227 2801

CE (AE-II)

16/4/18

16/4/18

mgr (AE-II)

NHPC LIMITED FARIDABAD

Before the Hon. Arbitral Tribunal of

Shri O. P. Goel, Presiding, Arbitrator, B–XI/8091, Vasant Kunj, New Delhi–110070 Ph: 011–2613 3822, 2689 9857 (M) 098105 12775	Shri N.N. Singhal, Arbitrator 64, Phase–II, Vasant Vihar, Dehradun-248006 Ph: 0135-6510630 (M) 098370 85214	Shri V. K. Agarwal, Arbitrator Flat No. 17-2A, Aravali View Rail Vihar, Sector–56, Gurgaon–122 003 (Hr.) Ph: 0124–2386623, 4116050 (M) 098112 38880

In the matter of Arbitration between:

M/s Gammon Engineers & Contractors Pvt. Ltd., Mumbai ..... Claimant

And

NHPC Ltd.–Teesta V Power Station, East Sikkim ..... Respondent

Sub: Lot TT–3: Civil Work for Head Race Tunnel Including Adits–2, 3 & 4 etc. Contract No.: NHPC/CCW/0603/17/Agreement–Lot TT–3/2001 dated 31.03.2001

Reg: 1.Application under Section 33 of The Arbitration & Conciliation Act, 1996, filed by the Respondent, dated 16.02.2018.

2. Application under Section 33 of The Arbitration & Conciliation Act, 1996, filed by the Claimant, dated 17.02.2018.

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ORDER

1.0 The Award in the matter had been published on 18.01.2018.

2.0 The Respondent made an Application under Section 33 of The Arbitration & Conciliation Act, 1996, vide his letter dated 16.02.2018 for correcting the computational / typographical errors in the Award.

3.0 The Claimant also made an Application under Section 33 of The Arbitration & Conciliation Act, 1996, for correcting the computational / typographical errors in the Award vide letter dated 17.02.2018.

4.0 The parties were directed to give their comments, if any, on the Application filed by the opposite party.

5.0 The Claimant filed their comments on the Application of the Respondent vide Claimant's letter dated 26.02.2018.

6.0 The Respondent have not filed any comments on the Application of the Claimant.

7.0 On account of indisposition of one of the Arbitrators, AT could not make the corrections within thirty days as provided in Section 33(2) of The Arbitration and Conciliation Act, 1996. The AT has however extended the time as provided under Section 33(6) of the Act.

8.0 The AT has considered the issues raised by the parties and has decided to make the following computations and typing/ clerical

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corrections to the Award under Section 33 (2) of The Arbitration & Conciliation Act, 1996.

8.1 COMPUTATION CORRECTIONS

8.1.1 ANNEXURE I

		FOR	READ
(i)	Formula under Col. 5	9=(8)/30	9=(8)/365 :- 12
(ii)	Item 6 (2) Batching Plant		
	Col. 4	26,54,080	24,00,000
	Col. 15	12,10,703	10,79,803
(iii)	Item II (3) Hydraulic Breaker		
	Col. 14	78,296.40	26,099
	Col. 15	1,23,70,831	40,67,123
(iv)	Item II (4) Hydraulic Breaker		
	Col. 14	2,520	840
	Col. 15	3,98,160	1,30,902
(v)	Total Ownership Cost	12,84,74,786	11,82,04,494

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8.1.2 ANNEXURE II

		FOR	READ
(i)	Formula under Col. 6	6=(4) x (5)	6=(4)x (5) x (3)
(ii)	Col. 5	corrected as per col. 9 of ANNEXURE I for conversion of days to months.	
(iii)	Item 10 Wheel Loader (All 5 sub items)		
	Col. b 1	-, 4,5,6,7	1 each
	Col. b 2	-,8,10,12,14	2 each
(iv)	Total Manpower Cost	6,33,33,603	8,10,08,018

8.1.3 Considering various errors as accepted by the AT, Annexure I and II of the Award have been revised. The modified Annexures I and II are enclosed which may be read in replacement of the original Annexures I and II attached with the Award.

8.1.4 The following corrections shall also be made in the Award according to the above corrections.

		FOR	READ
(i)	Para 6.5.8 p.36 Summary of Claim No. 1		
	Item No. 1	1285	1182
	Item No. 2	633	810
	Total	2755	2829
(ii)	Para 6.5.9 p.37 Line 3	3168	3253
(iii)	Para 6.5.10 p.37 Line 1	3168	3253
	Line 4	2162	2247

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(iv) Para 15.1 p. 70
Summary of Awarded Amounts

Claim No. 1 Col. 4	21,62,00,000	22,47,35,000
Para 15 p.71		
Total Col. 4	29,53,05,712	30,38,67,712
Say Col. 4	29.53 crores	30.39 crores
Claim No. 7 –Interest Col. 4	28.99 crores	29.83 crores
Para 15.2 p. 71 Line 1	29.53 crores	30.39 crores
Line 3	28.99 crores	29.83 crores
Line 4	58.52 crores	60.22 crores

8.1.5 With the above changes, the amount of claim no. 1 is corrected as under.

	FOR	READ
Total amount of sub-heads.(Para 6.5.8)	2755 lakh	2829 lakh
Overhead @ 15 %	413	424
Total	3168	3253
Already Paid	1006	1006
Net Payable Amount	2162	2247

8.1.6 **SUMMARY OF AWARDED AMOUNTS (p.70-71) is corrected as under.**

	FOR	READ
Total Amount	29.53 crores	30.39. crores
Interest	28.99 crores	29.83 crores
Total Awarded Sum	58.52 crores	60.22 crores

NHPC LIMITED FARIDABAD

8.2 CLERICAL / TYPOGRAPHICAL CORRECTIONS

		FOR	READ
i.	Para 6.1 (xiv) p.14	NHDC	NHPC
ii.	Para 15.1 p.71	15.1	15.2
iii.	Para 15.1 p.71	corers	crores
iv.	Para 15.1 p.71	15.2	15.3
v.	Annexure I Item 1 (19)	Hemang 22-26	Hemang 26-27
vi.	Annexure II Col. 6	Total operational	Total Manpower Cost
vii.	Annexure II Heading	Operating and Manpower cost	Manpower Cost for Additional Plant Deployed

9.0 Following corrections indicated in the Applications by the parties have not been accepted by AT for reasons mentioned.

9.1 Issue of deductions on account of contractual equipment not brought to situ in the Ownership Cost and corresponding Manpower Cost for Additional Plant is rejected, since it does not fall into the category of computational or clerical / typographical errors under Section 33 of The Arbitration & Conciliation Act ,1996.

9.2 The cost of Batching Plant Item 6 (5) is correct.

10. This order of the AT shall form part of the Award and shall be annexed with all copies of the Award.

11. Applications of the parties are disposed of accordingly.

(N. N. Singhal)
Arbitrator
13/04/18

(V. K. Agarwal)
Arbitrator

(O. P. Goel)
Presiding Arbitrator

New Delhi
13.04.2018

NHPC LIMITED
FARIDABAD

एनएचपीसी लिमिटेड
NHPC LIMITED
(भारत सरकार का उद्यम)
(A Govt. of India Enterprise)
तीस्ता V पावर स्टेशन
Teesta V Power Station
सिंगताम, पूर्वी सिक्किम – 737134
Singtam, East Sikkim - 737134
दूरभाष/Ph: 03592-247003
फैक्स/Fax: 03592-247227/349

Appendix-X3

NH/Teesta-V/HOP/2019/197

Date: 22.07.2019

To,

M/s Gammon Engineers and Contractors Pvt. Ltd. (M/s GECPL),
Gammon House, Veer Savarkar Marg,
P.O.Box No. 9129,
Prabhadevi , Mumbai,
Maharashtra - 400025.

Sub: Release of 75% of Arbitration Award (dated 18.01.2018) amount in relation to Contract Agreement No. NHPC/CCW/0603/Agreement-Lot-TT-3/2001 dated 21.03.2001 with M/s GECPL for Civil works Lot-TT-3 (Ref-II) of Teesta-V HE Project.

Ref: 1. Your letter No.-WSS/G/7920/2018/507 dated 12.9.2018
2. Your letter No.-WSS/G/7920/2019/219 dated 11.4.2019
3. Your letter No.-WSS/G/7920/2019/318 dated 05.6.2019

Sir,

This has reference to your letter cited above thereby requesting for release of pay out amount. In this context, in terms of CCEA decision issued vide OM No. -14070/14/2016-PPPAU dared 05.09.2016 by NITI Aayog, the information on pay out amount towards Arbitral Award against Bank Guarantee without prejudice to the rights and stand of the NHPC is as under:

S.N.	Description	Amount (Rs.)
1.	Amount awarded by Arbitral Tribunal vide award dated 18.01.2018 read with rectification Award dated 13.04.2018 (claim for cost incurred for acceleration measures, additional cost towards work on Face 8 beyond Face 7, payment for rolling margin, procurement of sand, cost of balance lease land, cost for extension of insurance policy, BG charges due to extension of time, payment for NHPC & PWD road maintenance).	30,38,67,712/-
2.	Pre Award interest @ 12% upto the date of Award (18.01.2018)	29,83,06,517/-
3.	Post Award interest @ 12% from 19.01.2018 to 30.09.2018	5,07,63,287/-
4.	Total payout including interest upto 30.09.2018 (1+2+3)	65,29,37,516/-

राष्ट्र एवं स्वयं हित में उर्जा की बचत करे
पंजीकृत कार्यालय: एनएचपीसी कार्यालय परिसर,सेक्टर– 33, फरीदाबाद –121003 (हरियाणा)
Regd.Office:NHPC Office Complex, Sector 33,Faridabad-121003 (Haryana)

NHPC LIMITED FARIDABAD

एनएचपीसी लिमिटेड
NHPC LIMITED
(भारत सरकार का उद्यम)
(A Govt. of India Enterprise)
तीस्ता V पावर स्टेशन
Teesta V Power Station
सिंगताम, पूर्वी सिक्किम – 737134
Singtam, East Sikkim - 737134
ISO 9001 ISO 14001 IS 18001
आई एम एस प्रमाणित पावर स्टेशन
IMS certified Power Station
दूरभाष/Ph: 03592-247003
फैक्स/Fax: 03592-247227/349

5.	**75% of Total payout as on 30.09.2018**	**48,97,03,137/-**
6.	Interest amount on Sr. no. 5 Calculated at the same rate of interest as awarded by the AT (for a period of one year) i.e. @ 12% p.a.	5,87,64,376/-
7.	**Total amount of Bank Guarantee to be furnished for one year (5)+(6)**	**54,84,67,513/-**
8.	**Pending Recoveries:** Following recoveries shall be effected from the payout amount:	
(i)	Recovery against Salal Power Station	10,92,542/-
(ii)	Recovery against Rangit Power Station	13,70,525/-
9.	**Total Recoveries:**	24,63,067/-

Accordingly, you are requested to ensure the following within 30 days of issue of this letter before the proposal for release of payment is processed.

(a) Execution of Arbitral Award Escrow Account Agreement.
(b) Opening of Arbitral Award Escrow Account.
(c) Appropriate authorization for the Bank and Contractor signatories to the Arbitral Award Escrow Account Agreement.
(d) Furnishing Bank Guarantee for above said amount of Rs. 54,84,67,513/-with validity for one year.
(e) Details of Lender/s and their dues specific to the project.
(f) Format of Matrix duly signed for monitoring purpose.

The format for Bank Guarantee, Arbitral Award Escrow Account Agreement and Matrix are enclosed for the necessary action at your end.

M/s GECPL shall also give an undertaking that they would not file the Execution Petition till the matter in this instant case is finally disposed-off. Further, the Contractor would also give no objection to application of NHPC for staying the Execution of the Award before the Hon'ble Courts.

Please acknowledge the receipt of this letter.

Encl.: As above

NHPC LIMITED FARIDABAD

22/2/17

General Manager (I/C)
Teesta-V Power Station

राष्ट्र एवं स्वयं हित मे उर्जा की बचत करे
पंजीकृत कार्यालय: एनएचपीसी कार्यालय परिसर,सेक्टर– 33, फरीदाबाद –121003 (हरियाणा)
Regd.Office:NHPC Office Complex, Sector 33,Faridabad-121003 (Haryana)

एनएचपीसी NHPC

NHPC LIMITED
(भारत सरकार का उद्यम)
(A Govt. of India Enterprise)
तीस्ता V पावर स्टेशन
Teesta V Power Station
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आई एम एस प्रमाणित पावर स्टेशन
IMS certified Power Station
दूरभाष/Ph: 03592-247003
फैक्स/Fax: 03592-247227/349

NH/Teesta-V/HOP/2019/115/716

Date: 10.12.2019

To,

President & Head- Contracts & Legal
M/s Gammon Engineers and Contractors Pvt. Ltd. (M/s GECPL),
Gammon House, Veer Savarkar Marg,
P.O.Box No. 9129,
Prabhadevi , Mumbai,
Maharashtra - 400025.
Email:ashish.gupta@gammonengineers.com

Head of Branch,
Canara Bank,
Prime Corporate Branch,
I Floor, 'A' Wing, Canara Bank Building,
C-14, G Block, BKC, Bandra East,
Mumbai – 400051
Maharastra.
Email: cb5310@canarabank.com

Sub: Disbursal of 75% Payout amount from Escrow Account against the Arbitral Award dated 18.01.2018 in respect of Civil works of LOT TT-3 (Ref-II) of Teesta-V HE Project.

Sir,

Regarding captioned matter, we are pleased to inform that 75% payout amount has been released after affecting the pending recoveries of Rs. 18,01,354/- in the designated Ecsrow Account of Canara Bank in compliance NITI Aayog OM No.-14070/14/2016-PPPAU dated 05.09.2016. The detail of payout is s under:

S.N.	Description	Amount (Rs.)
1.	Amount awarded by Arbitral Tribunal vide award dated 18.01.2018 read with rectification Award dated 13.04.2018	30,38,67,712/-
2.	Pre Award interest @ 12% upto the date of Award (18.01.2018)	29,83,06,517/-
3.	Post Award interest @ 12% from 19.01.2018 to 30.09.2018	5,07,63,287/-
4.	Total payout including interest upto 30.09.2018 (1+2+3)	65,29,37,516/-
5.	**75% of Total payout as on 30.09.2018**	**48,97,03,137/-**

1801

एनएचपीसी लिमिटेड
NHPC LIMITED
(भारत सरकार का उद्यम)
(A Govt. of India Enterprise)
तीस्ता V पावर स्टेशन
Teesta V Power Station
सिंगताम, पूर्वी सिक्किम – 737134
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6.	Interest amount on Sr. no. 5 Calculated at the same rate of interest as awarded by the AT (for a period of one year) i.e. @ 12% p.a.	5,87,64,376/-
7.	**Total amount of Bank Guarantee furnished for one year (5)+(6)**	**54,84,67,513/-**
8.	**Pending Recoveries:** Following recoveries have been affected from the payout amount:	
(i)	Recovery against Salal Power Station	10,92,542/-
(ii)	Recovery against Rangit Power Station	7,08,812/-
9.	**Total Recoveries:**	**18,01,354/-**
10.	**Gross payable amount after recoveries (5)-(9)**	**48,79,01,783**
11.	TDS@2% on (5)	97,94,063/-
12.	**Net amount released (Rs.) = (10)-(11)**	**47,81,07,720/-**

Pursuant to Clause no. 4 "WITHDRWAL FROM ESCROW ACCOUNT" of Escrow Account Agreement dtd: 27.11.2019, which was signed between M/s GECPL as Contractor, Canara Bank Ltd. as Lender's Representative, Canara Bank Ltd. as Escrow Account holder and NHPC Ltd. as Employer, the Escrow Bank is to allow withdraw and appropriate the amount from the Escrow Account strictly in accordance with the instruction issued by Employer to the Contractor, as mutually agreed/decided by Employer, Lender's Representative and Contractor. The matrix for release of the payment shall be as per Annexure-III of Escrow Account Agreement.

In this regard, it is to inform that a meeting for disbursal of 75% payout amount from Escrow Account is scheduled at 04:30 PM on 11.12.2019 at NHPC Office Complex,Sector-33, Faridabad-121003.

So, it is requested to attend the said meeting.

NHPC LIMITED FARIDABAD

10-12-19

General Manager (I/C)
Teesta-V Power Station

1802

Copy to:

English

Home > Request Dashboard > Request Details

Request Details

Request Number# SR-63861705061339139
Request Status: Settled
Offer Id # OF-30761717424610574
Offer Status: Offer Accepted
Request Date: 12-01-2024

Contract Details

Type of Contract	Non-GeM
Contract Number	NHPC/CCW/0603/17 Agreement - Lot -TT-4/2001
Contract Date	21/03/2001

Buyer Details

Organization Type	ministry
Ministry	Ministry of Power
Department	NA
Organization	NHPC Limited
Office Zone	TEESTA V PS
Organization Address	Teesta V Power Station Balutar, EAST DISTRICT, SIKKIM, Pin Code :737134
Buyer First Name	Chitta
Buyer Last Name	Ranjan Das
Designation	GM

Seller Details

Alternate Email	vp.arora@jalindia.co.in
Alternate Contact Number	9910100107

Dispute Details

Dispute Status	Court Order Passed - After Arbitration
Last Court Order pertains to which Court	Lower Court
Title of Dispute	(i) Reimbursement cost incurred on account of extension of Bank Guarantee against Performance Security due to Extension of Time (ii) Reimbursement of cost of extension of Insurance Policy (iii) Reimbursement of excess interest recovered on Mobilization and Machinery advance due to reduce progress of work
Brief Description of Dispute	(i) Reimbursement cost incurred on account of extension of Bank Guarantee against Performance Security due to Extension of Time (ii) Reimbursement of cost of extension of Insurance Policy (iii) Reimbursement of excess interest recovered on Mobilization and Machinery advance due to reduce progress of work

NHPC LIMITED FARIDABAD

Arbitration Order date	25/03/2014
Court Order Date	14/03/2019
Court Order Number	CNR NO.HRGR01-14795-2017
Arbitration Order Number	25 March 2014

Settlement Details

Amount Awarded (as per last order)	71947965
Interest Amount Awarded (as per last order)	37811951
Amount & Intetest (Awarded) Payable to:	Contractor
Applicable settlement rate % (as per scheme guidelines)	85
Applicable Interest rate % (as per scheme guidelines)	9
Applicable Amount for Settlement (as per scheme guidelines)	61155770.25
Applicable Interest Start Date:	13/04/2019
Amount Already Paid	0
Any amount paid by procuring entity against BG?	NO
Net Amount Claimed for Settlement (excluding interest, as per scheme g uidelines)	61155770
Net Amount Payable to	Contractor

Document Uploaded

Seller Authorization Letter	1. POA _Teesta V- TT-4.pdf
Contract Copy	2. Agreement_Teesta-V(Lot-TT-4).pdf
Last Court Order Copy	3. Court_Order_Gurugram_PBG_Teesta V TT-4-84 and 128.pdf
Settlement Amount Calculation Sheet (As per scheme guidelines)	4. Calaculation Sheet for PBG-Teesta V -TT-4 -Revised.pdf
Copy of Arbitration Award	5. Arbitration Award -PBG-Teesta V -TT-4.pdf
Other court order copies	6. PHH Court Order FAO-CARB_50_44_Teesta V_TT4.pdf

Offer Details

Proposed Interest Start Date	2019-04-14
Principal Settlement Amount	60726498
Copy of settlement agreement (for contractor consent)	Draft Settlement Agreement 3rd case TT4.pdf
Procuring Authority Settlement Amount calculation Sheet (As per schem e guidelines)	Calculation sheet Settlement Amount 3rd Case TT4.pdf
Offer Withdraw Reason	To upload revised offer.

Buyer Agreement Details

Agreement ID	AG_NO-55821721478532958.
Interest End Date	2024-06-12
Final Settlement Amount	60726498
Are there any current pending litigation in any court of law filed by the pro curing entity?	YES
Settlement Agreement (dully filled)	Settlement Agreement with POA NHPC Copy TT4 Case 3.pdf
Evidence of Litigation withdrawal	FAO-CARB_44_2019_05_07_2024_FINAL_ORDER.pdf

NHPC LIMITED FARIDABAD

Seller Agreement Details

Signed copy of settlement agreement executed on stamp paper	PBG TT4 VSV-II Settlement Agreement SR 9139.pdf
Are there any current pending litigation in any court of law filed by the co ntractor?	NO

Final Settlement Details

Date of Payment	2024-07-26
Settlement Amount Paid	88960105
Transaction Number	CT00GNMIE9
Comments	Settlement amount paid.
Payment transaction evidence	

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