

PETITION NO...../GT/2026

**PETITION FOR DETERMINATION OF
TARIFF OF SUBANSIRI LOWER HYDRO
ELECTRIC PROJECT (2000 MW) FOR THE
PERIOD 23.12.2025 TO 31.03.2029.**

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



Commercial Division

**NHPC Office Complex,
Sector33, Faridabad (Haryana)-121 003**

Volume-II

ANNEXURE-II



Balance Sheet

SUBANSIRI LOWER HE PROJECT

[Special Purpose-Tariff]

as on

23.12.2025

At 00.00 hrs.

**NHPC LIMITED**Name of the Unit : **SUBANSIRI LOWER HE PROJECT****BALANCE SHEET AS AT 23rd DECEMBER, 2025**

(Amount in ₹)

PARTICULARS	Note No.	As at 23rd December, 2025	As at 31st March, 2025
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	1,53,40,58,76,279	71,39,32,253
b) Capital Work In Progress	2.2	1,06,71,01,28,462	2,29,38,49,31,416
c) Right Of Use Assets	2.3	7,80,06,84,379	6,80,11,27,235
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	12,93,549	19,22,414
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	1,77,89,570	1,82,65,410
h) Other Non Current Assets	4	43,93,39,946	34,58,46,871
TOTAL NON CURRENT ASSETS		2,68,37,51,12,185	2,37,26,60,25,599
(2) CURRENT ASSETS			
a) Inventories	5	-	-
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash and Cash Equivalents	8	45,26,430	10,000
iv) Bank balances other than Cash and Cash Equivalents	9	-	-
v) Loans	10	-	-
vi) Others	11	1,57,26,15,488	1,45,80,71,218
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13.1	89,74,69,382	87,23,96,964
TOTAL CURRENT ASSETS		2,47,46,11,300	2,33,04,78,182
(3) Assets Classified as held for Sale	13.2	61,77,246	87,29,810
(4) Regulatory Deferral Account Debit Balances	14.1	3,88,55,249	1,16,29,800
TOTAL ASSETS		2,70,89,47,55,980	2,39,61,68,63,391
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	(5,66,92,956)	23,96,31,110
TOTAL EQUITY		(5,66,92,956)	23,96,31,110
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Lease Liabilities	16.2	14,72,082	16,04,385
iii) Other financial liabilities	16.3	1,49,14,41,047	87,71,61,372
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	1,82,58,82,500	1,75,03,00,000
TOTAL NON CURRENT LIABILITIES		3,31,87,95,629	2,62,90,65,757
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Lease Liabilities	20.2	5,13,995	14,81,861
iii) Trade Payables	20.3	-	-
Total outstanding dues of micro and small enterprises		6,26,43,007	6,13,29,685
Total outstanding dues of Creditors other than micro and small enterprises		20,24,99,849	14,84,15,484
iv) Other financial liabilities	20.4	12,32,33,65,219	3,13,22,31,572
b) Other Current Liabilities	21	9,66,76,026	10,52,06,160
c) Provisions	22	4,99,60,26,921	1,28,52,25,011
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	2,49,95,09,28,290	2,32,01,42,76,751
TOTAL CURRENT LIABILITIES		2,67,63,26,53,307	2,36,74,81,66,524
(5) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL LIABILITIES		2,70,95,14,48,936	2,39,37,72,32,281
TOTAL EQUITY & LIABILITIES		2,70,89,47,55,980	2,39,61,68,63,391

Material accounting policies 1

The accompanying notes form an Integral part to the Financial Statements 2-34

"Financial Statements of Subansiri Lower HE Project (A unit of NHPC Limited) are prepared as per requirement of CERC"

For M/s S. Jaykishan
Chartered Accountants
(Firm Regn. No. 309005E)(CA S. Chatterjee)
Partner
M.No. 017361

UDIN: 26017361BSMLCO4726

Place: Gerukamukh
Date: 22.01.2026

Head of Finance

Head of Project



NHPC LIMITED

Name of the Unit : **SUBANSIRI LOWER HE PROJECT**

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 23rd DECEMBER, 2025

(Amount in ₹)

PARTICULARS	Note No.	For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
INCOME			
i) Revenue from Operations	24.1	-	-
ii) Other Income	24.2	7,22,949	35,04,14,448
TOTAL INCOME		7,22,949	35,04,14,448
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	-	-
iii) Employee Benefits Expense	26	-	1,64,809
iv) Finance Costs	27	-	-
v) Depreciation and Amortization Expense	28	-	-
vi) Other Expenses	29	8,46,41,354	6,41,30,614
TOTAL EXPENSES		8,46,41,354	6,42,95,423
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		(8,39,18,405)	28,61,19,025
Exceptional items		-	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		(8,39,18,405)	28,61,19,025
Tax Expenses	30.1		
i) Current Tax		-	-
ii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE PERIOD BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		(8,39,18,405)	28,61,19,025
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	2,72,25,449	(18,62,639)
PROFIT FOR THE PERIOD (A)		(5,66,92,956)	28,42,56,386
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		-	-
Less:-Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-
Sub total (a)		-	-
(b) Changes in the fair value of equity investments at FVTOCI		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		-	-
(II) Items that will be reclassified to profit or loss (Net of Tax)			
(a) Changes in the fair value of debt investments at FVTOCI		-	-
(b) Cost of Hedge Reserve		-	-
Total (II)		-	-
Other Comprehensive Income for the period (Net of Tax) (B)=(i+ii)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B) (COMPRISING OF PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD)		(5,66,92,956)	28,42,56,386
Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each)	34 (12)		
Excluding movements in Regulatory Deferral Account Balances			
Including movements in Regulatory Deferral Account Balances			
Material accounting policies	1		
The accompanying notes form an integral part to the Financial Statements	2-34		
"Financial Statements of Subansiri Lower HE Project (A unit of NHPC Limited) are prepared as per requirement of CERC"			
<p>For M/s S. Jaykishan Chartered Accountants (Firm Regn. No. 309005E)</p> <p>(CA S. Chatterjee) Partner M.No-017361</p>			
			
<p style="text-align: right;"><i>(Signature)</i> Head of Finance</p> <p style="text-align: right;"><i>(Signature)</i> 22-1-2026 Head of Project</p>			
Place: Gerukamukh	UDIN: 26017361BSMLCO4726		
Date: 22.01.2026			

STATEMENT OF CHANGES IN EQUITY AS AT 23RD DECEMBER 2025

A. EQUITY SHARE CAPITAL

Particulars	Note No.	(Amount in ₹)
As at 1st April 2025	15.1	-
Changes in Equity Share Capital due to prior period errors		
Restated balances as at 1st April 2025	15.1	-
Change in Equity Share Capital		
As at 23rd December 2025	15.1	-

B. OTHER EQUITY

(Amount in ₹)

Particulars	Reserve and Surplus					Other Comprehensive Income			Total
	Capital Reserve	Capital Redemption Reserve	Bond Redemption Reserve	General Reserve	Retained Earnings	Debt instruments through OCI	Cost of Hedge Reserve	Equity Instruments through OCI	
Balance as at 1st April, 2025	-	-	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors									
Restated balances as at 1st April 2025	-	-	-	-	-	-	-	-	-
Profit for the period					-5,66,92,956				-5,66,92,956
Other Comprehensive Income									
Total Comprehensive Income for the period					-5,66,92,956				-5,66,92,956
Amount transferred from Bond Redemption Reserve									
Dividend									
Transfer to Bond Redemption Reserve									
Balance as at 23rd December 2025	-	-	-	-	-5,66,92,956	-	-	-	-5,66,92,956

For M/s S. Jaykishan
Chartered Accountants
(Firm Regn No. 309005E)

S. Chatterjee
(CA S. Chatterjee)
Partner
M.No. 017361



[Signature]
Head of Finance

[Signature]
22.12.25
Head of Project

NOTE NO. 2.1 Property, Plant and Equipment as on 23.12.2025

Sl. No.	PARTICULARS	GROSS CARRYING AMOUNT						DEPRECIATION			NET CARRYING AMOUNT			
		As at 01-Apr-2025	Additions		Deductions		Other Adjustments	As at 23rd December, 2025	As at 01-Apr-2025	For the period	Adjustments	As at 23rd December, 2025	As at 23rd December, 2025	As at 31st March, 2025
			IUT	Others	IUT	Others								
		5497469					5497469	0			0	5497469	5497469	
i)	Land – Freehold	5497469					5497469	0			0	5497469	5497469	
ii)	Roads and Bridges	68267046		1288358307		-33239711	1323385642	30999175	2240536	-33239711	0	1323385642	37267871	
iii)	Buildings	672454524		8415645386	879517	-253956770	8833263623	234951895	19491928	-254443828	-3	8833263626	437502629	
iv)	Railway sidings	130637602				-130637602	0	130594055	43547	-130637602	0	0	43547	
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0		132482894823			132482894823	0	0	0	0	132482894823	0	
vi)	Generating Plant and machinery	609495		10481829578		609495	10481829578	424656	25326	-449982	0	10481829578	184839	
vii)	Plant and machinery Sub station	18283121				-10229520	8053601	9857426	372094	-10229520	0	8053601	8425695	
viii)	Plant and machinery Transmission lines	60097069		27042425		-39063364	48076130	36781526	2281838	-39063364	0	48076130	23315543	
ix)	Plant and machinery Others	11050258		15438000		-5999078	20489180	5890599	308478	-5999078	-1	20489181	5359659	
x)	Construction Equipment	8209062		214441		-2764807	5658696	2590699	321897	-2912617	-21	5658717	5818363	
xi)	Water Supply System/Drainage and Sewerage	63693286		27879		-27343152	36378013	25346163	1996989	-27343152	0	36378013	38347123	
xii)	Electrical Installations	4585918		13085		-891595	3707408	769433	122162	-891595	0	3707408	3818485	
xiii)	Vehicles	11502194				-4468579	7033615	3720853	747726	-4468579	0	7033615	7781341	
xiv)	Aircraft/ Boats	10667012				-7543553	3123459	6833506	710047	-7543553	0	3123459	3833506	
xv)	Furniture and fixture	68861036		6382240	268221	-32526935	40450120	28050989	4562255	-32613244	0	40450120	38810047	
xvi)	Computer and Peripherals	41293880		3079674	397990	-30750783	13224781	24766743	6262691	-31031435	-1	13224782	16525137	
xvii)	Communication Equipment	8162950		815592		-5389614	3588928	4676171	925843	-5602014	0	3588928	3486779	
xviii)	Office Equipments	142348241		20730133		-72942980	89221182	64232021	8937797	-73169823	-5	89221187	78116220	
	Total	1324220163	0	152742471563	879517	-657748043	153405876248	610287910	49351154	-659639095	-31	153405876279	713932253	
	Previous year	1287965066	10500	45470359	0	9225762	1324220163	552006839	65557441	-7276370	610287910	713932253	735958227	

Note :-

2.1.1 (a) Title deeds of Immoveable Properties not held in name of the Company as on 23rd December 2025:-

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					
	Building					
	Others					

(b) Title deeds of Immoveable Properties not held in name of the Company as on 31st March 2025:-

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					
	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 an annual rental of ₹ 100 pursuant to a lease agreement entered into 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 against 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 Period ended on 23.12.2025	For the Year ended on 31.03.2025
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		



Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment

Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION			NET BLOCK			
		As at 01-Apr-2025	Additions		Deductions		Other Adjustments	As at 23rd December, 2025	As at 01-Apr-2025	For the period	Adjustments	As at 23rd December, 2025	As at 23rd December, 2025	As at 31st March, 2025
			IUT	Others	IUT	Others								
i)	Land – Freehold	5497469	0	0	0	0	5497469	0	0	0	0	5497469	5497469	
ii)	Roads and Bridges	92827021	0	1288358307	0	0	1323385642	55559150	2240536	-57799686	0	1323385642	37267871	
iii)	Buildings	912202976	0	8415645386	3637233	0	8833263623	474700347	19491928	-494192278	-3	8833263626	437502629	
iv)	Railway sidings	319799823	0	0	0	0	319799823	0	43547	-319799823	0	0	43547	
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	132482894823	0	0	132482894823	0	0	0	0	132482894823	0	
vi)	Generating Plant and machinery	933400	0	10481829578	0	933400	10481829578	748561	25326	-773887	0	10481829578	184839	
vii)	Plant and machinery Sub station	25839194	0	0	0	0	8053601	17413499	372094	-17785593	0	8053601	8425695	
viii)	Plant and machinery Transmission lines	92439327	0	27042425	0	0	48076130	69123784	2281838	-71405622	0	48076130	23315543	
ix)	Plant and machinery Others	19053594	0	15438000	0	0	20489180	13693935	308478	-14002414	-1	20489181	5359659	
x)	Construction Equipment	46218587	0	214441	0	0	5658696	40600224	321897	-40922142	-21	5658717	5618363	
xi)	Water Supply System/Drainage and Sewerage	82379599	0	27879	0	0	36378013	44032476	1996989	-46029465	0	36378013	38347123	
xii)	Electrical installations	4707421	0	13085	0	0	-1013098	3707408	890936	122162	-1013098	0	3707408	3816485
xiii)	Vehicles	13542229	0	0	0	0	-8508614	7033615	5760888	747726	-6508614	0	7033615	7781341
xiv)	Aircraft/ Boats	10935105	0	0	0	0	-7811646	3123459	7101599	710047	-7811646	0	3123459	3833506
xv)	Furniture and fixture	81366441	0	6382240	0	266221	-47032340	40450120	42556394	4562255	-47118649	0	40450120	38810047
xvi)	Computer and Peripherals	48619552	0	3079674	0	397990	-38076455	13224781	32094415	6262691	-38357107	-1	13224782	16525137
xvii)	Communication Equipment	13191788	0	815592	0	0	-10418452	3588928	9705009	925843	-10630852	0	3588928	3486779
xviii)	Office Equipments	184134952	0	20730133	0	1112009	-114531894	89221162	106018732	8937797	-114956534	-5	89221167	78116220
	Total	1953688478	0	152742471563	3637233	2709620	-1283936940	153405876248	1239756225	49351154	-1289107410	-31	153405876279	713932253
	Previous year	1924406898	10500	45470359	0	16199279	0	1953688478	1188448671	65557441	-14249887	1239756225	713932253	735958227



Note no. 2.2 Capital Work In Progress

(Amount in ₹)

S.No	Particulars	As at 01-Apr-2025	Addition	Adjustment	Capitalised	As at 23rd December, 2025
i)	Roads and Bridges	-	1288358307		1288358307	-
ii)	Buildings	16791466166	650048516		4276542243	13164972439
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	83605372012	5252311564	(43355461)	67323261644	21491066471
vi)	Generating Plant and Machinery	23507301326	1041252747		5326506160	19222047913
vii)	Plant and Machinery - Sub station	-				-
viii)	Plant and Machinery - Transmission lines	26055389	987036		27042425	-
ix)	Plant and Machinery - Others	-				-
x)	Construction Equipment	-				-
xi)	Water Supply System/Drainage and Sewerage	-				-
xii)	Computers	-				-
xiii)	Communication Equipment	-				-
xiv)	Office Equipments	-	10406900		10406900	-
xv)	Assets awaiting installation	-				-
xvi)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xvii)	Survey, investigation, consultancy and supervision charges	162744185			95734515	67009670
xviii)	Expenditure on compensatory Afforestation	-				-
xix)	Expenditure attributable to construction (Refer Note-32)	104682101080	21680202479	43355461	74358325225	52047333795
	Less: Capital Work in Progress Provided (Refer Note 2.2.4)	-				-
	Sub total (a)	228775040158	29923567549	-	152706177419	105992430288
	Construction Stores	610716611		107778597	-	718495208
	Less : Provisions for construction stores	825363		(28318)	-	797034
	Sub total (b)	609891258	-	107806916	-	717698174
	TOTAL	229384931416	29923567549	107806916	152706177419	106710128462
	Previous year	166140590053	28877714126	(336299426)	2896355	229384931416



(Amount in ₹)

NOTE NO. 2.3 RIGHT OF USE ASSETS

Sl. No.	PARTICULARS	GROSS CARRYING AMOUNT						DEPRECIATION			NET CARRYING AMOUNT			
		As at 01-Apr-2025	Additions		Deductions		Other Adjustments	As at 23rd December, 2025	As at 01-Apr-2025	For the period	Adjustments	As at 23rd December, 2025	As at 23rd December, 2025	As at 31st March, 2025
			IUT	Others	IUT	Others								
i)	Land -Leasehold	0					0	0	0	0	0	0	0	
ii)	Building under Lease	2886145				-2370207	515939	1322816	1047391	-2370207	0	515939	1563330	
iii)	Construction Equipment	0					0	0	0	0	0	0	0	
iv)	Vehicles	0					0	0	0	0	0	0	0	
v)	Solar Park	0					0	0	0	0	0	0	0	
vi)	Land-Right to Use	6799563905	1000604535				7800168440	0	0	0	0	7800168440	6799563905	
	Total	6802450051	0	1000604535	0	0	-2370207	7800684379	1322816	1047391	-2370207	0	7800684379	6801127235
	Previous year	6241834686	0	640108918	0	6593553	-72900000	6802450051	6485462	1430907	-6593553	1322816	6801127235	6235349224

Note:-

2.3.1 (a) Title deed/Lease deed/Mutation in respect of leasehold land not held in name of the Company as on 23rd December 2025:-

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
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 2025:-

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
Right of Use Assets-Land Leasehold	Land (..... Hectare)					

c) Land- Right of use includes forest land which is diverted by the State Forest Department 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 carrying Value of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note.



(Amount in ₹)

Annexure-1 to NOTE NO. 2.3 RIGHT OF USE ASSETS

Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK		
		As at 01-Apr-2025	Additions		Deductions		Other Adjustments	As at 23rd December, 2025	As at 01-Apr-2025	For the period	Adjustments	As at 23rd December, 2025	As at 23rd December, 2025	As at 31st March, 2025
			IUT	Others	IUT	Others								
i)	Land Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	
ii)	Building under Lease	2886146	0	0	0	-2370207	515939	1322816	1047391	-2370207	0	515939	1563330	
iii)	Construction Equipment	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	
v)	Solar Park	0	0	0	0	0	0	0	0	0	0	0	0	
vi)	Land-Right to Use	6799563905	0	1000604535	0	0	7800168440	0	0	0	0	7800168440	6799563905	
	Total	6802450051	0	1000604535	0	0	-2370207	7800684379	1322816	1047391	-2370207	0	7800684379	6801127235
	Previous year	6241834686	0	640108918	0	6593553	-72900000	6802450051	6485462	1430907	-6593553	1322816	6801127235	6235349224



Annexure to Note 2.2

CUMMULATIVE EDC

(Amount in Rupees)

Particulars	Linkage	23.12.2025	31.03.2025
A. EMPLOYEES BENEFITS EXPENSES			
	437501 & 437589 & 437505 & 437500	12338396858	11909106460
Salaries, wages, allowances	437500		
Gratuity and contribution to provident fund (including administration fees)	437502	898652377	847838059
Staff welfare expenses	437503	494480563	438068301
Leave Salary & Pension Contribution	437504	27379	27379
Sub-total(a)		13731557177	13195040199
Less: Capitalized During the year/Period	438103	8077609836	0
Sub-total(A)		5653947341	13195040199
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	375881939	346081354
Repairs-Machinery	437511	89779437	89727046
Repairs-Others	437512	838893043	768107732
Rent	437514 & 437588	111112870	111112870
Rates and taxes	437515	47875953	37052255
Insurance	437516	13970775	13104837
Security expenses	437517	1761781986	1587812145
Electricity Charges	437518	321953547	262829810
Travelling and Conveyance	437519	126299600	122204525
Expenses on vehicles	437520	96494937	92695501
Telephone, telex and Postage	437521	74660271	66247593
Advertisement and publicity	437522	15775157	15775157
Entertainment and hospitality expenses	437523	440691	440691
Printing and stationery	437524	25874314	25509844
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			
- Indigenous	437526	141860763	128601666
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses/development expenses	437531	1951664810	1170916921
Expenditure on land not belonging to corporation	437532	1123385728	1121939619
Land acquisition and rehabilitation	437533	4160	4160
EXPENDITUR ON WORK OF DOWNSTREAM PROTECTION WORKS	437536	4906468213	3046386602
EAC - LEASE RENT	437534	280933071	240472522
Loss on assets/ materials written off	437528	1221492	1221492
Losses on sale of assets	437530	3409036	554552
Network Access/Transmission Charges	437538	7739750000	0
Other general expenses	437525 & 437535	4339821634	4312901009
Sub-total (b)		24389313427	13561699903
Less: Capitalized During the year/Period	438102	14347051499	0
Sub-total(B)		10042261928	13561699903
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	59187116385	55094630150
c) Foreign loan	437542	327581356	327581356
d) Term loan	437543 and 44	21468061434	16653327237
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	163045890	163045890
Loss on Hedging Transactions	437555	2109081561	2109081561
EAC-amortisation of hedge premium	437556	0	0
ii) Bond issue/ service expenses	437546	20103903	12936421
iii) Commitment fee	437547	11663329	11663329
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	97744908	97744908



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	116924997	116924997	
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585		0	0
ix) EAC- INTEREST ON FC LOANS - EFFECTIVE INTEREST ADJUSTMENT	437590	6456035	6456035	
x) EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)	437587	3464904	3419500	
Sub-total (c)		83511244702	74596811384	
Less: Capitalized During the year/Period	438105	49125619386	0	
Sub-total (C)		34385625316	74596811384	
D. EXCHANGE RATE VARIATION (NET)				
i) ERV (Debit balance)	437550	269685855	269685855	
Less: ii) ERV (Credit balance)	437551	-357695823	-357695823	
Sub-total (d)		-88009968	-88009968	
Less: Capitalized During the year/Period	438108	-51772000	0	
Sub-total(D)		-36237968	-88009968	
E. PROVISIONS				
Sub-total(e)	437561	4296669166	3168844244	
Less: Capitalized During the year/Period	438106	2527522310	0	
Sub-total(E)		1769146856	3168844244	
F. DEPRECIATION & AMORTISATION				
Sub-total (f)	437560	1471533495	1421553476	
Less: Capitalized During the year/Period	437586	26063667	25016276	
Sub-total(F)	438104	1497597162	1446569752	
G. PRIOR PERIOD EXPENSES (NET)				
Prior period expenses	437565	74420530	74420530	
Less Prior period income	437579	1046625	1046625	
Sub-total (g)		73373905	73373905	
Less: Capitalized During the year/Period	438107	43162314	0	
Sub-total (G)		30211591	73373905	
H. LESS : RECEIPTS AND RECOVERIES				
i) Income from generation of electricity – precommissioning	437570		0	0
ii) Interest on loans and advances	437571	1709343221	1752698682	
iii) Miscellaneous receipts	437572	3271634149	3240211311	
iv) Profit on sale of assets	437573		0	0
v) Provision not required written back	437574	1676071826	1668420543	
vi) Hire charges/ outturn on plant and machinery	437575	59252097	58716220	
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	134509151	32935308	
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)		6850810444	6752982064	
Less: Capitalized During the year/Period	438101	4029999883	0	
Sub-total (H)		2820810561	6752982064	
I. C.O./Regional Office Expenses (i)				
Sub-total(i)	437599	5844723893	5480753725	
Less: Capitalized During the year/Period	438109	3438167907	0	
Sub-total(I)		2406555986	5480753725	
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		126405659020	104682101080	
Less: Capitalized During the year/Period		74358325225	0	
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		52047333795	104682101080	



NOTE NO. 2.4 INVESTMENT PROPERTY

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION			NET BLOCK			
		As at 01-Apr-2025	Additions		Deductions		Other Adjustments	As at 23rd December, 2025	As at 01-Apr-2025	For the period	Adjustments	As at 23rd December, 2025	As at 23rd December, 2025	As at 31st March, 2025
			IUT	Others	IUT	Others								
i)	Land Freehold	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	
	Previous year						0				0	0	0	

(Amount in ₹)

2.4.1 Amounts recognised in the Statement of Profit and Loss for investment property

	For the Period ended 23rd December, 2025	For the Year ended 31st March, 2025
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental income	-	-
	As at 23.12.2025	As at 31.03.2025

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 future use of the property is currently undetermined. 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.

2.4.4 Valuation process

The above land is carried in the financial statements at cost. The fair value disclosed is based on the valuation by a registered valuer as defined under Rule (2) of Companies (Registered Valuers and Valuation) Rules, 2017 and considered to be level-II of fair valuation hierarchy.



(Amount in ₹)

NOTE NO. 2.5 Intangible Assets

Sl. No.	PARTICULARS	GROSS CARRYING AMOUNT						AMORTISATION				NET CARRYING AMOUNT		
		As at 01-Apr-2025	Additions		Deductions		Other Adjustments	As at 23rd December, 2025	As at 01-Apr-2025	For the period	Adjustments	As at 23rd December, 2025	As at 23rd December, 2025	As at 31st March, 2025
			IUT	Others	IUT	Others								
		0					0					0	0	
i)	Upfront Fees	0												
ii)	Computer Software	5343012				-4049463	1293549	3420598	628865	-4049463	0	1293549	1922414	
	Total	5343012	0	0	0	-4049463	1293549	3420598	628865	-4049463	0	1293549	1922414	
	Previous year	2718753	0	2624259			5343012	2718753	701845		3420598	1922414	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.



(Amount in ₹)

Annexure-I to NOTE NO. 2.5 Intangible Assets

SL No.	PARTICULARS	GROSS BLOCK						AMORTISATION			NET BLOCK			
		As at 01-Apr-2025	Additions		Deductions		Other Adjustments	As at 23rd December, 2025	As at 01-Apr-2025	For the period	Adjustments	As at 23rd December, 2025	As at 23rd December, 2025	As at 31st March, 2025
			IUT	Others	IUT	Others								
		0	0	0	0	0	0					0	0	
i)	Upfront Fees	0	0	0	0	0	0							
ii)	Computer Software	5343012	0	0	0	-4049463	1293549	3420598	628865	-4049463	0	1293549	1922414	
	Total	5343012	0	0	0	-4049463	1293549	3420598	628865	-4049463	0	1293549	1922414	
	Previous year	2718753	0	2624259	0	0	5343012	2718753	701845	0	3420598	1922414	0	



**Annexure to Note 2.1 & 2.5 as at
23.12.2025**

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 in respect of Items (up to Rs 20 Lakhs each) (Rs.)	Gross block Adjusted in respect of Items exceeding Rs 20 Lakhs each (Rs.)	Total
	CAPITALIZATION OF ROAD FRO	410201	126055493		126055493
	CAPITALIZATION OF ROAD FRO	410201	24225957		24225957
	CAPITALISATON OF LEFT BANK	410201	1007396596		1007396596
	CAPTIALIZATION OF ROAD FRO	410201	130680261		130680261
	Power House Building Inc. EAC R	410301	8415645386		8415645386
	Dams and barrages Incl. EAC Rs.	410601	117729240051		117729240051
	Surge Tunnel-2 Incl. EAC Rs.	410604	2027137728		2027137728
	HRT-2 Incl. EAC Rs.	410604	3599392681		3599392681
	Penstock -2 Incl. EAC Rs	410605	1055745530		1055745530
	Tail race channels Incl. EAC Rs.	410606	2810219738		2810219738
	Spillway radial gate& Hoist 1 of 9 I	410608	401517536		401517536
	Spillway radial gate& Hoist 2 of 9 I	410608	401517536		401517536
	Spillway radial gate& Hoist 3 of 9 I	410608	401517536		401517536
	Spillway radial gate& Hoist 4 of 9 I	410608	401517536		401517536
	Spillway radial gate& Hoist 5 of 9 I	410608	401517535		401517535
	Spillway radial gate& Hoist 6 of 9 I	410608	401517535		401517535
	Spillway radial gate& Hoist 7 of 9 I	410608	401517535		401517535
	Spillway radial gate& Hoist 8 of 9 I	410608	401517535		401517535
	Spillway radial gate& Hoist 9 of 9 I	410608	401517535		401517535
	Spillway bulk head gates 1 of 4 Inc	410608	196452242		196452242
	Spillway bulk head gates 2 of 4 Inc	410608	196452242		196452242
	Spillway bulk head gates 3 of 4 Inc	410608	196452242		196452242
	Spillway bulk head gates 4 of 4 Inc	410608	196452242		196452242
	Spillway Gantry crane Incl. EAC R	410608	179866886		179866886
	Instrumentation Incl. EAC Rs.	410608	37959086		37959086
	DG Sets 1 of 2 Incl. EAC Rs.	410608	14900248		14900248
	DG Sets 2 of 2 Incl. EAC Rs.	410608	14900248		14900248
	HRT intake trash rack(1 of 8) Incl.	410610	34772206		34772206
	HRT intake trash rack(2 of 8) Incl.	410610	34772206		34772206
	HRT intake trash rack(3 of 8) Incl.	410610	34772206		34772206
	HRT intake trash rack(4 of 8) Incl.	410610	34772206		34772206
	HRT intake service gate(2 of 8) Inc	410610	125273603		125273603
	Intake bulk head gate 1 of 2 Incl. E	410610	89640276		89640276
	Intake gantry crane 1of2 Incl. EAC	410610	79163101		79163101
	Draft tube gates(4 of 24) Incl. EAC	410611	60300012		60300012
	Draft tube gates(5of 24) Incl. EAC	410611	60300012		60300012
	Draft tube gates(6of 24) Incl. EAC	410611	60300012		60300012
	Turbine& Accessories#2 Incl. EAC	410701	1579831040		1579831040
	Runner Spare#1 Incl. EAC Rs.	410701	149780358		149780358
	Runner Spare#2 Incl. EAC Rs.	410701	134559478		134559478
	Digital Governing system/Governor	410701	198205357		198205357
	Main inlet valve#2 Incl. EAC Rs.	410701	468082758		468082758
	Generator#2 Incl. EAC Rs.	410701	1260409449		1260409449
	Static Excitation#2 Incl. EAC Rs.	410701	120563867		120563867
	16KV Bus duct#2 Incl. EAC Rs.	410701	54817363		54817363
	Transformer#2(1of 3) Incl. EAC R	410702	115372063		115372063
	Transformer#2(2 of 3) Incl. EAC R	410702	115372063		115372063
	Transformer#2(3 of 3) Incl. EAC R	410702	115372063		115372063
	Transformer spare(1of 2) Incl. EAC	410702	111018068		111018068
	Transformer spare(2of 2) Incl. EAC	410702	114032432		114032432
	415V Switchgear auxilliary and Sta	410703	69069202		69069202
	Cooling water systems#2 Incl. EAC	410704	128986036		128986036
	420 KV Gas Insulated Switchgear	410705	3180857421		3180857421
	Outdoor portyard Incl. EAC Rs.	410705	79285273		79285273
	DC Systems Incl. EAC Rs.	410707	241397374		241397374
	Power and contol cables#2 Incl. E	410708	121520618		121520618
	Protection system#2 Incl. EAC Rs	410711	82045774		82045774
	11KV Switchgear Incl. EAC Rs.	410712	99609328		99609328
	DG Sets(1 of 2) Incl. EAC Rs.	410712	102831736		102831736
	DG Sets(2 of 2) Incl. EAC Rs.	410712	102831736		102831736
	Compressed air system Incl. EAC	410712	44570613		44570613
	Fire fighting system Incl. EAC Rs.	410712	204457539		204457539
	Illumination Incl. EAC Rs.	410713	65479332		65479332
	340/40/10T EOT 1 of 2 Incl. EAC	410713	158420599		158420599
	340/40/10T EOT 2 of 2 Incl. EAC	410713	158504939		158504939
	200/30/5T EoT Incl. EAC Rs.	410713	93816135		93816135
	100t EOT Incl. EAC Rs.	410713	55183856		55183856
	Drainage and dewatering system I	410713	232448497		232448497
	Grounding system Incl. EAC Rs.	410713	103626063		103626063
	Oil handling system Incl. EAC Rs.	410713	140401009		140401009
	Paasenger Elevator Incl. EAC Rs.	410713	18633606		18633606



REFRIGERATOR 180 LTR	411707	16284		16284
REFRIGERATOR 180 LTR	411707	16284		16284
REFRIGERATOR, 630 LTR CAPA	411707	120006		120006
AQUAGUARD PURE CHILL 80 L	411707	110001		110001
AQUAGUARD PURE CHILL 80 L	411707	110001		110001
AQUAGUARD PURE CHILL 80 L	411707	110001		110001
AQUAGUARD PURE CHILL 80 L	411707	110001		110001
AQUAGUARD PURE CHILL 80 L	411707	110001		110001
AQUAGUARD PURE CHILL 80 L	411707	110001		110001
AQUAGUARD PURE CHILL 80 L	411707	110001		110001
AQUAGUARD PURE CHILL 80 L	411707	110001		110001
MODULAR KITCHEN FLOOR HI	411707	19999		19999
MODULAR KITCHEN WALL UNIT	411707	14000		14000
MODULAR KITCHEN PANTRY U	411707	73000		73000
MODULAR KITCHEN FLOOR UN	411707	19000		19000
MODULAR KITCHEN FLOOR UN	411707	19000		19000
MODULAR KITCHEN FLOOR UN	411707	34999		34999
MODULAR KITCHEN BOTTLE PU	411707	14000		14000
MODULAR KITCHEN FLOOR L C	411707	24001		24001
MODULAR KITCHEN FLOOR UN	411707	19000		19000
MODULAR KITCHEN FLOOR 3 D	411707	33000		33000
MODULAR KITCHEN GAS FLOO	411707	14000		14000
MODULAR KITCHEN FLOOR UN	411707	19999		19999
MODULAR KITCHEN WALL COR	411707	14000		14000
MODULAR KITCHEN FLOOR UN	411707	7000		7000
MODULAR KITCHEN FLOOR UN	411707	25000		25000
MODULAR KITCHEN FLOOR UN	411707	19999		19999
MODULAR KITCHEN WALL UNIT	411707	26000		26000
MODULAR KITCHEN WALL UNIT	411707	26000		26000
MODULAR KITCHEN WALL UNIT	411707	26000		26000
MODULAR KITCHEN WALL UNIT	411707	26000		26000
MODULAR KITCHEN WALL UNIT	411707	19000		19000
MODULAR KITCHEN WALL UNIT	411707	19000		19000
MODULAR KITCHEN WALL UNIT	411707	28001		28001
MODULAR KITCHEN WALL UNIT	411707	19999		19999
POPUP TOASTER BOROSIL MA	411710	1946		1946
POPUP TOASTER BOROSIL MA	411710	1946		1946
POPUP TOASTER BOROSIL MA	411710	1946		1946
POPUP TOASTER BOROSIL MA	411710	1946		1946
POPUP TOASTER BOROSIL MA	411710	1946		1946
POPUP TOASTER BOROSIL MA	411710	1946		1946
Dining Table	411712	2499		2499
Bed side Table	411712	2689		2689
Bed side table	411712	2689		2689
Shelf	411712	3000		3000
Table	411712	4849		4849
Table	411712	2360		2360
Shoe Rack	411712	4690		4690
Book Shelf	411712	3611		3611
Table/Desk (Peg table, Central tak	411712	2299		2299
LG 27" COMPUTER LED MONITC	411801	44250		44250
LG 27" COMPUTER LED MONITC	411801	44250		44250
ATEN INCLUDED 1U RACK MOU	411804	559280		559280
ATEN INCLUDED 1U RACK MOU	411804	559280		559280
CCTV BULLET CAMERA 5MP MA	411804	13570		13570
CCTV BULLET CAMERA 5MP MA	411804	13570		13570
CCTV BULLET CAMERA 5MP MA	411804	13570		13570
CCTV BULLET CAMERA 5MP MA	411804	13570		13570
CCTV BULLET CAMERA 5MP MA	411804	13570		13570
CCTV BULLET CAMERA 5MP MA	411804	13570		13570
CCTV BULLET CAMERA 5MP MA	411804	13570		13570
CCTV BULLET CAMERA 5MP MA	411804	13570		13570
CCTV BULLET CAMERA 5MP MA	411804	13570		13570
CCTV BULLET CAMERA 5MP MA	411804	13570		13570
CCTV BULLET CAMERA 5MP MA	411804	13570		13570
ANDA TELECOM FIXED LAYER-	411806	55000		55000
ANDA TELECOM FIXED LAYER-	411806	55000		55000
ANDA TELECOM FIXED LAYER-	411806	55000		55000
ANDA TELECOM FIXED LAYER-	411806	55000		55000
ANDA TELECOM FIXED LAYER-	411806	55000		55000
ANDA TELECOM FIXED LAYER-	411806	55000		55000
ANDA TELECOM FIXED LAYER-	411806	55000		55000
ANDA TELECOM FIXED LAYER-	411806	350000		350000
WEB-CAMERA	411810	4000		4000
WEB-CAMERA	411810	4000		4000
WEB-CAMERA	411810	4000		4000
WEB-CAMERA	411810	4000		4000
WEB-CAMERA	411810	4000		4000
WEB-CAMERA	411810	4000		4000
WEB-CAMERA	411810	4000		4000
WEB-CAMERA	411810	4000		4000
WEB-CAMERA	411810	4000		4000
WEB-CAMERA	411810	4000		4000
WEB-CAMERA	411810	4000		4000



WEB-CAMERA	411810	4000	4000
WEB-CAMERA	411810	4000	4000
WEB-CAMERA	411810	4000	4000
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WEB-CAMERA	411810	4000	4000
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WEB-CAMERA	411810	4000	4000
WEB-CAMERA	411810	4000	4000
WEB-CAMERA	411810	4000	4000
WEB-CAMERA	411810	4000	4000
WEB-CAMERA	411810	4000	4000
WEB-CAMERA	411810	4000	4000
WEB-CAMERA	411810	4000	4000
WEB-CAMERA	411810	4000	4000
WEB-CAMERA	411810	4000	4000
Computer and Pheripherals(Desktc	411811	104900	104900
Computer and Pheripherals(Desktc	411811	8178	8178
Tablet/iPad/Phablet/e-Book Reade	411811	47088	47088
LAPTOP	411811	57990	57990
Tablet/iPad/Phablet/e-Book Reade	411811	44899	44899
Computer and Pheripherals(Desktc	411811	25269	25269
TABLET-IPAD AIR M3 11 WiFi (S.	411811	80000	80000
Desktop	411811	10499	10499
LAPTOP	411811	60000	60000
Printers	411811	8900	8900
Computer and Pheripherals(Deskt	411811	7110	7110
Laptop	411811	73098	73098
Laptop	411811	58000	58000
Laptop	411811	67564	67564
Tablet	411811	17280	17280
Printer	411811	14999	14999
Laptop	411811	49999	49999
Tablet	411811	21954	21954
Tablet/iPad/Phablet/e-Book Reade	411812	2188	2188
Computer and Pheripherals(Deskt	411812	1999	1999
LAPTOP-Macbook Air Apple-SC1	411813	80000	80000
LAPTOP	411813	60000	60000
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
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HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
HANDHELD TRANSCEIVER TALK	411902	5200	5200
ISAT PHONE DOCKING UNIT WI	411903	76464	76464
ISAT PHONE DOCKING UNIT WI	411903	76464	76464
SAMSUNG GALAXY A06 4GB/12	411904	12750	12750
SAMSUNG GALAXY A06 4GB/12	411904	12750	12750
SAMSUNG GALAXY A06 4GB/12	411904	12750	12750
SAMSUNG GALAXY A06 4GB/12	411904	12750	12750
SAMSUNG GALAXY A06 4GB/12	411904	12750	12750
SAMSUNG GALAXY A06 4GB/12	411904	12750	12750
SAMSUNG GALAXY A06 4GB/12	411904	12750	12750
SAMSUNG GALAXY A06 4GB/12	411904	12750	12750
SAMSUNG GALAXY A06 4GB/12	411904	12750	12750
SAMSUNG GALAXY A06 4GB/12	411904	12750	12750
Mobile Phone	411911	12499	12499
Mobile Phone	411911	19500	19500
Mobile Phone	411911	33718	33718
Mobile Phone	411911	120254	120254
Mobile Phone	411911	70900	70900
MOBILE PHONE	411911	1879	1879
Mobile Phone	411911	32999	32999
Mobile Phone	411911	18211	18211
Mobile Phone	411911	77880	77880
Mobile Phone	411911	43324	43324
MEDICINE TROLLEY	412005	19470	19470
FLAT /INCLINE/ DECLINE BENCH	412006	28000	28000
DUMBBELL STAND KOXTANS	412006	22500	22500



AIR CONDITIONER GODREJ 1.5	412008	48650	48650
AIR CONDITIONER GODREJ 1.5	412008	48650	48650
AIR CONDITIONER GODREJ 1.5	412008	48650	48650
AIR CONDITIONER GODREJ 1.5	412008	48650	48650
AIR CONDITIONER 2 TON GODREJ	412008	56050	56050
AIR CONDITIONER 2 TON GODREJ	412008	56050	56050
AIR CONDITIONER 2 TON GODREJ	412008	56050	56050
Industrial exhaust fan 600 MM	412011	7900	7900
Industrial exhaust fan 600 MM	412011	7900	7900
Industrial exhaust fan 600 MM	412011	7900	7900
Industrial exhaust fan 600 MM	412011	7900	7900
ISAT PHONE 2, INMARSAT MAKE	412014	106200	106200
ISAT PHONE 2, INMARSAT MAKE	412014	106200	106200
Air Conditioner with Stabilizers	412021	5400	5400
Inverter (with bateries)	412021	6500	6500
Normal Press/ Steam Press, Lights	412021	6500	6500
Steam Press	412021	6999	6999
Electric Kettle, Air Fryer, Juicer/ Mixer	412021	9000	9000
HOB/Gas Stove/ Kneading Machine	412021	9000	9000
TV Unit/ Home Theatre and Table	412021	9990	9990
Geyser, Room Heater, Oil filter rad	412021	10000	10000
CCTV Camera/ Kindle/ Laptop Des	412021	11146	11146
Fridge, Washing Machine, Air Cond	412021	11500	11500
BATTERY	412021	12000	12000
Fridge, Washing Machine, Air Cond	412021	12000	12000
Geyser, Room Heater, Oil filter rad	412021	12750	12750
Geyser, Room Heater, Oil filter rad	412021	12900	12900
Foot Massager	412021	13499	13499
CCTV Camera	412021	13998	13998
Inverter (with bateries)	412021	15500	15500
Dessert Cooler	412021	15500	15500
Tablet/iPad/Phablet/e-Book Reade	412021	16000	16000
Air Fryer	412021	16499	16499
TV	412021	16500	16500
Microwave Oven	412021	18598	18598
WaterPurifier,AirPurifier/Sterilizer/H	412021	19699	19699
Fans/Table Fan/ Pedestral Fan/ Ce	412021	22478	22478
Fridge, Washing Machine, Air Cond	412021	23900	23900
Sound Bars	412021	25500	25500
iPad	412021	26300	26300
Air Conditioner with Stabilizers	412021	27990	27990
Fridge, Washing Machine, Air Cond	412021	31500	31500
Fridge, Washing Machine, Air Cond	412021	31620	31620
Display Appliances (Home Theatre)	412021	34000	34000
Fridge, Washing Machine, Air Cond	412021	37900	37900
Fridge, Washing Machine, Air Cond	412021	41990	41990
Fridge, Washing Machine, Air Cond	412021	45000	45000
Air Conditioner with Stabilizers	412021	46200	46200
Air Conditioner with Stabilizers	412021	46500	46500
Air Conditioner with Stabilizers	412021	46900	46900
AC	412021	50989	50989
Fridge, Washing Machine, Air Cond	412021	53000	53000
CCTV Camera	412021	71049	71049
Fridge, Washing Machine, Air Cond	412021	102000	102000
CCTV Camera	412021	41300	41300
Geyser	412021	9790	9790
Rice Cooker	412021	5800	5800
Fridge	412021	18899	18899
Air Conditioner with Stabilizers	412021	25600	25600
TV	412021	69700	69700
TV	412021	14991	14991
Air Conditioner with Stabilizers	412021	49000	49000
CCTV Camera	412021	36891	36891
Tablet	412021	42669	42669
Air Conditioner with Stabilizers	412021	39000	39000
AIR FRYER	412021	12300	12300
Pull up bar-Multifunctional training	412021	13749	13749
TV	412021	15500	15500
Deep Freezer	412021	25000	25000
Geyser, Room Heater, Oil filter rad	412021	49474	49474
Inverter (with bateries) and Trolle	412021	18800	18800
Geyser	412021	10800	10800
Fridge	412021	18499	18499
Inverter (with bateries)	412021	24350	24350
Inverter (with bateries)	412021	8750	8750
Dessert Cooler	412021	15500	15500
Air Conditioner with Stabilizers	412021	36000	36000
Inverter (with bateries)	412021	20000	20000
Air Conditioner with Stabilizers	412021	42000	42000
Air Conditioner with Stabilizers	412021	37000	37000
Fridge	412021	17500	17500
Air Fryer	412021	5495	5495



Stabilizer	412021	5550	5550
Air Cooler	412021	5598	5598
Fridge	412021	8400	8400
Air Conditioner with Stabilizers	412021	44550	41550
MusicPlayer	412021	8190	8190
Geyser	412021	8500	8500
Air Conditioner with Stabilizers	412021	32000	32000
Electric Chimney	412021	13452	13452
Mixer	412021	17110	17110
Sofa Set (with/without Recliner)/ S	412021	13250	13250
Fridge	412021	7551	7551
Table Fan	412021	8701	8701
Fridge, Washing Machine, Air Con	412021	34990	34990
OTG	412021	8650	8650
WaterPurifier	412021	9499	9499
Air Fryer	412021	14494	14494
TV	412021	40800	40800
Geyser	412021	9000	9000
Air Conditioner with Stabilizers	412021	38150	38150
Cloth Dryer	412021	22500	22500
Washing Machine	412021	56499	56499
RO Water Purifying System	412021	16990	16990
Washing Machine	412021	18489	18489
Geyser	412021	7198	7198
Geyser	412021	7198	7198
Dessert Cooler	412021	9794	9794
Dessert Cooler	412021	9794	9794
Fans/Table Fan/ Pedestral Fan/ C	412021	8698	8698
Fans/Table Fan/ Pedestral Fan/ Ce	412021	7348	7348
Digital Locker	412021	19699	19699
TV	412021	48640	48640
Air Conditioner with Stabilizers	412021	41990	41990
TV	412021	38578	38578
Electric Chimney	412021	52000	52000
TV	412021	25860	25860
Washing/ Cleaning Appliances (Dis	412021	19000	19000
Fans	412022	1298	1298
Induction Plate	412022	1329	1329
Gas Stove	412022	2599	2599
Steam Press	412022	4199	4199
Juicer	412022	2750	2750
Rice Cooker	412022	2092	2092
Mixer Grinder	412022	3517	3517
Sound Bars	412022	2999	2999
Table Fan	412022	2619	2619
Air Conditioner with Stabilizers	412022	4500	4500
Ceiling Fan	412022	4999	4999
Ceiling Fan	412022	3499	3499
Ceiling Fan	412022	3499	3499
Induction Plate	412022	1681	1681
Exhaust Fan	412022	1999	1999
Exhaust Fan	412022	1999	1999
Sandwich Maker	412022	2068	2068
Electric Chopper	412022	1988	1988
Mixer Grinder	412022	3499	3499
Food Processor	412022	4461	4461
Induction Plate	412022	2997	2997
Ceiling Fan	412022	4499	4499
Ceiling Fan	412022	3559	3599
Pedestral Fan	412022	3301	3301
Pedestral Fan	412022	3301	3301
Induction Plate	412022	3479	3479
Ceiling Fan	412022	3998	3998
Rice Cooker	412022	3401	3401
Mixer/ Grinde	412022	2910	2910
Stabilizers	412022	3827	3827
Stabilizers	412022	3448	3448
Geyser	412022	2619	2619
Mixer/ Grinder	412022	4940	4940
Fans/Table Fan/ Pedestral Fan/ Ce	412022	4349	4349
CCTV Camera/ Kindle/ Laptop Des	412022	1799	1799
HOB/Gas Stove/ Kneading Machin	412022	2379	2379
Rice Cooker	412022	3299	3299
Wall Clock	412022	1255	1255
Gas Stove	412022	2599	2599
MULTIMEDIA PROJECTOR WITH	412501	5900	5900
PROJECTOR VPL-PHZ51	412501	5900	5900
PROJECTOR VPL-PHZ51	412501	5900	5900
PROJECTOR VPL-PHZ51	412501	188160	188160
PROJECTOR VPL-PHZ51	412501	188160	188160
MULTIMEDIA PROJECTOR WITH	412501	248320	248320
LINE INTERACTIVE UPS 1KVA, M	412503	5200	5200



Table/Desk (Study table)	411702	6001		6,001.00
Diwan Bed/ Single Bed/Double Be	411702	18880		18,880.00
Sofa Set (with/without Recliner)/ S	411702	38940		38,940.00
ALMIRAH	411702	46790		46,790.00
Chair (Revolving Chair)	411712	5000		5,000.00
NOTEBOOK PC-ENVY 13-ay0508	411801	80000		80,000.00
LAPTOP	411811	60000		60,000.00
HP PAVILLION I7 11 GEN LAPTO	411811	77990		77,990.00
LAPTOP	411811	60000		60,000.00
LAPTOP	411811	60000		60,000.00
LAPTOP	411813	60000		60,000.00
MULTIMEDIA PROJECTOR	412014	214000		2,14,000.00
TV Unit/ Home Theatre and Table	412021	128000		1,28,000.00
Fridge	412021	65000		65,000.00
Dessert Cooler	412021	14000		14,000.00
SONY TV	412021	52990		52,990.00
AC	412021	33499		33,499.00
Inverter	412021	10000		10,000.00
Fridge, Washing Machine, Air Con	412021	46000		46,000.00
Microwave Oven,Hot Case/OTG,	412021	15490		15,490.00
Fridge, Washing Machine, Air Con	412021	18200		18,200.00
Inverter	412022	4500		4,500.00
Geyser, Room Heater, Oil filter rac	412022	3989		3,989.00
Geyser, Room Heater, Oil filter rac	412022	3989		3,989.00
HITACHI LCD MULTIMEDIA PROJ	412501	275600	152918	1,22,682.00
SHARP DLP MULTIMEDIA PROJE	412501	107702	31243	76,459.00
SHARP DATA PROJECTOR, PG-I	412501	86400	13636	72,764.00
SONY VPL EX430 DATA PROJEC	412501	31789		31,789.00
CORE BOX	412801	861		861.00
DC SYSTEMS/BATTERY SYSTEM	410707	32300	653	31,647.00
AUXILIARY AND ANCILLARY SYS	410712	26500		26,500.00
MISCELLANEOUS POWER PLAN	410713	874600	323252	5,51,348.00
				-
				-
				-
				-
				-
				-
				-
Total		2709620	521702	2187918



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

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
Trade Receivables - Considered Good- Unsecured (Refer Note 3.2.1, 3.2.2 and 3.2.3)	-	-
Total	-	-

3.2.1 Refer Annexure-1 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.



PARTICULARS		As at 23rd December, 2025	As at 31st March, 2025
	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)	-	-
	- LDHCL (D)	-	-
	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)		
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	-	-
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 and recoverable by way of sale of free power from Subansiri Lower Project includes :-		
	- Principal	-	-
	- Interest	-	-
	Total	-	-
	Less: Current (Refer Note 10 (E))	-	-
	Non Current	-	-
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	Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.		



PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
A Security Deposits		
- Considered good- Unsecured	1,77,89,570	1,82,65,410
- Credit Impaired- Unsecured	-	-
Less : Loss Allowances for Doubtful Deposits (Refer Note 3.4.1)	-	-
Sub-total	1,77,89,570	1,82,65,410
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 Derivative Asset Under Hedged Contract	-	-
I Receivable on account of Late payment Surcharge	-	-
J Receivable on account of Guarantee Fee	-	-
K Amount Recoverable	-	-
L Share Application Money Pending Allotment		
- Subsidiary (Refer Note 3.4.4)	-	-
Less:-Loss allowances for Share application money pending allotment (Refer Note 3.4.7)	-	-
Sub-total	-	-
TOTAL	1,77,89,570	1,82,65,410
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 Includes FDR of Rs. 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 is on account of company contribution towards subscription of Share Capital in following subsidiaries :-		
	As at 23rd December, 2025	As at 31st March, 2025
Subsidiary Company		
Joint Venture Company		
Total	-	-
3.4.5 Refer Note 34(9) of the Financial Statements with regard to assets mortgaged/hypothecated as security.		
3.4.6 Detail of Assets classified under Lease Rent Receivable are enclosed as under: (Applicable only for Chutak, Nimoo Bazgo and TLDP-III Power Station)	As at 23rd December, 2025	As at 31st March, 2025
Gross Block of PPE, Intangible Assets and Right to Use Assets (Refer Annexure-I to Note No 3.4)	1,61,20,73,38,237.00	8,75,85,95,395
Less : Principal Lease Payment Recovered	1,61,20,73,38,237	8,75,85,95,395
Less : Accumulated Depreciation up to 31.03.2019 (TLDP-III ONLY)		
Lease Rent Receivable (Current and Non Current)	-	-
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.		



PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
A. CAPITAL ADVANCES		
- Considered good- Secured	33,61,43,093	21,98,56,438
- Considered good- Unsecured		
- Against bank guarantee	7,33,42,134	8,09,52,356
- Others	1,57,50,133	3,06,60,017
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful - Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 4.1)	-	-
Sub-total	42,52,35,360	33,14,68,811
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 4.2)	-	-
Sub-total	-	-
C Interest accrued		
Others		
- Considered Good	1,41,04,586	1,43,78,060
D. Others		
Advance against arbitration awards towards capital works (Unsecured) (Refer Note 4.5)		
Released to Contractors - Against Bank Guarantee	-	-
Released to Contractors - Others	-	-
Deposited with Court	7,14,51,80,472	7,14,51,80,472
Sub-total	7,14,51,80,472	7,14,51,80,472
Less: Provided for	7,14,51,80,472	7,14,51,80,472
Sub-total	-	-
ii) Prepaid Expenditure	-	-
iii) Non Current Tax Assets (Net)		
Advance Income Tax including Tax Deducted at Source	-	-
Less: Provision for Current Tax	-	-
Non Current Tax (Refer Note No-23)	-	-
Sub-total	-	-
iv) Deferred Foreign Currency Fluctuation Assets/ Expenditure		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
Sub-total	-	-
v) Deferred Cost on Employees Advances	-	-
TOTAL	43,93,39,946	34,58,46,871
4.1 Allowances for doubtful Advances		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
4.2 Allowances for doubtful Deposits		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
4.3 Due from Directors or other officers of the company. (Refer Note 34(8) of Financial Statements),(For Corporate Office only)		
4.4 Advances due by Firms or Private Companies in which any director of the Company is a director or member (For Corporate Office only)		
4.5 Advances amounting to ₹ (Previous year ₹) stands paid towards claims in respect of Capital Works, pursuant to Niti Aayog directions/ Court Orders in cases where Arbitration Tribunals have passed orders in favour of contractors and such awards/ orders have been further challenged by the Company in a Court of Law. Based on management assessment, provision of ₹ (Previous year ₹) has been recognized against such advances. The Movement in provision is as under:-		
Particulars	As at 23rd December, 2025	As at 31st March, 2025
Opening Balance	7,14,51,80,472	
Addition during the year#		
Used during the year		
Closing balance	7,14,51,80,472	7,14,51,80,472
# Out of the addition of ₹ ₹ has been capitalized and the balance amount of ₹ has been charged to the Statement of Profit & Loss.		
4.5 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.		



NOTE NO. 5 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
(Valued at lower of Cost or Net Realizable Value)		
Stores and spares	-	-
Stores and spares-Stores in transit/ pending inspection	-	-
Loose tools	-	-
Material at site	-	-
Material Issued to contractors/ fabricators	-	-
Carbon Credits / Certified Emission Reductions (CERs) / Verified Carbon Units (VCUs) (Refer Note 34(30) for Quantitative details of Carbon Credit certificates)	-	-
Total	-	-
Less: Allowances for Obsolescence and Diminution In Value (Refer Note 5.1)	-	-
TOTAL	-	-
5.1 Allowances for Obsolescence and Diminution In Value		
Opening Balance	-	-
Addition during the year (Refer Note 5.1.1)	-	-
Used during the year	-	-
Reversed during the year (Refer Note 5.1.2)	-	-
Closing balance	-	-
5.1.1 Inventories written down to net realisable value (NRV) and recognised as an expense in the Statement of Profit and Loss during the period.	-	-
5.1.2 Allowances for obsolescence and diminution in value of inventory booked in earlier years and reversed during the period.	-	-

NOTE NO. 6 CURRENT - FINANCIAL ASSETS - INVESTMENTS

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
Quoted Debt Instruments - At Fair Value through Other Comprehensive Income (OCI)	-	-
Government Securities	-	-
TOTAL	-	-



PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
- Trade Receivables-Billed- Considered Good- Unsecured (Refer Note 7.3,7.4,7.5,7.7 and 7.8)	-	-
- Trade Receivables-Unbilled- Considered Good- Unsecured (Refer Note 7.2,7.3, 7.5, 7.6,7.7 and 7.9)	-	-
- Trade Receivables -Credit Impaired (Refer Note 7.3 and 7.5)	-	-
Less: Loss allowances for Trade Receivables (Refer Note 7.1)	-	-
TOTAL	-	-
7.1 Loss allowances for Trade Receivables		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
7.2 During the reporting period, the company has not recognised any impairment loss in respect of unbilled debtors.		
7.3 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		
7.4 Debt due by subsidiaries/ Joint Ventures and others related parties of the company.- For Corporate Office only		
7.5 Refer Annexure-I to Note No-7 for Ageing schedule of Trade Receivables.		
7.6 Represents receivable on account of :		
Impact of Effective Tax rate on Return on Equity		
Water Usage Charges		
Unbilled sale for the month of December/ March		
Unbilled Annual Fixed Charges (AFC) and recoverable as per CERC		
Regulation including Security and Insurance Expenses		
Interest on Arbitration/Court Cases		
Revision in Normative Annual Plant Availability Factor for 2009-14-Sewa-II Power Station (Refer Note 7.9)		
Annual Fixed Charges pending revision/ approval-TLDP-IV Power Station		
Saving due to refinancing & Bond Issue Expenses		
Tax adjustment including Deferred Tax Materialized		
Shortfall in generation due to reasons beyond the control of the Company		
Additional Impact of Goods and Services Tax		
Operation and Maintenance Expenses - Bairasiul		
Foreign Exchange Rate Variation		
Normative IDC Claim for Kishanganga Power Station		
Unbilled Debtor- Power Trading Business		
Rate Revision -TLDP-III Power Station		
Others		
Total	-	-
7.7 Due to the short-term nature of the current Trade Receivables, the carrying amount of ₹ (Previous Year ₹) is equivalent to their transaction price.		
7.8 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)		
7.9 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 amounting to ₹ being the incentive in respect of NAPAF beyond 80% and upto 90%, has not been reversed.		
7.10 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.		



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

(Amount in ₹)

PARTICULARS		As at 23rd December, 2025	As at 31st March, 2025
A	Balances with banks		
	With scheduled banks		
i)	- In Current Account	45,26,430	10,000
ii)	- In deposits account (Deposits with original maturity of three months or less)	-	-
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)	-	-
TOTAL		45,26,430	10,000
8.1 Includes stamps on hand		-	-
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)		-	-
(III) Held for Payment of Monthly instalment on account of securitization of ROE of Kishanganga Power Station to Lender (HDFC Bank)		-	-
(iv) Held for Payment of Monthly instalment on account of securitization of ROE of Dulhasti Power Station to Lender (Bank of Baroda)		-	-
(v) Held for Payment of Monthly instalment on account of securitization of ROE of Chamera-III and Parbati-III Power Station to Lender (State Bank of India)		-	-
Total		-	-

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

(Amount in ₹)

PARTICULARS		As at 23rd December, 2025	As at 31st March, 2025
A	Bank Deposits for original maturity more than 3 months upto 12 months (Refer Note 9.1)	-	-
B	Earmarked Balances with Banks		
	- Unpaid Dividend (Refer Note 9.2 and 9.3)	-	-
	- Unpaid Principal/ Interest	-	-
	- Other (Refer Note 9.4)	-	-
TOTAL		-	-
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 margin money against Bank Guarantee issued to Central Transmission Utility of India Limited (CTUIL).(For Teesta-VI Only)		-	-
9.2 Includes unpaid dividend payable amounting to ₹ (Previous Year ₹) and TDS on dividend ₹ (Previous Year ₹).(For Corporate Office only)			
9.3 During the period, unpaid dividend of ₹ (Previous Year ₹) has been paid to the Investor Education and Protection Fund. There is no amount due for payment to said 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.		-	-



PARTICULARS		As at 23rd December, 2025	As at 31st March, 2025
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	-	-
E	Loan including interest to Government of Arunachal Pradesh (Refer Note 3.3.8 and 10.7)		
	- Considered good- Unsecured	-	-
	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)	-	-
	- BSUL (C)	-	-
	- LDHCL (D)	-	-
	- CVPPL (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	-	-
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	Estimated on the basis of realisation from sale of free power after commissioning of Subansiri Lower Project		
10.8	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.		
10.9	Refer Note 34(13) of the Financial Statements with regard to confirmation of balances		



NOTE NO. 11 CURRENT - FINANCIAL ASSETS - OTHERS

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
A Security Deposits		
- Considered good- Unsecured	-	-
- Credit Impaired- Unsecured	-	-
Less : Loss Allowances for Doubtful Deposits (Refer Note 11.1)	-	-
Sub-total	-	-
B Amount recoverable from		
- Insurance Company	-	-
- Employee Benefits Trust	-	-
- Others (Refer Note 11.5)	2,61,35,38,826	1,47,19,53,354
Sub-total	2,61,35,38,826	1,47,19,53,354
Less: Loss Allowances for Doubtful Recoverables (Refer Note 11.2)	1,04,09,23,338	1,38,82,136
Sub-total	1,57,26,15,488	1,45,80,71,218
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 11.6 and 34(16)(B))	-	-
F Interest Income accrued on Bank Deposits (Refer Note 11.4)	-	-
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 Contract Assets	-	-
M Derivative Mark To Market Asset	-	-
N Derivative Asset Under Hedge Contract	-	-
O Receivable on account of Guarantee Fee	-	-
P Claim recoverable from parent company - NHPC LTD.	-	-
TOTAL	1,57,26,15,488	1,45,80,71,218
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	1,38,82,136	17,14,88,958
Addition during the year	1,02,70,41,202	-
Used during the year	-	15,76,06,822
Reversed during the year	-	-
Closing balance	1,04,09,23,338	1,38,82,136
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 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 Amount Recoverable includes ₹ towards expenditure towards rural electrification works incurred under the Deen Dayal Upadhyay Gram Jyoti Yojana (DDUGJY) which have not been allowed by the REC in the Closure Reports. The matter has been taken up with the REC for reviewing their disallowance of these expenditures. -Applicable for CO Only.	-	-
11.6 Refer Note 34(9) of the Financial Statements with regard to assets mortgaged/ hypothecated as security.	-	-
11.7 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 23rd December, 2025	As at 31st March, 2025
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	-	-



PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
A. Advances other than Capital Advances		
a) Deposits		
- Considered good- Unsecured	-	-
Less : Expenditure booked against demand raised by Government Departments	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for Doubtful Deposits (Refer Note 13.1.1)	-	-
Sub-total	-	-
b) Advance to contractors and suppliers (Refer Note 13.1.8)		
- Considered good- Secured	-	-
- Considered good- Unsecured	-	-
- Against bank guarantee	-	-
- Others	1,21,49,862	1,64,59,442
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 13.1.2)	-	-
Sub-total	1,21,49,862	1,64,59,442
c) Other advances - Employees		
- Considered good- Unsecured (Refer Note 13.1.7)	13,81,824	2,17,530
Sub-total	13,81,824	2,17,530
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	-	-
Less: Allowances for losses/Assets pending investigation/awaiting write off / sanction (Refer Note 13.1.5)	-	-
Sub-total	-	-
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Pre-Spent Corporate Social Responsibility (CSR) Expenses (Refer Note 34(14))	-	-
e) Prepaid Expenditure	27,39,470	31,78,247
f) Deferred Cost on Employees Advances	-	-
g) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
h) Goods and Services Tax Input Receivable	1,26,76,95,815	1,15,48,31,607
Less: Allowances for Goods and Services Tax Input Receivable (Refer Note 13.1.6)	1,21,10,93,700	1,11,03,09,980
Sub-total	5,66,02,115	4,45,21,627
i) Others	82,45,96,111	80,80,20,118
TOTAL	89,74,69,382	87,23,96,964
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	-	-



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	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
13.1.6 Allowances for Goods and Services Tax Input Receivable		
Opening Balance	1,11,03,09,980	99,44,98,602
Addition during the year	10,07,83,720	11,58,11,378
Used during the year		
Reversed during the year		
Closing balance	1,21,10,93,700	1,11,03,09,980
13.1.7 Due from directors or other officers of the company. (Refer Note 34(8) of Financial Statements). -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.		



NOTE NO. 13.2 ASSETS CLASSIFIED AS HELD FOR SALE

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
Property, Plant and Equipment (Refer Note 13.2.1)	61,77,246	87,29,810
TOTAL	61,77,246	87,29,810

- 13.2.1 Property, Plant and Equipment includes Plant and equipment and Other assets (Office equipment, vehicles, furniture and fixtures, etc.) identified for disposal due to replacement/ obsolescence of assets in the normal course of operations.

NOTE NO. 14.1 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
A Regulatory Deferral Account Balances In respect of Subansiri Lower Project		
Opening Balance	-	34,70,58,23,018
Addition during the year (Refer Note 31)	-	
Adjustment during the year	-	34,70,58,23,018
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 Differential Depreciation due to Moderation of Tariff In respect of Kishanganga Power Station		
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	1,16,29,800	1,09,47,512
Addition during the year (Refer Note 31)	2,72,25,449	6,82,288
Adjustment during the year	-	
Reversed during the year	-	
Closing balance	3,88,55,249	1,16,29,800
E Interest Paid on Court/Arbitration Cases		
Opening Balance	-	
Addition during the year (Refer Note 31)	-	
Adjustment during the year	-	
Reversed during the year	-	
Closing balance	-	-
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)	3,88,55,249	1,16,29,800
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Regulatory Deferral Account Balances net of Deferred Tax.	3,88,55,249	1,16,29,800

- 14.1.1 Refer Note 34 (18) and 34 (22) of Financial Statements for further disclosures regarding Impairment and Regulatory Deferral Account (Debit) Balances respectively.

- 14.1.2 Refer Note 31 of Financial Statements for movement in Regulatory Deferral Account Balances.

NOTE NO. 14.2 REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
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 further disclosure regarding Regulatory Deferral (Credit) Account Balances.



Note 15.2 Other Equity

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
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	-	-
iii) Surplus	(5,66,92,956)	23,96,31,110
I FVTOCI Reserve-	-	-
- Equity Instruments	-	-
- Debt Instruments	-	-
- Cost of Hedge Reserve	-	-
Total	(5,66,92,956)	23,96,31,110
* Surplus	-	-
Profit for the Period as per Statement of Profit and Loss	(5,66,92,956)	23,96,31,110
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	(5,66,92,956)	23,96,31,110
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	-	-
Balance carried forward	(5,66,92,956)	23,96,31,110



PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
FUNDS FROM CORPORATE OFFICE	2,32,25,39,07,861	2,03,72,53,07,393
C.O.(FDB)	9,08,09,24,540	11,67,42,52,797
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	17,000
RO-JAMMU	-	-
RO-ITANAGAR	(4,39,252)	(3,24,952)
RO-SILIGURI	19,19,954	30,03,166
RO-CHANDIGARH	92,759	-
BAIRASIUL	-	-
RO-BANIKHET	-	-
LOKTAK	(1,26,117)	(71,952)
SALAL	-	9,16,454
TANAKPUR	-	5,62,421
CHAMERA-I	(31,900)	-
URI - I	-	1,44,502
RANGIT	-	-
CHAMERA-II	-	-
DULHASTI	-	(316)
DHAULIGANGA-I	-	-
TEESTA-V	-	71,723
CHAMERA-III	-	-
CHUTAK	-	2,000
TLDP-III	-	-
PARBATI -II	(3,448)	-
PARBATH-III	-	-
SEWA-II	-	-
URI - II	-	68,706
KISHANGANGA	2,000	-
NIMMO BAZGO	-	-
TLDP-IV	(2,260)	52,500
TEESTA-IV	-	-
SUBANSARI LOWER	-	-
DIBANG	6,06,113	3,92,898
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTARAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	5,27,718	7,94,604
POWER TRADING CELL	-	-
DUGAR HE PROJECT	-	-
40MW SOLAR PROJECT GANJAM	-	-
300 MW KARNISAR SOLAR POWER PLANT	-	-
NHPC NEPAL PROJECT	(6,551)	-
NHPC SOLAR POWER PROJECTS	-	(66,021)
SIANG BASIN PROJECT	-	(3,51,669)
Teesta-VI HEP	(14,922)	-
NHPC PUMP STORAGE PROJECTS	-	-
CHEQUE PAID ACCOUNT	55,93,10,579	93,31,60,577
CHEQUE COLLECTED ACCOUNT	(4,60,91,549)	(5,44,84,522)
COMMERCIAL - IUT	-	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	44,30,73,907	63,56,57,556
CENTRALIZED VENDOR PAYMENT ACCOUNT	7,65,72,78,858	15,09,51,71,886
Total	2,49,95,09,28,290	2,32,01,42,76,751



NOTE NO. 16.1 NON CURRENT - FINANCIAL LIABILITIES - BORROWINGS

(Amount in ₹)

PARTICULARS		As at 23rd December, 2025	As at 31st March, 2025
A	At Amortised Cost		
	- 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 at fair value since these loans carry interest rate which is lower than the prevailing market rate. Total Subordinate Debts outstanding as on 31.12.2025 is ₹ (Previous Year ₹) including ₹ (Previous Year ₹) which is repayable within the next 12 months. :- (For Corporate Office Only)		
16.1.3	Particulars of Redemption, Repayments, Securities and Rate of Interest of borrowings.		
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)		
		As at 23rd December, 2025	As at 31st March, 2025
	Particulars		
	More than 1 Year & Less than 3 Years		
	More than 3 Year & Less than 5 Years		
	More than 5 Years		
	TOTAL	-	-

NOTE NO. 16.2 NON CURRENT - FINANCIAL LIABILITIES - LEASE LIABILITIES

(Amount in ₹)

PARTICULARS		As at 23rd December, 2025	As at 31st March, 2025
	Lease Liabilities (Refer Note 34(16)(A))	14,72,082	16,04,385
	TOTAL	14,72,082	16,04,385
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)		
		As at 23rd December, 2025	As at 31st March, 2025
	Particulars		
	More than 1 Year & Less than 3 Years	14,72,082	16,04,385
	More than 3 Year & Less than 5 Years		
	More than 5 Years		
	TOTAL	14,72,082	16,04,385
16.2.2	Movement In Lease Liability		
		As at 23rd December, 2025	As at 31st March, 2025
	Opening Balance	30,86,246	1,30,568
	Addition in lease liabilities		43,35,741
	Finance Cost accrued during the period	45,404	1,51,041
	Less: Payment of lease liabilities	11,45,573	15,31,104
	Closing Balance	19,86,077	30,86,246
	Current maturities of lease obligations (Refer Note 20.2)	5,13,995	14,81,861
	Long term maturities of lease obligations	14,72,082	16,04,385



PARTICULARS		As at 23rd December, 2025	As at 31st March, 2025															
Payable towards Bonds Fully Serviced by Government of India (Refer Note 16.3.1)																		
- Principal		-	-															
Retention Money		1,49,14,41,047	87,71,61,372															
Liability against works/supplies (Refer Note 16.3.2)		-	-															
Payable for Late Payment Surcharge		-	-															
Payable for Financial Guarantee		-	-															
Derivative Mark To Market Liability		-	-															
Derivative Liability-Hedged Contract		-	-															
Currency Option Premium		-	-															
TOTAL		1,49,14,41,047	87,71,61,372															
16.3.1	<p>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 had 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. Accordingly, the amount of such bonds along with interest payable to Bond Holders is appearing as a 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</p> <p>Detail of Government of India Fully Serviced Bonds raised during financial year 2018-19 is as under : -For Corporate Office only</p> <p>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)</p>																	
16.3.2	<p>Maturity Analysis of Note No-16.3</p> <p>The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows):</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>As at 23rd December, 2025</th> <th>As at 31st March, 2025</th> </tr> </thead> <tbody> <tr> <td>More than 1 Year & Less than 3 Years</td> <td>1,52,84,05,539</td> <td>1,04,41,17,400</td> </tr> <tr> <td>More than 3 Year & Less than 5 Years</td> <td></td> <td></td> </tr> <tr> <td>More than 5 Years</td> <td></td> <td></td> </tr> <tr> <td>TOTAL</td> <td>1,52,84,05,539</td> <td>1,04,41,17,400</td> </tr> </tbody> </table> <p>Disclosure regarding Micro, Small and Medium Enterprise :- Outstanding Liabilities towards Micro, Small and Medium Enterprise</p> <p>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 34(15) of Financial Statements.</p>			Particulars	As at 23rd December, 2025	As at 31st March, 2025	More than 1 Year & Less than 3 Years	1,52,84,05,539	1,04,41,17,400	More than 3 Year & Less than 5 Years			More than 5 Years			TOTAL	1,52,84,05,539	1,04,41,17,400
Particulars	As at 23rd December, 2025	As at 31st March, 2025																
More than 1 Year & Less than 3 Years	1,52,84,05,539	1,04,41,17,400																
More than 3 Year & Less than 5 Years																		
More than 5 Years																		
TOTAL	1,52,84,05,539	1,04,41,17,400																



NOTE NO. 17 PROVISIONS - NON CURRENT

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
A. PROVISION FOR EMPLOYEE BENEFITS		
I) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
B. OTHERS		
I) Provision For Committed Capital Expenditure		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
II) Provision For Livelihood Assistance		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
III) Provision-Others		
Opening Balance	-	-
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 23rd December, 2025	As at 31st March, 2025
Deferred Tax Liability On:-		
a) Property, Plant and Equipment, Right of Use Assets, Investment Property and Intangible Assets.	-	-
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Deferred Tax Liability	-	-
Less:-Set off of 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 18.3)	-	-
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 Deferred Tax Assets and Deferred Tax Liability have been offset as they relate to the same governing laws.

18.3 Detail of MAT Credit Entitlement :-

(Amount in ₹)

Particulars	As at 23rd December, 2025	As at 31st March, 2025
Opening Balance	0	-
Add: Recognised during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	-	-

18.4 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 December, 2025 [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 the 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 no longer available and MAT credit is substantially exhausted. (Refer Note 30.1.5).

18.5 Refer Note 14(2) and 34(22) of Financial Statements for RDA (Credit) balances created against MAT Credit recognised.



NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
Income received in advance-Advance Against Depreciation	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account (Refer Note 19.2)	-	-
Grants in aid from Government (Refer Note 19.1)	1,82,58,82,500	1,75,03,00,000
TOTAL	1,82,58,82,500	1,75,03,00,000
19.1 GRANTS IN AID FROM GOVERNMENT OF INDIA		
Opening Balance (Current and Non Current)	1,75,03,00,000	1,35,03,00,000
Add: Received during the year	12,24,00,000	40,00,00,000
Less: Transferred to Statement of Profit and Loss (Refer Note 24.2)	-	-
Closing Balance (Current and Non Current) (Refer Note 19.1.1)	1,87,27,00,000	1,75,03,00,000
Grants in Aid from Government-(Current)- (Refer Note No-21)	4,68,17,500	-
Grants in Aid from Government-(Non-Current)	1,82,58,82,500	1,75,03,00,000
19.1.1 Grant includes:-		
(i) Fair value gain on Subordinate Debts received from Government of India for Chutak, Nimmoo Bazgo and Kishanganga Power Stations accounted for as Grant In Aid.	-	-
(ii) Funds (Grant-in-Aid) received from Government of India for Downstream Protection Measures in respect of Subansiri Lower Hydro Electric Project.	1,87,27,00,000	1,75,03,00,000
(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.	-	-
(iv) Ministry of Power, Government of India has sanctioned a grant of ₹ 6159.40 crore being the proportionate expenditure of project components to be utilized for flood moderation and ₹ 556.15 Crore towards enabling infrastructure of Dibang Multipurpose Project. Reimbursement against the flood moderation component shall be received quarterly on the basis of expenditure incurred on the related structures.	-	-
Total	1,87,27,00,000	1,75,03,00,000
19.2 "Deferred Income from Foreign Currency Fluctuation" in respect of FERV on foreign currency loans adjusted in the cost of property, plant and equipment, which is recoverable from the customers in future years as provided in material accounting policy no. 5.0 (c) (Note 1) is being recognized as revenue corresponding to the depreciation charge on such property, plant and equipment in each financial year.		

NOTE NO. 20.1 BORROWINGS - CURRENT

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
A Loan Repayable on Demand		
From Banks-Secured (Refer Note 20.1.1)	-	-
From Banks-Unsecured (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	-	-
- Bonds-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 (Unsecured)

S.No	Name of Bank along with particulars of repayment	As at 23rd December, 2025	As at 31st March, 2025
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 7.8 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 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 LIABILITIES

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
Lease Liabilities (Refer Note 34(16)(A))	5,13,995	14,81,861
TOTAL	5,13,995	14,81,861



NOTE NO. 20.3 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
Total outstanding dues of micro and small enterprises (Refer Note 20.3.1)	6,26,43,007	6,13,29,685
Total outstanding dues of Creditors other than micro and small enterprises	20,24,99,849	14,84,15,484
TOTAL	26,51,42,856	20,97,45,169

20.3.1 Disclosure regarding Micro, Small and Medium Enterprise :-		
Outstanding Liabilities towards Micro, Small and Medium Enterprise	6,26,43,007	6,13,29,685
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. (Previous 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.		



Annexure-I to Note No-20.3 - Ageing of Trade Payables

As at 23rd December 2025

Particulars	Trade Payble due and outstanding for following period from due date of payment						Total
	Unbilled	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 Years	
(i) MSME	13185917	49457090					62643007
(ii) Others	172587230	1408489	20711997	3864037	460188	3467908	202499849
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	185773147	50865579	20711997	3864037	460188	3467908	265142856

As at 31st March 2025

Particulars	Trade Payble due and outstanding for following period from due date of payment						Total
	Unbilled	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 Years	
(i) MSME		61329685					61329685
(ii) Others		42582926	76413741	23306576	2660836	3451405	148415484
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	0	103912611	76413741	23306576	2660836	3451405	209745169



NOTE NO. 20.4 CURRENT - OTHER FINANCIAL LIABILITIES

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
Bond application money	-	-
Liability against capital works/supplies other than Micro and Small Enterprises	12,30,54,36,755	2,97,04,06,667
Deposits	-	-
Liability against capital works/supplies-Micro and Small Enterprises (Refer Note 20.4.1)	48,53,657	-
Liability against Corporate Social Responsibility	1,22,65,977	2,37,56,748
Interest accrued but not due on borrowings (Refer Note 20.4.3)	-	-
Interest accrued and due on borrowings (Refer Note 20.4.4)	-	-
Hedge Premium accrued but not due on foreign borrowings	-	-
Payable towards Bonds Fully Serviced by Government of India	-	-
- Principal	-	-
- Interest	-	-
Earnest Money Deposit/ Retention Money	6,00,481	13,74,04,376
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	-	-
Payable for Financial Guarantee	-	-
Derivative Mark To Market Liability	-	-
Derivative Liability-Hedged Contract	-	-
Currency Option Premium	-	-
Payable to Employees	23,049	4,83,581
Payable to Ex-Employees	-	-
Payable to Others	1,85,300	1,80,200
TOTAL	12,32,33,65,219	3,13,22,31,572

20.4.1 Disclosure regarding Micro, Small and Medium Enterprise :-

Outstanding Liabilities towards Micro, Small and Medium Enterprise

48,53,657

-

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 period, 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 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 Financial Statements with regard to confirmation of balances.

NOTE NO. 21 OTHER CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Water Usage Charges Payables	-	-
Statutory dues payables	4,98,58,526	10,52,06,160
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 (Refer Note No-19.1)	4,68,17,500	-
TOTAL	9,66,76,026	10,52,06,160

21.1 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.



PARTICULARS		As at 23rd December, 2025	As at 31st March, 2025
A. PROVISION FOR EMPLOYEE BENEFITS			
i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
ii) Provision for Wage Revision			
Opening Balance		-	-
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			
Opening Balance		-	-
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			
Opening Balance		-	-
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			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
vi) Provision For Employee Remuneration-Pay Anomaly			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
B. OTHERS			
i) Provision For Tariff Adjustment			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
ii) Provision For Committed Capital Expenditure			
Opening Balance	91,22,06,000		29,15,00,000
Additions during the year	3,19,89,07,592		62,07,06,000
Amount used during the year	62,73,80,000		-
Amount reversed during the year	-		-
Unwinding of discount	-		-
Closing Balance	3,48,37,33,592		91,22,06,000
iii) Provision for Restoration expenses of Insured Assets			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
iv) Provision For Livelihood Assistance			
Opening Balance		-	-
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			
Opening Balance	9,60,000		75,55,55,673
Additions during the year	58,99,39,196		-
Amount used during the year	-		75,45,95,673
Amount reversed during the year	-		-
Closing Balance	59,08,99,196		9,60,000
vi) Provision - Others			
Opening Balance	37,20,59,011		1,08,47,73,496
Additions during the year	54,93,35,122		37,20,59,011
Amount used during the year	-		1,08,47,73,496
Amount reversed during the year	-		-
Closing Balance	92,13,94,133		37,20,59,011
TOTAL	4,99,60,26,921		1,28,52,25,011

22.1 Information about nature and purpose of Provisions is given in Note 34 (21) of Financial Statements.



NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

PARTICULARS	As at 23rd December, 2025	As at 31st March, 2025
Opening Balance		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance (A)	-	-
Less: Current Advance Tax including Tax Deducted at Source (B)	-	-
Net Current Tax Liabilities (A-B)	-	-
(Disclosed under Note No-4 above)	-	-
TOTAL	-	-



PARTICULARS	For the Period ended 23rd December, 2026	For the Period ended 31st December, 2024
Operating Revenue		
A Sales (Refer Note 24.1.1 and 24.1.3)		
Sale of Power	-	-
Revenue recognised out of advance against depreciation	-	-
Performance based Incentive	-	-
Sub-total (I)	-	-
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	-	-
Sub-total (II)	-	-
Sub - Total (A) = (I-II)	-	-
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)	-	-
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)	-	-
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 period. (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 15.03.2024 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	-	-



PARTICULARS	For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
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	7,22,949	7,36,380
- Employee's Loans and Advances (Net of Rebate)	-	-
- Advance to contractors	-	-
- Unwinding 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	-	-
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)	76,51,283	10,61,509
Material Issued to contractor		
(i) Sale on account of material issued to contractors	69,47,46,593	95,55,05,704
(ii) Less: Cost of material issued to contractors on recoverable basis	(1,09,71,54,056)	(1,23,21,29,409)
(iii) Net: Adjustment on account of material issued to contractor	40,24,07,463	27,66,23,705
Amortization of Grant in Aid (Refer Note 19.1)	-	-
Exchange rate variation (Net)	-	14,55,23,250
Mark to Market Gain on Derivative	-	20,41,54,818
Income on account of Guarantee Fee	-	-
Others	13,35,32,558	15,13,45,580
Sub-total	14,19,06,790	50,28,21,537
Add/(Less): C.O. Income Allocation	18,98,295	13,04,665
Add/(Less): Regional Office Income Allocation	-	-
Sub-total	14,38,05,085	50,41,26,202
Less: Transferred to Expenditure Attributable to Construction	14,30,82,136	15,37,11,754
Less: Transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Less: Transfer of other income to grant	-	-
Total	7,22,949	35,04,14,448
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 actuarial valuation)		
n) Provision for wage revision		
o) Provision for PRP / Incentive /Productivity Linked Incentive		
p) Loss Allowances for Interest on Loan to Related Party		
q) Provision in respect of arbitration award/court cases		
r) Loss allowances for Bad and Doubtful Loan (Loan to Related Party)		
s) Write back of Project expenses provided for		
t) Provision for tariff adjustment		
u) Provision for Committed Capital Expenditure		
v) Provision for Livelihood Assistance		
w) Provision for Restoration expenses of Insured Assets		
x) Allowance for diminution in the value of Investment		
y) Others	76,51,283	10,61,509
TOTAL	76,51,283	10,61,509



NOTE NO. 25.1 Purchase of Power - Trading

(Amount in ₹)

PARTICULARS	For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
Purchase of Power	-	-
Less : Rebate from Supplier	-	-
Total	-	-

NOTE NO. 25.2 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
Water Usage Charges	-	-
Consumption of stores	-	-
Sub-total	-	-
Less: Transferred to Expenditure Attributable to Construction	-	-
Total	-	-

NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
Salaries and Wages	42,92,90,398	84,48,35,008
Contribution to provident and other funds (Refer Note 26.2 and 26.4)	5,08,14,318	5,98,55,311
Staff welfare expenses	5,64,12,262	6,18,13,910
Leave Salary & Pension Contribution	-	-
Sub-total	53,65,16,978	96,65,04,229
Add/(Less): C.O. Expenses Allocation	30,48,11,181	21,08,24,602
Add/(Less): Regional Office Expenses Allocation	-	3,18,531
Sub-total	84,13,28,159	1,17,76,47,362
Less: Transferred to Expenditure Attributable to Construction	84,13,28,159	1,17,74,82,553
Less: Transferred to Property, Plant and Equipment	-	-
Less: Recoverable from Deposit Works	-	-
Total	-	1,64,809

26.1 Disclosure about leases towards residential accommodation for employees are given in Note 34 (16) (A) of Financial Statements

26.2 Contribution to provident and other funds include contributions:	For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
i) towards Employees Provident Fund	3,22,58,482	2,98,48,438
ii) towards Employees Defined Contribution Superannuation/New Pension Scheme	2,01,66,731	2,44,00,996

26.3 Salary and wages includes expenditure on short term leases as per IND AS-116 "Leases".

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 period ₹) 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 period) in respect of employees engaged in Research and Development Activities of the Company. **-Applicable for CO**



NOTE NO. 27 FINANCE COSTS

(Amount in ₹)

PARTICULARS		For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
A	Interest on Financial Liabilities at Amortized Cost		
	Bonds	4,09,24,86,235	3,47,00,74,411
	Term Loans	4,81,47,34,197	4,81,80,78,123
	Foreign Currency Loans	-	1,94,02,689
	Loans by Government of India	-	-
	Short Term Loans	-	-
	Cash credit facilities /WCDL	-	-
	Other interest charges	-	-
	Lease Liabilities	45,404	1,18,252
	Unwinding of discount-Government of India Loan	-	-
	Sub-total	8,90,72,66,836	8,30,76,73,475
B	Other Borrowing Cost		
	Call spread/ Coupon Swap	-	14,19,03,913
	Amortisation of Hedge Premium	-	-
	Bond issue/ service expenses	71,67,482	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Unwinding of interest-Provision & Financial Liabilities	-	7,30,04,658
	Sub-total	71,67,482	21,49,08,571
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	Others		
	Interest on Arbitration/ Court Cases (Refer Note 27.1)	-	-
	Interest to beneficiary	-	-
	Sub-total	-	-
D	Interest on income Tax		
	Total (A + B + C+D)	8,91,44,33,318	8,52,25,82,046
	Add/(Less): C.O. Expenses Allocation	16,44,720	7,81,096
	Add/(Less): Regional Office Expenses Allocation	-	-
	TOTAL	8,91,60,78,038	8,52,33,63,142
	Less: Transferred to Expenditure Attributable to Construction	8,91,60,78,038	8,52,33,63,142
	Less: Recoverable from Deposit Works	-	-
	Total	-	-
27.1 Interest on Arbitration/Court cases includes, interest on claims against Capital Works settled under the Vivad se Vishwas II Scheme and provision created in respect contractors claims pending in the Courts.			

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS		For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
	Depreciation -Property, Plant and Equipment	4,93,51,154	4,91,83,463
	Depreciation-Right of use Assets	10,47,391	10,70,139
	Amortization -Intangible Assets	6,28,865	4,90,516
	Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
	Add/(Less): C.O. Expenses Allocation	1,26,34,421	99,90,361
	Add/(Less): Regional Office Expenses Allocation	-	4,883
	Add/(Less): Depreciation allocated to/from other units	-	-
	Sub-total	6,36,61,831	6,07,39,362
	Less: Transferred to Expenditure Attributable to Construction	6,36,61,831	6,07,39,362
	Less: Recoverable from Deposit Works	-	-
	Total	-	-



PARTICULARS	For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
REPAIRS AND MAINTENANCE		
- Building	2,98,00,585	2,67,83,292
- Machinery	52,391	1,57,163
- Others	7,07,85,311	6,96,71,235
Rent (Refer Note 29.3)	4,04,60,549	4,41,87,810
Hire Charges	-	-
Rates and taxes	1,08,23,698	1,20,40,028
Insurance	8,65,938	8,54,379
Security expenses	17,39,69,841	20,57,87,084
Electricity Charges	5,91,23,737	6,60,22,426
Travelling and Conveyance	40,95,075	69,77,764
Expenses on vehicles	37,99,436	42,70,763
Telephone, telex and Postage	84,12,678	77,21,280
Advertisement and publicity	1,19,56,114	1,31,30,608
Entertainment and hospitality expenses	2,32,000	4,23,561
Printing and stationery	3,64,470	8,97,424
Legal Expenses	1,08,81,063	2,46,86,595
Consultancy charges - Indigenous	23,78,034	1,43,243
Consultancy charges - Foreign	-	-
Audit expenses (Refer Note 29.2)	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	78,07,47,889	17,35,96,969
Expenses downstream protection works (Refer Note 29.4)	1,86,00,81,611	27,45,35,353
Expenditure on land not belonging to company	14,46,109	2,78,28,174
Loss on Assets (Net)	28,54,484	85,709
Loss on Sale of Investment	-	-
Losses out of insurance claims	-	-
Donation	-	-
Corporate social responsibility (Refer Note 34(14))	4,44,31,944	4,87,27,670
Community Development Expenses	-	-
Directors' Sitting Fees	-	-
Compensation on Arbitration/ Court Cases	-	-
Expenditure on Self Generated VER's/REC	-	-
Exchange rate variation (Net)	2,72,25,449	-
Training Expenses	2,04,385	5,77,798
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IE/PXIL	-	-
Operational/Running Expenses of Kendriya Vidyalay	37,51,471	56,12,790
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	1,12,55,318	1,21,59,003
Operating Expenses of DG Set-Other than Residential	59,87,447	50,28,662
Fair Value Loss on Financial Assets	-	-
Sale of Debt instrument-Reclassification adjustment from OCI	-	-
Change in Fair Value of Derivatives	-	-
Network Access/ Transmission Charges	7,73,97,50,000	-
Other general expenses	65,17,851	85,50,385
Sub-total	10,91,22,54,878	1,04,04,57,168
Add/(Less): C.O. Expenses Allocation	4,67,78,141	3,67,00,535
Add/(Less): Regional Office Expenses Allocation	-	32,891
Sub-total	10,95,90,33,019	1,07,71,90,594
Less: Transferred to Expenditure Attributable to Construction	10,87,43,91,665	1,01,30,59,980
Less: Recoverable from Deposit Works	-	-
Less: Transfer to General Reserve for Expenses on Buyback	-	-
Sub-total (i)	8,46,41,354	6,41,30,614
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	1,02,70,41,202	-
Allowance for Bad and Doubtful Loan	-	-
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	-	-
Others	10,07,83,720	6,11,45,538
Sub-total	1,12,78,24,922	6,11,45,538
Add/(Less): C.O. Expenses Allocation	-	-
Add/(Less): Regional Office Expenses Allocation	-	-
Sub-total	1,12,78,24,922	6,11,45,538
Less: Transferred to Expenditure Attributable to Construction	1,12,78,24,922	6,11,45,538
Less: Recoverable from Deposit Works	-	-
Sub-total (ii)	-	-
Total (i+ii)	8,46,41,354	6,41,30,614



29.1 Disclosure about leases are given in Note 34 (16) (A) of Financial Statements.

(Amount in ₹)

29.2	Detail of audit expenses are as under: -	For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
	i) Statutory auditors		
	As Auditor		
	- Audit Fees	-	-
	- Tax Audit Fees	-	-
	In other Capacity		
	- Taxation Matters	-	-
	- Limited Review	-	-
	- Company Law Matters	-	-
	- Management Services	-	-
	- Other Matters/services	-	-
	- Reimbursement of expenses	-	-
	ii) Cost Auditors		
	- Audit Fees	-	-
	- Reimbursement of expenses	-	-
	III) Goods and Service Tax (GST) Auditors		
	- Audit Fees	-	-
	- Reimbursement of expenses	-	-
	Total Audit Expenses	-	-
29.3	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	2,87,86,016	3,26,23,821
	(ii) Expenditure on long term lease of low-value assets	-	-
	(iii) Variable lease payments not included in the measurement of lease liabilities	1,16,74,533	1,15,63,989
29.4	Expense of Rs. (Previous period.....) 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		



NOTE NO. 30.1 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
Current Tax		
Current Tax on Profits for the period	-	-
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 statutory Income Tax rate.	For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
Accounting profit/loss before income tax including movement in Regulatory Deferral Account Balance	(5,66,92,956)	28,42,56,386
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		
Deduction u/s 80		
Adjustment for current tax of earlier years		
Minimum Alternate Tax Adjustments		
Change in rate of tax		
Set-off Business Loss		
Adjustment Relating To Earlier years		
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.		
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	.....	.....



NOTE NO. 30.2 OTHER COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
(I) Items that will not be reclassified to profit or loss		
(a) Remeasurement of the post employment defined benefit obligations	-	-
Less: Income Tax on remeasurement of the post employment defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax)	-	-
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)	-	-
(b) Changes in the fair value of equity investments at FVTOCI	-	-
Less: Income Tax on above item	-	-
Sub total (b)	-	-
Total (I)=(a)+(b)	-	-
(ii) Items that will be reclassified to profit or loss		
(a) Changes in the fair value of debt investments at FVTOCI	-	-
Less: Income Tax on above item	-	-
Sub total (a)	-	-
(b) Cost of Hedge Reserve	-	-
Less: Income Tax on above item	-	-
Sub total (b)	-	-
Total (II)=(a)+(b)	-	-
Total =(I+II)	-	-

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Period ended 23rd December, 2025	For the Period ended 31st December, 2024
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	2,72,25,449	(18,62,639)
(v) Interest Payment on Court/Arbitration Cases	-	-
(vi) Adjustment against Deferred Tax Recoverable for tariff period upto 2009	-	-
(vii) Adjustment against Deferred Tax Liabilities for tariff period 2014-2019 and onwards	-	-
(viii) Regulatory Liability on account of recognition of MAT Credit	-	-
TOTAL (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)	2,72,25,449	(18,62,639)
Impact of Tax on Regulatory Deferral Accounts		
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Total	2,72,25,449	(18,62,639)

31.1 Refer Note 14.1 and 14.2 of Financial Statements.



SUBANSIRI LOWER HE PROJECT

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 23rd December, 2025			As as 31st March, 2025		
		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			1,77,89,570			1,82,65,410
-Lease Receivables including interest	3.4			-			-
-Recoverable on account of Bonds fully Serviced by Government of India	3.4			-			-
-Receiveable on account of Late payment Surcharge	3.4			-			-
-Receiveable on account of Guarantee Fee	3.4			-			-
-Amount Recoverable	3.4			-			-
-Derivative Mark to Market Asset	3.4			-			-
-Dervative Asset Under Hedged Contract	3.4			-			-
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.4			-			-
Total Non-current Financial assets				1,77,89,570			1,82,65,410
Current Financial assets							
(i) Current Investments	6			-			-
(ii) Trade Receivables	7						10,000
(iii) Cash and cash equivalents	8			45,26,430			
(iv) Bank balances other than Cash and Cash Equivalents	9			-			
(v) Loans	10						
-Employee Loans				-			-
-Loans to Related Party				-			-
- Loan to Government of Arunachal Pradesh (Including interest accrued)				-			-
-Others				-			-
(vi) others (Excluding Lease Receivables and Derivative MTM Asset and Derivative Asset Under Hedged Contract)	11			1,57,26,15,488			1,45,80,71,218
(vii) others (Derivative Mark to Market Asset)	11			-			-
(viii) others (Derivative Asset Under Hedged Contract)	11			-			-
(ix) others (Lease Receivables including interest)	11			-			-
Total Current Financial Assets				1,57,71,41,918			1,45,80,81,218
Total Financial Assets				1,59,49,31,488			1,47,63,46,628



Financial Liabilities	Notes	As at 23rd December, 2025			As at 31st March, 2025		
		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			14,72,082			16,04,385
(iii) Other Financial Liabilities	16.3			1,49,14,41,047			87,71,61,372
(iv) Other Financial Liabilities (Currency Option Premium)	16.3						
(v) Other Financial Liabilities (Derivative MTM Liability)	16.3						
(vi) Other Financial Liabilities (Derivative Liability Under Hedged Contract)	16.3						
Total Non-current Financial Liabilities				1,49,29,13,129			87,87,65,757
Current Financial Liabilities							
(iv) Borrowing -Short Term including current maturities of long term borrowings	20.1						
(v) Current maturities of lease obligations	20.2			5,13,995			14,81,861
(vi) Trade Payables including Micro, Small and Medium Enterprises	20.3			26,51,42,856			20,97,45,169
(vii) Other Current financial liabilities							
a) Interest Accrued but not due on borrowings	20.4						
b) Currency Option Premium	20.4						
c) Derivative Mark To Market Liability	20.4						
d) Derivative Liability-Hedged Contract	20.4						
e) Other Current Liabilities	20.4			12,32,33,65,219			3,13,22,31,572
Total Current Financial Liabilities				12,58,90,22,070			3,34,34,58,602
Total Financial Liabilities				14,08,19,35,199			4,22,22,24,359



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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. This includes derivative Mark To Market assets/ liabilities, Term Loans etc.

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. 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 23rd December, 2025			As as 31st March, 2025		
		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 6	-			-		
Financial Assets at FVTPL :							
(i) Derivative MTM Asset (Call spread option and Coupon only swap)	3.4 and 11		-			-	
(ii) Derivative Asset Under Hedged Contract	3.4 and 11		-			-	
Total Financial Assets		-	-	-	-	-	-
Financial Liabilities at FVTPL :							
(i) Derivative MTM Liability (Call spread option)	16.3 and 20.4		-			-	
(ii) Derivative Liability under Hedged Contract	16.3 and 20.4		-			-	
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	Note No.	As at 23rd December, 2025			As at 31st March, 2025		
		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 and 10		-			0	
d) Others	3.3			-			-
(iii) Others							
Security Deposits	3.4		1,77,89,570			1,82,65,410	
-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	17789570	0	0	18265410	0
Financial Liabilities							
(i) Long Term Borrowings including Current maturities and accrued interest	16.1,20.1 and 20.4						
(ii) Currency Option Premium	16.3 & 20.4						
(iii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3			1,24,02,42,466	0		1000017702
Total Financial Liabilities		0	0	1240242466	0	0	1000017702



(Amount in `)

(c) Fair value of Financial Assets and liabilities measured at Amortised Cost					
Particulars	Note No.	As at 23rd December, 2025		As at 31st March, 2025	
		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 and 10	-	-	-	-
d) Others	3.3	-	-	-	-
(iii) Others					
Security Deposits	3.4	1,77,89,570	1,77,89,570	1,82,65,410	1,82,65,410
-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		1,77,89,570	1,77,89,570	1,82,65,410	1,82,65,410
Financial Liabilities					
(i) Long Term Borrowings including Current maturities and accrued interest	16.1, 20.1 and 20.4	-	-	-	-
(ii) Currency Option Premium	16.3 & 20.4	-	-	-	-
(iii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3	1,49,14,41,047	1,24,02,42,466	87,71,61,372	1,00,00,17,702
Total Financial Liabilities		1,49,14,41,047	1,24,02,42,466	87,71,61,372	1,00,00,17,702

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) Level-2 : Fair value of derivatives has been arrived on the basis of mark to market value provided by bank. Fair value of other financial assets and liabilities have been arrived using discounted cash flow and appropriate market rates.

(3) 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.

(4) 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.

There have been no transfers between Level 1 and Level 2.



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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 Arunachal 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 31.12.2025

(b) 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 31.12.2025

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 23rd December, 2025	As at 31st March, 2025
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)	1,77,89,570	1,82,65,410
Current Investments	-	-
Cash and cash equivalents	45,26,430	10,000
Bank balances other than Cash and Cash Equivalents	-	-
Loans -Current	-	-
Other Financial Assets (Excluding Lease Receivables)	1,57,26,15,488	1,45,80,71,218
Total (A)	1,59,49,31,488	1,47,63,46,628
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)	1,59,49,31,488	1,47,63,46,628



(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 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 2024-29 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/period was as follows:

(Amount in `)

Particulars	Trade Receivables	Investments	Amount Recoverable	Loans	Total
Balance as at 1.4.2024	-	-	17,14,88,958	-	17,14,88,958
Changes in Loss Allowances	-	-	(15,76,06,822)	-	(15,76,06,822)
Balance as at 1.4.2025	-	-	1,38,82,136	-	1,38,82,136
Changes in Loss Allowances	-	-	1,02,70,41,202	-	1,02,70,41,202
Balance as at 31.12.2025	-	-	1,04,09,23,338	-	1,04,09,23,338

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/period:

(Amount in `)

Particulars	As at 23rd December, 2025	As at 31st March, 2025
Floating rate borrowing :-		
(a) Term Loan-Secured		
(b) Term Loan-Unsecured		
(c) cash Credit		
Fixed rate borrowing		
(a) Term Loan-Secured		
(b) Term Loan-Unsecured		
(c) cash Credit		
Total	-	-

Terms of undrawn borrowing facilities (CO May fill the Information):-

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 23rd December, 2025

(Amount in `)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 30.9.2025	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
(i) Non Derivative Financial Liabilities						
Borrowings	16.1 and 20.1	-	-	-	-	-
Lease Liabilities	16.2 & 20.2	19,86,077	5,13,995	14,72,082	-	-
Other financial Liabilities	16.3 & 20.4	13,85,17,88,277	12,32,33,82,738	1,52,84,05,539	-	-
Trade Payables	20.3	26,51,42,856	26,51,42,856	-	-	-
Sub Total (i)		14,11,89,17,210	12,58,90,39,589	1,52,98,77,621	-	-
(ii) Derivative Financial Liability						
Currency Option Premium	16.3 & 20.4	-	-	-	-	-
Sub Total (ii)		-	-	-	-	-
Total Financial Liabilities (i+ii)		14118917210	12589039589	1529877621	0	0



As at 31st March, 2025

(Amount in `)

(i) Non Derivative Financial Liabilities						
Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2025	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	30,86,246	14,81,861	16,04,385	-	-
Other financial Liabilities	16.3 & 20.4	4,17,63,66,491	3,13,22,49,091	1,04,41,17,400	-	-
Trade Payables	20.3	20,97,45,169	20,97,45,169	-	-	-
Sub Total (i)		4,38,91,97,906	3,34,34,76,121	1,94,57,21,785	-	-
(ii) Derivative Financial Liability						
Currency Option Premium	16.3 & 20.4	-	-	-	-	-
Sub Total (ii)		-	-	-	-	-
Total Financial Liabilities (i+ii)		4389197906	3343476121	1045721785	0	0

(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/period are as follows:

(Amount in `)

Particulars	As at 23rd December, 2025	As at 23rd December, 2025	As at 31st March, 2025	As at 31st March, 2025
	weighted average interest rate (%)		weighted average interest rate (%)	
Floating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)				
Fixed Rate Borrowings (INR)				
Subordinate Debt from GOI				
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) 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 23rd December, 2025	As at 31st March, 2025
Equity Instruments	-	-
Debt Instruments	-	-

(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/period:

(Amount in `)

Particulars	As at 23rd December, 2025		As at 31st March, 2025	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Investment in Equity shares of :				
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/period:

(Amount in `)

Particulars	As at 23rd December, 2025		As at 31st March, 2025	
	% 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/period expressed in INR are as follows :

(Amount in `)

Particulars	As at 23rd December, 2025	As at 31st March, 2025
Financial Liabilities:		
Foreign Currency Loans (including interest)		
Japan International Corporation LTD (JPY)		
MUFG BANK (JPY)		
Japan Bank for International Corporation (JPY)		
Other Financial Liabilities	22,78,88,294	20,06,62,845
Net Exposure to foreign currency (liabilities)	227888294	200662845

Out of the above, loan from MUFG bank and Japan Bank for International Corporation is hedged. For balance exposure gain/(loss) on account of exchange variation is recoverable from beneficiaries as per Tariff Regulation 2024-29. 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, sensitivity 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. Company's objective by managing capital is to safeguard its ability to continue as going concern, so that it continues to provide returns for shareholders and benefits for other stakeholders. 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 23rd December, 2025	As at 31st March, 2025
(a) Net Debt	(25,40,353)	30,76,246
(b) Total Capital	(5,66,92,956)	23,96,31,110
Gearing Ratio (a/b)	0.04	0.01

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Net 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 Less Cash and Cash Equivalents excluding earmarked balances.

(b) Loan Covenants:

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Maintaining minimum Fixed Asset Coverage Ratio of 1x times and Total Outside Liabilities to Tangible Net Worth within 4:1
2. Debt Service Coverage Ratio shall not be lower than 1.25:1.
3. Interest Coverage Ratio should be more than 2 times.
4. Total outside liabilities/Adjusted Net worth $\leq 2.50X$.
5. GOI to maintain management control and shareholding not fall below 51%
6. Rating of AAA to be maintained throughout tenor of facility
7. Total Secured Debt to Total Fixed Assets Ratio shall not exceed 0.75:1
8. Gearing Ratio shall not be higher than 2:1

During the period, the company has complied with the above loan covenants.



Unit Name SUBANSIRI LOWER HE PROJECT

Paste Ind AS trial as on 23rd December 2025

1

GL	Amount
140101	(2,32,25,39,07,861)
150101	(9,08,09,24,540)
150102	(55,93,10,579)
150108	(7,65,72,78,858)
150109	(44,30,73,907)
150120	4,60,91,549
150601	(92,759)
151001	4,39,252
151301	(19,19,954)
152201	1,26,117
152501	31,900
153201	3,448
153801	(2,000)
154501	2,260
155401	(6,06,113)
156801	(5,27,718)
157301	6,551
158101	14,922
310000	-
310101	(6,18,000)
310201	(1,81,27,39,075)
310203	(16,50,81,251)
310208	(16,10,91,360)
310250	(5,05,270)
310300	-
310301	(1,29,71,76,507)
310303	(12,48,28,426)
310305	(1,38,405)
310306	(6,67,96,934)
310401	(4,49,133)
310403	-
310411	(33,000)
310413	(1,22,65,977)
310431	(2,94,30,486)
310434	(4,94,57,090)
310450	-
310500	-
310501	(3,74,44,386)
310505	(20,20,881)
310605	(23,049)
311700	4,68,17,500
311703	(4,68,17,500)
310713	-
311208	(1,85,300)



311302	(1,44,40,006)
311304	(1,04,349)
311306	(6,02,635)
311322	(1,82,029)
311401	-
311407	(65,61,725)
311502	-
311713	(1,87,27,00,000)
312101	(10,16,65,25,069)
312102	(3,65,000)
312103	-
312104	(17,22,22,230)
312105	(43,48,387)
312106	(1,31,85,917)
312201	(12,47,815)
312202	(20,54,741)
312203	(12,47,815)
312204	(20,54,741)
312205	(15,035)
312206	-
312211	(12,46,910)
312212	(2,25,490)
312213	(12,46,910)
312214	(2,25,490)
312215	(3,51,000)
312231	(51,48,086)
312232	(27,73,624)
312233	(51,48,086)
312234	(27,73,624)
312235	(7,47,176)
312236	(14,61,239)
312281	-
312282	-
312284	-
312285	-
312287	-
318301	-
318306	-
319301	-
319303	-
319305	-
319501	-
319505	-
350701	(1,04,09,23,338)
350704	(1,21,10,93,700)
350916	(7,97,034)
350919	(92,13,94,133)
350925	(59,08,99,196)
350931	(7,14,51,80,472)
351211	(3,48,37,33,592)



380601	3,01,40,852
380604	68,23,640
382601	17,519
383000	(4,87,253)
383002	(9,84,829)
383022	(5,13,995)
410000	-
410001	-
410101	54,97,469
410121	7,80,01,68,440
410201	1,31,72,28,115
410203	52,97,642
410204	8,59,885
410301	8,41,56,45,386
410302	25,09,343
410303	8,76,255
410304	9,70,97,554
410305	21
410306	6,60,259
410321	6,81,18,802
410322	2,52,36,988
410323	57,14,891
410324	18,38,982
410325	15,22,07,018
410326	42
410327	3
410328	5,80,58,128
410404	48,60,747
410421	2,33,619
410428	2,05,585
410501	-
410601	1,17,72,92,40,051
410604	5,62,65,30,409
410605	1,05,57,45,530
410606	2,81,02,19,738
410608	4,64,70,93,255
410610	43,31,65,804
410611	18,09,00,036
410701	3,96,62,49,670
410702	57,11,66,689
410703	6,90,69,202
410704	12,89,86,036
410705	3,26,01,42,694
410707	24,13,97,374
410708	12,15,20,618
410711	8,20,45,774
410712	55,43,00,952
410713	1,02,65,14,036
410716	46,04,36,533
410801	28,70,128
410802	13,683
410804	8,793
410805	9,31,792



410806	42,29,204
410901	49,414
410903	2,97,04,325
410904	65,16,517
410905	1,18,05,874
411002	2,04,89,180
411101	74,175
411104	83,478
411105	6,81,346
411109	5,46,364
411110	10,713
411112	30,00,121
411114	60,275
411115	3,47,271
411116	55,214
411130	7,99,738
411201	2,97,94,434
411202	65,83,579
411402	1,97,516
411405	35,09,892
411505	4,98,075
411507	73,020
411508	61,65,688
411511	10,240
411512	2
411603	31,23,459
411701	1,47,16,104
411702	1,28,74,118
411703	10,67,510
411704	28,150
411705	9,230
411706	25,656
411707	1,17,29,051
411710	202
411712	53
411801	17,15,391
411803	5,17,660
411804	14,12,948
411805	1,35,052
411806	50,94,438
411810	147
411811	13,06,954
411812	7
411813	27,34,442
411902	8,91,680
411903	8,10,928
411904	1,03,440
411910	93
411911	17,82,787
412003	7,56,545
412005	26,91,468
412006	15,56,651
412007	17,52,706



412008	94,44,938
412011	2,14,958
412012	4,641
412013	1,61,208
412014	40,77,085
412020	21,59,077
412021	1,51,11,947
412022	305
412201	12,93,549
412210	-
412501	25,64,414
412502	27,64,704
412503	4,55,59,198
412505	1,68,737
412801	8,441
413008	1
413011	1
413015	2,86,590
413017	46
413018	3,07,742
413020	2,24,159
413402	5,15,939
414007	1,31,994
414008	3,38,902
414010	10,04,083
414011	17,89,297
414012	1,40,293
414014	35,187
414015	7,04,942
414017	19,810
414018	96,881
414019	45,054
414020	18,70,803
415201	-
415203	-
415204	-
415302	-
415303	-
415304	-
415305	-
415306	-
415321	-
415322	-
415323	-
415324	-
415325	-
415326	-
415327	-
415328	-
415501	-
415707	-
415713	-
415801	-



415802	-
415804	-
415805	-
415806	-
415901	-
415903	-
415904	-
415905	-
416002	-
416101	-
416104	-
416105	-
416109	-
416110	-
416112	-
416114	-
416115	-
416116	-
416130	-
416201	-
416202	-
416402	-
416505	-
416507	-
416511	-
416603	-
416701	-
416702	-
416703	-
416704	-
416705	-
416706	-
416707	-
416801	-
416803	-
416804	-
416805	-
416806	-
416902	-
416903	-
417005	-
417006	-
417007	-
417008	-
417011	-
417012	-
417013	-
417014	-
417020	-
417501	-
417502	-
417503	-
417505	-



417801	-
420102	-
420201	-
420301	3
420401	-
420501	-
420701	-
420801	-
420901	-
421001	1
421101	21
421201	-
421402	-
421405	-
421501	-
421601	-
421701	-
421801	1
421901	-
422001	5
422201	-
422501	-
422801	-
423402	-
425201	-
425301	-
425501	-
425701	-
425801	-
425901	-
426002	-
426101	-
426201	-
426202	-
426402	-
426501	-
426601	-
426701	-
426801	-
426901	-
427001	-
427501	-
427801	-
430201	-
430301	13,16,49,72,439
430601	-
430604	16,84,44,29,176
430605	1,94,88,32,318
430606	-
430608	-
430610	2,05,43,14,642
430611	64,34,90,335
430701	12,47,99,04,134



430702	1,48,82,87,873
430703	24,21,67,321
430704	39,16,57,265
430705	3,17,35,09,516
430707	-
430708	32,14,22,437
430709	32,28,45,653
430710	3,32,84,319
430711	18,10,45,611
430712	10,38,98,309
430713	25,00,47,429
430716	23,39,78,046
430903	-
431201	-
432501	-
434001	19,11,695
434002	2,76,59,984
434003	1,00,83,394
434004	3,55,641
434005	26,673
434006	3,962
434007	89,15,490
434008	1,80,52,831
437500	(42,33,61,487)
437501	12,33,83,96,858
437502	89,86,52,377
437503	49,44,80,563
437504	27,379
437505	42,33,61,487
437510	37,58,81,939
437511	8,97,79,437
437512	83,88,93,043
437514	13,30,05,778
437515	4,78,75,953
437516	1,39,70,775
437517	1,76,17,81,986
437518	32,19,53,547
437519	12,62,99,600
437520	9,64,94,937
437521	7,46,60,271
437522	1,57,75,157
437523	4,40,691
437524	2,58,74,314
437525	4,33,98,21,634
437526	14,18,60,763
437528	12,21,492
437530	34,09,036
437531	56,26,42,735
437532	1,12,33,85,728
437533	4,160
437534	28,09,33,071
437536	4,90,64,68,213
437537	1,38,90,22,075



437538	7,73,97,50,000
437541	59,18,71,16,385
437542	32,75,81,356
437543	20,94,78,21,071
437544	52,02,40,363
437546	2,01,03,903
437547	1,16,63,329
437549	9,77,44,908
437550	26,96,85,855
437551	(35,76,95,823)
437554	16,30,45,890
437555	2,10,90,81,561
437560	1,47,15,33,495
437561	4,29,66,69,166
437565	7,44,20,530
437571	(1,70,93,43,221)
437572	(3,27,16,77,102)
437574	(1,67,60,71,826)
437575	(5,92,52,097)
437576	42,953
437579	(10,46,625)
437582	(13,45,09,151)
437583	11,69,24,997
437586	2,60,63,667
437587	34,64,904
437588	(2,18,92,908)
437590	64,56,035
437599	5,84,47,23,893
438101	4,02,99,99,883
438102	(14,34,70,51,499)
438103	(8,07,76,09,836)
438104	(88,09,63,856)
438105	(49,12,56,19,386)
438106	(2,52,75,22,310)
438107	(4,31,62,314)
438108	5,17,72,000
438109	(3,43,81,67,907)
440101	26,88,71,130
440201	8,34,44,394
440301	99,30,355
440501	1,77,719
440601	8,26,609
440701	3,86,528
440801	-
440901	16,81,374
441001	18,56,050
441101	3,71,41,349
441201	34,929
441401	-
446101	-
446301	-
446302	-
446501	31,41,44,771



450101	33,61,43,093
450205	27,05,589
450207	1,30,44,544
450301	6,47,69,471
450304	85,72,663
610001	-
630501	-
640102	42,000
640201	-
640450	-
640501	(5,75,938)
640601	51,02,368
650141	1,41,04,586
650310	55,355
650400	(1,77,89,570)
650410	12,000
650411	52,700
650414	1,77,24,870
650701	6,71,710
650703	20,67,760
650803	1,58,37,17,058
650810	3,99,220
650812	1,02,70,41,202
650820	23,25,991
650829	-
650840	-
652001	82,45,96,111
658410	12,000
658411	52,700
658414	1,77,24,870
660302	1,10,000
660306	6,00,000
660308	6,29,824
660335	-
660407	38,07,510
660409	83,42,352
660501	-
661402	7,14,51,80,472
662201	34,04,16,877
662202	3,08,31,321
662203	33,53,19,956
662204	3,08,31,321
662205	28,990
662206	53,02,67,350
670100	
670101	
670102	
670103	
670104	
670105	
670106	
670201	3,88,55,249
840202	(7,22,949)



840701	(5,35,877)
840901	(76,22,964)
840902	(28,319)
841001	(28,64,183)
841004	(57,76,233)
841007	(1,74,500)
841201	(2,12,414)
841501	(1,245)
841703	(1,98,57,917)
841706	-
841710	(25,37,591)
842301	(69,47,46,593)
842302	(40,24,07,463)
849999	(18,98,295)
870100	-
870101	-
870102	-
870103	-
870104	-
870105	-
870106	-
870201	(2,72,25,449)
880501	(10,15,73,843)
900111	17,64,39,376
900112	7,13,53,155
900114	1,91,15,848
900116	1,42,62,145
900118	3,64,400
900120	500
900129	3,18,01,345
900132	1,20,93,026
900136	1,39,032
900140	29,09,403
900141	14,42,131
900143	1,88,372
900145	2,89,774
900148	52,750
900159	3,29,493
900161	42,902
900166	1,65,32,920
900167	81,96,599
900169	7,38,424
900171	16,55,867
900174	40,550
900185	23,59,049
900189	10,79,558
900196	1,07,85,580
900211	2,91,83,714
900212	11,86,250
900214	35,07,949
900215	1,28,75,392
900240	5,12,186
900241	10,000



900243	1,99,676
900244	1,26,976
900250	25,62,582
900251	4,05,000
900253	6,40,629
900254	12,14,859
900261	5,34,027
900262	927
900266	(16,10,895)
900402	7,99,085
900411	52,41,863
900412	70,09,260
900413	95,87,358
900414	6,34,447
900422	82,31,684
900424	3,10,101
900427	4,000
900430	2,24,998
900447	6,24,000
900448	34,000
900449	1,27,500
900450	1,43,211
900451	36,15,400
900462	1,92,90,401
900626	43,73,357
900627	65,98,285
900628	7,29,931
900629	29,41,287
900630	50,99,915
900631	12,70,456
900632	22,33,605
900633	20,87,981
900634	18,94,927
900635	28,10,693
900636	19,84,540
900637	12,16,334
900638	43,11,713
900639	3,42,015
900640	2,73,350
900641	1,19,56,432
900642	2,26,828
900644	2,01,452
900645	(66,323)
900651	27,494
900652	22,319
900653	12,901
900654	10,309
900655	3,53,224
900659	2,48,351
900660	7,725
900662	65,895
900663	65,895
900666	5,990



900676	6,15,390
900677	5,31,847
900678	2,34,248
900679	3,28,122
900680	9,81,077
900681	7,85,350
900682	30,746
900683	1,74,523
900684	2,92,459
900685	1,24,992
900686	5,36,144
900687	5,45,236
900688	1,68,948
900689	19,196
900690	2,76,727
900691	70,059
900692	56,254
909999	30,48,11,181
910401	-
911402	(11,45,573)
913002	45,404
920204	18,839
920206	46,38,020
920210	6,82,361
920211	1,58,95,470
920212	3,98,387
920213	6,25,711
920214	61,73,084
920215	20,000
920216	5,94,465
920217	7,54,248
920308	-
920401	-
920404	-
920502	52,391
920601	4,20,349
920604	56,97,172
920613	1,11,04,826
920614	2,00,17,460
920702	61,59,835
920703	21,48,504
920710	25,70,456
920711	2,33,443
920712	88,24,314
920715	6,070
920731	1,36,02,882
921102	11,45,573
921104	-
921105	-
921108	-
921110	-
921201	72,897
921204	14,27,658



921216	73,08,617
921221	20,14,526
921310	5,37,636
921312	3,08,009
921317	3,836
921325	16,457
921403	17,19,49,065
921404	20,20,776
921506	3,80,74,435
921507	47,85,550
921510	1,62,63,752
921601	1,77,006
921602	24,13,117
921611	21,053
921612	14,83,899
921616	-
921703	37,89,436
921707	10,000
921901	2,29,983
921902	2,85,24,533
921903	31,500
921905	1,16,74,533
922004	59,90,469
922006	6,40,491
922007	94,400
922010	16,87,318
922108	1,04,15,412
922109	20,000
922111	13,710
922113	4,44,992
922115	10,62,000
922204	2,32,000
922401	1,22,605
922404	28,242
922406	2,13,623
922502	8,849
922601	1,08,81,063
922602	23,44,120
922615	33,914
923701	28,55,729
923802	2,72,25,449
923901	2,96,70,742
923902	14,46,109
923906	1,86,00,81,611
923907	75,10,77,147
924201	1,09,71,54,056
924202	-
925001	59,87,447
925006	37,51,471
925009	1,12,55,318
925011	2,04,385
925013	1,02,762
925018	1,75,043



925020	34,84,206
925021	2,63,790
925023	20,580
925031	24,483
925032	10,46,663
925033	1,23,200
925034	3,31,659
925037	5,13,976
925048	7,73,97,50,000
925052	4,22,640
925103	49,54,119
925104	46,16,655
925109	75,57,996
925112	77,08,783
925123	53,86,412
925124	1,42,07,979
929999	4,67,78,141
930122	-
930201	22,40,536
930302	1,67,870
930303	65,244
930304	31,56,352
930306	47,763
930321	1,57,20,970
930404	2,98,611
930421	35,118
930501	43,547
930701	25,326
930801	3,72,094
930901	22,81,838
931001	3,08,478
931101	3,21,897
931201	15,91,552
931202	4,05,437
931402	13,526
931405	1,08,636
931501	7,47,726
931601	7,10,047
931701	45,62,255
931801	62,62,691
931901	9,25,843
932001	58,87,845
932201	6,28,865
932501	27,80,428
932801	2,69,524
933402	10,47,391
9382	-
939999	1,26,34,421
940206	9,72,96,590
940209	11,51,74,229
940212	13,26,36,641
940215	16,48,70,691
940222	4,28,95,097



940224	1,46,02,286
940226	77,23,97,259
940227	26,89,15,070
940228	62,04,15,488
940229	25,10,60,270
940230	21,73,90,512
940231	37,49,50,679
940401	2,53,26,66,291
940402	37,07,56,646
940403	2,35,96,258
940404	95,37,16,279
940405	98,67,647
940406	50,16,98,213
940407	39,60,69,763
940408	2,63,63,100
941015	71,67,482
942204	47,87,26,540
942205	54,11,54,883
949999	16,44,720
950701	1,02,70,41,202
950704	10,07,83,720
950801	-
950906	-
980101	(42,92,90,398)
980102	(5,08,14,318)
980103	(5,64,12,262)
980110	(2,98,00,585)
980111	(52,391)
980112	(7,07,85,311)
980114	(11,45,573)
980115	(1,08,23,698)
980116	(8,65,938)
980117	(17,39,69,841)
980118	(5,91,23,737)
980119	(40,95,075)
980120	(37,99,436)
980121	(84,12,678)
980124	(3,64,470)
980125	(2,69,20,625)
980126	(1,32,59,097)
980128	-
980130	(28,54,484)
980131	(2,96,70,742)
980132	(14,46,109)
980134	(4,04,60,549)
980136	(1,86,00,81,611)
980137	(75,10,77,147)
980138	(7,73,97,50,000)
980141	(4,09,24,86,235)
980143	(4,81,47,34,197)
980146	(71,67,482)
980160	(4,99,80,019)
980161	(1,12,78,24,922)



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:

Particulars	(Amount in Rs.)	
	23.12.2025	31.03.2025
Capital works		
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	20,67,88,81,847.43	19,66,34,90,887.26
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:	7,14,76,46,645.00	7,14,76,46,645.00
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.	-	7,16,21,40,456.42
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	13,51,67,41,391.01	12,50,13,50,430.84
Decrease of contingent liability from Opening Balance of Contingent Liability		1,98,30,74,428.66
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.		

Particulars	(Amount in Rs.)	
	23.12.2025	31.03.2025
Land Compensation cases		
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.	0	0
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	0	0
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.		

Particulars	(Amount in Rs.)	
	23.12.2025	31.03.2025
Disputed Tax Demands		
Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before varlous appellate authorities:	0	0
Provlsons 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	0	0
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.		

Particulars	(Amount in Rs.)	
	23.12.2025	31.03.2025
Others		
Claims on account of other miscellaneous matters pending before various forums	0	0
Provlsons 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	0	0
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:

Sl. No.	Particulars	Claims as on 23.12.2025	up to date Provision against the claims	Contingent liability as on 23.12.2025	Contingent liability as on 31.03.2025	Addition/	Decrease of contingent liability from Opening Balance as on 01.04.2025
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Capital Works	20678881847	0	13516741391	12501350431	1015390960	1983074429
2	Land Compen-sation cases	0	0	0	0	0	0
3	Disputed tax matters	0	0	0	0	0	0
4	Others	0	0	0	0	0	0
	Total	20678881847	0	13516741391	12501350431	1015390960	1983074429

(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.)

23.12.2025 31.03.2025

(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. 4).		



(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. 4 and 13)		
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(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/period Contingent liabilities of ₹Nil (Previous Year ₹ Nil)against claims of contractors has been reduced under Vivad se Vishwas II Scheme (Contractual Disputes) notified by the Government of India vide Office Memorandum dated 29.05.2023.

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.)	
	23.12.2025	31.03.2025
Particulars		
Counter Claims lodged 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
Counter 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.)	
	23.12.2025	31.03.2025
Particulars		
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(19) of the standalone Financial Statements.		

(c) Other Cases	(Amount in Rs.)	
	23.12.2025	31.03.2025
Particulars		
Claims on account of other miscellaneous matters estimated by Management but not been recognised.	0	

3 Commitments (to the extent not provided for):	(Amount in Rs.)	
	As at 23.12.2025	As at 31.03.2025
Estimated amount of contracts remaining to be executed on capital account are as under:		
Property Plant and Equipment (including Capital Work in Progress)	5,15,60,99,590.00	11,50,47,21,593
Intangible Assets	-	-
Total	5,15,60,99,590.00	11,50,47,21,593

For M/s S. Jaykishan
Chartered Accountants
(Firm Regn. No. 309005E)

(CA S. Chatterjee)
Partner
M. No. 017361

Date: 22.01.2026
Place: Gerukamukh



(Dilip Kumar)
(Dilip Kumar)
Head of Finance
GM (Fin)

(Rajendra Prasad)
22.1.2026
(Rajendra Prasad)
Head of Project
Executive Director



Balance Sheet

SUBANSIRI LOWER HE PROJECT

[Special Purpose-Tariff]

as on

01.02.2026

At 00.00 hrs.

**NHPC LIMITED**

Name of the Unit :

SUBANSIRI LOWER HE PROJECT

BALANCE SHEET AS AT 1st FEBRUARY, 2026

(Amount in ₹)

PARTICULARS	Note No.	As at 1st February, 2026	As at 31st March, 2025
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	1,68,47,44,81,611	71,39,32,253
b) Capital Work In Progress	2.2	92,78,24,45,030	2,29,38,49,31,416
c) Right Of Use Assets	2.3	7,77,21,54,991	6,80,11,27,235
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	11,23,355	19,22,414
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	1,77,89,570	1,82,65,410
h) Other Non Current Assets	4	38,51,56,936	34,58,46,871
TOTAL NON CURRENT ASSETS		2,69,43,31,51,493	2,37,26,60,25,599
(2) CURRENT ASSETS			
a) Inventories	5	-	-
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash and Cash Equivalents	8	10,000	10,000
iv) Bank balances other than Cash and Cash Equivalents	9	-	-
v) Loans	10	-	-
vi) Others	11	1,57,08,71,072	1,45,80,71,218
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13.1	1,36,03,97,097	87,23,96,964
TOTAL CURRENT ASSETS		2,93,12,78,169	2,33,04,78,182
(3) Assets Classified as held for Sale	13.2	61,77,246	87,29,810
(4) Regulatory Deferral Account Debit Balances	14.1	3,88,55,249	1,16,29,800
TOTAL ASSETS		2,72,40,94,62,157	2,39,61,68,63,391
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	63,39,80,216	23,96,31,110
TOTAL EQUITY		63,39,80,216	23,96,31,110
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Lease Liabilities	16.2	14,72,082	16,04,385
iii) Other financial liabilities	16.3	1,29,43,31,362	87,71,61,372
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	1,82,07,51,815	1,75,03,00,000
TOTAL NON CURRENT LIABILITIES		3,11,65,55,259	2,62,90,65,757
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Lease Liabilities	20.2	4,87,290	14,81,861
iii) Trade Payables	20.3	-	-
Total outstanding dues of micro and small enterprises		7,17,08,841	6,13,29,685
Total outstanding dues of Creditors other than micro and small enterprises		5,23,54,502	14,84,15,484
iv) Other financial liabilities	20.4	12,80,35,06,300	3,13,22,31,572
b) Other Current Liabilities	21	8,12,51,660	10,52,06,160
c) Provisions	22	3,96,12,48,000	1,28,52,25,011
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	2,51,68,83,70,089	2,32,01,42,76,751
TOTAL CURRENT LIABILITIES		2,68,65,89,26,682	2,36,74,81,66,524
(5) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL LIABILITIES		2,71,77,54,81,941	2,39,37,72,32,281
TOTAL EQUITY & LIABILITIES		2,72,40,94,62,157	2,39,61,68,63,391
Material accounting policies	1		
The accompanying notes form an integral part to the Financial Statements	2-34		
"Financial Statements of Subansiri Lower HE Project (A unit of NHPC Limited) are prepared and certified as per IND AS for the purpose of capitalisation of Unit#3 CWIP expenditure"			
For M/s S. Jaykishan Chartered Accountants (Firm Regn. No.309005E)			
(CA Nemai Gorai) Partner M.No. 057892			
		Head of Finance	
		Head of Project	
Place: Gerukamukh	UDIN - 26057892 CILNAN 7081		
Date: 27.02.2026			

**NHPC LIMITED**

Name of the Unit :

SUBANSIRI LOWER HE PROJECT

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 1st FEBRUARY, 2026

(Amount in ₹)

PARTICULARS	Note No.	For the Period ended 1st February, 2026	For the Period ended 31st December, 2024
INCOME			
i) Revenue from Operations	24.1	2,55,94,26,729	-
ii) Other Income	24.2	7,16,05,005	35,04,14,448
TOTAL INCOME		2,63,10,31,734	35,04,14,448
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	-	-
iii) Employee Benefits Expense	26	10,70,46,653	1,64,809
iv) Finance Costs	27	89,93,89,901	-
v) Depreciation and Amortization Expense	28	72,83,96,349	-
vi) Other Expenses	29	28,94,44,064	6,41,30,614
TOTAL EXPENSES		2,02,42,76,967	6,42,95,423
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		60,67,54,767	28,61,19,025
Exceptional items		-	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		60,67,54,767	28,61,19,025
Tax Expenses	30.1		
i) Current Tax		-	-
ii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE PERIOD BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		60,67,54,767	28,61,19,025
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	2,72,25,449	(18,62,639)
PROFIT FOR THE PERIOD (A)		63,39,80,216	28,42,56,386
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		-	-
Less:-Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-
Sub total (a)		-	-
(b) Changes in the fair value of equity investments at FVTOCI		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		-	-
(ii) Items that will be reclassified to profit or loss (Net of Tax)			
(a) Changes in the fair value of debt investments at FVTOCI		-	-
(b) Cost of Hedge Reserve		-	-
Total (ii)		-	-
Other Comprehensive Income for the period (Net of Tax) (B)=(i+ii)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B) (COMPRISING OF PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD)		63,39,80,216	28,42,56,386
Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each)	34 (12)		
Excluding movements in Regulatory Deferral Account Balances			
Including movements in Regulatory Deferral Account Balances			
Material accounting policies	1		
The accompanying notes form an integral part to the Financial Statements	2-34		
"Financial Statements of Subansiri Lower HE Project (A unit of NHPC Limited) are prepared and certified as per IND AS for the purpose of capitalisation of Unit#3 CWIP expenditure"			
For M/s S. Jaykishan Chartered Accountants (Firm Regn. No.309005E)			
(CA Nemai Gorai) Partner M.No. 057892			
Place: Gerukamukh Date: 27.02.2026	UDIN - 26057892.CD.LAN 7081		

STATEMENT OF CHANGES IN EQUITY AS AT 1ST FEBRUARY 2026

A. EQUITY SHARE CAPITAL

Particulars	Note No.	(Amount in ₹)
As at 1st April 2025	15.1	-
Changes in Equity Share Capital due to prior period errors		
Restated balances as at 1st April 2025	15.1	-
Change in Equity Share Capital		
As at 1st February 2026	15.1	-

B. OTHER EQUITY

Particulars	Reserve and Surplus					Other Comprehensive Income			Total
	Capital Reserve	Capital Redemption Reserve	Bond Redemption Reserve	General Reserve	Retained Earnings	Debt instruments through OCI	Cost of Hedge Reserve	Equity Instruments through OCI	
Balance as at 1st April, 2025	-	-	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors									
Restated balances as at 1st April 2025	-	-	-	-	-	-	-	-	-
Profit for the period					63,39,80,216				63,39,80,216
Other Comprehensive Income									
Total Comprehensive Income for the period					63,39,80,216				63,39,80,216
Amount transferred from Bond Redemption Reserve									
Dividend									
Transfer to Bond Redemption Reserve									
Balance as at 1st february 2026	-	-	-	-	63,39,80,216	-	-	-	63,39,80,216

For M/s S. Jaykishan
Chartered Accountants
(Firm Regn. No.309005E)


(CA Nemai Gorai)
Partner
M.No. 057892


Head of Finance


Head of Project



NOTE NO. 2.1 Property, Plant and Equipment as on 01.02.2026

(Amount in ₹)

SI. No.	PARTICULARS	GROSS CARRYING AMOUNT						DEPRECIATION				NET CARRYING AMOUNT		
		As at 01-Apr-2025	Additions		Deductions		Other Adjustments	As at 1st February, 2026	As at 01-Apr-2025	For the period	Adjustments	As at 1st February, 2026	As at 1st February, 2026	As at 31st March, 2025
			IUT	Others	IUT	Others								
i)	Land – Freehold	5497469					5497469	0			0	5497469	5497469	
ii)	Roads and Bridges	65267046		1289399860		-33239711	1324427195	30999175	7199459	-33239711	4958923	1319468272	37267871	
iii)	Buildings	672454524		12623370180	879517	-253956770	13040988417	234951895	52623979	-254443826	33132048	13007856369	437502629	
iv)	Railway sidings	130637602				-130637602	0	130594055	43547	-130637602	0	0	43547	
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0		139799030440			139799030440	0	603564122	0	603564122	139195466318	0	
vi)	Generating Plant and machinery	609495		14725249371			14725249371	424656	54296699	-449982	54271373	14670977998	184839	
vii)	Plant and machinery Sub station	18283121				-10229520	8053601	9857426	427218	-10229520	55124	7998477	8425695	
viii)	Plant and machinery Transmission lines	60097069		27042425		-39063364	48076130	36781526	2623457	-39063364	341619	47734511	23315543	
ix)	Plant and machinery Others	11050258		15438000		-5999078	20489180	5690599	431846	-5999078	123367	20365813	5359659	
x)	Construction Equipment	8209062		214441		-2764807	5658695	2590699	372976	-2912617	51058	5607638	5618363	
xi)	Water Supply System/Drainage and Sewerage	63693286		27879		-27343152	36378013	25346163	2292925	-27343152	295936	36082077	38347123	
xii)	Electrical installations	4585918		13085		-891595	3707408	769433	140282	-891595	18120	3689288	3816485	
xiii)	Vehicles	11502194				-4468579	7033615	3720853	847978	-4468579	100252	6933363	7781341	
xiv)	Aircraft/ Boats	10667012				-7543553	3123459	6833506	815239	-7543553	105192	3018267	3833506	
xv)	Furniture and fixture	66861036		6590267		-32526935	40699734	28050989	5253362	-32613630	690721	40009013	38810047	
xvi)	Computer and Peripherals	41293880		3086474		-30750783	13222812	24768743	7142307	-31031895	879155	12343657	16525137	
xvii)	Communication Equipment	8162950		815592		-5389514	3588928	4676171	1057698	-5602014	131855	3457073	3486779	
xviii)	Office Equipments	142348241		21060161		-72942980	89318941	64232021	10282283	-73171371	1342933	87976008	78116220	
	Total	1324220163	0	168511438178	879517	2487369	-657748043	169174543409	610287910	749415377	-659641489	700061798	166474481611	713932253
	Previous year	1287965066	10500	45470359	0	9225762	0	1324220163	552006839	65557441	-7276370	610287910	713932253	735958227

Note:-

2.1.1 (a) Title deeds of Immoveable Properties not held in name of the Company as on 1st February 2026:-

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					
	Building					
	Others					

(b) Title deeds of Immoveable Properties not held in name of the Company as on 31st March 2025:-

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					
	Building					
	Others					

2.1.2 Freehold Land includes 8 hectare (Previous year 8 hectare) of land being used by Loklak Downstream Hydroelectric Corporation Limited (LDHCL) (A subsidiary of NHPC Limited) for an annual rental of ₹ 100 pursuant to a lease agreement entered into 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 against borrowings.

2.1.4 Refer Note no. 34(16) 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 Period ended on 01.02.2026	For the Year ended on 31.03.2025
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		



175

Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Total	-	-

2.1.6 Additional disclosure of Property Plant and Equipment (PPE) as per gross carrying value of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note.



NOTE NO. 2.5 Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS CARRYING AMOUNT						AMORTISATION			NET CARRYING AMOUNT			
		As at 01-Apr-2025	Additions		Deductions		Other Adjustments	As at 1st February, 2026	As at 01-Apr-2025	For the period	Adjustments	As at 1st February, 2026	As at 1st February, 2026	As at 31st March, 2025
			IUT	Others	IUT	Others								
i)	Upfront Fees	0					0					0	0	
ii)	Computer Software	5343012				-4049463	1293549	3420598	799059	-4049463	170194	1123355	1922414	
	Total	5343012	0	0	0	-4049463	1293549	3420598	799059	-4049463	170194	1123355	1922414	
	Previous year	2718753	0	2624259			5343012	2718753	701845		3420598	1922414	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.



Annexure-I to NOTE NO. 2.1 Property, Plant and Equipment

(Amount in ₹)

Sl. No.	PARTICULARS	As at 01-Apr-2025	GROSS BLOCK				As at 1st February, 2026	DEPRECIATION			NET BLOCK			
			Additions		Deductions			Other Adjustments	As at 01-Apr-2025	For the period	Adjustments	As at 1st February, 2026	As at 1st February, 2026	As at 31st March, 2025
			IUT	Others	IUT	Others								
i)	Land - Freehold	5497469	0	0	0	0	5497469	0	0	0	5497469	5497469		
ii)	Roads and Bridges	92827021	0	1289399660	0	0	1324427195	55559150	7199459	-57799686	4958923	1319468272	37267871	
iii)	Buildings	912202976	0	12623370180	3637233	0	-490947506	13040988417	474700347	52623979	-494192278	33132048	13007856369	437502629
iv)	Railway sidings	319799823	0	0	0	0	-319799823	0	319756276	43547	-319799823	0	0	43547
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	139799030440	0	0	0	139799030440	0	603564122	0	603564122	139195466318	0
vi)	Generating Plant and machinery	933400	0	14725249371	0	933400	0	14725249371	748561	54296699	-773887	54271373	14670977998	164839
vii)	Plant and machinery Sub station	25839194	0	0	0	0	-17785593	8053601	17413499	427218	-17785593	55124	7998477	8425695
viii)	Plant and machinery Transmission lines	92439327	0	27042425	0	0	-71405622	48076130	69123784	2623457	-71405622	341619	47734511	23315543
ix)	Plant and machinery Others	19053594	0	15438000	0	0	-14002414	20489180	13693935	431846	-14002414	123367	20365813	5359659
x)	Construction Equipment	46218587	0	214441	0	0	-40774332	5658696	40600224	372976	-40922142	51058	5607638	5618363
xi)	Water Supply System/Drainage and Sewerage	82379599	0	27879	0	0	-46029465	36378013	44032476	2292925	-46029465	295936	36082077	38347123
xii)	Electrical installations	4707421	0	13085	0	0	-1013098	3707408	890936	140282	-1013098	18120	3689288	3816485
xiii)	Vehicles	13542229	0	0	0	0	-6508614	7033615	5760888	847978	-6508614	100252	6933363	7781341
xiv)	Aircraft/ Boats	10935105	0	0	0	0	-7811646	3123459	7101599	815239	-7811646	105192	3018267	3833506
xv)	Furniture and fixture	81366441	0	6690267	0	324634	-47032340	40699734	42556394	5253362	-47119035	690721	40009013	38810047
xvi)	Computer and Peripherals	48619552	0	3086474	0	406759	-38076455	13222812	32094415	7142307	-38357567	879155	12343657	16525137
xvii)	Communication Equipment	13191788	0	815592	0	0	-10418452	3588928	9705009	1057698	-10630852	131855	3457073	3486779
xviii)	Office Equipments	184134952	0	21080161	0	1344278	-114531894	89318941	106018732	10282283	-114958082	1342933	67976008	78116220
	Total	1953688478	0	188511438175	3637233	3009071	-1283936940	169174543408	1239756225	749415377	-1289109804	700061798	168474481611	713932253
	Previous year	1924406898	10500	45470359	0	16199279	0	1953688478	1188448671	65557441	-14248887	1239756225	713932253	735958227



NOTE NO. 2.4 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK		
		As at 01-Apr-2025	Additions		Deductions		Other Adjustments	As at 1st February, 2026	As at 01-Apr-2025	For the period	Adjustments	As at 1st February, 2026	As at 1st February, 2026	As at 31st March, 2025
			IUT	Others	IUT	Others								
i)	Land Freehold	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	
	Previous year													

(Amount in ₹)

2.4.1 Amounts recognised in the Statement of Profit and Loss for investment property

	For the Period ended 1st february, 2026	For the Year ended 31st March, 2025
Rental income		
Direct operating expenses from property that generated rental income		
Direct operating expenses from property that did not generate rental income		
	As at 01.02.2026	As at 31.03.2025

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 future use of the property is currently undetermined. 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.

2.4.4 Valuation process

The above land is carried in the financial statements at cost. The fair value disclosed is based on the valuation by a registered valuer as defined under Rule (2) of Companies (Registered Valuers and Valuation) Rules, 2017 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-2025	Additions		Deductions		Other Adjustments	As at 1st February, 2026	As at 01-Apr-2025	For the period	Adjustments	As at 1st February, 2026	As at 1st February, 2026	As at 31st March, 2025
			IUT	Others	IUT	Others								
i)	Upfront Fees	0	0	0	0	0	0	0				0	0	
ii)	Computer Software	5343012	0	0	0	-4049463	1293549	3420598	799059	-4049463	170194	1123355	1922414	
	Total	5343012	0	0	0	-4049463	1293549	3420598	799059	-4049463	170194	1123355	1922414	
	Previous year	2718753	0	2624259	0	0	5343012	2718753	701845	0	3420598	1922414	0	



NOTE NO. 2.3 RIGHT OF USE ASSETS

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS CARRYING AMOUNT						DEPRECIATION			NET CARRYING AMOUNT			
		As at 01-Apr-2025	Additions		Deductions		Other Adjustments	As at 1st February, 2025	As at 01-Apr-2025	For the period	Adjustments	As at 1st February, 2025	As at 1st February, 2025	As at 31st March, 2025
			IUT	Others	IUT	Others								
i)	Land -Leasehold	0					0	0	0	0	0	0	0	
ii)	Building under Lease	2886146				-2370207	515939	1322816	1563330	-2370207	515939	0	1563330	
iii)	Construction Equipment	0					0	0	0	0	0	0	0	
iv)	Vehicles	0					0	0	0	0	0	0	0	
v)	Solar Park	0					0	0	0	0	0	0	0	
vi)	Land-Right to Use	6799563905	1000604535				7800168440	0	28013449	0	28013449	7772154991	6799563905	
	Total	6802450051	0	1000604535	0	0	-2370207	7800684379	1322816	29576779	-2370207	28529388	7772154991	6801127235
	Previous year	6241834686	0	640108916	0	6593553	-72900000	6802450051	6485462	1430907	-6593553	1322816	6801127235	6235349224

Note:-

2.3.1 (a) Title deed/Lease deed/Mutation in respect of leasehold land not held in name of the Company as on 1st February 2025:-

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
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 2025:-

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
Right of Use Assets-Land Leasehold	Land (..... Hectare)					

c) Land- Right of use includes forest land which is diverted by the State Forest Department 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 carrying Value of assets and accumulated depreciation under previous GAAP has been provided as Annexure-I to this Note.



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-2025	Additions		Deductions		Other Adjustments	As at 1st February, 2025	As at 01-Apr-2025	For the period	Adjustments	As at 1st February, 2026	As at 1st February, 2026	As at 31st March, 2025
			IUT	Others	IUT	Others								
i)	Land Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	
ii)	Building under Lease	2886146	0	0	0	0	515939	1322816	1563330	-2370207	515939	0	1563330	
iii)	Construction Equipment	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	
v)	Solar Park	0	0	0	0	0	0	0	0	0	0	0	0	
vi)	Land-Right to Use	6799563905	0	1000604535	0	0	7800168440	0	28013449	0	28013449	7772154991	6799563905	
	Total	6802450051	0	1000604535	0	0	-2370207	7800684379	1322816	29576779	-2370207	28529388	7772154991	6801127235
	Previous year	6241834686	0	640108918	0	6593553	-72900000	6802450051	6485462	1430907	-6593553	1322816	6801127235	6235349224



Note no. 2.2 Capital Work In Progress

(Amount in ₹)

S.No	Particulars	As at 01-Apr-2025	Addition	Adjustment	Capitalised	As at 1st February, 2026
i)	Roads and Bridges	-	1289399860		1289399860	-
ii)	Buildings	16791466166	719902620	6222179950	12623370180	11110178556
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	83605372012	6094978330	68341378117	139799030440	18242698019
vi)	Generating Plant and Machinery	23507301326	1105018825	7263825219	14725249371	17150895999
vii)	Plant and Machinery - Sub station	-				-
viii)	Plant and Machinery - Transmission lines	26055389	987036		27042425	-
ix)	Plant and Machinery - Others	-				-
x)	Construction Equipment	-				-
xi)	Water Supply System/Drainage and Sewerage	-				-
xii)	Computers	-				-
xiii)	Communication Equipment	-				-
xiv)	Office Equipments	-	10406900		10406900	-
xv)	Assets awaiting installation	-	8249613			8249613
xvi)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xvii)	Survey, investigation, consultancy and supervision charges	162744185		(105101041)		57643144
xviii)	Expenditure on compensatory Afforestation	-				-
xix)	Expenditure attributable to construction (Refer Note-32)	104682101080	22628577095	-81722282245		45588396930
	Less: Capital Work in Progress Provided (Refer Note 2.2.4)	-				-
	Sub total (a)	228775040158	31857520279	-	168474499176	92158061261
	Construction Stores	610716611		14464192	-	625180803
	Less : Provisions for construction stores	825353		(28319)	-	797034
	Sub total (b)	609891258	-	14492511	-	624383769
	TOTAL	229384931416	31857520279	14492511	168474499176	92782445030
	Previous year	166140590053	28877114126	(336299426)	2896355	229384931416



CUMMULATIVE EDC		(Amount in Rupees)	
Particulars	Linkage	23.12.2025	31.03.2025
A. EMPLOYEES BENEFITS EXPENSES			
	437501 & 437589 & 437505 &		
Salaries, wages, allowances	437500	12367035466	11909106460
Gratuity and contribution to provident fund (including administration fees)	437502	901697928	847838059
Staff welfare expenses	437503	496689741	438068301
Leave Salary & Pension Contribution	437504	27379	27379
Sub-total(a)		13765450514	13195040199
Less: Capitalized During the year/Period	438103	8872636203	0
Sub-total(A)		4892814311	13195040199
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	377778266	346081354
Repairs-Machinery	437511	89779437	89727046
Repairs-Others	437512	844612678	768107732
Rent	437514 & 437588	111135712	111112870
Rates and taxes	437515	52585235	37052255
Insurance	437516	14008245	13104837
Security expenses	437517	1771517207	1587812145
Electricity Charges	437518	330043875	262829810
Travelling and Conveyance	437519	126921780	122204525
Expenses on vehicles	437520	96792833	92695501
Telephone, telex and Postage	437521	74995044	66247593
Advertisement and publicity	437522	15775157	15775157
Entertainment and hospitality expenses	437523	440691	440691
Printing and stationery	437524	25877865	25509844
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	143157386	128601666
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses/development expenses	437531	1951664810	1170916921
Expenditure on land not belonging to corporation	437532	1123385728	1121939619
Land acquisition and rehabilitation	437533	4160	4160
EXPENDITUR ON WORK OF DOWNSTREAM PROTECTION WORKS	437536	4906468213	3046386602
EAC - LEASE RENT	437534	283049399	240472522
Loss on assets/ materials written off	437528	1221492	1221492
Losses on sale of assets	437530	3409036	554552
Network Access/Transmission Charges	437538	8071954000	0
Other general expenses	437525 & 437535	4341437862	4312901009
Sub-total (b)		24758016112	13561699903
Less: Capitalized During the year/Period	438102	15802142554	0
Sub-total(B)		8955873558	13561699903
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	59434798311	55094630150
c) Foreign loan	437542	327581356	327581356
d) Term loan	437543 and 44	21773452019	16653327237
e) Cash credit facilities /WC DL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	163045890	163045890
Loss on Hedging Transactions	437555	2109081561	2109081561
EAC-amortisation of hedge premium	437556	0	0
ii) Bond issue/ service expenses	437546	20103903	12936421
iii) Commitment fee	437547	11663329	11663329
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	97744908	97744908



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	116924997	116924997	
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0	
ix) EAC- INTEREST ON FC LOANS - EFFECTIVE INTEREST ADJUSTMENT	437590	6456035	6456035	
x) EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)	437587	3469895	3419500	
Sub-total (c)		84064322204	74596811384	
Less: Capitalized During the year/Period	438105	54009096858	0	
Sub-total (C)		30055225346	74596811384	
D. EXCHANGE RATE VARIATION (NET)				
i) ERV (Debit balance)	437550	269685855	269685855	
Less: ii) ERV (Credit balance)	437551	-357695823	-357695823	
Sub-total (d)		-88009968	-88009968	
Less: Capitalized During the year/Period	438108	-56837298	0	
Sub-total(D)		-31172670	-88009968	
E. PROVISIONS				
Sub-total(e)	437561	4303480437	3168844244	
Less: Capitalized During the year/Period	438106	2775760930	0	
Sub-total(E)		1527719507	3168844244	
F. DEPRECIATION & AMORTISATION				
Sub-total (f)	437560	1471533495	1421553476	
	437586	26053667	25016276	
Less: Capitalized During the year/Period	438104	967156093	0	
Sub-total(F)		530441069	1446569752	
G. PRIOR PERIOD EXPENSES (NET)				
Prior period expenses	437565	74420530	74420530	
Less Prior period income	437579	1046625	1046625	
Sub-total (g)		73373905	73373905	
Less: Capitalized During the year/Period	438107	47385253	0	
Sub-total (G)		25988652	73373905	
H. LESS : RECEIPTS AND RECOVERIES				
i) Income from generation of electricity – precommissioning	437570	0	0	
ii) Interest on loans and advances	437571	1709343221	1752698682	
iii) Miscellaneous receipts	437572	3273101061	3240211311	
iv) Profit on sale of assets	437573	0	0	
v) Provision not required written back	437574	1676071826	1668420543	
vi) Hire charges/ outturn on plant and machinery	437575	59260779	58716220	
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	179058021	32935308	
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)		6896834908	6752982064	
Less: Capitalized During the year/Period	438101	4430704963	0	
Sub-total (H)		2466129945	6752982064	
I. C.O./Regional Office Expenses (i)				
Less: Capitalized During the year/Period	438109	3779002076	0	
Sub-total(I)		2097636102	5480753725	
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		127354033636	104682101080	
Less: Capitalized During the year/Period		81765637706	0	
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		45588395930	104682101080	



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

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
Trade Receivables - Considered Good- Unsecured (Refer Note 3.2.1, 3.2.2 and 3.2.3)	-	-
Total	-	-
<p>3.2.1 Refer Annexure-I to Note No-3.2 for Ageing schedule of Trade Receivables.</p> <p>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.</p> <p>3.2.3 Debt due by subsidiaries/ Joint Ventures and others related parties of the company .-To be filled by CO.</p> <p>3.2.4 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.</p>		



PARTICULARS		As at 1st February, 2026	As at 31st March, 2025
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)	-	-
	- LDHCL (D)	-	-
	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)		
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	-	-
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 and recoverable by way of sale of free power from Subansiri Lower Project includes		
	- Principal	-	-
	- Interest	-	-
	Total	-	-
	Less: Current (Refer Note 10 (E))	-	-
	Non Current	-	-
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.		
3.11	Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.		



PARTICULARS		As at 1st February, 2026	As at 31st March, 2025
A	Security Deposits		
	- Considered good- Unsecured	1,77,89,570	1,82,65,410
	- Credit impaired- Unsecured	-	-
	Less : Loss Allowances for Doubtful Deposits (Refer Note 3.4.1)		
	Sub-total	1,77,89,570	1,82,65,410
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	Derivative Asset Under Hedged Contract	-	-
I	Receivable on account of Late payment Surcharge	-	-
J	Receivable on account of Guarantee Fee	-	-
K	Amount Recoverable	-	-
L	Share Application Money Pending Allotment	-	-
	- Subsidiary (Refer Note 3.4.4)	-	-
	Less:-Loss allowances for Share application money pending allotment (Refer Note 3.4.7)		
	Sub-total		
TOTAL		1,77,89,570	1,82,65,410
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 Includes FDR of Rs. 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 is on account of company contribution towards subscription of Share Capital in following subsidiaries :-			
	Subsidiary Company	As at 1st February, 2026	As at 31st March, 2025
	Joint Venture Company		
	Total	-	-
3.4.5 Refer Note 34(9) of the Financial Statements with regard to assets mortgaged/hypothecated as security.			
3.4.6 Detail of Assets classified under Lease Rent Receivable are enclosed as under: (Applicable only for Chutak, Nimoo Bazgo and TLDP-III Power Station)		As at 1st February, 2026	As at 31st March, 2025
	Gross Block of PPE, Intangible Assets and Right to Use Assets (Refer Annexure-I to Note No 3.4)	1,76,97,60,05,398.00	8,75,85,95,395
	Less : Principal Lease Payment Recovered	1,76,97,60,05,398	8,75,85,95,395
	Less : Accumulated Depreciation up to 31.03.2019 (TLDP-III ONLY)		
	Lease Rent Receivable (Current and Non Current)	-	-
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.			



PARTICULARS		As at 1st February, 2026	As at 31st March, 2025
A. CAPITAL ADVANCES			
- Considered good- Secured		27,00,80,634	21,98,56,438
- Considered good- Unsecured			
- Against bank guarantee		7,33,42,134	8,09,52,356
- Others		2,75,19,410	3,06,60,017
Less : Expenditure booked pending utilisation certificate		-	-
- Considered doubtful - Unsecured		-	-
Less : Allowances for doubtful advances (Refer Note 4.1)		-	-
Sub-total		37,09,42,178	33,14,68,811
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 4.2)		-	-
Sub-total		-	-
C Interest accrued			
Others			
- Considered Good		1,42,14,758	1,43,78,060
D. Others			
i) Advance against arbitration awards towards capital works (Unsecured) (Refer Note 4.5)			
Released to Contractors - Against Bank Guarantee		-	-
Released to Contractors - Others		-	-
Deposited with Court		-	-
		7,14,51,80,472	7,14,51,80,472
Sub-total		7,14,51,80,472	7,14,51,80,472
Less: Provided for		7,14,51,80,472	7,14,51,80,472
Sub-total		-	-
ii) Prepaid Expenditure			
iii) Non Current Tax Assets (Net)			
Advance Income Tax including Tax Deducted at Source		-	-
Less: Provision for Current Tax		-	-
Non Current Tax (Refer Note No-23)		-	-
iv) Deferred Foreign Currency Fluctuation Assets/ Expenditure			
Deferred Foreign Currency Fluctuation Assets		-	-
Deferred Expenditure on Foreign Currency Fluctuation		-	-
Sub-total		-	-
v) Deferred Cost on Employees Advances			
		-	-
TOTAL		38,51,56,936	34,58,46,871
4.1 Allowances for doubtful Advances			
Opening Balance		-	-
Addition during the year		-	-
Used during the year		-	-
Reversed during the year		-	-
Closing balance		-	-
4.2 Allowances for doubtful Deposits			
Opening Balance		-	-
Addition during the year		-	-
Used during the year		-	-
Reversed during the year		-	-
Closing balance		-	-
4.3 Due from Directors or other officers of the company. (Refer Note 34(8) of Financial Statements).(For Corporate Office only)			
4.4 Advances due by Firms or Private Companies in which any director of the Company is a director or member (For Corporate Office only)			
4.5 Advances amounting to ₹ (Previous year ₹) stands paid towards claims in respect of Capital Works, pursuant to Niti Aayog directions/ Court Orders in cases where Arbitration Tribunals have passed orders in favour of contractors and such awards/ orders have been further challenged by the Company in a Court of Law. Based on management assessment, provision of ₹ (Previous year ₹) has been recognized against such advances. The Movement in provision is as under:-			
Particulars	As at 1st February, 2026	As at 31st March, 2025	
Opening Balance	7,14,51,80,472		
Addition during the year#			
Used during the year			
Closing balance	7,14,51,80,472	7,14,51,80,472	
# Out of the addition of ₹ ₹ has been capitalized and the balance amount of ₹ has been charged to the Statement of Profit & Loss			
4.5 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.			



NOTE NO. 5 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
(Valued at lower of Cost or Net Realisable Value)		
Stores and spares	-	-
Stores and spares-Stores in transit/ pending inspection	-	-
Loose tools	-	-
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Carbon Credits / Certified Emission Reductions (CERs) / Verified Carbon Units (VCUs) (Refer Note 34(30) for Quantitative details of Carbon Credit certificates)	-	-
Total	-	-
Less: Allowances for Obsolescence and Diminution in Value (Refer Note 5.1)	-	-
TOTAL	-	-
5.1 Allowances for Obsolescence and Diminution in Value		
Opening Balance	-	-
Addition during the year (Refer Note 5.1.1)	-	-
Used during the year	-	-
Reversed during the year (Refer Note 5.1.2)	-	-
Closing balance	-	-
5.1.1 Inventories written down to net realisable value (NRV) and recognised as an expense in the Statement of Profit and Loss during the period.	-	-
5.1.2 Allowances for obsolescence and diminution in value of inventory booked in earlier years and reversed during the period.	-	-

NOTE NO. 6 CURRENT - FINANCIAL ASSETS - INVESTMENTS

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
Quoted Debt Instruments - At Fair Value through Other Comprehensive Income (OCI)	-	-
Government Securities	-	-
TOTAL	-	-



PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
- Trade Receivables-Billed- Considered Good- Unsecured (Refer Note 7.3,7.4,7.5,7.7 and 7.8)	-	-
- Trade Receivables-Unbilled- Considered Good- Unsecured (Refer Note 7.2,7.3, 7.5, 7.6,7.7and 7.9)	-	-
- Trade Receivables -Credit Impaired (Refer Note 7.3 and 7.5)	-	-
Less: Loss allowances for Trade Receivables (Refer Note 7.1)	-	-
TOTAL	-	-
7.1 Loss allowances for Trade Receivables		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
7.2 During the reporting period, the company has not recognised any impairment loss in respect of unbilled debtors.		
7.3 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		
7.4 Debt due by subsidiaries/ Joint Ventures and others related parties of the company.- For Corporate Office only		
7.5 Refer Annexure-I to Note No-7 for Ageing schedule of Trade Receivables.		
7.6 Represents receivable on account of :		
Impact of Effective Tax rate on Return on Equity		
Water Usage Charges		
Unbilled sale for the month of December/ March		
Unbilled Annual Fixed Charges (AFC) and recoverable as per CERC Regulation including Security and Insurance Expenses		
Interest on Arbitration/Court Cases		
Revision in Normative Annual Plant Availability Factor for 2009-14-Sewa-II Power Station (Refer Note 7.9)		
Annual Fixed Charges pending revision/ approval-TLDP-IV Power Station		
Saving due to refinancing & Bond Issue Expenses		
Tax adjustment including Deferred Tax Materialized		
Shortfall in generation due to reasons beyond the control of the Company		
Additional Impact of Goods and Services Tax		
Operation and Maintenance Expenses - Bairasiul		
Foreign Exchange Rate Variation		
Normative IDC Claim for Kishanganga Power Station		
Unbilled Debtor- Power Trading Business		
Rate Revision -TLDP-III Power Station		
Others		
Total	-	-
7.7 Due to the short-term nature of the current Trade Receivables, the carrying amount of ₹ (Previous Year ₹) is equivalent to their transaction price.		
7.8 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)		
7.9 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 amounting to ₹ being the incentive in respect of NAPAF beyond 80% and upto 90%, has not been reversed.		
7.10 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.		



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

(Amount in ₹)

PARTICULARS		As at 1st February, 2026	As at 31st March, 2025
A	Balances with banks		
	With scheduled banks		
i)	- In Current Account	10,000	10,000
ii)	- In deposits account (Deposits with original maturity of three months or less)	-	-
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)	-	-
TOTAL		10,000	10,000
8.1 Includes stamps on hand		-	-
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)		-	-
(iii) Held for Payment of Monthly instalment on account of securitization of ROE of Kishanganga Power Station to Lender (HDFC Bank)		-	-
(iv) Held for Payment of Monthly instalment on account of securitization of ROE of Dulhasti Power Station to Lender (Bank of Baroda)		-	-
(v) Held for Payment of Monthly instalment on account of securitization of ROE of Chamera-III and Parbati-III Power Station to Lender (State Bank of India)		-	-
Total		-	-

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

(Amount in ₹)

PARTICULARS		As at 1st February, 2026	As at 31st March, 2025
A	Bank Deposits for original maturity more than 3 months upto 12 months (Refer Note 9.1)	-	-
B	Earmarked Balances with Banks		
	- Unpaid Dividend (Refer Note 9.2 and 9.3)	-	-
	- Unpaid Principal/ Interest	-	-
	- Other (Refer Note 9.4)	-	-
TOTAL		-	-
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 margin money against Bank Guarantee issued to Central Transmission Utility of India Limited (CTUIL). (For Teesta-VI Only)		-	-
9.2 Includes unpaid dividend payable amounting to ₹ (Previous Year ₹) and TDS on dividend ₹ (Previous Year ₹). (For Corporate Office only)			
9.3 During the period, unpaid dividend of ₹ (Previous Year ₹) has been paid to the Investor Education and Protection Fund. There is no amount due for payment to said 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.		-	-



PARTICULARS		As at 1st February, 2026	As at 31st March, 2025
A	Loans (including interest thereon) to Related Parties - Unsecured (Refer Note 34(B),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		
E	Loan including interest to Government of Arunachal Pradesh (Refer Note 3.3.8 and 10.7)		
	- Considered good- Unsecured	-	-
	TOTAL	-	-
10.1	Loans to Related Parties (including interest thereon) granted for business purpose. :-		
	- National High Power test Laboratory (P) Limited (A)	-	-
	- Jai Power Corporation Limited (B)	-	-
	- BSUL (C)	-	-
	- LDHCL (D)	-	-
	- CVPPL (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	-	-
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	Estimated on the basis of realisation from sale of free power after commissioning of Subansiri Lower Project.		
10.8	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.		
10.9	Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.		



PARTICULARS		As at 1st February, 2026	As at 31st March, 2025
A	Security Deposits		
	- Considered good- Unsecured	-	-
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for Doubtful Deposits (Refer Note 11.1)	-	-
	Sub-total	-	-
B	Amount recoverable from		
	- Insurance Company	-	-
	- Employee Benefits Trust	-	-
	- Others (Refer Note 11.5)	2,61,17,94,410	1,47,19,53,354
	Sub-total	2,61,17,94,410	1,47,19,53,354
	Less: Loss Allowances for Doubtful Recoverables (Refer Note 11.2)	1,04,09,23,338	1,38,82,136
	Sub-total	1,57,08,71,072	1,45,80,71,218
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 11.6 and 34(16)(B))	-	-
F	Interest Income accrued on Bank Deposits (Refer Note 11.4)	-	-
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	Contract Assets	-	-
M	Derivative Mark To Market Asset	-	-
N	Derivative Asset Under Hedge Contract	-	-
O	Receivable on account of Guarantee Fee	-	-
P	Claim recoverable from parent company - NHPC LTD.	-	-
TOTAL		1,57,08,71,072	1,45,80,71,218
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	1,38,82,136	17,14,88,958
	Addition during the year	1,02,70,41,202	15,76,06,822
	Used during the year	-	-
	Reversed during the year	-	-
	Closing balance	1,04,09,23,338	1,38,82,136
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 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 Amount Recoverable includes ₹ towards expenditure towards rural electrification works incurred under the Deen Dayal Upadhyay Gram Jyoti Yojana (DDUGJY) which have not been allowed by the REC in the Closure Reports. The matter has been taken up with the REC for reviewing their disallowance of these expenditures. -Applicable for CO Only.		-	-
11.6 Refer Note 34(9) of the Financial Statements with regard to assets mortgaged/ hypothecated as security.		-	-
11.7 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 1st February, 2026	As at 31st March, 2025
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		-	-



PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
A. Advances other than Capital Advances		
a) Deposits		
- Considered good- Unsecured	-	-
Less : Expenditure booked against demand raised by Government Departments	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for Doubtful Deposits (Refer Note 13.1.1)	-	-
Sub-total	-	-
b) Advance to contractors and suppliers (Refer Note 13.1.8)		
- Considered good- Secured	-	-
- Considered good- Unsecured	-	-
- Against bank guarantee	18,90,08,999	1,64,59,442
- Others	-	-
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 13.1.2)	-	-
Sub-total	18,90,08,999	1,64,59,442
c) Other advances - Employees (Refer Note 13.1.7)		
- Considered good- Unsecured	18,22,887	2,17,530
Sub-total	18,22,887	2,17,530
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		
Less: Allowances for losses/Assets pending investigation/awaiting write off / sanction (Refer Note 13.1.5)	-	-
Sub-total	-	-
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Pre-Spent Corporate Social Responsibility (CSR) Expenses (Refer Note 34(14))		
	-	-
e) Prepaid Expenditure	22,10,63,607	31,78,247
f) Deferred Cost on Employees Advances		
	-	-
g) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
h) Goods and Services Tax Input Receivable	1,26,28,11,428	1,15,48,31,607
Less: Allowances for Goods and Services Tax Input Receivable (Refer Note 13.1.6)	1,21,79,04,971	1,11,03,09,980
Sub-total	4,49,06,457	4,45,21,627
i) Others	90,35,95,147	80,60,20,118
TOTAL	1,36,03,97,097	87,23,96,964
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	-	-



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		
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance		
13.1.6 Allowances for Goods and Services Tax Input Receivable		
Opening Balance	1,11,03,09,980	99,44,98,602
Addition during the year	10,75,94,991	11,58,11,378
Used during the year		
Reversed during the year		
Closing balance	1,21,79,04,971	1,11,03,09,980
13.1.7 Due from directors or other officers of the company. (Refer Note 34(8) of Financial Statements). -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.		



NOTE NO. 13.2 ASSETS CLASSIFIED AS HELD FOR SALE

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
Property, Plant and Equipment (Refer Note 13.2.1)	61,77,246	87,29,810
TOTAL	61,77,246	87,29,810

13.2.1 Property, Plant and Equipment includes Plant and equipment and Other assets (Office equipment, vehicles, furniture and fixtures, etc.) identified for disposal due to replacement/ obsolescence of assets in the normal course of operations.

NOTE NO. 14.1 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
A Regulatory Deferral Account Balances in respect of Subansiri Lower Project		
Opening Balance		34,70,58,23,018
Addition during the year (Refer Note 31)		
Adjustment during the year		34,70,58,23,018
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 Differential Depreciation due to Moderation of Tariff in respect of Kishanganga Power Station		
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	1,16,29,800	1,09,47,512
Addition during the year (Refer Note 31)	2,72,25,449	6,82,288
Adjustment during the year		
Reversed during the year		
Closing balance	3,88,55,249	1,16,29,800
E Interest Paid on Court/Arbitration Cases		
Opening Balance		
Addition during the year (Refer Note 31)		
Adjustment during the year		
Reversed during the year		
Closing balance		
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)	3,88,55,249	1,16,29,800
Less: Deferred Tax on Regulatory Deferral Account Balances		
Add: Deferred Tax recoverable from Beneficiaries		
Regulatory Deferral Account Balances net of Deferred Tax.	3,88,55,249	1,16,29,800

14.1.1 Refer Note 34 (18) and 34 (22) of Financial Statements for further disclosures regarding Impairment and Regulatory Deferral Account (Debit) Balances respectively.

14.1.2 Refer Note 31 of Financial Statements for movement in Regulatory Deferral Account Balances.

NOTE NO. 14.2 REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
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 further disclosure regarding Regulatory Deferral (Credit) Account Balances.



Note 15.2 Other Equity

(Amount in ₹)

PARTICULARS		As at 1st February, 2026	As at 31st March, 2025
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	-	-
	iii) Surplus	63,39,80,216	23,96,31,110
I	FVTOCI Reserve-	-	-
	- Equity Instruments	-	-
	- Debt Instruments	-	-
	- Cost of Hedge Reserve	-	-
Total		63,39,80,216	23,96,31,110
* Surplus			
Profit for the Period as per Statement of Profit and Loss		63,39,80,216	23,96,31,110
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		63,39,80,216	23,96,31,110
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		-	-
Balance carried forward		63,39,80,216	23,96,31,110





PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
FUNDS FROM CORPORATE OFFICE	2,32,25,39,07,861	2,03,72,53,07,393
C.O.(FDB)	11,03,11,05,378	11,67,42,52,797
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	17,000
RO-JAMMU	-	-
RO-ITANAGAR	(16,61,722)	(3,24,952)
RO-SILIGURI	19,19,954	30,03,166
RO-CHANDIGARH	92,759	-
BAIRASIUL	-	-
RO-BANIKHET	-	-
LOKTAK	(1,26,117)	(71,952)
SALAL	-	9,16,454
TANAKPUR	-	5,62,421
CHAMERA-I	(31,900)	-
URI - I	-	1,44,502
RANGIT	-	-
CHAMERA-II	-	-
DULHASTI	-	(316)
DHAULIGANGA-I	-	-
TEESTA-V	1,041	71,723
CHAMERA-III	-	-
CHUTAK	-	2,000
TLDP-III	-	-
PARBATI -II	(3,448)	-
PARBATI-III	-	-
SEWA-II	-	-
URI - II	-	68,706
KISHANGANGA	2,000	-
NIMMO BAZGO	-	-
TLDP-IV	(2,260)	52,500
TEESTA-IV	-	-
SUBANSARI LOWER	-	-
DIBANG	6,05,847	3,92,898
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	5,27,718	7,94,604
POWER TRADING CELL	-	-
DUGAR HE PROJECT	-	-
40MW SOLAR PROJECT GANJAM	-	-
300 MW KARNISAR SOLAR POWER PLANT	-	-
NHPC NEPAL PROJECT	(6,551)	-
NHPC SOLAR POWER PROJECTS	-	(66,021)
SIANG BASIN PROJECT	12,28,730	(3,51,669)
Teesla-VI HEP	(14,922)	-
NHPC PUMP STORAGE PROJECTS	-	-
CHEQUE PAID ACCOUNT	63,02,21,916	93,31,60,577
CHEQUE COLLECTED ACCOUNT	(7,56,30,270)	(5,44,84,522)
COMMERCIAL - IUT	(2,55,94,26,729)	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	55,04,90,512	63,56,57,556
CENTRALIZED VENDOR PAYMENT ACCOUNT	9,85,51,70,292	15,09,51,71,886
Total	2,51,68,83,70,089	2,32,01,42,76,751



NOTE NO. 16.1 NON CURRENT - FINANCIAL LIABILITIES - BORROWINGS

(Amount in ₹)

PARTICULARS		As at 1st February, 2026	As at 31st March, 2025
A	At Amortised Cost		
	- 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 at fair value since these loans carry interest rate which is lower than the prevailing market rate. Total Subordinate Debts outstanding as on 31.12.2025 is ₹ (Previous Year ₹) including ₹ (Previous Year ₹) which is repayable within the next 12 months. :- (For Corporate Office Only)		
16.1.3	Particulars of Redemption, Repayments, Securities and Rate of interest of borrowings.		
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 1st February, 2026	As at 31st March, 2025
	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 1st February, 2026	As at 31st March, 2025
	Lease Liabilities (Refer Note 34(16)(A))	14,72,082	16,04,385
	TOTAL	14,72,082	16,04,385
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 1st February, 2026	As at 31st March, 2025
	More than 1 Year & Less than 3 Years	14,72,082	16,04,385
	More than 3 Year & Less than 5 Years		
	More than 5 Years		
	TOTAL	14,72,082	16,04,385
16.2.2	Movement in Lease Liability		
		As at 1st February, 2026	As at 31st March, 2025
	Opening Balance	30,86,246	1,30,568
	Addition in lease liabilities		43,35,741
	Finance Cost accrued during the period	57,526	1,51,041
	Less: Payment of lease liabilities	11,84,400	15,31,104
	Closing Balance	19,59,372	30,86,246
	Current maturities of lease obligations (Refer Note 20.2)	4,87,290	14,81,861
	Long term maturities of lease obligations	14,72,082	16,04,385



PARTICULARS		As at 1st February, 2026	As at 31st March, 2025															
Payable towards Bonds Fully Serviced by Government of India (Refer Note 16.3.1)																		
- Principal		-	-															
Retention Money		1,29,43,31,362	87,71,61,372															
Liability against works/supplies (Refer Note 16.3.2)		-	-															
Payable for Late Payment Surcharge		-	-															
Payable for Financial Guarantee		-	-															
Derivative Mark To Market Liability		-	-															
Derivative Liability-Hedged Contract		-	-															
Currency Option Premium		-	-															
TOTAL		1,29,43,31,362	87,71,61,372															
16.3.1	<p>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 had 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. Accordingly, the amount of such bonds along with interest payable to Bond Holders is appearing as a 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</p> <p>Detail of Government of India Fully Serviced Bonds raised during financial year 2018-19 is as under :-For Corporate Office only</p> <p>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)</p>																	
16.3.2	<p>Maturity Analysis of Note No-16.3</p> <p>The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) :</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>As at 1st February, 2026</th> <th>As at 31st March, 2025</th> </tr> </thead> <tbody> <tr> <td>More than 1 Year & Less than 3 Years</td> <td>1,33,12,95,854</td> <td>1,04,41,17,400</td> </tr> <tr> <td>More than 3 Year & Less than 5 Years</td> <td></td> <td></td> </tr> <tr> <td>More than 5 Years</td> <td></td> <td></td> </tr> <tr> <td>TOTAL</td> <td>1,33,12,95,854</td> <td>1,04,41,17,400</td> </tr> </tbody> </table>			Particulars	As at 1st February, 2026	As at 31st March, 2025	More than 1 Year & Less than 3 Years	1,33,12,95,854	1,04,41,17,400	More than 3 Year & Less than 5 Years			More than 5 Years			TOTAL	1,33,12,95,854	1,04,41,17,400
Particulars	As at 1st February, 2026	As at 31st March, 2025																
More than 1 Year & Less than 3 Years	1,33,12,95,854	1,04,41,17,400																
More than 3 Year & Less than 5 Years																		
More than 5 Years																		
TOTAL	1,33,12,95,854	1,04,41,17,400																
<p>Disclosure regarding Micro, Small and Medium Enterprise :- Outstanding Liabilities 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 34(15) of Financial Statements.</p>																		



PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
A. PROVISION FOR EMPLOYEE BENEFITS		
i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
B. OTHERS		
i) Provision For Committed Capital Expenditure		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
ii) Provision For Livelihood Assistance		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision-Others		
Opening Balance	-	-
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 1st February, 2026	As at 31st March, 2025
Deferred Tax Liability On:-		
a) Property, Plant and Equipment, Right of Use Assets, Investment Property and Intangible Assets.	-	-
b) Financial Assets at FVTOCI	-	-
c) Other Items	-	-
Deferred Tax Liability	-	-
Less:-Set off of 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 18.3)	-	-
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 Deferred Tax Assets and Deferred Tax Liability have been offset as they relate to the same governing laws.

18.3 Detail of MAT Credit Entitlement :-

(Amount in ₹)

Particulars	As at 1st February, 2026	As at 31st March, 2025
Opening Balance	0	-
Add: Recognised during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	-	-

18.4 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 unutilised as on 31st December, 2025 [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 the 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 no longer available and MAT credit is substantially exhausted. (Refer Note 30.1.5).

18.5 Refer Note 14(2) and 34(22) of Financial Statements for RDA (Credit) balances created against MAT Credit recognised.



NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
Income received in advance-Advance Against Depreciation	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account (Refer Note 19.2)	-	-
Grants in aid from Government (Refer Note 19.1)	1,82,07,51,815	1,75,03,00,000
TOTAL	1,82,07,51,815	1,75,03,00,000
19.1 GRANTS IN AID FROM GOVERNMENT OF INDIA		
Opening Balance (Current and Non Current)	1,75,03,00,000	1,35,03,00,000
Add: Received during the year	12,24,00,000	40,00,00,000
Less: Transferred to Statement of Profit and Loss (Refer Note 24.2)	51,30,685	-
Closing Balance (Current and Non Current) (Refer Note 19.1.1)	1,86,75,69,315	1,75,03,00,000
Grants in Aid from Government-(Current)- (Refer Note No-21)	4,68,17,500	-
Grants in Aid from Government-(Non-Current)	1,82,07,51,815	1,75,03,00,000
19.1.1 Grant includes:-		
(i) Fair value gain on Subordinate Debts received from Government of India for Chutak, Nimmoo Bazgo and Kishanganga Power Stations accounted for as Grant In Aid.	(51,30,685)	-
(ii) Funds (Grant-in-Aid) received from Government of India for Downstream Protection Measures in respect of Subansiri Lower Hydro Electric Project.	1,87,27,00,000	1,75,03,00,000
(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.	-	-
(iv) Ministry of Power, Government of India has sanctioned a grant of ₹ 6159.40 crore being the proportionate expenditure of project components to be utilized for flood moderation and ₹ 556.15 Crore towards enabling infrastructure of Dibang Multipurpose Project. Reimbursement against the flood moderation component shall be received quarterly on the basis of expenditure incurred on the related structures.	-	-
Total	1,86,75,69,315	1,75,03,00,000
19.2 "Deferred Income from Foreign Currency Fluctuation" in respect of FERV on foreign currency loans adjusted in the cost of property, plant and equipment, which is recoverable from the customers in future years as provided in material accounting policy no. 5.0 (c) (Note 1) is being recognized as revenue corresponding to the depreciation charge on such property, plant and equipment in each financial year.		

NOTE NO. 20.1 BORROWINGS - CURRENT

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
A Loan Repayable on Demand		
From Banks-Secured (Refer Note 20.1.1)	-	-
From Banks-Unsecured (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	-	-
- Bonds-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 (Unsecured)

S.No	Name of Bank along with particulars of repayment	As at 1st February, 2026	As at 31st March, 2025
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 7.8 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 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 LIABILITIES

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
Lease Liabilities (Refer Note 34(16)(A))	4,87,290	14,81,861
TOTAL	4,87,290	14,81,861



PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
Total outstanding dues of micro and small enterprises (Refer Note 20.3.1)	7,17,08,841	6,13,29,685
Total outstanding dues of Creditors other than micro and small enterprises	5,23,54,502	14,84,15,484
TOTAL	12,40,63,343	20,97,45,169
20.3.1 Disclosure regarding Micro, Small and Medium Enterprise :-		
Outstanding Liabilities towards Micro, Small and Medium Enterprise	12,40,63,343	20,97,45,169
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. (Previous 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.		



Annexure-I to Note No-20.3 - Ageing of Trade Payables

As at 1st February 2025

Particulars	Trade Payable due and outstanding for following period from due date of payment							Total
	Unbilled	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 Years		
(i) MSME	18303116	53405725					71708841	
(ii) Others	29179871	132757	15187323	3926455	460188	3467908	52354502	
(iii) Disputed dues-MSME							0	
(iv) Disputed dues-Others							0	
Total	47482987	53538482	15187323	3926455	460188	3467908	124063343	

As at 31st March 2025

Particulars	Trade Payable due and outstanding for following period from due date of payment							Total
	Unbilled	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 Years		
(i) MSME		61329685					61329685	
(ii) Others		42582926	76413741	23306576	2660836	3451405	148415484	
(iii) Disputed dues-MSME							0	
(iv) Disputed dues-Others							0	
Total	0	103912611	76413741	23306576	2660836	3451405	209745169	



NOTE NO. 20.4 CURRENT - OTHER FINANCIAL LIABILITIES

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
Bond application money	-	-
Liability against capital works/supplies other than Micro and Small Enterprises	12,57,42,44,050	2,97,04,06,667
Deposits	-	-
Liability against capital works/supplies-Micro and Small Enterprises (Refer Note 20.4.1)	54,33,698	-
Liability against Corporate Social Responsibility	1,11,23,477	2,37,56,748
Interest accrued but not due on borrowings (Refer Note 20.4.3)	-	-
Interest accrued and due on borrowings (Refer Note 20.4.4)	-	-
Hedge Premium accrued but not due on foreign borrowings	-	-
Payable towards Bonds Fully Serviced by Government of India	-	-
- Principal	-	-
- Interest	-	-
Earnest Money Deposit/ Retention Money	21,21,08,258	13,74,04,376
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	-	-
Payable for Financial Guarantee	-	-
Derivative Mark To Market Liability	-	-
Derivative Liability-Hedged Contract	-	-
Currency Option Premium	-	-
Payable to Employees	4,05,417	4,83,581
Payable to Ex-Employees	-	-
Payable to Others	1,91,400	1,80,200
TOTAL	12,80,35,06,300	3,13,22,31,572
20.4.1 Disclosure regarding Micro, Small and Medium Enterprise :-		
Outstanding Liabilities towards Micro, Small and Medium Enterprise	54,33,698	-
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 period, 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 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 Financial Statements with regard to confirmation of balances.		

NOTE NO. 21 OTHER CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Water Usage Charges Payables	-	-
Statutory dues payables	3,44,34,160	10,52,06,160
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 (Refer Note No-19.1)	4,68,17,500	-
TOTAL	8,12,51,660	10,52,06,160

21.1 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.



PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
A. PROVISION FOR EMPLOYEE BENEFITS		
i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
ii) Provision for Wage Revision		
Opening Balance	-	-
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		
Opening Balance	-	-
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		
Opening Balance	-	-
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		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
vi) Provision For Employee Remuneration-Pay Anomaly		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
B. OTHERS		
i) Provision For Tariff Adjustment		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
ii) Provision For Committed Capital Expenditure		
Opening Balance	91,22,06,000	29,15,00,000
Additions during the year	3,19,89,07,592	62,07,06,000
Amount used during the year	1,84,08,05,122	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	2,27,03,08,470	91,22,06,000
iii) Provision for Restoration expenses of Insured Assets		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
iv) Provision For Livelihood Assistance		
Opening Balance	-	-
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		
Opening Balance	9,60,000	75,55,55,673
Additions during the year	58,99,39,196	-
Amount used during the year	-	75,45,95,673
Amount reversed during the year	-	-
Closing Balance	59,08,99,196	9,60,000
vi) Provision - Others		
Opening Balance	37,20,59,011	1,08,47,73,496
Additions during the year	72,79,81,323	37,20,59,011
Amount used during the year	-	1,08,47,73,496
Amount reversed during the year	-	-
Closing Balance	1,10,00,40,334	37,20,59,011
TOTAL	3,96,12,48,000	1,28,52,25,011

22.1 Information about nature and purpose of Provisions is given in Note 34 (21) of Financial Statements.



NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

PARTICULARS	As at 1st February, 2026	As at 31st March, 2025
Opening Balance		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance (A)	-	-
Less: Current Advance Tax including Tax Deducted at Source (B)	-	-
Net Current Tax Liabilities (A-B)	-	-
(Disclosed under Note No-4 above)	-	-
TOTAL	-	-



PARTICULARS	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
Operating Revenue		
A Sales (Refer Note 24.1.1 and 24.1.3)		
Sale of Power	2,56,61,69,537	-
Revenue recognised out of advance against depreciation	-	-
Performance based Incentive	(67,42,808)	-
Sub-total (i)	2,55,94,26,729	-
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	-	-
Sub-total (ii)	-	-
Sub - Total (A) = (i-ii)	2,55,94,26,729	-
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)	2,55,94,26,729	-
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)	2,55,94,26,729	-
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 period. (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 15.03.2024 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	-	-



PARTICULARS	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
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	8,33,121	7,36,380
- Employee's Loans and Advances (Net of Rebate)	-	-
- Advance to contractors	-	-
- Unwinding 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	-	-
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)	76,51,283	10,61,509
Material Issued to contractor		
(i) Sale on account of material issued to contractors	84,19,57,521	95,55,05,704
(ii) Less: Cost of material issued to contractors on recoverable basis	(1,32,54,86,797)	(1,23,21,29,409)
(iii) Net: Adjustment on account of material issued to contractor	48,35,29,276	27,66,23,705
Amortization of Grant in Aid (Refer Note 19.1)	51,30,685	-
Exchange rate variation (Net)	-	14,55,23,250
Mark to Market Gain on Derivative	-	20,41,54,818
Income on account of Guarantee Fee	-	-
Others	13,71,19,896	15,13,45,580
Sub-total	15,07,34,985	50,28,21,537
Add/(Less): C. O. Income Allocation	24,69,052	13,04,665
Add/(Less): Regional Office Income Allocation	-	-
Sub-total	15,32,04,037	50,41,26,202
Less: Transferred to Expenditure Attributable to Construction	8,15,99,032	15,37,11,754
Less: Transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Less: Transfer of other income to grant	-	-
Total	7,16,05,005	35,04,14,448
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 actuarial valuation)		
n) Provision for wage revision		
o) Provision for PRP / Incentive /Productivity Linked Incentive		
p) Loss Allowances for Interest on Loan to Related Party		
q) Provision in respect of arbitration award/court cases		
r) Loss allowances for Bad and Doubtful Loan (Loan to Related Party)		
s) Write back of Project expenses provided for		
t) Provision for tariff adjustment		
u) Provision for Committed Capital Expenditure		
v) Provision for Livelihood Assistance		
w) Provision for Restoration expenses of Insured Assets		
x) Allowance for diminution in the value of Investment		
y) Others	76,51,283	10,61,509
TOTAL	76,51,283	10,61,509



NOTE NO. 25.1 Purchase of Power - Trading

(Amount in ₹)

PARTICULARS	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
Purchase of Power	-	-
Less : Rebate from Supplier	-	-
Total	-	-

NOTE NO. 25.2 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
Water Usage Charges	-	-
Consumption of stores	-	-
Sub-total	-	-
Less: Transferred to Expenditure Attributable to Construction	-	-
Total	-	-

NOTE NO. 25 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
Salaries and Wages	50,32,41,452	84,48,35,008
Contribution to provident and other funds (Refer Note 26.2 and 26.4)	5,87,93,564	5,98,55,311
Staff welfare expenses	6,22,91,461	6,18,13,910
Leave Salary & Pension Contribution	-	-
Sub-total	62,43,26,517	96,65,04,229
Add/(Less): C.O. Expenses Allocation	36,82,63,201	21,08,24,602
Add/(Less): Regional Office Expenses Allocation	-	3,18,531
Sub-total	99,25,89,718	1,17,76,47,362
Less: Transferred to Expenditure Attributable to Construction	88,55,43,065	1,17,74,82,553
Less: Transferred to Property, Plant and Equipment	-	-
Less: Recoverable from Deposit Works	-	-
Total	10,70,46,653	1,64,809

26.1 Disclosure about leases towards residential accommodation for employees are given in Note 34 (16) (A) of Financial Statements.

26.2 Contribution to provident and other funds include contributions:	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
i) towards Employees Provident Fund	3,51,50,051	2,98,48,438
ii) towards Employees Defined Contribution Superannuation/New Pension Scheme	2,53,08,708	2,44,00,996

26.3 Salary and wages includes expenditure on short term leases as per IND AS-116 "Leases".

26.4 "The Employees' Provident Funds and Miscellaneous Provisions Act, 1952" requires the Company to reimburse the Provident Fund Trust in case of any loss to the Trust. Contribution towards EPF includes ₹ (Previous period ₹) 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 period:.....) in respect of employees engaged in Research and Development Activities of the Company. **Applicable for CO**



NOTE NO. 27 FINANCE COSTS

(Amount in ₹)

PARTICULARS	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
A Interest on Financial Liabilities at Amortized Cost		
Bonds	4,69,45,21,196	3,47,00,74,411
Term Loans	5,55,70,39,565	4,81,80,78,123
Foreign Currency Loans	-	1,94,02,689
Loans by Government of India	-	-
Short Term Loans	-	-
Cash credit facilities /WC DL	-	-
Other interest charges	-	-
Lease Liabilities	57,526	1,18,252
Unwinding of discount-Government of India Loan	-	-
Sub-total	10,25,16,18,287	8,30,76,73,475
B Other Borrowing Cost		
Call spread/ Coupon Swap	-	14,19,03,913
Amortisation of Hedge Premium	-	-
Bond issue/ service expenses	71,67,482	-
Commitment fee	-	-
Guarantee fee on loan	-	-
Other finance charges	-	-
Unwinding of interest-Provision & Financial Liabilities	-	7,30,04,658
Sub-total	71,67,482	21,49,08,571
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 Others		
Interest on Arbitration/ Court Cases (Refer Note 27.1)	-	-
Interest to beneficiary	-	-
Sub-total	-	-
D Interest on Income Tax		
Total (A + B + C+D)	10,25,87,85,769	8,52,25,82,046
Add/(Less): C.O. Expenses Allocation	6,86,069	7,81,096
Add/(Less): Regional Office Expenses Allocation	-	-
TOTAL	10,25,94,71,838	8,52,33,63,142
Less: Transferred to Expenditure Attributable to Construction	9,36,00,81,937	8,52,33,63,142
Less: Recoverable from Deposit Works	-	-
Total	89,93,89,901	-
27.1 Interest on Arbitration/Court cases includes, interest on claims against Capital Works settled under the Vivad se Vishwas II Scheme and provision created in respect contractors claims pending in the Courts.		

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
Depreciation -Property, Plant and Equipment	74,94,15,377	4,91,83,463
Depreciation-Right of use Assets	2,95,76,779	10,70,139
Amortization -Intangible Assets	7,99,059	4,90,516
Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
Add/(Less): C.O. Expenses Allocation	1,50,69,103	99,90,361
Add/(Less): Regional Office Expenses Allocation	-	4,883
Add/(Less): Depreciation allocated to/from other units	-	-
Sub-total	79,48,60,318	6,07,39,362
Less: Transferred to Expenditure Attributable to Construction	6,64,63,969	6,07,39,362
Less: Recoverable from Deposit Works	-	-
Total	72,83,96,349	-



PARTICULARS	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
REPAIRS AND MAINTENANCE		
- Building	3,44,09,860	2,67,83,292
- Machinery	2,74,618	1,57,163
- Others	8,51,47,901	6,96,71,235
Rent (Refer Note 29.3)	4,56,59,875	4,41,87,810
Hire Charges	-	-
Rates and taxes	1,58,58,221	1,20,40,028
Insurance	14,91,63,198	8,54,379
Security expenses	19,76,33,783	20,57,87,084
Electricity Charges	7,87,90,954	6,60,22,426
Travelling and Conveyance	56,07,709	69,77,764
Expenses on vehicles	45,23,319	42,70,763
Telephone, telex and Postage	92,60,512	77,21,280
Advertisement and publicity	1,25,67,939	1,31,30,608
Entertainment and hospitality expenses	2,60,000	4,23,561
Printing and stationery	3,73,103	8,97,424
Legal Expenses	1,25,84,577	2,46,86,595
Consultancy charges - Indigenous	38,26,736	1,43,243
Consultancy charges - Foreign	-	-
Audit expenses (Refer Note 29.2)	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	78,07,47,889	17,35,96,969
Expenses downstream protection works (Refer Note 29.4)	1,86,00,81,611	27,45,35,353
Expenditure on land not belonging to company	14,46,109	2,78,28,174
Loss on Assets (Net)	30,78,780	85,709
Loss on Sale of Investment	-	-
Losses out of insurance claims	-	-
Donation	-	-
Corporate social responsibility (Refer Note 34(14))	4,75,73,398	4,87,27,670
Community Development Expenses	-	-
Directors' Sitting Fees	-	-
Compensation on Arbitration/ Court Cases	-	-
Expenditure on Self Generated VER's/REC	-	-
Exchange rate variation (Net)	3,50,89,629	-
Training Expenses	6,96,406	5,77,798
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/EX/PXIL	-	-
Operational/Running Expenses of Kendriya Vidyalay	41,95,693	56,12,790
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	1,29,56,162	1,21,59,003
Operating Expenses of DG Set-Other than Residential	62,61,420	50,28,662
Fair Value Loss on Financial Assets	-	-
Sale of Debt instrument-Reclassification adjustment from OCI	-	-
Change in Fair Value of Derivatives	-	-
Network Access/ Transmission Charges	8,07,19,54,000	-
Other general expenses	80,78,026	85,50,385
Sub-total	11,48,81,01,428	1,04,04,57,168
Add/(Less): C.O. Expenses Allocation	6,47,93,599	3,67,00,535
Add/(Less): Regional Office Expenses Allocation	-	32,891
Sub-total	11,55,28,95,027	1,07,71,90,594
Less: Transferred to Expenditure Attributable to Construction	11,26,34,50,963	1,01,30,59,980
Less: Recoverable from Deposit Works	-	-
Less: Transfer to General Reserve for Expenses on Buyback	-	-
Sub-total (i)	28,94,44,064	6,41,30,614
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	1,02,70,41,202	-
Allowance for Bad and Doubtful Loan	-	-
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 Others	10,75,94,991	6,11,45,538
Sub-total	1,13,46,36,193	6,11,45,538
Add/(Less): C.O. Expenses Allocation	-	-
Add/(Less): Regional Office Expenses Allocation	-	-
Sub-total	1,13,46,36,193	6,11,45,538
Less: Transferred to Expenditure Attributable to Construction	1,13,46,36,193	6,11,45,538
Less: Recoverable from Deposit Works	-	-
Sub-total (ii)	-	-
Total (i+ii)	28,94,44,064	6,41,30,614



29.1 Disclosure about leases are given in Note 34 (16) (A) of Financial Statements.

(Amount in ₹)

29.2	Detail of audit expenses are as under: -	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
	i) Statutory auditors		
	As Auditor		
	- Audit Fees	-	-
	- Tax Audit Fees	-	-
	In other Capacity		
	- Taxation Matters	-	-
	- Limited Review	-	-
	- Company Law Matters	-	-
	- Management Services	-	-
	- Other Matters/services	-	-
	- Reimbursement of expenses	-	-
	ii) Cost Auditors		
	- Audit Fees	-	-
	- Reimbursement of expenses	-	-
	iii) Goods and Service Tax (GST) Auditors		
	- Audit Fees	-	-
	- Reimbursement of expenses	-	-
	Total Audit Expenses	-	-

29.3 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	3,27,60,017	3,26,23,821
(ii) Expenditure on long term lease of low-value assets	-	-
(iii) Variable lease payments not included in the measurement of lease liabilities	1,28,99,858	1,15,63,989

29.4 Expense of Rs. (Previous period:.....) 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



NOTE NO. 30.1 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
Current Tax		
Current Tax on Profits for the period	-	-
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 statutory Income Tax rate.	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
Accounting profit/loss before income tax including movement in Regulatory Deferral Account Balance	63,39,80,216	28,42,56,386
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		
Deduction u/s 80		
Adjustment for current tax of earlier years		
Minimum Alternate Tax Adjustments		
Change in rate of tax		
Set-off Business Loss		
Adjustment Relating To Earlier years		
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.		
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	.....	.....



NOTE NO. 30.2 OTHER COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
(i) Items that will not be reclassified to profit or loss		
(a) Remeasurement of the post employment defined benefit obligations	-	-
Less: Income Tax on remeasurement of the post employment defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax)	-	-
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)	-	-
(b) Changes in the fair value of equity investments at FVTOCI	-	-
Less: Income Tax on above item	-	-
Sub total (b)	-	-
Total (i)=(a)+(b)	-	-
(ii) Items that will be reclassified to profit or loss		
(a) Changes in the fair value of debt investments at FVTOCI	-	-
Less: Income Tax on above item	-	-
Sub total (a)	-	-
(b) Cost of Hedge Reserve	-	-
Less: Income Tax on above item	-	-
Sub total (b)	-	-
Total (ii)=(a)+(b)	-	-
Total =(i+ii)	-	-

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
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)	-	-
(j) Wage Revision as per 3rd Pay Revision Committee	-	-
(ii) Kishanganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iii) Exchange Differences on Monetary Items	2,72,25,449	(18,62,639)
(iv) Interest Payment on Court/Arbitration Cases	-	-
(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)	2,72,25,449	(18,62,639)
Impact of Tax on Regulatory Deferral Accounts		
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Total	2,72,25,449	(18,62,639)

31.1 Refer Note 14.1 and 14.2 of Financial Statements.



NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION (EAC) FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE PERIOD

(Amount in ₹)

PARTICULARS	For the Period ended 1st February, 2025	For the Period ended 31st December, 2024
A. GENERATION EXPENSE		
Water Usage Charges	-	-
Consumption of stores	-	-
Sub-total	-	-
B. EMPLOYEE BENEFITS EXPENSE		
Salaries and Wages	45,79,29,006	84,46,70,199
Contribution to provident and other funds	5,38,59,869	5,98,55,311
Staff welfare expenses	5,86,21,440	6,18,13,910
Leave Salary and Pension Contribution	-	-
Sub-total	57,04,10,315	96,63,39,420
C. FINANCE COST		
Interest on : (Refer Note 2.2.3)		
Loans by Government of India	-	-
Bonds	4,34,01,68,161	3,47,00,74,411
Foreign loan	-	1,94,02,689
Term loan	5,12,01,24,782	4,81,80,78,123
Lease Liabilities	50,395	1,18,252
	9,46,03,43,338	8,30,76,73,475
Cash credit facilities /WCDL	-	-
Exchange differences regarded as adjustment to interest cost	-	-
Call spread / Coupon Swap	-	14,19,03,913
Amortisation of Hedge Premium	-	-
Bond issue/ service expenses	71,67,482	-
Commitment fee	-	-
Guarantee fee on loan	-	-
Other finance charges	-	-
Unwinding of interest-Provision & Financial Liabilities	(10,82,07,117)	7,30,04,658
Sub-total	9,35,93,03,703	8,52,25,82,046
D. DEPRECIATION AND AMORTISATION EXPENSES		
Sub-total	5,10,27,410	5,07,44,118
E. OTHER EXPENSES		
Repairs And Maintenance :		
-Building	3,16,96,912	2,67,83,292
-Machinery	52,391	1,57,163
-Others	7,65,04,946	6,96,71,235
Rent and Hire Charges	4,25,99,719	4,41,87,810
Rates and taxes	1,55,32,980	1,20,40,028
Insurance	9,03,409	8,54,379
Security expenses	18,37,05,062	20,57,87,084
Electricity Charges	6,72,14,065	6,60,22,426
Travelling and Conveyance	47,17,255	69,69,083
Expenses on vehicles	40,97,332	42,70,763
Telephone, telex and Postage	87,47,451	77,21,280
Advertisement and publicity	-	-
Entertainment and hospitality expenses	-	-
Printing and stationery	3,68,021	8,97,424
Legal and Consultancy charges:		
- Indigenous	1,45,55,720	2,48,29,838
- Foreign	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	78,07,47,889	17,35,96,969
Expenses on downstream protection works (Refer Note 29.4)	1,86,00,81,611	27,45,35,353
Expenditure on land not belonging to company	14,46,109	2,78,28,174
Assets/ Claims written off	-	63,810
Land Acquisition and Rehabilitation Expenditure	-	-
Losses on sale of assets	28,54,484	21,899
Network Access/Transmission Charges	8,07,19,54,000	-
Other general expenses	2,85,36,853	3,00,88,544
Remuneration to Auditors	-	-
Exchange rate variation (Debit)	-	-
Sub-total	11,19,63,16,209	97,63,26,554
F. PROVISIONS		
Sub-total	1,13,46,36,193	6,11,45,538
G. CORPORATE OFFICE/REGIONAL OFFICE EXPENSES		
Other Income	(25,97,844)	(13,04,665)
Other Expenses	6,71,34,754	3,67,33,426
Employee Benefits Expense	31,51,32,750	21,11,43,133
Depreciation and Amortisation Expenses	1,54,36,559	99,95,244
Finance Cost	7,78,234	7,81,096
Provisions	-	-
Sub-total	39,58,84,453	25,73,48,234
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	76,51,283	10,61,509
Transfer of Income to EAC - MTM Gain on Derivatives	-	-
Others	7,13,49,905	15,13,45,580
Sub-total	7,90,01,188	15,24,07,089
TOTAL (A+B+C+D+E+F+G-H) (Refer Note 2.2)	22,62,85,77,095	10,68,20,78,821



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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 1st February, 2026			As as 31st March, 2025		
		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			1,77,89,570			1,82,65,410
-Lease Receivables including interest	3.4						
-Recoverable on account of Bonds fully Serviced by Government of India	3.4						
-Receiveable on account of Late payment Surcharge	3.4						
-Receiveable on account of Guarantee Fee	3.4						
-Amount Recoverable	3.4						
-Derivative Mark to Market Asset	3.4						
-Derivative Asset Under Hedged Contract	3.4						
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.4						
Total Non-current Financial assets				1,77,89,570			1,82,65,410
Current Financial assets							
(i) Current Investments	6						
(ii) Trade Receivables	7						
(iii) Cash and cash equivalents	8			10,000			10,000
(iv) Bank balances other than Cash and Cash Equivalents	9						
(v) Loans	10						
-Employee Loans							
-Loans to Related Party							
- Loan to Government of Arunachal Pradesh (Including interest accrued)							
-Others							
(vi) others (Excluding Lease Receivables and Derivative MTM Asset and Derivative Asset Under Hedged Contract)	11			1,57,08,71,072			1,45,80,71,218
(vii) others (Derivative Mark to Market Asset)	11						
(viii) others (Derivative Asset Under Hedged Contract)	11						
(ix) others (Lease Receivables including interest)	11						
Total Current Financial Assets				1,57,08,81,072			1,45,80,81,218
Total Financial Assets				1,58,86,70,642			1,47,63,46,628



Financial Liabilities	Notes	As at 1st February, 2026			As as 31st March, 2025		
		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			14,72,082			16,04,385
(iii) Other Financial Liabilities	16.3			1,29,43,31,362			87,71,61,372
(iv) Other Financial Liabilities (Currency Option Premium)	16.3			-			-
(v) Other Financial Liabilities (Derivative MTM Liability)	16.3			-			-
(vi) Other Financial Liabilities (Derivative Liability Under Hedged Contract))	16.3			-			-
Total Non-current Financial Liabilities				1,29,58,03,444			87,87,65,757
Current Financial Liabilities							
(iv) Borrowing -Short Term including current maturities of long term borrowings	20.1			-			-
(v) Current maturities of lease obligations	20.2			4,87,290			14,81,861
(vi) Trade Payables including Micro, Small and Medium Enterprises	20.3			12,40,63,343			20,97,45,169
(vii) Other Current financial liabilities							
a) Interest Accrued but not due on borrowings	20.4			-			-
b) Currency Option Premium	20.4			-			-
c) Derivative Mark To Market Liability	20.4			-			-
d) Derivative Liability-Hedged Contract	20.4			-			-
e) Other Current Liabilities	20.4			12,80,35,06,300			3,13,22,31,572
Total Current Financial Liabilities				12,92,80,56,933			3,34,34,58,602
Total Financial Liabilities				14,22,38,60,377			4,22,22,24,359



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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. This includes derivative Mark To Market assets/ liabilities, Term Loans etc.

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. 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 1st February, 2026			As as 31st March, 2025		
		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 6	-	-	-	-	-	-
Financial Assets at FVTPL :							
(i) Derivative MTM Asset (Call spread option and Coupon only swap)	3.4 and 11	-	-	-	-	-	-
(ii) Derivative Asset Under Hedged Contract	3.4 and 11	-	-	-	-	-	-
Total Financial Assets		-	-	-	-	-	-
Financial Liabilities at FVTPL :							
(i) Derivative MTM Liability (Call spread option)	16.3 and 20.4	-	-	-	-	-	-
(ii) Derivative Liability under Hedged Contract	16.3 and 20.4	-	-	-	-	-	-
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	Note No.	As at 1st February, 2026			As at 31st March, 2025		
		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 and 10					0	
d) Others	3.3						
(iii) Others							
Security Deposits	3.4		1,77,89,570			1,82,65,410	
-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	17789570	0	0	18265410	0
Financial Liabilities							
(i) Long Term Borrowings including Current maturities and accrued interest	16.1,20.1 and 20.4						
(ii) Currency Option Premium	16.3 & 20.4						
(iii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3			1,24,02,42,466	0		1000017702
Total Financial Liabilities		0	0	1240242466	0	0	1000017702



(Amount in `)

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

Particulars	Note No.	As at 1st February, 2025		As at 31st March, 2025	
		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 and 10	-	-	-	-
d) Others	3.3	-	-	-	-
(iii) Others					
Security Deposits	3.4	1,77,89,570	1,77,89,570	1,82,65,410	1,82,65,410
-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		1,77,89,570	1,77,89,570	1,82,65,410	1,82,65,410
Financial Liabilities					
(i) Long Term Borrowings including Current maturities and accrued interest	16.1,20.1 and 20.4	-	-	-	-
(ii) Currency Option Premium	16.3 & 20.4	-	-	-	-
(iii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3	1,29,43,31,362	1,24,02,42,466	87,71,61,372	1,00,00,17,702
Total Financial Liabilities		1,29,43,31,362	1,24,02,42,466	87,71,61,372	1,00,00,17,702

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) Level-2 : Fair value of derivatives has been arrived on the basis of mark to market value provided by bank. Fair value of other financial assets and liabilities have been arrived using discounted cash flow and appropriate market rates.

(3) 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.

(4) 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.

There have been no transfers between Level 1 and Level 2.



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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 Arunachal 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 31.12.2025

(b) 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 31.12.2025

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 1st February, 2026	As at 31st March, 2025
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)	1,77,89,570	1,82,65,410
Current Investments	-	-
Cash and cash equivalents	10,000	10,000
Bank balances other than Cash and Cash Equivalents	-	-
Loans -Current	-	-
Other Financial Assets (Excluding Lease Receivables)	1,57,08,71,072	1,45,80,71,218
Total (A)	1,58,86,70,642	1,47,63,46,628
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)	1,58,86,70,642	1,47,63,46,628



(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 2024-29 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/period was as follows:

(Amount in `)

Particulars	Trade Receivables	Investments	Amount Recoverable	Loans	Total
Balance as at 1.4.2024	-	-	17,14,88,958	-	17,14,88,958
Changes in Loss Allowances	-	-	(15,76,06,822)	-	(15,76,06,822)
Balance as at 1.4.2025	-	-	1,38,82,136	-	1,38,82,136
Changes in Loss Allowances	-	-	1,02,70,41,202	-	1,02,70,41,202
Balance as at 31.12.2025	-	-	1,04,09,23,338	-	1,04,09,23,338

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/period:

(Amount in `)

Particulars	As at 1st February, 2026	As at 31st March, 2025
Floating rate borrowing :-		
(a) Term Loan-Secured		
(b) Term Loan-Unsecured		
(c) cash Credit		
Fixed rate borrowing		
(a) Term Loan-Secured		
(b) Term Loan-Unsecured		
(c) cash Credit		
Total	-	-

Terms of undrawn borrowing facilities (CO May fill the information):-

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 1st February, 2026

(Amount in `)

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 30.9.2025	Within 1 Year	More than 1 Year & Less than 3 Years	More than 3 Year & Less than 5 Years	More than 5 Year
(i) Non Derivative Financial Liabilities						
Borrowings	16.1 and 20.1	-	-	-	-	-
Lease Liabilities	16.2 & 20.2	19,59,372	4,87,290	14,72,082	-	-
Other financial Liabilities	16.3 & 20.4	14,13,48,19,673	12,80,35,23,819	1,33,12,95,854	-	-
Trade Payables	20.3	12,40,63,343	12,40,63,343	-	-	-
Sub Total (i)		14,26,08,42,388	12,92,80,74,452	1,33,27,67,936		
(ii) Derivative Financial Liability						
Currency Option Premium	16.3 & 20.4	-	-	-	-	-
Sub Total (ii)						
Total Financial Liabilities (i+ii)		14260842388	12928074452	1332767936	0	0



(i) Non Derivative Financial Liabilities						
Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.03.2025	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	30,86,246	14,81,861	16,04,385	-	-
Other financial Liabilities	16.3 & 20.4	4,17,63,66,491	3,13,22,49,091	1,04,41,17,400	-	-
Trade Payables	20.3	20,97,45,169	20,97,45,169	-	-	-
Sub Total (i)		4,38,91,97,906	3,34,34,76,121	1,04,57,21,785	-	-
(ii) Derivative Financial Liability						
Currency Option Premium	16.3 & 20.4	-	-	-	-	-
Sub Total (ii)		-	-	-	-	-
Total Financial Liabilities (i+ii)		4389197906	3343476121	1045721785	0	0

(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/period are as follows:

(Amount in `)

Particulars	As at 1st February, 2026	As at 1st February, 2026	As at 31st March, 2025	As at 31st March, 2025
	weighted average interest rate (%)		weighted average interest rate (%)	
Floating Rate Borrowings (INR)				
Floating Rate Borrowings (FC)				
Fixed Rate Borrowings (INR)				
Subordinate Debt from GOI				
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) 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 1st February, 2026	As at 31st March, 2025
Equity Instruments	-	-
Debt Instruments	-	-

(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/period:

(Amount in `)

Particulars	As at 1st February, 2026		As at 31st March, 2025	
	% 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/period:

(Amount in `)

Particulars	As at 1st February, 2026		As at 31st March, 2025	
	% 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/period expressed in INR are as follows :

(Amount in `)

Particulars	As at 1st February, 2026	As at 31st March, 2025
Financial Liabilities:		
Foreign Currency Loans (including interest)		
Japan International Corporation LTD (JPY)		
MUFG BANK (JPY)		
Japan Bank for International Corporation (JPY)		
Other Financial Liabilities	23,57,52,474	20,06,62,845
Net Exposure to foreign currency (liabilities)	235752474	200662845

Out of the above, loan from MUFG bank and Japan Bank for International Corporation is hedged. For balance exposure gain/(loss) on account of exchange variation is recoverable from beneficiaries as per Tariff Regulation 2024-29. 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, sensitivity analysis for currency risk is not disclosed.



SUBANSIRI LOWER HE PROJECT

(3) Capital Management

(a) Capital Risk Management

The primary objective of the Company's capital management is to maximize the shareholder value. Company's objective by managing capital is to safeguard its ability to continue as going concern, so that it continues to provide returns for shareholders and benefits for other stakeholders. 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 1st February, 2026	As at 31st March, 2025
(a) Net Debt	19,49,372	30,76,246
(b) Total Capital	63,39,80,216	23,96,31,110
Gearing Ratio (a/b)	0.00	0.01

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Net 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 Less Cash and Cash Equivalents excluding earmarked balances.

(b) Loan Covenants:

Under the terms of the major borrowing facilities, the company is required to comply with the following financial covenants:-

1. Maintaining minimum Fixed Asset Coverage Ratio of 1x times and Total Outside Liabilities to Tangible Net Worth within 4:1
2. Debt Service Coverage Ratio shall not be lower than 1.25:1.
3. Interest Coverage Ratio should be more than 2 times.
4. Total outside liabilities/Adjusted Net worth <=2.50X.
5. GOI to maintain management control and shareholding not fall below 51%
6. Rating of AAA to be maintained throughout tenor of facility
7. Total Secured Debt to Total Fixed Assets Ratio shall not exceed 0.75:1
8. Gearing Ratio shall not be higher than 2:1

During the period, the company has complied with the above loan covenants.



Company	Account	Account Description	Open Debit Balance	Open Credit Balance	Current Debet Balance	Current Credit Balance	Closing Debit Bal	Closing Credit Bal	Net balance	Adjustments	New Trial	hoa	Diff
115	140101	FUNDS FROM CORPORATE OFFICE	-	2,32,25,39,07,861	-	-	-	2,32,25,39,07,861	-232253907861		-232253907861	140101	0
115	150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE	-	-	70,02,90,494	11,73,13,95,872	-	11,03,11,05,378	-11031105378		-11031105378	150101	0
115	150102	CHEQUE PAID ACCOUNT	-	-	-	63,02,21,916	-	63,02,21,916	-630221916		-630221916	150102	0
115	150106	COMMERCIAL DEBIT/CREDIT ADVICES-CORPORATE OFFICE	-	-	3,13,74,11,214	57,79,84,485	2,55,94,26,729	-	2559426729		2559426729	150106	0
115	150108	CENTRALISED VENDOR PAYMENT ACCOUNT	-	-	70,59,26,953	10,56,10,97,245	-	9,85,51,70,292	-9855170292		-9855170292	150108	0
115	150109	CEN EMPOLYEE PAYMENT ADV -CORPORATE OFFICE	-	-	24,61,39,457	79,66,29,969	-	55,04,90,512	-550490512		-550490512	150109	0
115	150120	CHEQUE COLLECTED ACCOUNT	-	-	7,56,30,270	-	7,56,30,270	-	75630270		75630270	150120	0
115	150601	DEBIT/CREDIT ADVICES-E.D.REGION-IV-CHANDIGARH	-	-	-	92,759	-	92,759	-92759		-92759	150601	0
115	151001	DEBIT/CREDIT ADVICES-REGIONAL OFFICE, ITANAGAR	-	-	52,54,570	35,92,848	16,61,722	-	1661722		1661722	151001	0
115	151301	DEBIT/CREDIT ADVICES-REGION-SILLIGURI	-	-	-	19,19,954	-	19,19,954	-1919954		-1919954	151301	0
115	152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION	-	-	1,26,117	-	1,26,117	-	126117		126117	152201	0
115	152501	DEBIT/CREDIT ADVICES-CHAMERA-I POWER STATION	-	-	31,900	-	31,900	-	31900		31900	152501	0
115	153101	DEBIT/CREDIT ADVICES-TEESTA-V-POWER STATION	-	-	-	1,041	-	1,041	-1041		-1041	153101	0
115	153201	DEBIT/CREDIT ADVICES-PARBATI-II PROJECT	-	-	3,448	-	3,448	-	3448		3448	153201	0
115	153801	DEBIT/CREDIT ADVICES-KISHANGANGA PROJECT	-	-	-	2,000	-	2,000	-2000		-2000	153801	0
115	154501	DEBIT/CREDIT ADVICES-TEESTA LOW DAM IV PROJECT	-	-	2,260	-	2,260	-	2260		2260	154501	0
115	155401	DEBIT/CREDIT ADVICES-DIBANG BASIN MULTIPURPOSE PROJECT	-	-	4,862	6,10,709	-	6,05,847	-605847		-605847	155401	0
115	156801	DEBIT/CREDIT ADVICE- SOLAR POWER PROJECT, TAMIL NADU	-	-	-	5,27,718	-	5,27,718	-527718		-527718	156801	0
115	157301	DEBIT/CREDIT ADVICES- NHPC NEPAL PROJECTS	-	-	6,551	-	6,551	-	6551		6551	157301	0
115	157501	DEBIT/CREDIT ADVICES- SIANG BASIN PROJECT	-	-	-	12,28,730	-	12,28,730	-1228730		-1228730	157501	0
115	158101	DEBIT/CREDIT ADVICES-TEESTA VI HE PROJECT	-	-	14,922	-	14,922	-	14922		14922	158101	0
115	310000	PURCHASE LIABILITY FOR SERVICES CONTROL ACCOUNT	-	-	1,03,75,98,719	1,03,75,98,719	-	-	0		0	310000	0
115	310101	EARNST MONEY DEPOSIT	-	72,20,000	4,55,31,668	3,90,91,668	-	7,80,000	-780000		-780000	310101	0
115	310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	-	2,76,57,28,739	12,41,54,29,257	11,43,05,09,741	-	1,78,08,09,223	-1780809223		-1780809223	310201	0
115	310203	SUNDRY CREDITORS FOR MATERIAL/SUPPLIES-CAPITAL-INDIAN CURRE	-	6,28,66,079	3,65,09,65,597	3,75,48,08,609	-	16,67,09,091	-166709091		-166709091	310203	0
115	310208	SUNDRY CREDITORS-CAPITAL-FOREIGN CURRENCY	-	14,18,11,849	-	-	-	16,66,60,323	-166660323		-166660323	310208	0
115	310250	SUNDRY CREDITORS-MICRO & SMALL ENTERPRISE-CAPITAL	-	-	96,65,500	96,65,500	-	-	0		0	310250	0
115	310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CA	1,14,27,79,813	-	7,70,10,30,036	7,34,08,38,784	1,50,29,71,065	-	1502971065		1502971065	310300	0
115	310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS-CAPITAL-INDI	-	1,00,46,48,416	1,84,88,939	35,57,35,332	-	1,34,18,94,809	-1341894809		-1341894809	310301	0
115	310303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CU	-	7,91,66,623	4,28,40,665	5,55,19,742	-	9,18,45,700	-91845700		-91845700	310303	0
115	310305	SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CUR	-	1,13,778	-	24,627	-	1,38,405	-138405		-138405	310305	0
115	310306	SECURITY DEPOSIT/RETENTION MONEY-FOREIGN CURRENCY	-	5,88,50,996	-	1,02,41,155	-	6,90,92,151	-69092151		-69092151	310306	0
115	310401	SUNDRY CREDITORS-WORKS-OTHER THAN CAPITAL-INDIAN CURRENCY	-	4,53,461	1,18,311	1,13,983	-	4,49,133	-449133		-449133	310401	0
115	310403	TRADE PAYABLES- OTHER THAN MICRO, SMALL & MEDIUM ENTERPRI	-	-	1,90,334	1,90,334	-	-	0		0	310403	0
115	310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURREN	-	6,01,38,310	29,26,30,249	23,28,37,871	-	3,45,932	-345932		-345932	310411	0
115	310413	SUNDRY CREDITORS- CORPORATE SOCIAL RESPONSIBILITY -OTHER THA	-	2,37,56,748	3,68,27,224	2,41,93,953	-	1,11,23,477	-11123477		-11123477	310413	0
115	310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENC	-	8,78,10,557	3,86,61,88,639	3,80,07,57,648	-	2,23,79,566	-22379566		-22379566	310431	0
115	310434	SUNDRY CREDITORS-MICRO & SMALL ENTERPRISE-OTHER THAN CAPIT	-	6,13,29,685	33,31,82,572	32,52,58,612	-	5,34,05,725	-53405725		-53405725	310434	0
115	310450	STORES PAYMENT CONTROL ACCOUNT	-	-	1,77,69,88,136	1,77,69,88,136	-	-	0		0	310450	0
115	310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OT	3,15,39,482	-	14,25,58,967	13,44,27,883	3,96,70,566	-	39670566		39670566	310500	0
115	310501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN C	-	2,92,25,976	3,69,93,099	4,54,16,808	-	3,76,49,685	-37649685		-37649685	310501	0
115	310505	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN	-	23,13,506	3,32,929	40,304	-	20,20,881	-2020881		-2020881	310505	0
115	310605	OTHER EXPENSES PAYABLE TO EMPLOYEES	-	4,83,581	11,81,880	11,03,716	-	4,05,417	-405417		-405417	310605	0
115	310713	OTHER EXPENSES PAYABLE	-	13,156	17,62,470	17,49,314	-	-	0		0	310713	0
115	311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB PAYABLE TO NHPC	-	1,80,200	9,01,100	9,12,300	-	1,91,400	-191400		-191400	311208	0
115	311302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	-	4,61,79,648	13,54,14,179	9,98,57,640	-	1,06,23,109	-10623109		-10623109	311302	0
115	311304	INCOME TAX DEDUCTED AT SOURCE-RENT	-	2,22,466	10,76,977	9,59,349	-	1,04,838	-104838		-104838	311304	0
115	311306	INCOME TAX DEDUCTED-SERVICES	-	15,54,688	42,24,104	30,32,540	-	3,63,124	-363124		-363124	311306	0
115	311322	INCOME TAX DEDUCTED AT SOURCE (U/S 194Q) - PURCHASE OF GOOD	-	3,90,397	18,79,013	16,51,943	-	1,63,327	-163327		-163327	311322	0
115	311401	PROFESSIONAL TAX	-	42,640	4,34,304	4,35,552	-	43,888	-43888		-43888	311401	0
115	311407	LIABILITY FOR OTHER STATE LEVIES	-	1,56,74,622	6,56,62,386	5,59,53,264	-	59,65,500	-5965500		-5965500	311407	0
115	311502	DONATIONS TO OTHER FUNDS	-	-	4,90,236	-	-	-	0		0	311502	0
115	311700	GRANT-IN-AID FROM GOVERNMENT- CONTRA	-	-	5,19,48,185	-	5,19,48,185	-	51948185		51948185	311700	0
115	311703	GRANTS IN AID-FROM GOVERNMENT-FOR OTHER WORKS	-	-	51,30,685	5,19,48,185	-	4,68,17,500	-46817500		-46817500	311703	0
115	311713	GRANTS IN AID-FROM GOVERNMENT-FOR OTHER WORKS-NON CURRE	-	1,75,03,00,000	6,63,00,000	18,87,00,000	-	1,87,27,00,000	-1872700000		-1872700000	311713	0
115	312101	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL W	-	-	29,74,73,29,920	40,20,73,95,333	-	10,46,00,65,413	-10460065413		-10460065413	312101	0
115	312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WC	-	-	81,97,919	81,97,919	-	-	0		0	312102	0
115	312103	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SUPPLY)	-	-	27,19,67,663	27,19,67,663	-	-	0		0	312103	0

115	410322	SCHOOL BUILDINGS	5,10,61,794	-	-	2,58,24,806	2,52,36,988	-	25236988	25236988	410322	0	
115	410323	HOSPITAL BUILDINGS	1,40,55,383	-	-	83,40,492	57,14,891	-	5714891	5714891	410323	0	
115	410324	CLUB BUILDING	41,38,507	-	-	22,99,525	18,38,982	-	1838982	1838982	410324	0	
115	410325	RESIDENTIAL BUILDING-PERMANENT	34,63,44,754	-	-	19,41,37,736	15,22,07,018	-	152207018	152207018	410325	0	
115	410326	RESIDENTIAL BUILDING-TEMPORARY	3,99,83,572	-	-	3,99,83,530	42	-	42	42	410326	0	
115	410327	CANTEEN BUILDING	14,67,499	-	-	14,67,496	3	-	3	3	410327	0	
115	410328	BUILDINGS-OTHERS	15,36,01,344	-	-	9,55,43,216	5,80,58,128	-	58058128	58058128	410328	0	
115	410404	INTERNAL ELECTRIFICATION WORK -OFFICE BUILDINGS-PERMANENT	64,99,508	-	-	16,38,761	48,60,747	-	4860747	4860747	410404	0	
115	410421	INTERNAL ELECTRIFICATION WORK -TRANSIT CAMP AND FIELD HOSTEL	3,49,377	-	-	1,15,758	2,33,619	-	233619	233619	410421	0	
115	410428	INTERNAL ELECTRIFICATION WORK -BUILDINGS-OTHERS	4,14,947	-	-	2,09,362	2,05,585	-	205585	205585	410428	0	
115	410501	RAILWAY SIDINGS	31,97,99,823	-	-	31,97,99,823	-	-	0	0	410501	0	
115	410601	DAMS AND BARRAGES	-	-	2,04,48,88,20,794	1,05,38,88,82,622	99,09,99,38,172	-	99099938172	19418257784	118518195956	410601	0
115	410604	POWER TUNNELS AND PIPELINES	-	-	14,04,93,54,493	5,03,67,58,519	9,01,25,95,974	-	9012595974	1789290217	10801886191	410604	0
115	410605	PENSTOCKS	-	-	2,67,71,95,393	94,50,82,476	1,73,21,12,917	-	1732112917	343840970	2075953887	410605	0
115	410606	TAILRACE CHANNELS	-	-	4,86,25,58,321	2,51,56,53,018	2,34,69,05,303	-	2346905303	463517570	2810422873	410606	0
115	410608	HYDROMECHANICAL WORKS-DAMS AND BARRAGES	-	-	8,06,00,95,237	4,15,99,85,796	3,90,01,09,441	-	3900109441	766491441	4666600882	410608	0
115	410610	HYDROMECHANICAL WORKS-TUNNELS AND CANALS	-	-	85,65,58,818	38,77,61,444	46,87,97,374	-	468797374	92501143	561298517	410610	0
115	410611	HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATE	-	-	46,63,65,576	16,19,38,125	30,44,27,451	-	304427451	60244683	364672134	410611	0
115	410701	MAIN GENERATING EQUIPMENT	-	-	9,79,76,46,190	3,55,05,08,106	6,24,71,38,084	-	6247138084	1241708648	7488846732	410701	0
115	410702	GENERATOR STEP UP TRANSFORMER	-	-	1,28,09,20,587	51,12,97,099	76,96,23,488	-	769623488	152703625	922327113	410702	0
115	410703	OTHER POWER PLANT TRANSFORMER	-	-	17,69,20,399	6,18,29,381	11,50,91,018	-	115091018	22858457	137949475	410703	0
115	410704	COOLING WATER SYSTEMS	-	-	33,07,87,409	11,54,65,744	21,53,21,665	-	215321665	42769914	258091579	410704	0
115	410705	EHV SWITCHGEAR SYSTEMS	-	-	5,64,08,29,976	2,91,84,15,133	2,72,24,14,843	-	2722414843	537727851	3260142694	410705	0
115	410707	DC SYSTEMS/BATTERY SYSTEMS	32,300	-	41,76,84,029	21,61,26,446	20,15,89,883	-	201589883	39816077	241405960	410707	0
115	410708	POWER AND CONTROL CABLES	-	-	31,50,66,504	10,87,82,849	20,62,83,655	-	206283655	41103426	247387081	410708	0
115	410711	CONTROL, METERING AND PROTECTION SYSTEM	-	-	18,01,24,566	7,34,45,751	10,66,78,815	-	106678815	21160892	127839707	410711	0
115	410712	AUXILIARY AND ANCILLARY SYSTEMS	26,500	-	95,90,75,985	49,62,25,727	46,28,76,758	-	462876758	91426385	554303143	410712	0
115	410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	8,74,600	-	1,77,61,21,180	91,97,89,624	85,72,06,156	-	857206156	169313198	1026519354	410713	0
115	410716	SCADA SYSTEM	-	-	79,66,65,802	41,21,73,659	38,44,92,143	-	384492143	75944390	460436538	410716	0
115	410801	SUBSTATION-TRANSFORMERS	1,07,62,425	-	-	78,92,297	28,70,128	-	2870128	-	2870128	410801	0
115	410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND	1,36,831	-	-	1,23,148	13,683	-	13683	13683	13683	410802	0
115	410804	LIGHTENING ARRESTORS	87,930	-	-	79,137	8,793	-	8793	8793	8793	410804	0
115	410805	UNDERGROUND CABLE AND DUCT SYSTEM	89,38,509	-	-	80,06,717	9,31,792	-	931792	931792	931792	410805	0
115	410806	CONTROL METERING AND PROTECTION SYSTEM	59,13,498	-	-	16,84,294	42,29,204	-	4229204	4229204	4229204	410806	0
115	410901	TRUNK TRANSMISSION LINES	5,10,479	-	-	4,61,065	49,414	-	49414	49414	49414	410901	0
115	410903	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	2,60,77,543	-	2,70,42,425	2,34,15,643	2,97,04,325	-	29704325	29704325	29704325	410903	0
115	410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	3,31,71,416	-	-	2,66,54,899	65,16,517	-	6516517	6516517	6516517	410904	0
115	410905	STREET LIGHTING, ETC.	3,26,79,889	-	-	2,08,74,015	1,18,05,874	-	11805874	11805874	11805874	410905	0
115	411002	DIESEL GENERATING SETS	1,90,53,594	-	1,54,38,000	1,40,02,414	2,04,89,180	-	20489180	20489180	20489180	411002	0
115	411101	EXCAVATORS	14,83,512	-	-	14,09,337	74,175	-	74175	74175	74175	411101	0
115	411104	TIPERS	16,69,566	-	-	15,86,088	83,478	-	83478	83478	83478	411104	0
115	411105	DOZERS	1,36,26,950	-	-	1,29,45,604	6,81,346	-	681346	681346	681346	411105	0
115	411109	CRANES (UP TO 100 TONS)	1,09,27,297	-	-	1,03,80,933	5,46,364	-	546364	546364	546364	411109	0
115	411110	CONCRETING EQUIPMENT	2,14,291	-	-	2,03,578	10,713	-	10713	10713	10713	411110	0
115	411112	PUMPS	39,78,042	-	9,23,041	19,00,962	30,00,121	-	3000121	3000121	3000121	411112	0
115	411114	WELDING SETS	1,89,284	-	-	1,29,009	60,275	-	60275	60275	60275	411114	0
115	411115	AIR COMPRESSORS	28,21,007	-	1,66,000	26,39,736	3,47,271	-	347271	347271	347271	411115	0
115	411116	DRILLING EQUIPMENT	6,14,154	-	-	5,58,940	55,214	-	55214	55214	55214	411116	0
115	411130	OTHER EQUIPMENT	1,06,94,483	-	26,500	99,21,245	7,99,738	-	799738	799738	799738	411130	0
115	411201	WATER SUPPLY	6,56,54,168	-	27,879	3,58,87,613	2,97,94,434	-	29794434	29794434	29794434	411201	0
115	411202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	1,67,25,431	-	-	1,01,41,852	65,83,579	-	6583579	6583579	6583579	411202	0
115	411402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	5,49,738	-	13,085	3,65,307	1,97,516	-	197516	197516	197516	411402	0
115	411405	ROOF TOP SOLAR POWER INSTALLATIONS	41,57,683	-	-	6,47,791	35,09,892	-	3509892	3509892	3509892	411405	0
115	411505	FIRE TENDERS	47,55,238	-	-	42,57,163	4,98,075	-	498075	498075	498075	411505	0
115	411507	BUSES	7,30,196	-	-	6,57,176	73,020	-	73020	73020	73020	411507	0
115	411508	TRUCKS/TANKERS	76,06,585	-	-	14,40,897	61,65,688	-	6165688	6165688	6165688	411508	0
115	411511	MOTOR CYCLE/SCOOTER	1,02,400	-	-	92,160	10,240	-	10240	10240	10240	411511	0
115	411512	CYCLES	61,220	-	-	61,218	2	-	2	2	411512	0	
115	411603	BOATS	1,09,35,105	-	-	78,11,646	31,23,459	-	3123459	3123459	3123459	411603	0

115	414020	OFFICE EQUIPMENTS - HELD FOR SALE	31,15,817	-	-	12,45,014	18,70,803	-	1870803	1870803	414020	0
115	415201	ROADS -DEEMED COST ADJUSTMENT	-	2,07,88,385	2,07,88,385	-	-	-	0	0	415201	0
115	415203	BRIDGES AND CULVERTS -DEEMED COST ADJUSTMENT	-	35,21,532	35,21,532	-	-	-	0	0	415203	0
115	415204	AERODROMES, HELIPAD AND AIR STRIPS -DEEMED COST ADJUSTMENT	-	2,50,058	2,50,058	-	-	-	0	0	415204	0
115	415302	BUILDING CONTAINING WORKSHOP -DEEMED COST ADJUSTMENT	-	19,34,717	19,34,717	-	-	-	0	0	415302	0
115	415303	BULD.CONTAIN. TRANS. PLANT & EQUIPMENT -DEEMED COST ADJUSTMENT	-	8,51,218	8,51,218	-	-	-	0	0	415303	0
115	415304	OFFICE BUILDINGS-PERMANENT -DEEMED COST ADJUSTMENT	-	89,536	89,536	-	-	-	0	0	415304	0
115	415305	OFFICE BUILDINGS-TEMPORARY -DEEMED COST ADJUSTMENT	-	1,14,51,981	1,14,51,981	-	-	-	0	0	415305	0
115	415306	STORES AND GODOWN BUILDINGS -DEEMED COST ADJUSTMENT	-	2,55,83,510	2,55,83,510	-	-	-	0	0	415306	0
115	415321	TRANSIT CAMP AND FIELD HOSTEL -DEEMED COST ADJUSTMENT	-	1,50,71,737	1,50,71,737	-	-	-	0	0	415321	0
115	415322	SCHOOL BUILDINGS -DEEMED COST ADJUSTMENT	-	1,14,64,653	1,14,64,653	-	-	-	0	0	415322	0
115	415323	HOSPITAL BUILDINGS -DEEMED COST ADJUSTMENT	-	37,69,365	37,69,365	-	-	-	0	0	415323	0
115	415324	CLUB BUILDING -DEEMED COST ADJUSTMENT	-	9,16,188	9,16,188	-	-	-	0	0	415324	0
115	415325	RESIDENTIAL BUILDING-PERMANENT -DEEMED COST ADJUSTMENT	-	7,52,49,924	7,52,49,924	-	-	-	0	0	415325	0
115	415326	RESIDENTIAL BUILDING-TEMPORARY -DEEMED COST ADJUSTMENT	-	3,99,83,530	3,99,83,530	-	-	-	0	0	415326	0
115	415327	CANTEEN BUILDING -DEEMED COST ADJUSTMENT	-	14,67,496	14,67,496	-	-	-	0	0	415327	0
115	415328	BUILDINGS-OTHERS -DEEMED COST ADJUSTMENT	-	5,19,14,597	5,19,14,597	-	-	-	0	0	415328	0
115	415501	RAILWAY SIDINGS -DEEMED COST ADJUSTMENT	-	18,91,62,221	18,91,62,221	-	-	-	0	0	415501	0
115	415707	DC SYSTEMS/BATTERY SYSTEMS -DEEMED COST ADJUSTMENT	-	653	653	-	-	-	0	0	415707	0
115	415713	MISCELLANEOUS POWER PLANT EQUIPMENTS -DEEMED COST ADJUSTMENT	-	3,23,252	3,23,252	-	-	-	0	0	415713	0
115	415801	SUBSTATION-TRANSFORMERS -DEEMED COST ADJUSTMENT	-	36,87,037	36,87,037	-	-	-	0	0	415801	0
115	415802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQP AND OTHERS	-	64,279	64,279	-	-	-	0	0	415802	0
115	415804	LIGHTENING ARRESTORS -DEEMED COST ADJUSTMENT	-	35,261	35,261	-	-	-	0	0	415804	0
115	415805	UNDERGROUND CABLE AND DUCT SYSTEM -DEEMED COST ADJUSTMENT	-	35,65,384	35,65,384	-	-	-	0	0	415805	0
115	415806	CONTROL METERING AND PROTECTION SYSTEM -DEEMED COST ADJUSTMENT	-	2,04,112	2,04,112	-	-	-	0	0	415806	0
115	415901	TRUNK TRANSMISSION LINES -DEEMED COST ADJUSTMENT	-	2,13,448	2,13,448	-	-	-	0	0	415901	0
115	415903	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	-	98,65,217	98,65,217	-	-	-	0	0	415903	0
115	415904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	-	1,19,26,476	1,19,26,476	-	-	-	0	0	415904	0
115	415905	STREET LIGHTING, ETC. -DEEMED COST ADJUSTMENT	-	1,03,37,117	1,03,37,117	-	-	-	0	0	415905	0
115	416002	DIESEL GENERATING SETS -DEEMED COST ADJUSTMENT	-	80,03,336	80,03,336	-	-	-	0	0	416002	0
115	416101	EXCAVATORS -DEEMED COST ADJUSTMENT	-	14,09,337	14,09,337	-	-	-	0	0	416101	0
115	416104	TIPERS -DEEMED COST ADJUSTMENT	-	15,86,088	15,86,088	-	-	-	0	0	416104	0
115	416105	DOZERS -DEEMED COST ADJUSTMENT	-	1,29,45,603	1,29,45,603	-	-	-	0	0	416105	0
115	416109	CRANES (UP TO 100 TONS) -DEEMED COST ADJUSTMENT	-	1,03,80,932	1,03,80,932	-	-	-	0	0	416109	0
115	416110	CONCRETING EQUIPMENT -DEEMED COST ADJUSTMENT	-	1,19,103	1,19,103	-	-	-	0	0	416110	0
115	416112	PUMPS -DEEMED COST ADJUSTMENT	-	53,224	3,76,476	3,23,252	-	-	0	0	416112	0
115	416114	WELDING SETS -DEEMED COST ADJUSTMENT	-	29,057	29,057	-	-	-	0	0	416114	0
115	416115	AIR COMPRESSORS -DEEMED COST ADJUSTMENT	-	26,28,052	26,28,052	-	-	-	0	0	416115	0
115	416116	DRILLING EQUIPMENT -DEEMED COST ADJUSTMENT	-	2,00,561	2,00,561	-	-	-	0	0	416116	0
115	416130	OTHER EQUIPMENT -DEEMED COST ADJUSTMENT	-	86,57,568	86,57,568	-	-	-	0	0	416130	0
115	416201	WATER SUPPLY -DEEMED COST ADJUSTMENT	-	1,44,74,757	1,44,74,757	-	-	-	0	0	416201	0
115	416202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM-DEEMED COST ADJUSTMENT	-	42,11,556	42,11,556	-	-	-	0	0	416202	0
115	416402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK -DEEMED COST ADJUSTMENT	-	1,21,503	1,21,503	-	-	-	0	0	416402	0
115	416505	FIRE TENDERS -DEEMED COST ADJUSTMENT	-	13,65,821	13,65,821	-	-	-	0	0	416505	0
115	416507	BUSES-DEEMED COST ADJUSTMENT	-	6,57,176	6,57,176	-	-	-	0	0	416507	0
115	416511	MOTOR CYCLE/SCOOTER -DEEMED COST ADJUSTMENT	-	17,038	17,038	-	-	-	0	0	416511	0
115	416603	BOATS -DEEMED COST ADJUSTMENT	-	2,68,093	2,68,093	-	-	-	0	0	416603	0
115	416701	FURNITURE-FIXTURES-OFFICE -DEEMED COST ADJUSTMENT	-	1,13,80,674	1,13,80,674	-	-	-	0	0	416701	0
115	416702	FURNITURE-FIXTURES-RESIDENTIAL OFFICE EMPLOYEES -DEEMED COST ADJUSTMENT	-	39,449	39,449	-	-	-	0	0	416702	0
115	416703	FURNITURE-FIXTURES-CANTEEN -DEEMED COST ADJUSTMENT	-	2,41,240	2,41,240	-	-	-	0	0	416703	0
115	416704	FURNITURE-FIXTURES-SCHOOL -DEEMED COST ADJUSTMENT	-	5,52,853	5,52,853	-	-	-	0	0	416704	0
115	416705	FURNITURE-FIXTURES-CLUB -DEEMED COST ADJUSTMENT	-	1,09,216	1,09,373	157	-	-	0	0	416705	0
115	416706	FURNITURE-FIXTURES-HOSPITAL -DEEMED COST ADJUSTMENT	-	2,20,302	2,20,302	-	-	-	0	0	416706	0
115	416707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL -DEEMED COST ADJUSTMENT	-	19,61,671	19,61,671	-	-	-	0	0	416707	0
115	416801	COMPUTERS -DEEMED COST ADJUSTMENT	-	74,809	74,809	-	-	-	0	0	416801	0
115	416803	PRINTERS -DEEMED COST ADJUSTMENT	-	30,650	30,650	-	-	-	0	0	416803	0
115	416804	OTHER EDP EQUIPMENTS -DEEMED COST ADJUSTMENT	-	1,42,973	1,42,973	-	-	-	0	0	416804	0
115	416805	SATELLITE COMMUNICATIONS SYSTEMS -DEEMED COST ADJUSTMENT	-	25,66,020	25,66,020	-	-	-	0	0	416805	0
115	416806	NETWORKING DEVICES & SERVER -DEEMED COST ADJUSTMENT	-	45,11,220	45,11,220	-	-	-	0	0	416806	0

115	430201	CWIP-ROADS	-	-	1,32,73,76,754	1,32,73,76,754	-	-	0	0	430201	0	
115	430301	CWIP-BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	16,79,14,66,166	-	7,70,48,17,492	13,38,61,05,102	11,11,01,78,556	-	11110178556	11110178556	430301	0	
115	430601	CWIP-DAMS AND BARRAGES	56,01,85,45,592	-	69,85,01,25,919	1,25,86,86,71,511	-	-	0	0	430601	0	
115	430604	CWIP-POWER TUNNELS AND PIPELINES	18,90,01,96,351	-	7,22,09,20,680	11,86,58,80,399	14,25,52,36,632	-	14255236632	14255236632	430604	0	
115	430605	CWIP-PENSTOCKS	2,10,01,54,150	-	60,56,87,264	1,05,44,84,615	1,65,13,56,799	-	1651356799	1651356799	430605	0	
115	430606	CWIP-TAILRACE CHANNELS	1,22,23,55,597	-	1,64,02,75,238	2,86,26,30,835	-	-	0	0	430606	0	
115	430608	CWIP-HYDROMECHANICAL WORKS-DAMS AND BARRAGES	2,21,74,00,258	-	3,20,56,72,708	5,42,30,72,966	-	-	0	0	430608	0	
115	430610	CWIP-HYDROMECHANICAL WORKS-TUNNELS AND CANALS	3,10,07,62,348	-	82,32,03,960	2,14,31,64,595	1,78,08,01,713	-	1780801713	1780801713	430610	0	
115	430611	CWIP-HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE	4,59,57,716	-	81,96,85,984	31,03,40,825	55,53,02,875	-	555302875	555302875	430611	0	
115	430701	CWIP-MAIN GENERATING EQUIPMENT	13,89,39,69,570	-	3,91,31,82,233	7,08,00,61,215	10,72,70,90,588	-	10727090588	10727090588	430701	0	
115	430702	CWIP-GENERATOR STEP UP TRANSFORMER	1,73,37,52,588	-	33,72,53,041	75,95,71,857	1,31,14,33,772	-	1311433772	1311433772	430702	0	
115	430703	CWIP-OTHER POWER PLANT TRANSFORMER	26,95,73,451	-	4,33,98,199	10,54,23,176	20,75,48,474	-	207548474	207548474	430703	0	
115	430704	CWIP-COOLING WATER SYSTEMS	42,96,02,692	-	10,03,51,876	20,32,51,494	32,67,03,074	-	326703074	326703074	430704	0	
115	430705	CWIP-EHV SWITCHGEAR SYSTEMS	4,65,41,46,973	-	2,00,77,64,956	3,44,44,28,650	3,21,74,83,279	-	3217483279	3217483279	430705	0	
115	430707	CWIP-DC SYSTEMS/BATTERY SYSTEMS	9,00,17,320	-	18,57,53,130	27,57,70,450	-	-	0	0	430707	0	
115	430708	CWIP-POWER AND CONTROL CABLES	35,18,18,719	-	12,24,35,540	21,59,46,849	25,83,07,410	-	258307410	258307410	430708	0	
115	430709	CWIP-AIR CONDITIONING AND VENTILATION SYSTEMS	30,24,17,058	-	3,10,55,956	1,04,04,178	32,31,28,836	-	323128836	323128836	430709	0	
115	430710	CWIP-POWER LINE CARRIER COMMUNICATION SYSTEMS	3,32,84,319	-	-	-	3,32,84,319	-	33284319	33284319	430710	0	
115	430711	CWIP-CONTROL, METERING AND PROTECTION SYSTEM	21,94,35,931	-	4,55,85,948	10,70,40,101	15,79,81,778	-	157981778	157981778	430711	0	
115	430712	CWIP-AUXILIARY AND ANCILLIARY SYSTEMS	35,96,99,335	-	31,84,55,981	57,42,53,950	10,39,01,366	-	103901366	103901366	430712	0	
115	430713	CWIP-MISCELLANEOUS POWER PLANT EQUIPMENTS	73,47,16,146	-	56,96,59,022	1,05,43,24,735	25,00,50,433	-	250050433	250050433	430713	0	
115	430716	CWIP-SCADA SYSTEM	43,48,07,224	-	26,71,92,382	46,80,16,936	23,39,82,670	-	233982670	233982670	430716	0	
115	430903	CWIP-TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION	2,60,55,389	-	44,70,647	3,05,26,036	-	-	0	0	430903	0	
115	431201	CWIP-WATER SUPPLY AND DRAINS	-	-	68,252	68,252	-	-	0	0	431201	0	
115	432501	CWIP- MISC. ASSETS/EQUIPMENTS	-	-	1,04,06,900	1,04,06,900	-	-	0	0	432501	0	
115	434001	CWIP-EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA COLLECTION	46,42,874	-	27,31,179	57,29,572	16,44,481	-	1644481	1644481	434001	0	
115	434002	CWIP-EXPENSES ON SURVEY	6,71,76,894	-	3,95,16,910	8,29,00,097	2,37,93,707	-	23793707	23793707	434002	0	
115	434003	CWIP-EXPLORATORY DRIFTS, TRENCHES AND PITS	2,44,89,208	-	1,44,05,814	3,02,21,072	86,73,950	-	8673950	8673950	434003	0	
115	434004	CWIP-DRILLING AND DRAFTING	8,63,734	-	5,08,093	10,65,897	3,05,930	-	305930	305930	434004	0	
115	434005	CWIP-DESIGN AND CONSULTANCY CHARGES	64,779	-	38,106	79,940	22,945	-	22945	22945	434005	0	
115	434006	CWIP-EXPENDITURE ON PREPARATION OF PROJECT REPORT	9,622	-	5,660	11,874	3,408	-	3408	3408	434006	0	
115	434007	CWIP-HYDRAULIC MODEL STUDIES	2,16,52,757	-	1,27,37,267	2,67,20,730	76,69,294	-	7669294	7669294	434007	0	
115	434008	CWIP-OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION	4,38,44,317	-	2,57,91,486	5,41,06,374	1,55,29,429	-	15529429	15529429	434008	0	
115	437500	EAC- CONTRA FOR ALLOCATION OF EMPLOYEE BENEFIT EXPENSES	-	39,46,40,722	-	2,87,20,765	-	42,33,61,487	-423361487	-423361487	437500	0	
115	437501	IEDC-WAGES, ALLOWANCES AND BENEFITS	5,62,17,20,091	-	75,54,21,079	29,74,92,073	6,07,96,49,097	-	6079649097	6287386369	12367035466	437501	0
115	437502	IEDC-GRATUITY AND CONTRIBUTION TO PROVIDENT FUND & PENSION	84,78,38,059	-	17,07,44,387	11,68,84,518	90,16,97,928	-	901697928	-	901697928	437502	0
115	437503	IEDC-STAFF WELFARE EXPENSES	43,80,68,301	-	9,16,75,541	3,30,54,101	49,66,89,741	-	496689741	-	496689741	437503	0
115	437504	IEDC-LEAVE SALARY AND PENSION CONTRIBUTION	27,379	-	-	-	27,379	-	27379	-	27379	437504	0
115	437505	EAC- EMPLOYEE BENEFIT EXPENSES- AUDIT & ACCOUNTS	39,46,40,722	-	2,87,20,765	-	42,33,61,487	-	423361487	-	423361487	437505	0
115	437510	IEDC-REPAIR AND MAINTENANCE-BUILDING	34,60,81,354	-	7,64,69,587	4,47,72,675	37,77,78,266	-	377778266	-	377778266	437510	0
115	437511	IEDC-REPAIR AND MAINTENANCE-CONSTRUCTION PLANT MACHINERY	8,97,27,046	-	52,391	-	8,97,79,437	-	89779437	-	89779437	437511	0
115	437512	IEDC-REPAIR AND MAINTENANCE-OTHERS	76,81,07,732	-	11,50,65,066	3,85,60,120	84,46,12,678	-	844612678	-	844612678	437512	0
115	437514	IEDC-RENT/HIRING CHARGES	13,18,60,205	-	8,42,86,958	8,31,02,558	13,30,44,605	-	133044605	-	133044605	437514	0
115	437515	IEDC-RATES AND TAXES	3,70,52,255	-	1,65,97,381	10,64,401	5,25,85,235	-	52585235	-	52585235	437515	0
115	437516	IEDC-INSURANCE	1,31,04,837	-	9,57,018	53,609	1,40,08,246	-	14008246	-	14008246	437516	0
115	437517	IEDC-SECURITY EXPENSES	1,58,78,12,145	-	27,45,96,979	9,08,91,917	1,77,15,17,207	-	1771517207	-	1771517207	437517	0
115	437518	IEDC-ELECTRICITY EXPENSES	26,28,29,810	-	10,39,63,122	3,67,49,057	33,00,43,875	-	330043875	-	330043875	437518	0
115	437519	IEDC-TRAVELLING AND CONVEYANCE	12,22,04,525	-	58,06,866	10,89,611	12,69,21,780	-	126921780	-	126921780	437519	0
115	437520	IEDC-EXPENSE ON VEHICLES/STAFF CAR	9,26,95,501	-	45,23,319	4,25,987	9,67,92,833	-	96792833	-	96792833	437520	0
115	437521	IEDC-TELEPHONE TELEX AND POSTAGE-COMMUNICATION EXPENSES	6,62,47,593	-	1,45,82,465	58,35,014	7,49,95,044	-	74995044	-	74995044	437521	0
115	437522	IEDC-ADVERTISEMENT PUBLICITY	1,57,75,157	-	-	-	1,57,75,157	-	15775157	-	15775157	437522	0
115	437523	IEDC-ENTERTAINMENT AND HOSPITALITY EXPENSES	4,40,691	-	-	-	4,40,691	-	440691	-	440691	437523	0
115	437524	IEDC-PRINTING AND STATIONERY	2,55,09,844	-	4,01,410	33,389	2,58,77,865	-	25877865	-	25877865	437524	0
115	437525	IEDC-OTHER EXPENSES	57,94,73,532	-	6,55,87,52,621	6,53,02,15,768	60,80,10,385	-	608010385	3733427477.00	4341437862	437525	0
115	437526	IEDC-DESIGN AND CONSULTANCY-INDIGENOUS	12,86,01,666	-	2,14,68,688	69,12,968	14,31,57,386	-	143157386	-	143157386	437526	0
115	437528	IEDC-LOSSES ON ASSETS/MATERIAL WRITTEN OFF	12,21,492	-	37,013	37,013	12,21,492	-	1221492	-	1221492	437528	0
115	437530	IEDC-LOSS ON SALE OF ASSET	5,54,552	-	28,91,497	37,013	34,09,036	-	3409036	-	3409036	437530	0
115	437531	IEDC-EXPENSES ON COMPENSATORY AFFORESTATION/CATCHMENT AFFORESTATION	53,29,71,993	-	2,97,80,484	1,09,742	56,26,42,735	-	562642735	-	562642735	437531	0
115	437532	IEDC- EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF FACILITIES	1,12,19,39,619	-	2,53,11,003	2,38,64,894	1,12,33,85,728	-	1123385728	-	1123385728	437532	0

115	450207	ADVANCE-GOVERNMENT DEPARTMENT	3,06,33,080	-	15,53,15,533	15,87,34,069	2,72,14,544	-	27214544	27214544	450207	0
115	450301	CAPITAL ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)-	7,23,79,693	-	-	76,10,222	6,47,69,471	-	64769471	64769471	450301	0
115	450304	CAPITAL ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENC	85,72,663	-	-	-	85,72,663	-	8572663	8572663	450304	0
115	610001	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-RECLASSIFICATI	-	-	77,45,458	77,45,458	-	-	0	0	610001	0
115	630501	DEBTORS FOR SALE OF SCRAP	-	-	2,48,979	2,48,979	-	-	0	0	630501	0
115	640102	IMPREST WITH STAFF	-	-	3,37,537	2,95,537	42,000	-	42000	42000	640102	0
115	640201	CHEQUES/DRAFTS IN HAND	-	-	38,21,160	38,21,160	-	-	0	0	640201	0
115	640450	CASH/BANK CONTRA CONTROL ACCOUNT	-	-	50,000	50,000	-	-	0	0	640450	0
115	640501	CHEQUE ISSUED ACCOUNT NO.1	-	-	66,16,40,393	66,16,40,393	-	-	0	0	640501	0
115	640601	CHEQUE COLLECTION ACCOUNT-ACCOUNT NO. 1	10,000	-	7,91,44,816	7,91,44,816	10,000	-	10000	10000	640601	0
115	650141	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-UNSE	1,43,78,060	-	18,27,257	19,90,559	1,42,14,758	-	14214758	14214758	650141	0
115	650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	8,978	-	7,47,902	7,49,767	7,113	-	7113	7113	650310	0
115	650400	CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/EMD	-	1,77,89,570	-	-	-	1,77,89,570	-17789570	-17789570	650400	0
115	650410	DEPOSIT WITH P&T	12,000	-	-	-	12,000	-	12000	12000	650410	0
115	650411	DEPOSIT WITH RAILWAY	52,700	-	-	-	52,700	-	52700	52700	650411	0
115	650414	DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	1,82,00,710	-	-	4,75,840	1,77,24,870	-	17724870	17724870	650414	0
115	650701	INSURANCE-PREPAID	3,78,247	-	38,96,38,492	17,08,31,990	21,91,84,749	-	219184749	219184749	650701	0
115	650703	OTHER PRE-PAID EXPENSES-CURRENT	28,00,000	-	4,50,000	13,71,142	18,78,858	-	1878858	1878858	650703	0
115	650803	CLAIM RECOVERABLE FROM CONTRACTORS	44,45,27,786	-	48,29,18,87,074	47,15,22,42,227	1,58,41,72,633	-	1584172633	1584172633	650803	0
115	650810	CLAIMS RECOVERABLE FROM EMPLOYEES	3,75,388	-	2,64,845	2,35,711	4,04,522	-	404522	404522	650810	0
115	650812	LOSS TO BE MADE GOOD BY CONTRACTOR	1,02,70,41,202	-	-	-	1,02,70,41,202	-	1027041202	1027041202	650812	0
115	650820	OTHER CLAIMS RECOVERABLE	-	-	26,62,191	24,93,251	1,68,940	-	168940	168940	650820	0
115	650829	CLAIM RECOVERABLE FROM LEAVE ENCASHMENT TRUST-EARNED LEA	-	-	62,89,279	62,89,279	-	-	0	0	650829	0
115	650840	RECOVERABLE ON ACCOUNT OF GUEST HOUSE CHARGES	-	-	4,89,268	4,89,268	-	-	0	0	650840	0
115	652001	RECEIVABLE ON ACCOUNT OF MATERIAL ISSUED TO CONTRACTOR	80,80,20,118	-	1,05,22,93,421	95,67,18,392	90,35,95,147	-	903595147	903595147	652001	0
115	658410	DEPOSIT WITH P&T-NON CURRENT	12,000	-	-	-	12,000	-	12000	12000	658410	0
115	658411	DEPOSIT WITH RAILWAY-NON CURRENT	52,700	-	-	-	52,700	-	52700	52700	658411	0
115	658414	DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS -NON	1,77,24,870	-	-	-	1,77,24,870	-	17724870	17724870	658414	0
115	660302	TOUR TRAVELLING ALLOWANCE ADVANCE	-	-	3,31,000	2,91,000	40,000	-	40000	40000	660302	0
115	660306	ADVANCE FOR MEDICAL TREATMENT	-	-	6,00,000	6,00,000	-	-	0	0	660306	0
115	660308	DEPARTMENTAL ADVANCE TO STAFF	2,17,530	-	1,04,25,180	89,01,823	17,40,887	-	1740887	1740887	660308	0
115	660335	ADHOC ADVANCE FOR PAY ANOMALY E01 E02	-	-	5,47,51,736	5,47,51,736	-	-	0	0	660335	0
115	660407	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	16,51,075	-	1,29,80,73,036	1,11,96,19,464	18,01,04,647	-	180104647	180104647	660407	0
115	660409	ADVANCES FOR CORPORATE SOCIAL RESPONSIBILITY WORK - INDIAN C	1,48,08,367	-	5,62,000	64,66,015	89,04,352	-	8904352	8904352	660409	0
115	660501	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS	-	-	1,89,33,257	1,89,33,257	-	-	0	0	660501	0
115	661402	PAID TO COURT-AGAINST ARBITRATION AWARD-UNSECURED	7,14,51,80,472	-	-	-	7,14,51,80,472	-	7145180472	7145180472	661402	0
115	662201	INPUT GST - CENTRAL GST - STATE 1	32,16,37,306	-	7,11,26,359	5,80,50,060	33,47,13,605	-	334713605	334713605	662201	0
115	662202	INPUT GST - CENTRAL GST - STATE 2	83,23,895	-	2,25,07,426	-	3,08,31,321	-	30831321	30831321	662202	0
115	662203	INPUT GST - STATE GST - STATE 1	32,20,54,192	-	7,11,26,359	6,34,84,080	32,96,96,471	-	329696471	329696471	662203	0
115	662204	INPUT GST - STATE GST - STATE 2	83,23,895	-	2,25,07,426	-	3,08,31,321	-	30831321	30831321	662204	0
115	662205	INPUT GST - INTEGRATED GST - STATE 1	-	-	58,11,403	58,11,403	-	-	0	0	662205	0
115	662206	INPUT GST - INTEGRATED GST - STATE 2	49,44,92,319	-	14,04,74,248	9,82,27,857	53,67,38,710	-	536738710	536738710	662206	0
115	670100	Regulated Assets (Non Current) -Other Income	-	2,85,49,79,856	-	-	-	2,85,49,79,856	-2854979856	2854979856	670100	0
115	670101	Regulated Assets (Non Current)- Employee Remuneration & Benefits	6,28,73,86,369	-	-	-	6,28,73,86,369	-	6287386369	-6287386369	670101	0
115	670102	Regulated Assets (Non Current)- Generation, Adm & Other exps	3,73,34,27,477	-	8,07,19,54,000	-	11,80,53,81,477	-	11805381477	-11805381477	670102	0
115	670103	Regulated Assets (Non Current) - Provisions	1,84,86,86,946	-	-	-	1,84,86,86,946	-	1848686946	-1848686946	670103	0
115	670104	Regulated Assets (Non Current) - Depreciation	54,86,18,859	-	-	-	54,86,18,859	-	548618859	-548618859	670104	0
115	670105	Regulated Assets (Non Current) - Finance Cost	25,09,66,22,084	-	-	-	25,09,66,22,084	-	25096622084	-25096622084	670105	0
115	670106	Regulated Assets (Non Current) - Prior Period Items (Net)	4,60,61,139	-	-	-	4,60,61,139	-	46061139	-46061139	670106	0
115	670201	REGULATORY DEFERRAL ACCOUNT BALANCES - EXCHANGE DIFFERENC	1,16,29,800	-	3,50,89,629	78,64,180	3,88,55,249	-	38855249	38855249	670201	0
115	671100	CONTRA- RDA BALANCES - EAC	-	-	-	42,77,77,77,018	-	42,77,77,77,018	-42777777018	42777777018	671100	0
115	671101	RDA BALANCES - EXPENSES ATTRIBUTABLE TO CONSTRUCTION	-	-	42,77,77,77,018	11,30,91,623	42,66,46,85,395	-	42664685395	-42664685395	671101	0
115	810801	UNSCHEDULED INTERCHANGE / DEVIATION SETTLEMENT MECHANISM	-	-	1,06,18,317	34,76,193	71,42,124	-	7142124	7142124	810801	0
115	810806	REACTIVE ENERGY CHARGES	-	-	70,111	4,69,427	-	3,99,316	-399316	-399316	810806	0
115	812001	SALE OF POWER - NOT BILLED	-	-	56,72,96,057	3,13,34,65,594	-	2,56,61,69,537	-2566169537	-2566169537	812001	0
115	840202	INTEREST INCOME-GOVERNMENT DEPOSITS	-	-	-	-	8,33,121	-	-833121	-833121	840202	0
115	840701	RENT/HIRE CHARGES FROM CONTRACTORS	-	-	51,412	6,08,397	-	5,56,985	-556985	-556985	840701	0
115	840901	LIABILITY NOT REQUIRED WRITTEN BACK	-	-	44,209	76,67,173	-	76,22,964	-7622964	-7622964	840901	0
115	840902	PROVISION NOT REQUIRED WRITTEN BACK	-	-	-	28,319	-	28,319	-28319	-28319	840902	0

115	900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)	-	-	7,12,792	-	7,12,792	-	712792	712792	900414	0
115	900422	LIVERIES AND UNIFORMS	-	-	97,20,976	27,034	96,93,942	-	9693942	9693942	900422	0
115	900424	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB	-	-	3,30,101	10,000	3,20,101	-	320101	320101	900424	0
115	900427	AWARDS TO EMPLOYEES	-	-	14,000	10,000	4,000	-	4000	4000	900427	0
115	900430	COST OF MEDICINES/APPLIANCES ETC.	-	-	14,27,756	12,02,758	2,24,998	-	224998	224998	900430	0
115	900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)	-	-	7,84,000	-	7,84,000	-	784000	784000	900447	0
115	900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)	-	-	41,650	-	41,650	-	41650	41650	900448	0
115	900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMAN)	-	-	1,59,000	-	1,59,000	-	159000	159000	900449	0
115	900450	OTHER EXPENSES	-	-	1,43,211	-	1,43,211	-	143211	143211	900450	0
115	900451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE	-	-	74,12,191	36,74,924	37,37,267	-	3737267	3737267	900451	0
115	900453	EXPENDITURE ON MEMENTO ON RETIREMENT	-	-	10,000	-	10,000	-	10000	10000	900453	0
115	900462	EXPENDITURE ON SPECIAL MEASURES- NAVRATNA STATUS	-	-	4,25,57,342	2,28,79,506	1,96,77,836	-	19677836	19677836	900462	0
115	900626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE	-	-	57,29,973	2,38,690	54,91,283	-	5491283	5491283	900626	0
115	900627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION	-	-	82,50,417	-	82,50,417	-	8250417	8250417	900627	0
115	900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY	-	-	8,90,709	-	8,90,709	-	890709	890709	900628	0
115	900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATES	-	-	36,64,047	-	36,64,047	-	3664047	3664047	900629	0
115	900630	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT	-	-	64,51,365	-	64,51,365	-	6451365	6451365	900630	0
115	900631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE	-	-	15,89,511	-	15,89,511	-	1589511	1589511	900631	0
115	900632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE	-	-	27,88,611	-	27,88,611	-	2788611	2788611	900632	0
115	900633	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DOMESTIC HELP ALLOWANCE	-	-	26,28,829	-	26,28,829	-	2628829	2628829	900633	0
115	900634	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE	-	-	23,62,178	-	23,62,178	-	2362178	2362178	900634	0
115	900635	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-NEWSPAPER / PROFESSIONAL	-	-	35,35,779	-	35,35,779	-	3535779	3535779	900635	0
115	900636	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-DRIVER ALLOWANCE	-	-	24,82,683	-	24,82,683	-	2482683	2482683	900636	0
115	900637	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOUSE UPKEEP ALLOWANCE	-	-	15,21,191	-	15,21,191	-	1521191	1521191	900637	0
115	900638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-SELF DEVELOPMENT ALLOWANCE	-	-	54,12,714	-	54,12,714	-	5412714	5412714	900638	0
115	900639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CLUB MEMBERSHIP ALLOWANCE	-	-	4,39,158	-	4,39,158	-	439158	439158	900639	0
115	900640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE	-	-	3,43,086	-	3,43,086	-	343086	343086	900640	0
115	900641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-LTC ALLOWANCE	-	-	1,50,11,917	-	1,50,11,917	-	15011917	15011917	900641	0
115	900642	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-OTHER ALLOWANCE	-	-	2,94,52,916	2,91,05,760	3,47,156	-	347156	347156	900642	0
115	900644	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE- SODEXO MEAL VOUCHER	-	-	2,38,690	-	2,38,690	-	238690	238690	900644	0
115	900645	CAFETERIA PERQUISITE TAX (ACCOMODATION) BORNE BY EMPLOYEE-EXECUTIVE	-	-	944	89,564	-	88,620	-88620	-88620	900645	0
115	900651	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE	-	-	34,402	-	34,402	-	34402	34402	900651	0
115	900652	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE	-	-	27,912	-	27,912	-	27912	27912	900652	0
115	900653	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE	-	-	16,062	-	16,062	-	16062	16062	900653	0
115	900654	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE	-	-	12,813	-	12,813	-	12813	12813	900654	0
115	900655	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC	-	-	4,32,305	-	4,32,305	-	432305	432305	900655	0
115	900659	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE	-	-	3,02,164	-	3,02,164	-	302164	302164	900659	0
115	900660	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE	-	-	9,572	-	9,572	-	9572	9572	900660	0
115	900662	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION	-	-	82,551	-	82,551	-	82551	82551	900662	0
115	900663	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY	-	-	82,551	-	82,551	-	82551	82551	900663	0
115	900666	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE	-	-	7,504	-	7,504	-	7504	7504	900666	0
115	900676	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-WASHING ALLOWANCE	-	-	7,70,360	-	7,70,360	-	770360	770360	900676	0
115	900677	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-NEWSPAPER ALLOWANCE	-	-	6,65,261	-	6,65,261	-	665261	665261	900677	0
115	900678	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE	-	-	2,90,482	-	2,90,482	-	290482	290482	900678	0
115	900679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF DEVELOPMENT ALLOWANCE	-	-	4,01,956	-	4,01,956	-	401956	401956	900679	0
115	900680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-LTC	-	-	12,27,270	-	12,27,270	-	1227270	1227270	900680	0
115	900681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION	-	-	9,72,420	-	9,72,420	-	972420	972420	900681	0
115	900682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES	-	-	38,576	-	38,576	-	38576	38576	900682	0
115	900683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION	-	-	2,14,894	-	2,14,894	-	214894	214894	900683	0
115	900684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE	-	-	3,63,979	-	3,63,979	-	363979	363979	900684	0
115	900685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE	-	-	1,54,154	-	1,54,154	-	154154	154154	900685	0
115	900686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE	-	-	6,67,613	-	6,67,613	-	667613	667613	900686	0
115	900687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION	-	-	6,81,390	-	6,81,390	-	681390	681390	900687	0
115	900688	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOSTEL SUBSIDY	-	-	2,11,126	-	2,11,126	-	211126	211126	900688	0
115	900689	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE	-	-	23,906	-	23,906	-	23906	23906	900689	0
115	900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS	-	-	3,40,301	-	3,40,301	-	340301	340301	900690	0
115	900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE	-	-	87,860	-	87,860	-	87860	87860	900691	0
115	900692	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE	-	-	68,163	-	68,163	-	68163	68163	900692	0
115	909999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL	-	-	55,34,15,019	18,51,51,818	36,82,63,201	-	368263201	368263201	909999	0

115	921901	SHORT TERM LEASE RENT-LAND/OFFICE/GUEST HOUSE	-	-	4,99,248	1,44,058	3,55,190	-	355190	355190	921901	0	
115	921902	SHORT TERM LEASE RENT-VEHICLES	-	-	4,06,25,876	82,52,549	3,23,73,327	-	32373327	32373327	921902	0	
115	921903	SHORT TERM LEASE RENT-OTHER EQUIPMENTS	-	-	63,000	31,500	31,500	-	31500	31500	921903	0	
115	921905	VARIABLE LEASE RENT-VEHICLES	-	-	1,68,76,463	39,76,605	1,28,99,858	-	12899858	12899858	921905	0	
115	922004	TELEPHONE CHARGES	-	-	79,94,526	13,04,253	66,90,273	-	6690273	6690273	922004	0	
115	922006	SATELLITE COMMUNICATION EXPENSES	-	-	13,90,064	6,78,804	7,11,260	-	711260	711260	922006	0	
115	922007	EMAIL/INTERNET EXPENSES	-	-	1,88,800	47,200	1,41,600	-	141600	141600	922007	0	
115	922010	OTHER COMMUNICATION EXPENSES	-	-	48,25,620	31,08,241	17,17,379	-	1717379	1717379	922010	0	
115	922108	MISC. PUBLIC RELATION	-	-	1,48,71,989	39,03,752	1,09,68,237	-	10968237	10968237	922108	0	
115	922109	PHOTOGRAPHIC MATERIAL	-	-	24,400	4,400	20,000	-	20000	20000	922109	0	
115	922111	PRINTING OF PUBLICITY BOOKED AND FOLDERS	-	-	13,710	-	13,710	-	13710	13710	922111	0	
115	922113	SPONSORSHIP EXPENSES ON SPORTS EVENTS	-	-	5,03,992	-	5,03,992	-	503992	503992	922113	0	
115	922115	SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS-OTHERS	-	-	10,62,000	-	10,62,000	-	1062000	1062000	922115	0	
115	922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN	-	-	2,60,000	-	2,60,000	-	260000	260000	922204	0	
115	922401	PRINTING AND STATIONERY	-	-	1,59,545	28,307	1,31,238	-	131238	131238	922401	0	
115	922404	PRINTING AND BINDING OF REPORT	-	-	28,242	-	28,242	-	28242	28242	922404	0	
115	922406	COMPUTER CONSUMABLES	-	-	2,13,623	-	2,13,623	-	213623	213623	922406	0	
115	922502	BOOKS PERIODICALS JOURNALS-INDIAN CURRENCY	-	-	8,849	-	8,849	-	8849	8849	922502	0	
115	922601	LEGAL EXPENSES	-	-	1,70,95,291	45,10,714	1,25,84,577	-	12584577	12584577	922601	0	
115	922602	PAYMENT TO CONSULTANTS	-	-	43,39,483	5,46,661	37,92,822	-	3792822	3792822	922602	0	
115	922615	OTHER CHARGES	-	-	33,914	-	33,914	-	33914	33914	922615	0	
115	923701	LOSS ON SALE OF ASSET	-	-	41,09,933	10,26,435	30,83,498	-	3083498	3083498	923701	0	
115	923802	EXCHANGE RATE VARIATION (LOSS)- RECOGNISED W.E.F. 01.04.2016 B	-	-	3,50,89,629	-	3,50,89,629	-	35089629	35089629	923802	0	
115	923901	EXPENDITURE ON COMPENSATORY AFFORESTATION/CATCHMENT ARE	-	-	2,97,80,484	1,09,742	2,96,70,742	-	29670742	29670742	923901	0	
115	923902	EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF FACILITIE	-	-	2,53,11,003	2,38,64,894	14,46,109	-	1446109	1446109	923902	0	
115	923906	EXPENDITURE ON DOWNSTREAM PROTECTION WORKS	-	-	2,18,69,34,443	32,68,52,832	1,86,00,81,611	-	1860081611	1860081611	923906	0	
115	923907	EXPENDITURE INCURRED ON DEVELOPMENT WORK IN PROJECTS	-	-	83,18,08,024	8,07,30,877	75,10,77,147	-	751077147	751077147	923907	0	
115	924201	COST OF MATERIAL ISSUED TO CONTRACTOR ON RECOVERABLE BASIS	-	-	1,35,93,55,640	3,38,68,843	1,32,54,86,797	-	1325486797	1325486797	924201	0	
115	924202	ADJUSTMENT ON ACCOUNT OF MATERIAL ISSUED TO CONTRACTOR-D	-	-	1,040	1,040	-	-	0	0	924202	0	
115	925001	OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL	-	-	62,61,420	-	62,61,420	-	6261420	6261420	925001	0	
115	925005	HORTICULTURE EXPENSES	-	-	2,25,250	-	2,25,250	-	225250	225250	925005	0	
115	925006	OPERATIONAL/RUNNING EXPENSES OF KENDRIYA VIDYALAYA	-	-	2,03,77,149	1,61,81,456	41,95,693	-	4195693	4195693	925006	0	
115	925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTE	-	-	2,01,91,831	72,35,669	1,29,56,162	-	12956162	12956162	925009	0	
115	925011	TRAINING EXPENSES	-	-	7,11,806	15,400	6,96,406	-	696406	696406	925011	0	
115	925013	EXPENSES ON DEPARTMENTAL MEETING	-	-	1,40,859	-	1,40,859	-	140859	140859	925013	0	
115	925018	FESTIVAL CELEBRATION EXPENSES-OTHER THAN INSEPENCE/REPU	-	-	3,50,086	1,75,043	1,75,043	-	175043	175043	925018	0	
115	925020	MISCELLANEOUS EXPENSES	-	-	49,74,371	5,61,664	44,12,707	-	4412707	4412707	925020	0	
115	925021	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	-	-	2,63,790	-	2,63,790	-	263790	263790	925021	0	
115	925023	EXPENDITURE ON FOOD/BEVERAGES-IN HOUSE TRAINING/TEMPORAR	-	-	20,580	-	20,580	-	20580	20580	925023	0	
115	925031	BRIEF CASE REIMBURSEMENT	-	-	24,483	-	24,483	-	24483	24483	925031	0	
115	925032	OPERATIONAL/RUNNING EXPENSES OF HOSPITAL	-	-	90,26,862	77,91,726	12,35,136	-	1235136	1235136	925032	0	
115	925033	STIPEND TO TRAINEE	-	-	1,74,000	-	1,74,000	-	174000	174000	925033	0	
115	925034	EXPENDITURE ON RAJBHASHA IMPLEMENTATION	-	-	6,71,324	2,31,840	4,39,484	-	439484	439484	925034	0	
115	925037	OTHER BANK CHARGES-INDIAN CURRENCY	-	-	5,24,604	8	5,24,596	-	524596	524596	925037	0	
115	925048	NETWORK ACCESS / TRANSMISSION CHARGES	-	-	29,65,77,84,000	21,58,58,30,000	8,07,19,54,000	-	8071954000	8071954000	925048	0	
115	925052	EXPENDITURE INCURRED UNDER FURNITURE/ FURNISHING SCHEME- E	-	-	4,38,468	5,219	4,33,249	-	433249	433249	925052	0	
115	925103	CSR & SD - HEALTH CARE AND SANITATION EXPENDITURE	-	-	53,46,519	-	53,46,519	-	5346519	5346519	925103	0	
115	925104	CSR & SD - EDUCATION & SKILL DEVELOPMENT	-	-	46,19,655	1,000	46,18,655	-	4618655	4618655	925104	0	
115	925109	CSR & SD - SPORTS	-	-	75,57,996	-	75,57,996	-	7557996	7557996	925109	0	
115	925112	CSR & SD - RURAL DEVELOPMENT EXPENDITURE	-	-	78,78,783	-	78,78,783	-	7878783	7878783	925112	0	
115	925123	MEDICAL EXPENDITURE NHPC HOSPITAL/DISPENSARIES FOR OUTSIDER	-	-	59,89,989	-	59,89,989	-	5989989	5989989	925123	0	
115	925124	EXPENDITURE ON KENDRIYA VIDYALAYA/OTHER SCHOOLS FOR OUTSID	-	-	1,61,81,456	-	1,61,81,456	-	16181456	16181456	925124	0	
115	929999	GENERATION, ADMINISTRATION AND OTHER EXPENSES <CORPORATE/	-	-	7,94,27,700	1,46,34,101	6,47,93,599	-	64793599	64793599	929999	0	
115	930122	DEPRECIATION-LAND/RIGHT TO USE	-	-	3,73,30,771	93,17,322	2,80,13,449	-	28013449	28013449	930122	0	
115	930201	DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES	-	-	78,87,861	6,88,402	71,99,459	-	7199459	7199459	930201	0	
115	930301	DEPRECIATION-BUILDING CONTAINING HYDRO ELECTRIC GENERATING	-	-	5,08,86,538	2,56,47,798	2,52,38,740	-	25238740	4985134	30223874	930301	0
115	930302	DEPRECIATION-BUILDING CONTAINING WORKSHOP	-	-	2,12,014	19,274	1,92,740	-	192740	192740	930302	0	
115	930303	DEPRECIATION-BUILDING CONTAINING TRANSMISSION PLANT-EQUIPM	-	-	82,401	7,491	74,910	-	74910	74910	930303	0	
115	930304	DEPRECIATION-OFFICE BUILDINGS-PERMANENT	-	-	40,07,733	3,62,396	36,45,337	-	3645337	3645337	930304	0	

115	980111	TRANSFER OF EXPENSES TO IEDC-REPAIRS AND MAINTENANCE-CONST	-	-	-	52,391	-	52,391	-52391	-52391	980111	0
115	980112	TRANSFER OF EXPENSES TO IEDC-REPAIRS AND MAINTENANCE-OTHER	-	-	3,85,60,120	11,50,65,066	-	7,65,04,946	-76504946	-76504946	980112	0
115	980114	TRANSFER OF EXPENSES TO IEDC-RENT/HIRING CHARGES	-	-	8,31,02,558	8,42,86,958	-	11,84,400	-1184400	-1184400	980114	0
115	980115	TRANSFER OF EXPENSES TO IEDC-RATES AND TAXES	-	-	10,64,401	1,65,97,381	-	1,55,32,980	-15532980	-15532980	980115	0
115	980116	TRANSFER OF EXPENSES TO IEDC-INSURANCE	-	-	53,609	9,57,018	-	9,03,409	-903409	-903409	980116	0
115	980117	TRANSFER OF EXPENSES TO IEDC-SECURITY EXPENSES	-	-	9,08,91,917	27,45,96,979	-	18,37,05,062	-183705062	-183705062	980117	0
115	980118	TRANSFER OF EXPENSES TO IEDC-ELECTRICITY EXPENSES	-	-	3,67,49,057	10,39,63,122	-	6,72,14,065	-67214065	-67214065	980118	0
115	980119	TRANSFER OF EXPENSES TO IEDC-TRAVELLING & CONVEYANCE	-	-	10,89,611	58,06,866	-	47,17,255	-4717255	-4717255	980119	0
115	980120	TRANSFER OF EXPENSES TO IEDC-EXPENSES ON VEHICLES/STAFF CARS	-	-	4,25,987	45,23,319	-	40,97,332	-4097332	-4097332	980120	0
115	980121	TRANSFER OF EXPENSES TO IEDC-TELEPHONE TELEX AND POSTAGE-CO	-	-	58,35,014	1,45,82,465	-	87,47,451	-8747451	-8747451	980121	0
115	980124	TRANSFER OF EXPENSES TO IEDC-PRINTING & STATIONERY	-	-	33,389	4,01,410	-	3,68,021	-368021	-368021	980124	0
115	980125	TRANSFER OF EXPENSES TO IEDC-OTHER EXPENSES	-	-	6,53,02,15,768	6,55,87,52,621	-	2,85,36,853	-28536853	-28536853	980125	0
115	980126	TRANSFER OF EXPENSES TO IEDC-DESIGN & CONSULTANCY-INDIGENIO	-	-	69,12,968	2,14,68,688	-	1,45,55,720	-14555720	-14555720	980126	0
115	980128	TRANSFER OF EXPENSES TO IEDC-LOSSES ON ASSETS/MATERIAL WRITT	-	-	37,013	37,013	-	0	0	0	980128	0
115	980130	TRANSFER OF EXPENSES TO IEDC-LOSSES ON SALE OF ASSETS	-	-	37,013	28,91,497	-	28,54,484	-2854484	-2854484	980130	0
115	980131	TRANSFER OF EXPENSES TO IEDC-EXPENSES ON COMPENSATORY AFFO	-	-	1,09,742	2,97,80,484	-	2,96,70,742	-29670742	-29670742	980131	0
115	980132	TRANSFER OF EXPENSES TO EDC- EXPENDITURE INCURRED MAINTENA	-	-	2,38,64,894	2,53,11,003	-	14,46,109	-1446109	-1446109	980132	0
115	980134	TRANSFER OF EXPENSES TO IEDC-LEASE RENT	-	-	1,54,87,710	5,80,64,587	-	4,25,76,877	-42576877	-42576877	980134	0
115	980136	TRANSFER OF EXPENSES TO EAC- EXPENDITURE ON DOWNSTREAM PR	-	-	32,68,68,442	2,18,69,50,053	-	1,86,00,81,611	-1860081611	-1860081611	980136	0
115	980137	TRANSFER OF EXPENSES TO EAC- EXPENDITURE INCURRED ON DEVELC	-	-	8,07,30,877	83,18,08,024	-	75,10,77,147	-751077147	-751077147	980137	0
115	980138	TRANSFER OF EXPENSES TO EAC- NETWORK ACCESS/ TRANSMISSION C	-	-	23,16,18,88,000	23,16,18,88,000	-	0	-8071954000	-8071954000	980138	0
115	980141	TRANSFER OF EXPENSES TO IEDC-INTT. ON BORROWED MONEY-BOND	-	-	49,11,30,204	4,83,12,98,365	-	4,34,01,68,161	-4340168161	-4340168161	980141	0
115	980143	TRANSFER OF EXPENSES TO IEDC-INTT. ON BORROWED MONEY-TERM	-	-	60,64,15,994	5,72,65,40,776	-	5,12,01,24,782	-5120124782	-5120124782	980143	0
115	980146	TRANSFER OF EXPENSES TO IEDC-BOND ISSUE/SERVICE EXPENSES	-	-	-	71,67,482	-	71,67,482	-7167482	-7167482	980146	0
115	980160	TRANSFER OF EXPENSES TO IEDC-DEPRECIATION DURING CONSTRUCT	-	-	1,21,94,06,890	1,26,93,86,909	-	4,99,80,019	-49980019	-49980019	980160	0
115	980161	TRANSFER OF EXPENSES TO IEDC-PROVISIONS	-	-	2,96,95,990	1,16,43,32,183	-	1,13,46,36,193	-1134636193	-1134636193	980161	0
115	980172	TRANSFER OF EXPENSES TO IEDC-MISCELLANEOUS RECEIPTS AND RECC	-	-	3,54,25,498	25,35,748	3,28,89,750	-	32889750	32889750	980172	0
115	980174	TRANSFER OF EXPENSES TO IEDC-PROVISION/LIABILITY NOT REQUIRED	-	-	76,95,492	44,209	76,51,283	-	7651283	7651283	980174	0
115	980175	TRANSFER OF EXPENSES TO IEDC-RENT/HIRE CHARGES	-	-	6,08,397	63,838	5,44,559	-	544559	544559	980175	0
115	980182	TRANSFER OF FAIR VALUE GAIN TO EAC- SECURITY DEPOSIT / RETENTH	-	-	87,93,33,137	84,14,17,541	3,79,15,596	-	37915596	37915596	980182	0
115	980183	TRANSFER OF EXP. TO EAC-INTEREST ON FINANCIAL LIABILITIES- ADJ O	-	-	72,73,12,258	61,91,05,141	-10,82,07,117	-	108207117	108207117	980183	0
115	980186	TRANSFER OF EXPENSES TO EAC- DEPRECIATION- RIGHT TO USE ASSET	-	-	6,36,195	16,83,586	-	10,47,391	-1047391	-1047391	980186	0
115	980187	TRANSFER OF EXPENSES TO EAC- INTEREST EXPENSES - UNDER LEASE (	-	-	7,131	57,526	-	50,395	-50395	-50395	980187	0
115	980188	TRANSFER OF EXPENSES TO EAC- CONTRA FOR LEASE EXPENSES - UND	-	-	15,42,473	3,80,915	11,61,558	-	1161558	1161558	980188	0
115	980191	TRANSFER OF EXPENSES TO IEDC-OTHER INCOME <CORPORATE/REGIO	-	-	34,24,337	8,26,493	25,97,844	-	2597844	2597844	980191	0
115	980192	TRANSFER OF EXPENSES TO IEDC-EMPLOYEES' REMUNERATION AND B	-	-	23,82,82,269	55,34,15,019	-	31,51,32,750	-315132750	-315132750	980192	0
115	980193	TRANSFER OF EXPENSES TO IEDC-GENERATION, ADMN. AND OTHER EX	-	-	2,09,02,188	8,80,36,942	-	6,71,34,754	-67134754	-67134754	980193	0
115	980194	TRANSFER OF EXPENSES TO IEDC-DEPRECIATION <CORPORATE/REGIO	-	-	63,48,275	2,17,84,834	-	1,54,36,559	-15436559	-15436559	980194	0
115	980195	TRANSFER OF EXPENSES TO IEDC-INTEREST AND FINANCE CHARGES <C	-	-	12,14,230	19,92,464	-	7,78,234	-778234	-778234	980195	0

**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.)	
	01.02.2026	31.03.2025
Particulars		
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	20,38,94,32,377	19,66,34,90,887
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:	7,14,76,46,645	7,14,76,46,645
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.	7,16,21,40,456	7,16,21,40,456
Amount of contingent liability i.e. amounts for which Company may be held contingently liable	13,22,72,91,921	12,50,13,50,431
Decrease of contingent liability from Opening Balance of Contingent Liability		1,97,18,32,392
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.)	
	01.02.2026	31.03.2025
Particulars		
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.	0	0
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	0	0
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.)	
	01.02.2026	31.03.2025
Particulars		
Disputed Income Tax/Sales Tax/Service Tax/ other taxes/duties matters pending before various appellate authorities:	0	0
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	0	0
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.)	
	01.02.2026	31.03.2025
Particulars		
Claims on account of other miscellaneous matters pending before various forums	0	0
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	0	0
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:

Sl. No.	Particulars	Claims as on 01.02.2026	up to date Provision against the claims	Contingent liability as on 01.02.2026	Contingent liability as on 31.03.2025	Addition/	Decrease of contingent liability from Opening Balance as on 01.04.2025
(i)	(ii)	(iii)	(iv)	(v)	(vi)	(vii)=(v)-(vi)	(viii)
1	Capital Works	20389432377	7162140456	13227291921	12501350431	725941490	1971832392
2	Land Compen-sation cases	0	0	0	0	0	0
3	Disputed tax matters	0	0	0	0	0	0
4	Others	0	0	0	0	0	0
	Total	20389432377	7162140456	13227291921	12501350431	725941490	1971832392

(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.)
01.02.2026 31.03.2025

(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. 4).		
(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. 4 and 13)		

(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/period Contingent liabilities of ₹ ----- (Previous Year ₹ -----) against claims of contractors has been reduced under Vivad se Vishwas II Scheme (Contractual Disputes) notified by the Government of India vide Office Memorandum dated 29.05.2023.

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	01.02.2026	31.03.2025
	Counter Claims lodged 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
	Counter 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	01.02.2026	31.03.2025
	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(19) of the standalone Financial Statements.		

(c)	Other Cases	(Amount in Rs.)	
	Particulars	01.02.2026	31.03.2025
	Claims on account of other miscellaneous matters estimated by Management but not been recognised.	0	

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 01.02.2026	As at 31.03.2025
	Property Plant and Equipment (including Capital Work in Progress)	4,35,56,61,771.00	11,50,47,21,593
	Intangible Assets	-	-
	Total	4,35,56,61,771.00	11,50,47,21,593
(b)	Company has commitments towards further investment in the subsidiary companies		
(c)	Company has commitments towards further investment in the Joint Venture companies		

For M/s S. Jaykishan
Chartered Accountants
(Firm Regn. No. 309005E)


(CA Nema Gorai)
Partner
M. No. 057892


(Dilip Kumar)
Head of Finance
GM (Fin)


(Rajendra Prasad)
Head of Project
Executive Director

Date: 27.02.2026
Place: Gerukamukh





Balance Sheet

SUBANSIRI LOWER HE PROJECT

[After Closing Entry]

as on

31.03.2025

**NHPC LIMITED**

Name of the Unit :

SUBANSIRI LOWER HE PROJECT**BALANCE SHEET AS AT 31ST MARCH, 2025**

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2025	As at 31st March, 2024
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	71,39,32,253	73,59,56,227
b) Capital Work in Progress	2.2	1,84,87,91,08,398	1,66,14,05,90,063
c) Right Of Use Assets	2.3	8,80,11,27,235	6,23,63,49,224
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	19,22,414	-
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	1,82,85,410	2,10,16,884
h) Other Non Current Assets	4	34,55,46,871	68,21,88,060
TOTAL NON CURRENT ASSETS		2,02,66,02,02,561	1,73,81,61,12,428
(2) CURRENT ASSETS			
a) Inventories	5	-	-
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash and Cash Equivalents	8	10,000	98,56,738
iv) Bank balances other than Cash and Cash Equivalents	9	-	-
v) Loans	10	-	-
vi) Others	11	1,45,80,71,216	1,89,23,55,618
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13.1	87,23,96,964	78,80,30,414
TOTAL CURRENT ASSETS		2,33,04,78,182	2,69,02,42,970
(3) Assets Classified as held for Sale	13.2	87,29,810	88,13,619
(4) Regulatory Deferral Account Debt Balances	14.1	34,71,74,52,816	34,71,67,70,530
TOTAL ASSETS		2,39,81,68,83,391	2,11,23,09,39,947
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	23,96,31,110	55,70,31,877
TOTAL EQUITY		23,96,31,110	55,70,31,877
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Lease Liabilities	16.2	18,04,385	22,482
iii) Other financial liabilities	16.3	87,71,61,372	1,14,39,40,008
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	1,75,03,00,000	1,35,03,00,000
TOTAL NON CURRENT LIABILITIES		2,62,90,65,767	2,49,42,62,490
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Lease Liabilities	20.2	14,81,881	1,08,086
iii) Trade Payables	20.3	-	-
Total outstanding dues of micro and small enterprises		6,13,29,685	1,78,71,885
Total outstanding dues of Creditors other than micro and small enterprises		14,84,15,484	6,47,61,007
iv) Other financial liabilities	20.4	3,13,22,31,572	2,70,58,44,345
b) Other Current Liabilities	21	10,62,06,160	9,08,55,172
c) Provisions	22	1,28,82,25,011	2,13,18,29,169
d) Current Tax Liabilities (Net)	23	-	-
FUND FROM C.O.	16.3	2,32,01,42,76,761	2,03,16,82,75,516
TOTAL CURRENT LIABILITIES		2,36,74,81,66,524	2,08,17,98,45,180
(5) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL LIABILITIES		2,39,37,72,32,281	2,10,67,39,07,870
TOTAL EQUITY & LIABILITIES		2,39,81,68,83,391	2,11,23,09,39,947

Accompanying notes to the Financial Statements

1-34

Accounts of Subansiri Lower HE Project (A unit of NHPC Limited) (after adjustment of closing entries) are audited.

For M/s S. Jaykishan
Chartered Accountants
(Firm Regn. No. 308005E)(CA Nemat Gorai)
Partner
M.No. 057802(Dilip Kumar)
Head of Finance
GM (Fin)(Rajendra Prasad)
Head of Project
Executive Director

Place:

Date: 18/05/2025





NHPC LIMITED

Name of the Unit :

SUBANSIRI LOWER HE PROJECT

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in ₹)

PARTICULARS	Note No.	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
INCOME			
i) Revenue from Operations	24.1	-	-
ii) Other Income	24.2	34,74,36,174	74,10,11,543
TOTAL INCOME		34,74,36,174	74,10,11,543
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	-	-
iii) Employee Benefits Expense	26	2,50,112	1,32,877
iv) Finance Costs	27	-	-
v) Depreciation and Amortization Expenses	28	-	-
vi) Other Expenses	28	10,82,37,240	16,56,37,854
TOTAL EXPENSES		10,84,87,362	16,57,79,731
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		23,89,48,822	56,82,40,812
Exceptional Items		-	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		23,89,48,822	56,82,40,812
Income 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		23,89,48,822	56,82,40,812
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	6,82,288	17,91,065
PROFIT FOR THE YEAR (A)		23,86,31,110	55,70,31,877
OTHER COMPREHENSIVE INCOME (B)			
(i) Items that will not be reclassified to profit or loss (Net of Tax)		-	-
(a) Remeasurement of the post employment defined benefit obligations		-	-
Less:-Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-
Sub total (a)		-	-
(b) Changes in the fair value of equity investments at FVTOCI		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		-	-
(ii) Items that will be reclassified to profit or loss (Net of Tax)		-	-
(a) Changes in the fair value of debt investments at FVTOCI		-	-
(b) Cost of Hedge Reserve		-	-
Total (ii)		-	-
Other Comprehensive Income for the year (Net of Tax) (B)=(i)+(ii)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) (COMPRISING OF PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR)		23,86,31,110	55,70,31,877

Earning per share (Basic and Diluted) 34 (12)
 (Equity shares, face value of ₹ 10/- each)
 Excluding movements in Regulatory Deferral Account Balances
 Including movements in Regulatory Deferral Account Balances
 Accompanying notes to the Financial Statements 1-34
 Accounts of Subansiri Lower HE Project (A unit of NHPC Limited) (after adjustment of closing entries) are audited.

For M/s S. Jaykishan
 Chartered Accountants
 (Firm Regn. No. 309005E)
 (CA Nimal Goral)
 Partner
 M.No. 057892

(Dilip Kumar)
 Head of Finance
 GM (Fin)
 (Rajendra Prasad)
 Head of Project
 Executive Director



Please: -
 Date: - 18/05/2025

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH 2025

A. EQUITY SHARE CAPITAL

Particulars	Note No.	(Amount in ₹)
As at 1st April 2024	15.1	-
Changes in Equity Share Capital due to prior period errors		-
Restated balances as at 1st April 2024	15.1	-
Change in Equity Share Capital		-
As at 31st March 2025	15.1	-

B. OTHER EQUITY

Particulars	Reserve and Surplus					Other Comprehensive Income			Total
	Capital Reserve	Capital Redemption Reserve	Bond Redemption Reserve	General Reserve	Surplus/ Retained Earnings	Debt instruments through OCI	Cost of Hedge Reserve	Equity Instruments through OCI	
Balance as at 1st April, 2024	-	-	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-	-	-	-
Restated balances as at 1st April 2024	-	-	-	-	23,96,31,110	-	-	-	23,96,31,110
Profit for the year	-	-	-	-	-	-	-	-	-
Other Comprehensive Income	-	-	-	-	23,96,31,110	-	-	-	23,96,31,110
Total Comprehensive Income for the year	-	-	-	-	23,96,31,110	-	-	-	23,96,31,110
Amount transferred from Bond Redemption Reserve	-	-	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-	-	-
Tax on Dividend	-	-	-	-	-	-	-	-	-
Transfer to Bond Redemption Reserve	-	-	-	-	23,96,31,110	-	-	-	23,96,31,110
Balance as at 31st March 2025	-	-	-	-	23,96,31,110	-	-	-	23,96,31,110

For M/s S. Jaykishan
Chartered Accountants
(Firm Regn. No.309005E)

(CA Nemai Gorai)
Partner
M.No. 057892

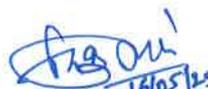
(Dhir Kumar)
Head of Finance
GM (Fin)

(Rajendra Prasad)
Head of Project
Executive Director



**NHPC LIMITED**Name of the Unit : **SUBANSIRI LOWER HE PROJECT****BALANCE SHEET AS AT 31ST MARCH, 2025**

(Amount in ₹)

PARTICULARS	Note No.	As at 31st March, 2025	As at 31st March, 2024
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	71,39,32,253	73,59,58,227
b) Capital Work In Progress	2.2	1,94,67,91,08,398	1,66,14,05,90,053
c) Right Of Use Assets	2.3	6,80,11,27,235	6,23,53,49,224
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	19,22,414	-
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	1,82,65,410	2,10,16,864
h) Other Non Current Assets	4	34,58,46,871	68,21,98,060
TOTAL NON CURRENT ASSETS		2,02,56,02,02,681	1,73,81,51,12,428
(2) CURRENT ASSETS			
a) Inventories	5	-	-
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash and Cash Equivalents	8	10,000	98,56,738
iv) Bank balances other than Cash and Cash Equivalents	9	-	-
v) Loans	10	-	-
vi) Others	11	1,45,80,71,218	1,89,23,55,818
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13.1	87,23,96,964	78,80,30,414
TOTAL CURRENT ASSETS		2,33,04,78,182	2,69,02,42,970
(3) Assets Classified as held for Sale	13.2	87,29,810	88,13,619
(4) Regulatory Deferral Account Debit Balances	14.1	34,71,74,52,818	34,71,67,70,530
TOTAL ASSETS		2,39,61,68,63,391	2,11,23,09,39,547
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	23,96,31,110	55,70,31,877
TOTAL EQUITY		23,96,31,110	55,70,31,877
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Lease Liabilities	16.2	16,04,385	22,482
iii) Other financial liabilities	16.3	87,71,61,372	1,14,39,40,008
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	1,75,03,00,000	1,35,03,00,000
TOTAL NON CURRENT LIABILITIES		2,62,90,65,767	2,49,42,62,490
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Lease Liabilities	20.2	14,81,861	1,08,086
iii) Trade Payables	20.3	-	-
Total outstanding dues of micro and small enterprises		6,13,29,685	1,78,71,885
Total outstanding dues of Creditors other than micro and small enterprises		14,84,15,484	6,47,61,007
iv) Other financial liabilities	20.4	3,13,22,31,572	2,70,58,44,345
b) Other Current Liabilities	21	10,52,06,160	9,09,55,172
c) Provisions	22	1,28,52,25,011	2,13,18,29,169
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	2,32,01,42,76,751	2,03,16,82,75,516
TOTAL CURRENT LIABILITIES		2,36,74,81,66,524	2,08,17,96,45,180
(5) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL LIABILITIES		2,39,37,72,32,281	2,10,67,39,07,670
TOTAL EQUITY & LIABILITIES		2,39,61,68,63,391	2,11,23,09,39,547
Accompanying notes to the Financial Statements		1-34	
"Accounts of Subansiri Lower HE Project (A unit of NHPC Limited) (after adjustment of closing entries) are audited."			
For M/s S. Jaykishan Chartered Accountants (Firm Regn. No.309005E)			
(CA Nema Gorai) Partner M.No. 057892			
 (Dilip Kumar) Head of Finance GM (Fin)			
 (Rajendra Prasad) Head of Project Executive Director			
Place: -			
Date: -			



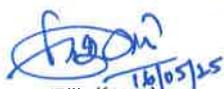
NHPC LIMITED

Name of the Unit :

SUBANSIRI LOWER HE PROJECT

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in ₹)

PARTICULARS	Note No.	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
INCOME			
i) Revenue from Operations	24.1	-	-
ii) Other Income	24.2	34,74,36,174	74,10,11,543
TOTAL INCOME		34,74,36,174	74,10,11,543
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	-	-
iii) Employee Benefits Expense	26	2,50,112	1,32,877
iv) Finance Costs	27	-	-
v) Depreciation and Amortization Expense	28	-	-
vi) Other Expenses	29	10,82,37,240	18,56,37,854
TOTAL EXPENSES		10,84,87,352	18,57,70,731
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		23,89,48,822	56,62,40,812
Exceptional items		-	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		23,89,48,822	56,62,40,812
Income 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		23,89,48,822	56,62,40,812
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	6,82,288	17,91,065
PROFIT FOR THE YEAR (A)		23,96,31,110	56,70,31,877
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		-	-
Less:-Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-
Sub total (a)		-	-
(b) Changes in the fair value of equity investments at FVTOCI		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		-	-
(ii) Items that will be reclassified to profit or loss (Net of Tax)			
(a) Changes in the fair value of debt investments at FVTOCI		-	-
(b) Cost of Hedge Reserve		-	-
Total (ii)		-	-
Other Comprehensive Income for the year (Net of Tax) (B)=(i+ii)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) (COMPRISING OF PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR)		23,96,31,110	56,70,31,877
Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each)	34 (12)		
Excluding movements in Regulatory Deferral Account Balances			
Including movements in Regulatory Deferral Account Balances			
Accompanying notes to the Financial Statements	1-34		
"Accounts of Subansiri Lower HE Project (A unit of NHPC Limited) (after adjustment of closing entries) are audited."			
For M/s S. Jaykishan Chartered Accountants (Firm Regn. No.309005E)		 (Dilip Kumar) Head of Finance GM (Fin)	 (Rajendra Prasad) Head of Project Executive Director
(CA Nema! Goral) Partner M.No. 057892			
Place: -			
Date: -			

STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH 2025

A. EQUITY SHARE CAPITAL

Particulars	Note No.	(Amount in ₹)
As at 1st April 2024	15.1	-
Changes in Equity Share Capital due to prior period errors		
Restated balances as at 1st April 2024	15.1	-
Change in Equity Share Capital		
As at 31st March 2025	15.1	-

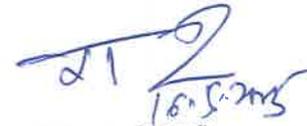
B. OTHER EQUITY

Particulars	Reserve and Surplus					Other Comprehensive Income			Total
	Capital Reserve	Capital Redemption Reserve	Bond Redemption Reserve	General Reserve	Surplus/ Retained Earnings	Debt instruments through OCI	Cost of Hedge Reserve	Equity Instruments through OCI	
Balance as at 1st April, 2024	-	-	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors									
Restated balances as at 1st April 2024	-	-	-	-	-	-	-	-	-
Profit for the year					23,96,31,110				23,96,31,110
Other Comprehensive Income									
Total Comprehensive Income for the year					23,96,31,110				23,96,31,110
Amount transferred from Bond Redemption Reserve									
Dividend									
Tax on Dividend									
Transfer to Bond Redemption Reserve									
Balance as at 31st March 2025	-	-	-	-	23,96,31,110	-	-	-	23,96,31,110

For M/s S. Jaykishan
Chartered Accountants
(Firm Regn. No.309005E)

(CA Nema Gorai)
Partner
M.No. 057892


(Dilip Kumar)
Head of Finance
GM (Fin)


(Rajendra Prasad)
Head of Project
Executive Director

24 Following information is required for preparation of Statement of Cash Flows:

Particulars	For the year ended on 31.03.2025	For the year ended on 31.03.2024
Cash flow from sale of Property, Plant & Equipment and Intangible Assets (Excluding Taxes)	1144444	0

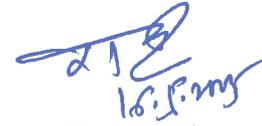
25 Disclosures relating to creation of Regulatory Deferral Account (RDA) balances as per Ind AS 114 : (Disclosures relating to creation of Regulatory Deferral Account (RDA) balances as per Ind AS 114 are given in Appendix V.)

For M/s S. Jaykishan
Chartered Accountants
(Firm Regn. No.309005E)

(CA Nemat Gorai)
Partner
M.No. 057892

Date:
Place:


(Dilip Kumar)
Head of Finance
GM (Fin)


(Rajendra Prasad)
Head of Project
Executive Director

NMPC Limited (A Government of India Enterprise)
NOTE NO. 04

24 Following information is required for preparation of Statement of Cash Flows:

Particulars	For the year ended on 31.03.2025	For the year ended on 31.03.2024
Cash flow from sale of Property, Plant & Equipment and Intangible Assets (Excluding Taxes)	23,00,000	0

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.)

For M/s S. Jaykishan
Chartered Accountants
(Firm Regn. No. 309005E)

N. G. Goral

(CA Nermal Goral)
Partner
M.No. 057892

Date:
Place:

18/5/2025



Dilip Kumar
18/5/25
(Dilip Kumar)
Head of Finance
GM (Fin)

Rajendra Prasad
18.5.25
(Rajendra Prasad)
Head of Project
Executive Director

NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2025

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS CARRYING AMOUNT						DEPRECIATION				NET CARRYING AMOUNT		
		As at 01-Apr-2024	Additions		Deductions		Other Adjustments	As at 31st March, 2025	As at 01-Apr-2024	For the year	Adjustments	As at 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
			IUT	Others	IUT	Others								
i)	Land – Freehold	5497469					5497469	0			0	5497469	5497469	
ii)	Roads and Bridges	68267046					68267046	27901468	3097707	0	30999175	37267871	40365578	
iii)	Buildings	672454524					672454524	208098019	26865876	0	234951895	437502629	484368505	
iv)	Railway sidings	130637602					130637602	130594055	0	0	130594055	43547	43547	
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0					0	0	0	0	0	0	0	
vi)	Generating Plant and machinery	609495					609495	374004	50652	0	424656	184839	235491	
vii)	Plant and machinery Sub station	18283121					18283121	9168669	688757	0	9857426	8425695	9114452	
viii)	Plant and machinery Transmission lines	57200714		2896355			60097069	34207347	2574179	0	36781526	23315543	22993367	
ix)	Plant and machinery Others	12184806				1134548	11050258	6068900	357565	-735866	5690599	5359659	6115906	
x)	Construction Equipment	7734525		503513		28976	8209052	2154050	436649	0	2590599	5618363	5580475	
xi)	Water Supply System/Drainage and Sewerage	63640280		53006			63693286	22595418	2750745	0	25346163	38347123	41044862	
xii)	Electrical installations	5343741				757823	4585918	1168832	167808	-567207	769433	3816485	4174909	
xiii)	Vehicles	11502194		286590			11502194	2690653	1030200	0	3720853	7781341	8811541	
xiv)	Aircraft/ Boats	10667012					10667012	5855218	978288	0	6833506	3833506	4811794	
xv)	Furniture and fixture	53803939		13359934		302837	66861036	22312037	5820357	-81405	28050989	38810047	31491902	
xvi)	Computers	39392456		8027991		6126567	41293880	21838017	6556514	-5625786	24768743	15525137	17554439	
xvii)	Communication Equipment	5482733	10500	2685216		15499	8162950	3476820	1204983	-5632	4676171	3486779	2005913	
xviii)	Office Equipments	125263409		17657753		572921	142348241	53515332	10977161	-260472	64232021	78116220	71748077	
	Total	1287965066	10500	45470359	0	9225762	0	1324220163	552006839	65557441	-7276370	610287910	713932253	735958227
	Previous year	1191648981	0	104046475	0	7730390	0	1287965066	496887034	59918206	-4798401	552006839	735958227	694761947

Note: -

2.1.1 (a) Title deeds of Immoveable Properties not held in name of the Company as on 31st March 2025:-

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					
	Building					
	Others					

(b) 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					
	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 31.03.2025	For the Year ended on 31.03.2024
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		

055

Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Total		

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-2024	Additions		Deductions		Other Adjustments	As at 31st March, 2025	As at 01-Apr-2024	For the year	Adjustments	As at 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
			IUT	Others	IUT	Others								
i)	Land – Freehold	5497469	0	0	0	0	0	5497469	0	0	0	5497469	5497469	
ii)	Roads and Bridges	92827021	0	0	0	0	0	92827021	52461443	3097707	0	55559150	37267871	40365578
iii)	Buildings	912202976	0	0	0	0	0	912202976	447834471	26865876	0	474700347	437502629	464368505
iv)	Railway sidings	319799823	0	0	0	0	0	319799823	319756276	0	0	319756276	43547	43547
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Generating Plant and machinery	933400	0	0	0	0	0	933400	697909	50652	0	748561	184839	235491
vii)	Plant and machinery Sub station	25844885	0	1	0	5692	0	25839194	16730433	688757	-5691	17413499	8425695	9114452
viii)	Plant and machinery Transmission lines	89542972	0	2896355	0	0	0	92439327	66549605	2574179	0	69123784	23315543	22993367
ix)	Plant and machinery Others	21355908	0	0	0	2302314	0	19053594	15240002	357565	-1903632	13693935	5359659	6115906
x)	Construction Equipment	46316025	0	503513	0	600951	0	46218587	40735550	436649	-571975	40600224	5618363	5580475
xi)	Water Supply System/Drainage and Sewerage	82326593	0	53006	0	0	0	82379599	41281731	2750745	0	44032476	38347123	41044862
xii)	Electrical installations	6613585	0	0	0	1906164	0	4707421	2439676	167808	-1715548	890936	3816485	4174909
xiii)	Vehicles	16121530	0	286590	0	2865891	0	13542229	7309989	1030200	-2579301	5760888	7781341	8811541
xiv)	Aircraft/ Boats	10935105	0	0	0	0	0	10935105	6123311	978288	0	7101599	3833506	4811794
xv)	Furniture and fixture	68634497	0	13359934	0	627990	0	81366441	37142595	5820357	-406558	42556394	38810047	31491902
xvi)	Computers	47441396	0	8027991	0	6849835	0	48619552	29886957	8556514	-6349056	32094415	16525137	17554439
xvii)	Communication Equipment	10511571	10500	2685216	0	15499	0	13191788	8505658	1204983	-5632	9705009	3486779	2005913
xviii)	Office Equipments	167502142	0	17657753	0	1024943	0	184134952	95754065	10977161	-712494	106018732	78116220	71748077
	Total	1924406898	10500	45470359	0	16199279	0	1953688478	1188448671	65557441	-14249887	1239756225	713932253	735958227
	Previous year	1838568786	0	104046475	0	18208363	0	1924406898	1143806839	59918206	-15276374	1188448671	735958227	694761947

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-2024	Addition	Adjustment	Capitalised	As at 31st March, 2025
i)	Roads and Bridges	-	-	-	-	-
ii)	Buildings	13701720054	3089746112	-	-	16791466166
iii)	Building-Under Lease	-	-	-	-	-
iv)	Railway sidings	-	-	-	-	-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	73448430138	10156941874	-	-	83605372012
vi)	Generating Plant and Machinery	22638358067	868943259	-	-	23507301326
vii)	Plant and Machinery - Sub station	-	-	-	-	-
viii)	Plant and Machinery - Transmission lines	2425033	26526711	-	2896355	26055389
ix)	Plant and Machinery - Others	-	-	-	-	-
x)	Construction Equipment	-	-	-	-	-
xi)	Water Supply System/Drainage and Sewerage	-	-	-	-	-
xii)	Computers	-	-	-	-	-
xiii)	Communication Equipment	-	-	-	-	-
xiv)	Office Equipments	-	-	-	-	-
xv)	Assets awaiting installation	-	-	-	-	-
xvi)	CWIP - Assets Under 5 KM Scheme Of the GOI	-	-	-	-	-
xvii)	Survey, investigation, consultancy and supervision charges	162708785	35400	-	-	162744185
xviii)	Expenditure on compensatory Afforestation	-	-	-	-	-
xix)	Expenditure attributable to construction (Refer Note-32)	55307878971	14735520770	(67121679)	-	69976278062
	Less: Capital Work in Progress Provided (Refer Note 2.2.4)	-	-	-	-	-
	Sub total (a)	165261521048	28877714126	(67121679)	2896355	194069217140
	Construction Stores	879906981	-	(269190370)	-	610716611
	Less : Provisions for construction stores	837976	-	(12623)	-	825353
	Sub total (b)	879069005	-	(269177747)	-	609891258
	TOTAL	166140590053	28877714126	(336299426)	2896355	194679108398
	Previous year	-	-	-	-	166140590053

2.2.1 (a) CWIP aging schedule as on 31st March 2025

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	28,53,85,18,345	26,66,88,80,610	34,78,88,10,183	1,04,68,28,99,260	1,94,67,91,08,398
Projects temporarily Suspended	-	-	-	-	-
Total	28,53,85,18,345	26,66,88,80,610	34,78,88,10,183	1,04,68,28,99,260	1,94,67,91,08,398

(b) CWIP Completion Schedule as on 31st March 2025 for delayed projects

CWIP	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Roads and Bridges	-	-	-	-	-
Buildings	10494666354	6296799812	-	-	16,79,14,66,166
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	74109071345	9496300667	-	-	83,60,53,72,012
Generating Plant and Machinery	14692063329	8815237997	-	-	23,50,73,01,326
Plant and Machinery - Sub station	0	-	-	-	-
Plant and Machinery - Transmission lines	26055389	-	-	-	2,60,55,389
Plant and Machinery - Others	-	-	-	-	-
Water Supply System/Drainage and Sewerage	-	-	-	-	-
Assets awaiting installation	-	-	-	-	-
Survey, investigation, consultancy and supervision charges	101715116	61029069	-	-	16,27,44,185
Expenditure attributable to construction (Refer Note-32)	43735173789	26241104273	-	-	69,97,62,78,062
Less: Capital Work in Progress Provided (Refer Note 2.2.4)	-	-	-	-	-
Construction Stores	381697882	229018729	-	-	61,07,16,611
Less : Provisions for construction stores	-515846	-309507	-	-	(8,25,353)
Total	1,43,53,99,27,358	51,13,91,81,040	-	-	1,94,67,91,08,398

2.2.2 (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	26,66,88,80,610	34,78,88,10,183	20,57,90,50,985	84,10,38,48,275	1,66,14,05,90,053
Projects temporarily Suspended	-	-	-	-	-
Total	26,66,88,80,610	34,78,88,10,183	20,57,90,50,985	84,10,38,48,275	1,66,14,05,90,053

(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	
Roads and Bridges	-	-	-	-	-
Buildings	5,13,81,45,020	8,56,35,75,034	-	-	13,70,17,20,054.00
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	73,44,84,30,138	-	-	-	73,44,84,30,138.00
Generating Plant and Machinery	8,48,93,84,275	14,14,89,73,792	-	-	22,63,83,58,067.00
Plant and Machinery - Sub station	-	-	-	-	-
Plant and Machinery - Transmission lines	24,25,033	-	-	-	24,25,033.00
Plant and Machinery - Others	-	-	-	-	-
Water Supply System/Drainage and Sewerage	-	-	-	-	-
Assets awaiting installation	-	-	-	-	-
Survey, investigation, consultancy and supervision charges	6,10,15,794	10,16,92,991	-	-	16,27,08,785.00
Expenditure attributable to construction (Refer Note-32)	20,74,04,54,614	34,56,74,24,357	-	-	55,30,78,78,971.00
Less: Capital Work in Progress Provided (Refer Note 2.2.4)	-	-	-	-	-
Construction Stores	87,99,06,981	-	-	-	87,99,06,981.00
Less : Provisions for construction stores	(8,37,976)	-	-	-	(8,37,976.00)
Total	1,08,75,89,23,880	57,38,16,66,173	-	-	1,66,14,05,90,053

2.2.3 Expenditure attributable to Construction (EAC) includes ₹1147,34,06,253/- (Previous year ₹941,01,44,537) 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. Out of the ₹ (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 ₹ 2410,11,12,849/- (Previous year ₹2085,20,92,264) 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 ₹304,63,86,602/- (Previous year ₹256,83,24,307) on account of expenses on downstream protection work in respect of Subansiri Lower Project, against which grant amounting to ₹175,03,00,000 (Previous year ₹135,03,00,000) 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 CARRYING AMOUNT						DEPRECIATION			NET CARRYING AMOUNT			
		As at 01-Apr-2024	Additions		Deductions		Other Adjustments	As at 31st March, 2025	As at 01-Apr-2024	For the year	Adjustments	As at 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
			IUT	Others	IUT	Others								
i)	Land -Leasehold	0					0	0	0	0	0	0	0	
ii)	Building	6593553		2886146		6593553	2886146	6485462	1430907	-6593553	1322816	1563330	108091	
iii)	Construction Equipment	0					0	0	0	0	0	0	0	
iv)	Vehicles	0					0	0	0	0	0	0	0	
v)	Solar Park	0					0	0	0	0	0	0	0	
vi)	Land-Right to Use	6235241133		637222772		-72900000	6799563905	0	0	0	0	6799563905	6235241133	
	Total	6241834686	0	640108918	0	6593553	-72900000	6802450051	6485462	1430907	-6593553	1322816	6801127235	6235349224
	Previous year	6247843673	0	0	0	6008987	0	6241834686	10563868	1930581	-6008987	6485462	6235349224	6237279805

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 2025:-

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
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 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
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.

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-2024	Additions		Deductions		Other Adjustments	As at 31st March, 2025	As at 01-Apr-2024	For the year	Adjustments	As at 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
			IUT	Others	IUT	Others								
i)	Land Leasehold	0	0	0	0	0	0	0	0	0	0	0	0	
ii)	Building	6593553	0	2886146	0	6593553	0	2886146	6485462	1430907	-6593553	1322816	1563330	108091
iii)	Construction Equipment	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	
v)	Solar Park	0	0	0	0	0	0	0	0	0	0	0	0	
vi)	Land-Right to Use	6235241133	0	637222772	0	0	-72900000	6799563905	0	0	0	0	6799563905	6235241133
	Total	6241834686	0	640108918	0	6593553	-72900000	6802450051	6485462	1430907	-6593553	1322816	6801127235	6235349224
	Previous year	6247843673	0	0	0	6008987	0	6241834686	10563868	1930581	-6008987	6485462	6235349224	6237279805

NOTE NO. 2.4 INVESTMENT PROPERTY

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						AMORTISATION				NET BLOCK		
		As at 01-Apr-2024	Additions		Deductions		Other Adjustments	As at 31st March, 2025	As at 01-Apr-2024	For the year	Adjustments	As at 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
			IUT	Others	IUT	Others								
i)	Land Freehold	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	
	Previous year						0					0	0	

(Amount in ₹)

2.4.1 Amounts recognised in the Statement of Profit and Loss for investment property

	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Rental income	-	-
Direct operating expenses from property that generated rental income	-	-
Direct operating expenses from property that did not generate rental income	-	-
	As at 31.3.2025	As at 31.03.2024

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 CARRYING AMOUNT						AMORTISATION			NET CARRYING AMOUNT			
		As at 01-Apr-2024	Additions		Deductions		Other Adjustments	As at 31st March, 2025	As at 01-Apr-2024	For the year	Adjustments	As at 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
			IUT	Others	IUT	Others								
i)	Upfront Fees	0					0					0	0	
ii)	Computer Software	2718753		2624259			5343012	2718753	701845	0	3420598	1922414	0	
	Total	2718753	0	2624259	0	0	5343012	2718753	701845	0	3420598	1922414	0	
	Previous year	2757065	0	0	0	38312	2718753	2629763	127302	-38312	2718753	0	127302	

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.

Annexure-I to NOTE NO. 2.5 Intangible Assets

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK							AMORTISATION			NET BLOCK		
		As at 01-Apr-2024	Additions		Deductions		Other Adjustments	As at 31st March, 2025	As at 01-Apr-2024	For the year	Adjustments	As at 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
			IUT	Others	IUT	Others								
i)	Upfront Fees	0	0	0	0	0	0	0				0	0	
ii)	Computer Software	2718753	0	2624259	0	0	5343012	2718753	701845	0	3420598	1922414	0	
	Total	2718753	0	2624259	0	0	5343012	2718753	701845	0	3420598	1922414	0	
	Previous year						2718753				2718753	0	0	

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

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
Total		

NOTE NO. 3.2 NON-CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
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.

PARTICULARS		As at 31st March, 2025	As at 31st March, 2024
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)	-	-
	- LDHCL (D)	-	-
	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)		
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	-	-
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	-	-
	Total	-	-
	Less: Current (Refer Note 10 (E))	-	-
	Non Current	-	-
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	Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.		

NOTE NO. 4 OTHER NON-CURRENT ASSETS

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
A. CAPITAL ADVANCES		
- Considered good- Secured	21,98,56,438	25,37,67,999
- Considered good- Unsecured		
- Against bank guarantee	8,09,52,356	38,07,87,940
- Others	3,06,60,017	3,32,61,370
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful - Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 4.1)	-	-
Sub-total	33,14,68,811	66,78,17,309
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 4.2)	-	-
Sub-total	-	-
C Interest accrued		
Others		
- Considered Good	1,43,78,060	1,43,80,751
D. Others		
i) Advance against arbitration awards towards capital works (Unsecured)		
Released to Contractors - Against Bank Guarantee	-	-
Released to Contractors - Others	-	-
Deposited with Court	7,14,51,80,472	7,14,51,80,472
Less: Expenditure booked pending Settlement of Cases	7,14,51,80,472	7,14,51,80,472
Sub-total	-	-
ii) Prepaid Expenditure		
iii) Non Current Tax Assets (Net)		
Advance Income Tax including Tax Deducted at Source	-	-
Less: Provision for Current Tax	-	-
Non Current Tax (Refer Note No-23)	-	-
Sub-total	-	-
iv) Deferred Foreign Currency Fluctuation Assets/ Expenditure		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
Sub-total	-	-
v) Deferred Cost on Employees Advances		
Sub-total	-	-
TOTAL	34,58,46,871	68,21,98,060
4.1 Allowances for doubtful Advances		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
4.2 Allowances for doubtful Deposits		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
4.3 Due from Directors or other officers of the company. (Refer Note 34(8) of Financial Statements).(For Corporate Office only)		
4.4 Advances due by Firms or Private Companies in which any director of the Company is a director or member (For Corporate Office only)		
4.5 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.		

NOTE NO. 5 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
(Valued at lower of Cost or Net Realisable Value)		
Stores and spares	-	-
Stores and spares-Stores in transit/ pending inspection	-	-
Loose tools	-	-
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Carbon Credits / Certified Emission Reductions (CERs) / Verified Carbon Units (VCUs) (Refer Note 34(30) for Quantitative details of Carbon Credit certificates)	-	-
Total	-	-
Less: Allowances for Obsolescence and Diminution in Value (Refer Note 5.1)	-	-
TOTAL	-	-
5.1 Allowances for Obsolescence and Diminution in Value		
Opening Balance	-	-
Addition during the year (Refer Note 5.1.1)	-	-
Used during the year	-	-
Reversed during the year (Refer Note 5.1.2)	-	-
Closing balance	-	-
5.1.1 Inventories written down to net realisable value (NRV) and recognised as an expense in the Statement of Profit and Loss during the year.	-	-
5.1.2 Allowances for obsolescence and diminution in value of inventory booked in earlier years and reversed during the year.	-	-

NOTE NO. 6 CURRENT - FINANCIAL ASSETS - INVESTMENTS

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
Quoted Debt Instruments - At Fair Value through Other Comprehensive Income (OCI)	-	-
Government Securities	-	-
TOTAL	-	-
6.1.1 Refer Note 3.1.2 for earmarked security against Bonds maturing during the Financial Year 2024-25.		

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
- Trade Receivables- Considered Good- Unsecured (Refer Note 7.3,7.4,7.5,7.7 and 7.8)	-	-
- Trade Receivables-Unbilled- Considered Good- Unsecured (Refer Note 7.2,7.3, 7.5, 7.6,7.7and 7.9)	-	-
- Trade Receivables -Credit Impaired (Refer Note 7.3 and 7.5)	-	-
Less: Loss allowances for Trade Receivables (Refer Note 7.1)	-	-
TOTAL	-	-
7.1 Loss allowances for Trade Receivables		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
7.2 During the reporting year, the company has not recognised any impairment loss in respect of unbilled debtors.		
7.3 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		
7.4 Debt due by subsidiaries/ Joint Ventures and others related parties of the company - For Corporate Office only		
7.5 Refer Annexure-I to Note No-7 for Ageing schedule of Trade Receivables.		
7.6 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 7.9)		
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-Increase 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	-	-
7.7 Due to the short-term nature of the current Trade Receivables, the carrying amount of ₹ (Previous Year ₹) is equivalent to their transaction price.		
7.8 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 20.1.1 with regard to liability recognised in respect of discounted bills. (For Corporate Office only)		
7.9 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.		
7.10 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.		

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

(Amount in ₹)

PARTICULARS		As at 31st March, 2025	As at 31st March, 2024
A	Balances with banks		
	With scheduled banks		
	i) - In Current Account	10,000	98,56,738
	ii) - In deposits account (Deposits with original maturity of three months or less)	-	-
	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)	-	-
TOTAL		10,000	98,56,738
8.1 Includes stamps on hand		-	-
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)		-	-
(iii) Held for Payment of Monthly instalment on account of securitization of ROE of Kishanganga Power Station to Lender (HDFC Bank)		-	-
(iv) Held for Payment of Monthly instalment on account of securitization of ROE of Dulhasti Power Station to Lender (Bank of Baroda)		-	-
Total		-	-

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

(Amount in ₹)

PARTICULARS		As at 31st March, 2025	As at 31st March, 2024
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)	-	-
TOTAL		-	-
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 said 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.		-	-

PARTICULARS		As at 31st March, 2025	As at 31st March, 2024
A	Loans (including interest thereon) to Related Parties - Unsecured (Refer Note 34(B), 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		
E	Loan Including Interest to Government of Arunachal Pradesh (Refer Note 3.3.8 and 10.7)		
	- Considered good- Unsecured	-	-
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)	-	-
	- BSUL (C)	-	-
	- LDHCL (D)	-	-
	- CVPPL (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	-	-
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	Estimated on the basis of realisation from sale of free power after commissioning of Subansiri Lower Project.		
10.8	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.		
10.9	Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.		

NOTE NO. 11 CURRENT - FINANCIAL ASSETS - OTHERS

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
A Security Deposits		
- Considered good- Unsecured	-	-
- Credit Impaired- Unsecured	-	-
Less : Loss Allowances for Doubtful Deposits (Refer Note 11.1)	-	-
Sub-total	-	-
B Amount recoverable from		
- Insurance Company	-	-
- Employee Benefits Trust	-	-
- Others	1,47,19,53,354	2,06,38,44,776
Sub-total	1,47,19,53,354	2,06,38,44,776
Less: Loss Allowances for Doubtful Recoverables (Refer Note 11.2)	1,38,82,136	17,14,88,958
Sub-total	1,45,80,71,218	1,89,23,55,818
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 11.5 and 34(16)(B))	-	-
F Interest Income accrued on Bank Deposits (Refer Note 11.4)	-	-
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 Mark To Market Asset	-	-
M Derivative Asset Under Hedge Contract	-	-
N Receivable on account of Guarantee Fee	-	-
O Claim recoverable from parent company - NHPC LTD.	-	-
TOTAL	1,45,80,71,218	1,89,23,55,818
11.1 Loss Allowances for Doubtful Deposits		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
<u>Reversed during the year</u>	-	-
Closing balance	-	-
11.2 Loss Allowances for Doubtful Recoverables		
Opening Balance	17,14,88,958	33,52,72,408
Addition during the year	-	7,56,52,223
Used during the year	15,76,06,822	23,94,35,673
<u>Reversed during the year</u>	-	-
Closing balance	1,38,82,136	17,14,88,958
11.3 Loss Allowances for Receivables on account of late payment surcharge		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
<u>Reversed during the year</u>	-	-
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(9) of the Financial Statements with regard to assets mortgaged/ hypothecated as security.		
11.6 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, 2025	As at 31st March, 2024
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	-	-

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
A. Advances other than Capital Advances		
a) Deposits		
- Considered good- Unsecured	-	-
Less : Expenditure booked against demand raised by Government Departments	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for Doubtful Deposits (Refer Note 13.1.1)	-	-
Sub-total	-	-
b) Advance to contractors and suppliers (Refer Note 13.1.8)		
- Considered good- Secured	-	-
- Considered good- Unsecured		
- Against bank guarantee	-	-
- Others	1,64,59,442	21,71,780
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 13.1.2)	-	-
Sub-total	1,64,59,442	21,71,780
c) Other advances - Employees		
- Considered good- Unsecured (Refer Note 13.1.7)	2,17,530	1,85,221
Sub-total	2,17,530	1,85,221
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	-	1,20,783
Less: Allowances for losses/Assets pending investigation/awaiting write off / sanction (Refer Note 13.1.5)	-	1,20,783
Sub-total	-	-
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Pre-Spent Corporate Social Responsibility (CSR) Expenses		
e) Prepaid Expenditure	31,78,247	14,71,482
f) Deferred Cost on Employees Advances	-	-
g) Deferred Foreign Currency Fluctuation		
Deferred Foreign Currency Fluctuation Assets	-	-
Deferred Expenditure on Foreign Currency Fluctuation	-	-
h) Goods and Services Tax Input Receivable	1,15,48,31,607	1,08,96,98,483
Less: Allowances for Goods and Services Tax Input Receivable (Refer Note 13.1.6)	1,11,03,09,980	99,44,98,602
Sub-total	4,45,21,627	9,51,99,881
i) Others (Mainly on account of Material Issued to Contractors)	80,80,20,118	68,90,02,050
TOTAL	87,23,96,964	78,80,30,414
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	-	-

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	1,20,783	1,16,34,926
Addition during the year		
Used during the year	60,202	1,09,86,030
Reversed during the year	60,581	5,28,113
Closing balance	-	1,20,783
13.1.6 Allowances for Goods and Services Tax Input Receivable		
Opening Balance	99,44,98,602	84,26,93,213
Addition during the year	11,58,11,378	15,18,05,389
Used during the year		
Reversed during the year		
Closing balance	1,11,03,09,980	99,44,98,602
13.1.7 Due from directors or other officers of the company. (Refer Note 34(8) of Financial Statements). - 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.		

NOTE NO. 13.2 ASSETS CLASSIFIED AS HELD FOR SALE

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
Property, Plant and Equipment (Refer Note 13.2.1)	87,29,810	88,13,619
TOTAL	87,29,810	88,13,619

13.2.1 Property, Plant and Equipment includes Plant and equipment and Other assets (Office equipment, vehicles, furniture and fixtures, etc.) identified for disposal due to replacement/ obsolescence of assets in the normal course of operations.

NOTE NO. 14.1 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
A Regulatory Deferral Account Balances in respect of Subansiri Lower Project		
Opening Balance	34,70,58,23,018	34,70,58,23,018
Addition during the year (Refer Note 31)	-	-
Adjustment during the year	-	-
Reversed during the year	-	-
Less: Provided for	-	-
Closing balance	34,70,58,23,018	34,70,58,23,018
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 Differential Depreciation due to Moderation of Tariff In respect of Kishanganga Power Station		
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	1,09,47,512	91,56,447
Addition during the year (Refer Note 31)	6,82,288	17,91,065
Adjustment during the year	-	-
Reversed during the year	-	-
Closing balance	1,16,29,800	1,09,47,512
E Interest Payment on Court/Arbitration Cases		
Opening Balance	-	-
Addition during the year (Refer Note 31)	-	-
Adjustment during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
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)	34,71,74,52,818	34,71,67,70,530
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Regulatory Deferral Account Balances net of Deferred Tax.	34,71,74,52,818	34,71,67,70,530

14.1.1 Refer Note 34 (18) and 34 (22) of Financial Statements for further disclosures regarding Impairment and Regulatory Deferral Account (Debit) Balances respectively.

NOTE NO. 14.2 REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
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 further disclosure regarding Regulatory Deferral (Credit) Account Balances.

NOTE : 15.1 EQUITY SHARE CAPITAL

PARTICULARS	As at 31st March, 2025		As at 31st March, 2024	
	Nos	Amount	Nos	Amount
Authorized Share Capital (Par value per share Rs. 10)	17500000000	175000000000	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 :-				
Shareholders	As at 31st March, 2025		As at 31st March, 2024	
	Number	In (%)	Number	In (%)
- President of India				
15.1.4 Shareholding of Promoters as at 31st March 2025 :-				
S.No	Promoter Name	No. of Shares	% of Total Shares	% Change during the year
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

Note 15.2 Other Equity

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
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	-	-
iii) Surplus	23,96,31,110	55,70,31,877
I FVTOCI Reserve-	-	-
- Equity Instruments	-	-
- Debt Instruments	-	-
- Cost of Hedge Reserve	-	-
Total	23,96,31,110	55,70,31,877
* Surplus	-	-
Profit for the Year as per Statement of Profit and Loss	23,96,31,110	55,70,31,877
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	23,96,31,110	55,70,31,877
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	23,96,31,110	55,70,31,877

NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
FUNDS FROM CORPORATE OFFICE	2,03,72,53,07,393	1,78,22,22,99,780
C.O.(FDB)	11,67,42,52,797	9,36,28,81,211
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	17,000	3,57,369
RO-JAMMU	-	1
RO-ITANAGAR	(3,24,952)	(62,01,506)
RO-SILIGURI	30,03,166	18,19,890
RO-CHANDIGARH	-	23,60,513
BAIRASIUL	-	(2,48,212)
RO-BANIKHET	-	3,537
LOKTAK	(71,952)	1,450
SALAL	9,16,454	3,09,042
TANAKPUR	5,62,421	6,29,356
CHAMERA-I	-	(27,000)
URI - I	1,44,502	82,500
RANGIT	-	1,53,523
CHAMERA-II	-	-
DULHASTI	(316)	-
DHAULIGANGA-I	-	-
TEESTA-V	71,723	(26,687)
CHAMERA-III	-	-
CHUTAK	2,000	37,892
TLDP-III	-	72,25,260
PARBATI -II	-	38,345
PARBATI-III	-	-
SEWA-II	-	-
URI - II	68,706	65,073
KISHANGANGA	-	53,634
NIMMO BAZGO	-	-
TLDP-IV	52,500	3,59,332
TEESTA-IV	-	-
SUBANSARI LOWER	-	-
DIBANG	3,92,898	1,84,195
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	7,94,604	-
POWER TRADING CELL	-	-
DUGAR HE PROJECT	-	-
40MW SOLAR PROJECT GANJAM	-	-
1000 MW SOLAR POWER PROJECT	-	-
NHPC NEPAL PROJECT	-	(1,999)
RENEWABLE ENERGY AND GREEN HYDROGEN DIVISION	(66,021)	-
SIANG BASIN PROJECT	(3,51,669)	11,71,140
Teesta-VI HEP	-	-
CHEQUE PAID ACCOUNT	93,31,60,577	1,12,33,66,069
CHEQUE COLLECTED ACCOUNT	(5,44,84,522)	(11,73,87,167)
COMMERCIAL - IUT	-	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	63,56,57,556	62,58,42,693
CENTRALIZED VENDOR PAYMENT ACCOUNT	15,09,51,71,886	13,94,29,26,282
Total	2,32,01,42,76,751	2,03,16,82,75,516

NOTE NO. 16.1 NON CURRENT - FINANCIAL LIABILITIES - BORROWINGS

(Amount in ₹)

PARTICULARS		As at 31st March, 2025	As at 31st March, 2024
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 31.3.2025 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)		
		As at 31st March, 2025	As at 31st March, 2024
	Particulars		
	More than 1 Year & Less than 3 Years		
	More than 3 Year & Less than 5 Years		
	More than 5 Years		
	TOTAL	-	-

NOTE NO. 16.2 NON CURRENT - FINANCIAL LIABILITIES - LEASE LIABILITIES

(Amount in ₹)

PARTICULARS		As at 31st March, 2025	As at 31st March, 2024
Lease Liabilities (Refer Note 34(16)(A))		16,04,385	22,482
TOTAL		16,04,385	22,482
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)		
		As at 31st March, 2025	As at 31st March, 2024
	Particulars		
	More than 1 Year & Less than 3 Years	16,04,385	22,482
	More than 3 Year & Less than 5 Years		
	More than 5 Years		
	TOTAL	16,04,385	22,482
16.2.2	Movement in Lease Liability		
		As at 31st March, 2025	As at 31st March, 2024
	Opening Balance	1,30,568	9,71,343
	Addition in lease liabilities	43,35,741	
	Finance Cost accrued during the year	1,51,041	77,208
	Less: Payment of lease liabilities	15,31,104	9,17,983
	Closing Balance	30,86,246	1,30,568
	Current maturities of lease obligations (Refer Note 20.2)	14,81,861	1,08,086
	Long term maturities of lease obligations	16,04,385	22,482

PARTICULARS		As at 31st March, 2025	As at 31st March, 2024															
Payable towards Bonds Fully Serviced by Government of India (Refer Note 16.3.1)																		
- Principal		-	-															
Retention Money		87,71,61,372	1,14,39,40,008															
Liability against works/supplies		-	-															
Payable for Late Payment Surcharge		-	-															
Payable for Financial Guarantee		-	-															
Derivative Mark To Market Liability		-	-															
Derivative Liability-Hedged Contract		-	-															
Currency Option Premium		-	-															
TOTAL		87,71,61,372	1,14,39,40,008															
16.3.1	<p>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 had 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. Accordingly, the amount of such bonds along with interest payable to Bond Holders is appearing as a 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</p> <p>Detail of Government of India Fully Serviced Bonds raised during financial year 2018-19 is as under :-For Corporate Office only</p> <p>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)</p>																	
16.3.2	<p>Maturity Analysis of Note No-16.3</p> <p>The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows):</p> <table border="1"> <thead> <tr> <th>Particulars</th> <th>As at 31st March, 2025</th> <th>As at 31st March, 2024</th> </tr> </thead> <tbody> <tr> <td>More than 1 Year & Less than 3 Years</td> <td>1,04,41,17,400</td> <td>1,31,65,39,732</td> </tr> <tr> <td>More than 3 Year & Less than 5 Years</td> <td></td> <td></td> </tr> <tr> <td>More than 5 Years</td> <td></td> <td></td> </tr> <tr> <td>TOTAL</td> <td>1,04,41,17,400</td> <td>1,31,65,39,732</td> </tr> </tbody> </table>			Particulars	As at 31st March, 2025	As at 31st March, 2024	More than 1 Year & Less than 3 Years	1,04,41,17,400	1,31,65,39,732	More than 3 Year & Less than 5 Years			More than 5 Years			TOTAL	1,04,41,17,400	1,31,65,39,732
Particulars	As at 31st March, 2025	As at 31st March, 2024																
More than 1 Year & Less than 3 Years	1,04,41,17,400	1,31,65,39,732																
More than 3 Year & Less than 5 Years																		
More than 5 Years																		
TOTAL	1,04,41,17,400	1,31,65,39,732																
<p>Disclosure regarding Micro, Small and Medium Enterprise :- Outstanding Liabilities 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 34(15) of Financial Statements.</p>																		

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
A. PROVISION FOR EMPLOYEE BENEFITS		
i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
B. OTHERS		
i) Provision For Committed Capital Expenditure		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
ii) Provision For Livelihood Assistance		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) Provision-Others		
Opening Balance	-	-
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, 2025	As at 31st March, 2024
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 of 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 18.3)	-	-
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 Deferred Tax Assets and Deferred Tax Liability have been offset as they relate to the same governing laws.		
18.3 Detail of MAT Credit Entitlement :- (Amount in ₹)		
Particulars	As at 31st March, 2025	As at 31st March, 2024
Opening Balance	0	-
Add: Recognised during the year	-	-
Less: Utilised during the year	-	-
Closing Balance	-	-
18.4 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, 2025 [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 the 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 no longer available and MAT credit is substantially exhausted. (Refer Note 30.1.5).		
18.5 Refer Note 14(2) and 34(22) of Financial Statements for RDA (Credit) balances created against MAT Credit recognised.		

NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
Income received in advance-Advance Against Depreciation	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account (Refer Note 19.2)	-	-
Grants in aid from Government (Refer Note 19.1)	1,75,03,00,000	1,35,03,00,000
TOTAL	1,75,03,00,000	1,35,03,00,000
19.1 GRANTS IN AID FROM GOVERNMENT		
Opening Balance (Current and Non Current)	1,35,03,00,000	78,05,00,000
Add: Received during the year	40,00,00,000	56,98,00,000
Less: Transferred to Statement of Profit and Loss (Refer Note 24.2)	-	-
Closing Balance (Current and Non Current) (Refer Note 19.1.1)	1,75,03,00,000	1,35,03,00,000
Grants in Aid from Government-(Current)- (Refer Note No-21)	-	-
Grants in Aid from Government-(Non-Current)	1,75,03,00,000	1,35,03,00,000
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.	1,75,03,00,000	1,35,03,00,000
(iii) Grant-in-Aid received from Government of India through Solar Energy Corporation of India (SECI)/ IREDA for selling up Solar Power Projects and Funds (Grant in Aid) received from Government of India for selling up rooftop Solar Power Plant.	-	-
(iv) Grant-in-Aid received from Government of India for Flood Moderation & Enabling Infrastructure	-	-
Total	1,75,03,00,000	1,35,03,00,000
19.2 "Deferred Income from Foreign Currency Fluctuation" in respect of FERV on foreign currency loans adjusted in the cost of property, plant and equipment, which is recoverable from the customers in future years as provided in material accounting policy no. 5.0 (c) (Note 1) is being recognized as revenue corresponding to the depreciation charge on such property, plant and equipment in each financial year.		

NOTE NO. 20.1 BORROWINGS - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
A Loan Repayable on Demand		
From Banks-Secured (Refer Note 20.1.1)	-	-
From Banks-Unsecured (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	-	-
- Bonds-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, 2025	As at 31st March, 2024
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 7.8 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 LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
Lease Liabilities (Refer Note 34(16)(A))	14,81,861	1,08,086
TOTAL	14,81,861	1,08,086

NOTE NO. 20.3 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
Total outstanding dues of micro and small enterprises (Refer Note 20.3.1)	6,13,29,685	1,78,71,885
Total outstanding dues of Creditors other than micro and small enterprises (Refer Note 20.3.3)	14,84,15,484	6,47,61,007
TOTAL	20,97,45,169	8,26,32,892
20.3.1 Disclosure regarding Micro, Small and Medium Enterprise :-		
Outstanding Liabilities towards Micro, Small and Medium Enterprise	6,13,29,685	1,78,71,885
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. (Previous 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.		

Annexure-I to Note No-20.3 - Ageing of Trade Payables

As at 31st March 2025

Particulars	Trade Payable due and outstanding for following period from due date of payment						Total
	Unbilled	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 Years	
(i) MSME		61329685					61329685
(ii) Others		42582926	76413741	23306576	2660836	3451405	1.48E+08
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	0	103912611	76413741	23306576	2660836	3451405	2.1E+08

As at 31st March 2024

Particulars	Trade Payable due and outstanding for following period from due date of payment						Total
	Unbilled	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 Years	
(i) MSME	16982114	889771					17871885
(ii) Others	45976674		10685424	4965470	3133439		64761007
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	62958788	889771	10685424	4965470	3133439	0	82632892

NOTE NO. 20.4 CURRENT - OTHER FINANCIAL LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
Bond application money	-	-
Liability against capital works/supplies other than Micro and Small Enterprises (Refer Note 20.4.5)	2,97,04,06,667	2,54,14,54,604
Deposits	-	-
Liability against capital works/supplies-Micro and Small Enterprises (Refer Note 20.4.1)	-	20,86,500
Liability against Corporate Social Responsibility	2,37,56,748	1,76,39,022
Interest accrued but not due on borrowings (Refer Note 20.4.3)	-	-
Interest accrued and due on borrowings (Refer Note 20.4.4)	-	-
Hedge Premium accrued but not due on foreign borrowings	-	-
Payable towards Bonds Fully Serviced by Government of India	-	-
- Principal	-	-
- Interest	-	-
Earnest Money Deposit/ Retention Money	13,74,04,376	14,34,05,762
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	-	-
Payable for Financial Guarantee	-	-
Derivative Mark To Market Liability	-	-
Derivative Liability-Hedged Contract	-	-
Currency Option Premium	-	-
Payable to Employees	4,83,581	1,27,047
Payable to Ex-Employees	-	10,24,395
Payable to Others (Refer Note 20.4.6)	1,80,200	1,07,015
TOTAL	3,13,22,31,572	2,70,58,44,345
20.4.1 Disclosure regarding Micro, Small and Medium Enterprise :-		
Outstanding Liabilities towards Micro, Small and Medium Enterprise	-	20,86,500
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 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 Includes ₹ (Previous Year towards amount payable to beneficiaries on account of tariff revision of Teesta-V Power Station which is currently under shut down.		
20.4.7 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, 2025	As at 31st March, 2024
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Water Usage Charges Payables	-	-
Statutory dues payables	10,52,06,160	9,09,55,172
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 (Refer Note No-19.1)	-	-
TOTAL	10,52,06,160	9,09,55,172

21.1 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.

PARTICULARS		As at 31st March, 2025	As at 31st March, 2024
A. PROVISION FOR EMPLOYEE BENEFITS			
i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
ii) Provision for Wage Revision			
Opening Balance		-	-
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			
Opening Balance		-	-
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			
Opening Balance		-	-
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			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
vi) Provision For Employee Remuneration-Pay Anomaly			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
B. OTHERS			
i) Provision For Tariff Adjustment			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
ii) Provision For Committed Capital Expenditure			
Opening Balance	29,15,00,000	29,15,00,000	
Additions during the year	62,07,06,000	-	
Amount used during the year	-	-	
Amount reversed during the year	-	-	
Unwinding of discount	-	-	
Closing Balance	91,22,06,000	29,15,00,000	
iii) Provision for Restoration expenses of Insured Assets			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
iv) Provision For Livelihood Assistance			
Opening Balance		-	-
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			
Opening Balance	75,55,55,673		75,55,55,673
Additions during the year	-		-
Amount used during the year	75,45,95,673		-
Amount reversed during the year	-		-
Closing Balance	9,60,000		75,55,55,673
vi) Provision - Others			
Opening Balance	1,08,47,73,496		1,03,83,37,371
Additions during the year	37,20,59,011		4,64,36,125
Amount used during the year	1,08,47,73,496		-
Amount reversed during the year	-		-
Closing Balance	37,20,59,011		1,08,47,73,496
TOTAL	1,28,52,25,011		2,13,18,29,169

22.1 Information about nature and purpose of Provisions is given in Note 34 (21) of Financial Statements.

NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

PARTICULARS	As at 31st March, 2025	As at 31st March, 2024
Opening Balance		
Additions during the year		
Amount adjusted during the year		
Amount used during the year		
Amount reversed during the year		
Closing Balance (A)	-	-
Less: Current Advance Tax including Tax Deducted at Source (B)	-	-
Net Current Tax Liabilities (A-B) (Disclosed under Note No-4 above)	-	-
TOTAL	-	-

PARTICULARS	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Operating Revenue		
A Sales (Refer Note 24.1.1 and 24.1.3)		
Sale of Power	-	-
Revenue recognised out of advance against depreciation	-	-
Performance based Incentive	-	-
Sub-total (I)	-	-
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	-	-
Sub-total (II)	-	-
Sub - Total (A) = (I-II)	-	-
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)	-	-
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)	-	-
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 15.03.2024 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	-	-

PARTICULARS	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
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	9,81,840	9,69,955
- Employee's Loans and Advances (Net of Rebate)	30,857	-
- Advance to contractors	-	1,63,67,831
- Unwinding 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	-	-
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)	69,43,467	71,29,805
Material issued to contractor		
(i) Sale on account of material issued to contractors	1,39,07,12,584	1,71,26,80,520
(ii) Less: Cost of material issued to contractors on recoverable basis	(1,91,00,69,140)	(2,39,86,90,764)
(iii) Net: Adjustment on account of material issued to contractor	51,93,56,566	68,60,10,244
Amortization of Grant in Aid (Refer Note 19.1)	-	-
Exchange rate variation (Net)	14,22,99,516	74,00,41,588
Mark to Market Gain on Derivative	20,41,54,818	-
Income on account of Guarantee Fee	-	-
Others	7,92,78,529	5,25,06,177
Sub-total	43,36,89,027	81,70,15,356
Add/(Less): C.O. Income Allocation	20,15,589	18,26,051
Add/(Less): Regional Office Income Allocation	-	-
Sub-total	43,57,04,616	81,88,41,407
Less: Transferred to Expenditure Attributable to Construction	8,82,68,442	7,78,29,864
Less: Transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Less: Transfer of other income to grant	-	-
Total	34,74,36,174	74,10,11,543
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 actuarial 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	69,43,467	71,29,805
TOTAL	69,43,467	71,29,805

NOTE NO. 25.1 Purchase of Power - Trading

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Purchase of Power	-	-
Less : Rebate from Supplier	-	-
Total	-	-

NOTE NO. 25.2 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Water Usage Charges	-	-
Consumption of stores	-	-
Sub-total	-	-
Less: Transferred to Expenditure Attributable to Construction	-	-
Total	-	-

NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Salaries and Wages	98,54,57,087	65,08,57,503
Contribution to provident and other funds (Refer Note 26.2 and 26.4)	14,15,05,313	9,04,40,084
Staff welfare expenses	7,88,15,783	5,98,68,729
Leave Salary & Pension Contribution	-	-
Sub-total	1,20,57,78,183	80,11,66,316
Add/(Less): C.O. Expenses Allocation	31,28,98,357	44,87,97,675
Add/(Less): Regional Office Expenses Allocation	3,18,531	12,25,543
Sub-total	1,51,89,95,071	1,25,11,89,534
Less: Transferred to Expenditure Attributable to Construction	1,51,87,44,959	1,25,10,56,657
Less: Transferred to Property, Plant and Equipment	-	-
Less: Recoverable from Deposit Works	-	-
Total	2,50,112	1,32,877

26.1 Disclosure about leases towards residential accommodation 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, 2025	For the Year ended 31st March, 2024
i) towards Employees Provident Fund	4,02,30,505	3,95,82,262
ii) towards Employees Defined Contribution Superannuation/New Pension Scheme	3,85,84,250	4,35,15,540

26.3 Salary and wages includes expenditure on short term leases as per IND AS-116 "Leases".

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 Research and Development Activities of the Company. **-Applicable for CO**

NOTE NO. 27 FINANCE COSTS

(Amount in ₹)

PARTICULARS		For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
A	Interest on Financial Liabilities at Amortized Cost		
	Bonds	4,68,25,40,312	4,91,08,05,895
	Term loan	6,63,00,92,134	4,43,64,59,390
	Foreign loan	1,81,65,082	6,28,79,252
	Government of India loan	-	-
	Short Term Loan	-	-
	Cash credit facilities /WCCL	-	-
	Other interest charges	-	-
	Lease Liabilities	1,51,041	77,208
	Unwinding of discount-Government of India Loan	-	-
	Sub-total	11,33,09,48,569	9,41,02,21,745
B	Other Borrowing Cost		
	Call spread/ Coupon Swap	14,19,03,913	44,82,07,153
	Amortisation of Hedge Premium	-	-
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	5,53,771	-
	Unwinding of interest-Provision & Financial Liabilities	-	4,07,60,940
	Sub-total	14,24,57,684	48,89,68,093
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	Others		
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary	-	-
	Sub-total	-	-
D	Interest on Income Tax		
	Total (A + B + C+D)	11,47,34,06,253	9,89,91,89,838
	Add/(Less): C.O. Expenses Allocation	17,92,825	8,73,153
	Add/(Less): Regional Office Expenses Allocation	-	-
	TOTAL	11,47,51,99,078	9,90,00,62,991
	Less: Transferred to Expenditure Attributable to Construction	11,47,51,99,078	9,90,00,62,991
	Less: Recoverable from Deposit Works	-	-
	Total	-	-

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS		For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
	Depreciation -Property, Plant and Equipment	6,55,57,441	5,99,18,206
	Depreciation-Right of use Assets	14,30,907	19,30,581
	Amortization -Intangible Assets	7,01,845	1,27,302
	Depreciation adjustment on account of Foreign Exchange Rate Variation (Refer Note 19 and 5(D)(III))	-	-
	Add/(Less): C.O. Expenses Allocation	1,42,60,790	1,12,31,683
	Add/(Less): Regional Office Expenses Allocation	4,883	29,247
	Add/(Less): Depreciation allocated to/from other units	-	-
	Sub-total	8,19,55,866	7,32,37,019
	Less: Transferred to Expenditure Attributable to Construction	8,19,55,866	7,32,37,019
	Less: Recoverable from Deposit Works	-	-
	Total	-	-

PARTICULARS	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
REPAIRS AND MAINTENANCE		
- Building	3,60,59,909	4,25,04,641
- Machinery	2,28,437	4,21,872
- Others	9,59,56,067	10,47,56,390
Rent (Refer Note 29.3)	6,18,16,161	5,94,69,329
Hire Charges	-	-
Rates and taxes	1,84,47,549	1,74,94,479
Insurance	11,29,229	9,30,486
Security expenses	26,24,78,339	25,18,28,741
Electricity Charges	8,55,35,261	7,51,94,219
Travelling and Conveyance	90,73,521	1,47,83,325
Expenses on vehicles	56,09,208	56,99,109
Telephone, telex and Postage	95,70,769	93,89,579
Advertisement and publicity	1,85,67,241	1,38,92,859
Entertainment and hospitality expenses	5,21,561	10,43,265
Printing and stationery	11,53,569	29,19,176
Legal Expenses	3,15,79,571	3,33,08,998
Consultancy charges - Indigenous	1,43,243	45,615
Consultancy charges - Foreign	-	-
Audit expenses (Refer Note 29.2)	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses/development expenses	20,57,43,193	17,75,32,925
Expenses on work of downstream protection works (Refer Note 29.4)	47,80,62,295	53,89,84,848
Expenditure on land not belonging to company	3,70,54,390	10,07,74,664
Loss on Assets (Net)	2,30,963	10,08,259
Loss on Sale of Investment	-	-
Losses out of insurance claims	-	-
Donation	-	-
Corporate social responsibility (Refer Note 34(14))	8,71,40,013	4,92,06,325
Community Development Expenses	-	-
Directors' Sitting Fees	-	-
Compensation on Arbitration/ Court Cases	-	-
Expenditure on Self Generated VER's/REC	-	-
Exchange rate variation (Net)	-	-
Training Expenses	6,88,407	15,10,625
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEX/PXIL	-	-
Operational/Running Expenses of Kendriya Vidyalay	68,57,824	67,08,889
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	1,60,96,798	1,54,87,907
Operating Expenses of DG Set-Other than Residential	63,93,268	49,02,982
Fair Value Loss on Financial Assets	-	-
Sale of Debt instrument-Reclassification adjustment from OCI	-	-
Change in Fair Value of Derivatives	-	11,90,36,211
Other general expenses	21,04,38,303	1,69,09,535
Sub-total	1,68,65,75,089	1,66,57,45,253
Add/(Less): C.O. Expenses Allocation	5,37,07,191	5,21,66,975
Add/(Less): Regional Office Expenses Allocation	32,891	56,231
Sub-total	1,74,03,15,171	1,71,79,68,459
Less: Transferred to Expenditure Attributable to Construction	1,63,20,77,931	1,53,23,30,605
Less: Recoverable from Deposit Works	-	-
Less: Transfer to General Reserve for Expenses on Buyback	-	-
Sub-total (i)	10,82,37,240	18,56,37,854
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	-	1,38,82,136
Allowance for Bad and Doubtful Loan	-	-
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	-	-
Others	11,58,11,378	15,18,05,389
Sub-total	11,58,11,378	16,56,87,525
Add/(Less): C.O. Expenses Allocation	-	-
Add/(Less): Regional Office Expenses Allocation	-	-
Sub-total	11,58,11,378	16,56,87,525
Less: Transferred to Expenditure Attributable to Construction	11,58,11,378	16,56,87,525
Less: Recoverable from Deposit Works	-	-
Sub-total (ii)	-	-
Total (i+ii)	10,82,37,240	18,56,37,854

29.1 Disclosure about leases are given in Note 34 (16) (A) of Financial Statements.

(Amount in ₹)

29.2

Detail of audit expenses are as under: -	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
I) Statutory auditors		
As Auditor		
- Audit Fees	-	-
- Tax Audit Fees	-	-
In other Capacity		
- Taxation Matters	-	-
- Limited Review	-	-
- Company Law Matters	-	-
- Management Services	-	-
- Other Matters/services	-	-
- Reimbursement of expenses	-	-
ii) Cost Auditors		
- Audit Fees	-	-
- Reimbursement of expenses	-	-
III) Goods and Service Tax (GST) Auditors		
- Audit Fees	-	-
- Reimbursement of expenses	-	-
Total Audit Expenses	-	-

29.3 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	4,62,78,550	4,31,38,532
(ii) Expenditure on long term lease of low-value assets	-	-
(iii) Variable lease payments not included in the measurement of lease liabilities	1,55,37,611	1,63,30,797

29.4 Expense of ₹304,63,86,602/- (Previous year ₹256,83,24,307) 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

NOTE NO. 30.1 INCOME TAX EXPENSES

(Amount in ₹)

PARTICULARS		For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Current Tax			
Current Tax on Profits for the year		-	-
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 Income Tax Expense and the accounting profit multiplied by India's statutory Income Tax rate.	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
	Accounting profit/loss before income tax including movement in Regulatory Deferral Account Balance	23,96,31,110	55,70,31,877
	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		
	Deduction u/s 80		
	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.		
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	.....	.....

NOTE NO. 30.2 OTHER COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
(i) Items that will not be reclassified to profit or loss		
(a) Remeasurement of the post employment defined benefit obligations	-	-
Less: Income Tax on remeasurement of the post employment defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax)	-	-
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)	-	-
(b) Changes in the fair value of equity investments at FVTOCI	-	-
Less: Income Tax on above item	-	-
Sub total (b)	-	-
Total (i)=(a)+(b)	-	-
(ii) Items that will be reclassified to profit or loss		
(a) Changes in the fair value of debt investments at FVTOCI	-	-
Less: Income Tax on above item	-	-
Sub total (a)	-	-
(b) Cost of Hedge Reserve	-	-
Less: Income Tax on above item	-	-
Sub total (b)	-	-
Total (ii)=(a)+(b)	-	-
Total =(i+ii)	-	-

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
(i) Wage Revision as per 3rd Pay Revision Committee	-	-
(ii) Kishanganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iii) Exchange Differences on Monetary Items	6,82,288	17,91,065
(iv) Interest Payment on Court/Arbitration Cases	-	-
(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)	6,82,288	17,91,065
Impact of Tax on Regulatory Deferral Accounts		
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Total	6,82,288	17,91,065

31.1 Refer Note 14.1 and 14.2 of Financial Statements.

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, 2025	For the Year ended 31st March, 2024
A. GENERATION EXPENSE		
Water Usage Charges	-	-
Consumption of stores	-	-
Sub-total	-	-
B. EMPLOYEE BENEFITS EXPENSE		
Salaries and Wages	98,52,06,975	65,07,24,626
Contribution to provident and other funds	14,15,05,313	9,04,40,084
Staff welfare expenses	7,88,15,783	5,98,68,729
Leave Salary and Pension Contribution	-	-
Sub-total	1,20,55,28,071	80,10,33,439
C. FINANCE COST		
Interest on : (Refer Note 2.2.3)		
Bonds	4,68,25,40,312	4,91,08,05,895
Foreign loan	1,81,65,082	6,28,79,252
Term loan	6,63,00,92,134	4,43,64,59,390
Lease Liabilities	1,51,041	77,208
	11,33,09,48,569	9,41,02,21,745
Cash credit facilities /WCDL	-	-
Exchange differences regarded as adjustment to interest cost	-	-
Call spread / Coupon Swap	14,19,03,913	44,82,07,153
Amortisation of Hedge Premium	-	-
Bond issue/ service expenses	-	-
Commitment fee	5,53,771	-
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	-	4,07,60,940
Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
Sub-total	11,47,34,06,253	9,89,91,89,838
D. DEPRECIATION AND AMORTISATION EXPENSES		
	6,76,90,193	6,19,76,089
Sub-total	6,76,90,193	6,19,76,089
E. OTHER EXPENSES		
Repairs And Maintenance :		
-Building	3,60,59,909	4,25,04,641
-Machinery	2,28,437	4,21,872
-Others	9,59,56,067	10,47,56,390
Rent and Hire Charges	6,18,16,161	5,94,69,329
Rates and taxes	1,84,47,549	1,74,94,479
Insurance	11,29,229	9,30,486
Security expenses	26,24,78,339	25,18,28,741
Electricity Charges	8,55,35,261	7,51,94,219
Travelling and Conveyance	90,64,840	1,47,23,016
Expenses on vehicles	56,09,208	56,99,109
Telephone, telex and Postage	95,70,769	93,89,579
Advertisement and publicity	-	-
Entertainment and hospitality expenses	-	-
Printing and stationery	11,53,569	29,18,176
Legal and Consultancy charges:		
- Indigenous	3,17,22,814	3,33,54,613
- Foreign	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses/ development expenses	20,57,43,193	17,75,32,925
Expenses on works of downstream protection works (Refer Note 29.4)	47,80,62,295	53,89,84,848
Expenditure on land not belonging to company	3,70,54,390	10,07,74,664
Assets/ Claims written off	(1,17,922)	9,06,163
Land Acquisition and Rehabilitation Expenditure	-	-
Losses on sale of assets	3,48,885	1,02,096
Other general expenses	23,84,74,856	4,31,22,053
Exchange rate variation (Debit)	-	-
Sub-total	1,57,83,37,849	1,48,01,07,399
F. PROVISIONS		
	11,58,11,378	16,56,87,525
Sub-total	11,58,11,378	16,56,87,525
G. CORPORATE OFFICE/REGIONAL OFFICE EXPENSES		
Other Income	(20,15,589)	(18,26,051)
Other Expenses	5,37,40,082	5,22,23,206
Employee Benefits Expense	31,32,16,888	45,00,23,218
Depreciation and Amortisation Expenses	1,42,65,673	1,12,60,930
Finance Cost	17,92,825	8,73,153
Provisions	-	-
Sub-total	38,09,99,879	51,25,54,456
H. LESS: RECEIPTS AND RECOVERIES		
Income from generation of electricity – precommissioning	-	-
Interest on loans and advances	30,857	1,63,67,831
Profit on sale of assets	-	-
Exchange rate variation (Credit)	-	-
Provision/Liability not required written back	69,43,467	71,29,805
Miscellaneous receipts	4,63,43,221	5,25,06,177
Transfer of fair value gain to EAC- security deposit	3,29,35,308	-
Transfer of Income to EAC - MTM Gain on Derivatives	-	-
Transfer of fair value gain to EAC - on provisions for committed capital expenditure	-	-
Sub-total	8,62,52,853	7,60,03,813
TOTAL (A+B+C+D+E+F+G-H) (Refer Note 2.2)	14,73,55,20,770	12,84,45,44,933

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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, 2025			As as 31st March, 2024		
		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			1,82,65,410			2,10,16,864
-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						
-Receivable on account of Guarantee Fee	3.4						
-Amount Recoverable	3.4						
-Derivative Mark to Market Asset	3.4						
-Derivative Asset Under Hedged Contract	3.4						
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.4						
Total Non-current Financial assets				1,82,65,410			2,10,16,864
Current Financial assets							
(i) Current Investments	6						
(ii) Trade Receivables	7						
(iii) Cash and cash equivalents	8			10,000			98,56,738
(iv) Bank balances other than Cash and Cash Equivalents	9						
(v) Loans	10						
-Employee Loans							
-Loans to Related Party							
-Others							
(vi) others (Excluding Lease Receivables and Derivative MTM Asset and Derivative Asset Under Hedged Contract)	11			1,45,80,71,218			1,89,23,55,818
(vii) others (Derivative Mark to Market Asset)	11						
(viii) others (Derivative Asset Under Hedged Contract)	11						
(ix) others (Lease Receivables including interest)	11						
Total Current Financial Assets				1,45,80,81,218			1,90,22,12,556
Total Financial Assets				1,47,63,46,628			1,92,32,29,420

Financial Liabilities	Notes	As at 31st March, 2025			As at 31st March, 2024		
		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			16,04,385			22,482
(iii) Other Financial Liabilities	16.3			87,71,61,372			1,14,39,40,008
(iv) Other Financial Liabilities (Currency Option Premium)	16.3			-			-
(v) Other Financial Liabilities (Derivative MTM Liability)	16.3	-		-	-		-
(vi) Other Financial Liabilities (Derivative Liability Under Hedged Contract))	16.3			-			-
Total Non-current Financial Liabilities		-	-	87,87,65,757	-	-	1,14,39,62,490
Current Financial Liabilities							
(iv) Borrowing -Short Term including current maturities of long term borrowings	20.1			-			-
(v) Current maturities of lease obligations	20.2			14,81,861			1,08,086
(vi) Trade Payables including Micro, Small and Medium Enterprises	20.3			20,97,45,169			8,26,32,892
(vii) Other Current financial liabilities							
a) Interest Accrued but not due on borrowings	20.4			-			-
b) Currency Option Premium	20.4			-			-
c) Derivative Mark To Market Liability	20.4	-		-	-		-
d) Derivative Liability-Hedged Contract	20.4			-			-
e) Other Current Liabilities	20.4			3,13,22,31,572			2,70,58,44,345
Total Current Financial Liabilities		-	-	3,34,34,58,602	-	-	2,78,85,85,323
Total Financial Liabilities		-	-	4,22,22,24,359	-	-	3,93,25,47,813

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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. This includes derivative Mark To Market assets/ liabilities, Term Loans etc.

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, 2025			As at 31st March, 2024		
		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 6	-			-		
Financial Assets at FVTPL :							
(i) Derivative MTM Asset (Call spread option and Coupon only swap)	3.4 and 11		-			-	
(ii) Derivative Asset Under Hedged Contract	3.4 and 11		-			-	
Total Financial Assets		-	-	-	-	-	-
Financial Liabilities at FVTPL :							
(i) Derivative MTM Liability (Call spread option)	16.3 and 20.4		-			-	
(ii) Derivative Liability under Hedged Contract	16.3 and 20.4		-			-	
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	Note No.	As at 31st March, 2025			As at 31st March, 2024		
		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		1,82,65,410			2,10,16,864	
-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	18265410	0	0	21016864	0
Financial Liabilities							
(i) Long Term Borrowings including Current maturities and accrued interest	16.1,20.1 and 20.4						
(ii) Currency Option Premium	16.3 & 20.4		-			-	
(iii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3			1,00,00,17,702	0		1164020719
Total Financial Liabilities		0	0	1000017702	0	0	1164020719

(Amount in `)

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

Particulars	Note No.	As at 31st March, 2025		As at 31st March, 2024	
		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	1,82,65,410	1,82,65,410	2,10,16,864	2,10,16,864
-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		1,82,65,410	1,82,65,410	2,10,16,864	2,10,16,864
Financial Liabilities					
(i) Long Term Borrowings including Current maturities and accrued interest	16.1,20.1 and 20.4	-	-	-	-
(ii) Currency Option Premium	16.3 & 20.4	-	-	-	-
(iii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3	87,71,61,372	1,00,00,17,702	1,14,39,40,008	1,16,40,20,719
Total Financial Liabilities		87,71,61,372	1,00,00,17,702	1,14,39,40,008	1,16,40,20,719

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.

SUBANSIRI LOWER HE PROJECT

(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 Arunachal 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 31.3.2025.

(b) 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 31.3.2025.

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, 2025	As at 31st March, 2024
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)	1,82,65,410	2,10,16,864
Current Investments	-	-
Cash and cash equivalents	10,000	98,56,738
Bank balances other than Cash and Cash Equivalents	-	-
Loans -Current	-	-
Other Financial Assets (Excluding Lease Receivables)	1,45,80,71,218	1,89,23,55,818
Total (A)	1,47,63,46,628	1,92,32,29,420
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)	1,47,63,46,628	1,92,32,29,420

(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 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 2024-29 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 `)

Particulars	Trade Receivables	Investments	Claim Recoverable	Loans	Total
Balance as at 1.4.2023	-	-	33,52,72,408	-	33,52,72,408
Changes in Loss Allowances	-	-	(16,37,83,450)	-	(16,37,83,450)
Balance as at 1.4.2024	-	-	17,14,88,958	-	17,14,88,958
Changes in Loss Allowances	-	-	(15,76,06,822)	-	(15,76,06,822)
Balance as at 31.3.2025	-	-	1,38,82,136	-	1,38,82,136

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, 2025	As at 31st March, 2024
Floating rate borrowing :-		
(a) Term Loan-Secured		
(b) Term Loan-Unsecured		
(c) cash Credit		
Fixed rate borrowing		
(a) Term Loan-Secured		
(b) Term Loan-Unsecured		
(c) cash Credit		
Total	-	-

Terms of undrawn borrowing facilities (CO May fill the Information):-

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, 2025

Contractual maturities of financial liabilities	Note No.	Outstanding Debt as on 31.3.2025	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	30,86,246	14,81,861	16,04,385	-	-
Other financial Liabilities	16.3 & 20.4	4,17,63,66,491	3,13,22,49,091	1,04,41,17,400	-	-
Trade Payables	20.3	20,97,45,169	20,97,45,169	-	-	-
Total Financial Liabilities		4,38,91,97,906	3,34,34,76,121	1,04,57,21,785	-	-

(Amount in `)

As at 31st March, 2024

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	1,30,568	1,08,086	22,482	-	-
Other financial Liabilities	16.3 & 20.4	4,03,29,66,778	2,71,64,27,046	1,31,65,39,732	-	-
Trade Payables	20.3	8,26,32,892	8,26,32,892	-	-	-
Total Financial Liabilities		4,11,57,30,238	2,79,91,68,024	1,31,65,62,214	-	-

(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, 2025	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2024
	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) 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, 2025	As at 31st March, 2024
Equity Instruments	-	-
Debt Instruments	-	-

(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, 2025		As at 31st March, 2024	
	% change	Impact on other components of equity	% change	Impact on other components of equity
Investment in Equity shares of :				
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, 2025		As at 31st March, 2024	
	% 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, 2025	As at 31st March, 2024
Financial Liabilities:		
Foreign Currency Loans		
Japan International Corporation LTD (JPY)		
MUFG BANK (JPY)		
Japan Bank for International Corporation (JPY)		
Other Financial Liabilities	20,06,62,845	22,10,57,966
Net Exposure to foreign currency (liabilities)	200662845	221057966

Out of the above, loan from MUFG bank and Japan Bank for International Corporation is hedged. For balance exposure gain/(loss) on account of exchange variation is recoverable from beneficiaries as per Tariff Regulation 2024-29. 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, sensitivity analysis for currency risk is not disclosed.

SUBANSIRI LOWER HE PROJECT

(3) Capital Management

(a) Capital Risk Management

The primary objective of the Company's capital management is to maximize the shareholder value. Company's objective by managing capital is to safeguard its ability to continue as going concern, so that it continues to provide returns for shareholders and benefits for other stakeholders. 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, 2025	As at 31st March, 2024
(a) Total Debt	30,86,246	1,30,568
(b) Total Capital	23,96,31,110	55,70,31,877
Gearing Ratio (a/b)	0.01	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. Maintaining minimum Fixed Asset Coverage Ratio of 1x times and Total Outside Liabilities to Tangible Net Worth within 4:1
2. Debt Service Coverage Ratio shall not be lower than 1.25:1.
3. Interest Coverage Ratio should be more than 2 times.
4. Total outside liabilities/Adjusted Net worth $\leq 2.50X$.
5. GOI to maintain management control and shareholding not fall below 51%
6. Rating of AAA to be maintained throughout tenor of facility
7. Total Secured Debt to Total Fixed Assets Ratio shall not exceed 0.75:1
8. Gearing Ratio shall not be higher than 2:1

During the year, the company has complied with the above loan covenants.

NHPC Limited
(A Govt. Of India Enterprise)

Unit: SUBANSIRI LOWER
PROJECT
Address: NHPC
Limited,GERUKAMUKH-,VIA-
GOGAMUKH
DHEMAJI-787035
Year : 2024

TRIAL BALANCE

From Period: April 2024
To Period: March 2025

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
140101	FUNDS FROM CORPORATE OFFICE		203,725,307,393				203,725,307,393
150101	DEBIT/CREDIT ADVICES-CORPORATE OFFICE			1,168,020,403	12,842,273,200		11,674,252,797
150102	CHEQUE PAID ACCOUNT			5,645,351	938,805,928		933,160,577
150108	CENTRALISED VENDOR PAYMENT ACCOUNT			108,292,085	15,203,463,971		15,095,171,886
150109	CEN EMPLOYEE PAYMENT ADV -CORPORATE OFFICE			6,046,666	641,704,222		635,657,556
150120	CHEQUE COLLECTED ACCOUNT			54,484,522		54,484,522	
151001	DEBIT/CREDIT ADVICES-REGIONAL OFFICE, ITANAGAR			512,746	187,794	324,952	
151201	DEBIT/CREDIT ADVICE- LIAISON OFFICE, LUCKNOW				17,000		17,000
151301	DEBIT/CREDIT ADVICES-REGION-SILLIGURI			8,688	3,011,854		3,003,166
152201	DEBIT/CREDIT ADVICES-LOKTAK POWER STATION			71,952		71,952	
152301	DEBIT/CREDIT ADVICES-SALAL-I POWER STATION				916,454		916,454
152401	DEBIT/CREDIT ADVICES-TANAKPUR POWER STATION				562,421		562,421
152601	DEBIT/CREDIT ADVICES-URI STAGE-I POWER STATION				144,502		144,502
152901	DEBIT/CREDIT ADVICES-DULHASTI POWER STATION			316		316	
153101	DEBIT/CREDIT ADVICES-TEESTA-V-POWER STATION				71,723		71,723
153701	DEBIT/CREDIT ADVICES-URI-II PROJECT				68,706		68,706
154201	DEBIT/CREDIT ADVICES-CHUTAK POWER STATION				2,000		2,000
154501	DEBIT/CREDIT ADVICES-TEESTA LOW DAM IV PROJECT				52,500		52,500
154701	DEBIT/CREDIT ADVICES-SUBANSIRI LOWER PROJECT			564	564		
155401	DEBIT/CREDIT ADVICES-DIBANG BASIN MULTIPURPOSE PROJECT			9,519	402,417		392,898
156801	DEBIT/CREDIT ADVICE- SOLAR POWER PROJECT, TAMIL NADU				794,604		794,604
157101	DEBIT/CREDIT ADVICES-40 MW SOLAR POWER PROJECT GANJAM			66,021	66,021		
157401	DEBIT/CREDIT ADVICES- RENEWABLE ENERGY AND GREEN HYDROGEN DIVISION			66,021		66,021	
157501	DEBIT/CREDIT ADVICES- SIANG BASIN PROJECT			354,669	3,000	351,669	
310000	PURCHASE LIABILITY FOR SERVICES CONTROL ACCOUNT			2,897,742,147	2,897,742,147		

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ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
311302	PAYABLE TO NHPC CLUB INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN		27,736,501	220,727,056	239,170,203		46,179,648
311303	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS/OTHERS-FOREIGN		1,039,532	1,039,532			
311304	INCOME TAX DEDUCTED AT SOURCE-RENT		98,826	1,231,004	1,354,644		222,466
311306	INCOME TAX DEDUCTED-SERVICES		2,148,861	6,046,508	5,452,335		1,554,688
311311	INCOME TAX COLLECTED AT SOURCE (U/S 206 C)			9,677	9,677		
311322	INCOME TAX DEDUCTED AT SOURCE (U/S 194Q) - PURCHASE OF GOODS		247,422	2,050,788	2,193,763		390,397
311401	PROFESSIONAL TAX		46,800	531,648	527,488		42,640
311407	LIABILITY FOR OTHER STATE LEVIES		19,166,457	130,700,045	127,208,210		15,674,622
311502	DONATIONS TO OTHER FUNDS		11,115	474,848	463,733		
311713	GRANTS IN AID-FROM GOVERNMENT-FOR OTHER WORKS-NON CURRENT		1,350,300,000		400,000,000		1,750,300,000
312101	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (CAPITAL WORKS)			8,079,841,616	8,079,841,616		
312102	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (OTHER WORKS)			180,201,164	180,201,164		
312103	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SUPPLY)			207,801,404	207,801,404		
312104	SUNDRY CREDITORS-QUARTERLY PROVISIONAL LIALILITIES (SERVICES)			131,685,562	131,685,562		
312105	SUNDRY CREDITOR-QUARTERLY PROVISIONAL LIABILITY- MICRO& SMALL ENTERPRISE-CAPITAL			2,708,562	2,708,562		
312106	SUNDRY CREDITOR-QUARTERLY PROVISIONAL LIABILITY- MICRO& SMALL ENTERPRISE-OTHER THAN CAPITAL			84,849,108	84,849,108		
312201	OUTPUT GST - CENTRAL GST PAYABLE - STATE 1			88,689,775	88,689,775		
312202	OUTPUT GST - CENTRAL GST PAYABLE - STATE 2			82,534,181	82,534,181		
312203	OUTPUT GST - STATE GST PAYABLE - STATE 1			88,689,775	88,689,775		
312204	OUTPUT GST - STATE GST PAYABLE - STATE 2			82,534,181	82,534,181		
312205	OUTPUT GST - INTEGRATED GST PAYABLE - STATE 1			303,162	303,162		
312206	OUTPUT GST - INTEGRATED GST PAYABLE - STATE 2			4,387,620	4,387,620		
312211	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1		1,329,600	19,429,970	19,410,324		1,309,954
312212	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 2		223,343	4,058,400	4,026,788		191,731
312213	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1		1,329,600	19,429,970	19,410,324		1,309,954
312214	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 2		223,343	4,058,400	4,026,788		191,731
312215	IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1		83,735	3,910,973	3,961,442		134,204

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ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
310101	EARNEST MONEY DEPOSIT		9,288,265	19,819,984	17,751,719		7,220,000
310201	SUNDRY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY		2,102,685,143	20,774,654,749	21,437,698,345		2,765,728,739
310203	SUNDRY CREDITORS FOR MATERIAL/SUPPLIES-CAPITAL-INDIAN CURRENCY		274,867,824	5,495,285,252	5,283,283,507		62,866,079
310208	SUNDRY CREDITORS-CAPITAL-FOREIGN CURRENCY		163,901,637	33,590,913	11,501,125		141,811,849
310250	SUNDRY CREDITORS-MICRO & SMALL ENTERPRISE-CAPITAL		2,086,500	42,245,796	40,159,296		
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/FC	1,414,440,576		6,660,485,342	6,932,146,105	1,142,779,813	
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS-CAPITAL-INDIAN CURRENCY		1,276,710,378	874,463,034	602,401,072		1,004,648,416
310303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY		82,709,564	79,439,948	75,897,007		79,166,623
310305	SECURITY DEPOSIT/RETENTION MONEY-OTHERS-CAPITAL-INDIAN CURRENCY				113,778		113,778
310306	SECURITY DEPOSIT/RETENTION MONEY-FOREIGN CURRENCY		57,156,329	3,286,311	4,980,978		58,850,996
310401	SUNDRY CREDITORS-WORKS-OTHER THAN CAPITAL-INDIAN CURRENCY		461,061	130,146	122,546		453,461
310411	SUNDRY CREDITORS-SUPPLIERS-OTHER THAN CAPITAL-INDIAN CURRENCY		270,385	150,076,395	209,944,320		60,138,310
310413	SUNDRY CREDITORS- CORPORATE SOCIAL RESPONSIBILITY –OTHER THAN CAPITAL WORK		17,639,022	46,729,505	52,847,231		23,756,748
310431	SUNDRY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY		63,776,405	1,832,702,072	1,856,736,224		87,810,557
310434	SUNDRY CREDITORS-MICRO& SMALL ENTERPRISE-OTHER THAN CAPITAL		17,871,885	313,455,565	356,913,365		61,329,685
310450	STORES PAYMENT CONTROL ACCOUNT			2,184,650,439	2,184,650,439		
310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OTHER THAN CAPITAL-INR/FC	44,663,659		154,555,583	167,679,760	31,539,482	
310501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY		42,279,515	23,943,076	10,889,537		29,225,976
310503	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY		18,400	36,800	18,400		
310505	SECURITY DEPOSIT-RETENTION MONEY-OTHER THAN CAPITAL-INDIAN CURRENCY		2,365,744	896,818	844,580		2,313,506
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES		127,047	2,855,450	3,211,984		483,581
310608	AMOUNT PAYABLE TO EX EMPLOYEES		1,024,395	1,024,544	149		
310701	ELECTRICITY/POWER CHARGES PAYABLE			21,139,435	21,139,435		
310713	OTHER EXPENSES PAYABLE		253,156	240,000			13,156
311208	EMPLOYEES CONTRIBUTION TOWARDS NHPC CLUB		95,900	1,021,100	1,105,400		180,200

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
312216	IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 2		4,500	4,500			
312231	TDS Payable - CENTRAL GST STATE 1		4,493,920	58,642,707	61,977,570		7,828,783
312232	TDS Payable - CENTRAL GST - STATE 2		10,199,431	37,046,895	35,953,471		9,106,007
312233	TDS Payable - STATE GST - STATE 1		4,493,920	58,643,247	57,801,083		3,651,756
312234	TDS Payable - STATE GST - STATE 2		10,199,431	37,046,895	35,953,471		9,106,007
312235	TDS Payable - INTEGRATED GST - STATE 1		756,278	9,347,057	9,776,458		1,185,679
312236	TDS Payable - INTEGRATED GST - STATE 2		3,255,573	19,815,576	19,909,998		3,349,995
312281	RCM GST BOOKED BUT NOT DUE -CGST- STATE 1		1,656,866	1,660,819	1,427,053		1,423,100
312282	RCM GST BOOKED BUT NOT DUE -CGST- STATE 2		262,159	262,159	248,198		248,198
312284	RCM GST BOOKED BUT NOT DUE -SGST - STATE 1		1,647,264	1,651,217	1,427,053		1,423,100
312285	RCM GST BOOKED BUT NOT DUE - SGST- STATE 2		262,159	264,213	250,252		248,198
312287	RCM GST BOOKED BUT NOT DUE - IGST- STATE 1		49,651	64,501	448,152		433,302
318301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-NON CURRENT		1,256,651,407	3,702,470,418	3,431,085,415		985,266,404
318306	SECURITY DEPOSIT/ RETENTION MONEY-FOREIGN CURRENCY-NON CURRENT		57,752,630	3,324,316,647	3,325,415,013		58,850,996
319301	SECURITY DEPOSIT RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY-CURRENT		17,326,975	2,125,410,916	2,127,465,953		19,382,012
319303	SECURITY DEPOSIT-RETENTION MONEY SUPPLIER-CAPITAL-INDIAN CURRENCY-CURRENT		82,709,564	323,292,463	319,749,522		79,166,623
319305	SECURITY DEPOSIT/ RETENTION MONEY OTHERS-CAPITAL-INDIAN CURRENCY-CURRENT			227,556	341,334		113,778
319501	SECURITY DEPOSIT/ RETENTION MONEY CONTRACTOR OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT		42,279,515	156,809,167	143,755,628		29,225,976
319503	SECURITY DEPOSIT-RETENTION MONEY SUPPLIER-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT		18,400	18,400			
319505	SECURITY DEPOSIT-RETENTION MONEY OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT		2,365,744	10,852,193	10,799,955		2,313,506
350701	PROVISIONS FOR BAD AND DOUBTFUL CLAIMS		171,488,958	157,606,822			13,882,136
350704	PROVISION FOR GST INPUT CREDIT		994,498,602		115,811,378		1,110,309,980
350902	PROVISION FOR LOSSES PENDING INVESTIGATION			1,204,630,412	1,204,630,412		
350903	PROVISION FOR LOSSES AWAITING WRITE OFF SANCTION		120,783	120,783			
350916	PROVISION FOR CONSTRUCTION STORES		837,976	12,623			825,353
350919	PROVISION FOR OTHER EXPENSES		1,084,773,496	2,669,461,761	1,956,747,276		372,059,011
350925	PROVISION FOR EXP IN RESPECT OF ARBITRATION AWARD/ COURT CASES		7,900,736,145	15,261,855,689	7,362,079,544		960,000
350931	PROVISION AGT CONTRACTORS CLAIMS TO THE EXTENT OF ADVANCES				7,145,180,472		7,145,180,472
351211	PROVISION FOR COMMITTED CAPITAL EXPENSES-CURRENT		291,500,000		620,706,000		912,206,000
380601	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL	164,556,489		686,067,959	691,684,952	158,939,496	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
	WORKS -CAPITAL-INDIAN CURRENCY -FAIR VALUATION ADJUSTMENT						
380604	SECURITY DEPOSIT-RETENTION MONEY-FOREIGN CURRENCY -FAIR VALUATION ADJUSTMENT-	8,043,235		31,440,558	31,467,261	8,016,532	
382601	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS -CAPITAL-INDIAN CURRENCY - CURRENT-FAIR VAL. ADJ.	10,582,701		188,684,947	199,250,129	17,519	
383000	LEASE LIABILITY -CONTRA (IND AS)	2,344,985		2,968,479	4,832,851	480,613	
383002	LEASE LIABILITY - BUILDINGS ON LEASE (IND AS)		578,915	1,531,104	3,037,187		2,084,998
383004	LEASE LIABILITY -VEHICLES UNDER LEASE (IND AS)		1,788,552	1,788,552			
383022	LEASE LIABILITY - BUILDINGS ON LEASE (IND AS)-CURRENT		108,086	145,109	1,518,884		1,481,861
410000	GROSS BLOCK CONTROL ACCOUNT			20,000	20,000		
410001	ASSET RECLASSIFICATION CONTROL ACCOUNT			170,898,223	170,898,223		
410101	LAND-FREE HOLD	5,497,469				5,497,469	
410121	LAND-RIGHT OF USE	6,235,241,133		784,825,772	220,503,000	6,799,563,905	
410201	ROADS	77,359,963				77,359,963	
410203	BRIDGES AND CULVERTS	13,737,506				13,737,506	
410204	AERODROMES, HELIPAD AND AIR STRIPS	1,729,552				1,729,552	
410302	BUILDING CONTAINING WORKSHOP	6,924,810				6,924,810	
410303	BULD.CONTAIN. TRANS. PLANT & EQUIPMENT	2,691,637				2,691,637	
410304	OFFICE BUILDINGS-PERMANENT	130,202,246				130,202,246	
410305	OFFICE BUILDINGS-TEMPORARY	11,452,002				11,452,002	
410306	STORES AND GODOWN BUILDINGS	26,945,907				26,945,907	
410321	TRANSIT CAMP AND FIELD HOSTEL	116,069,689				116,069,689	
410322	SCHOOL BUILDINGS	51,061,794				51,061,794	
410323	HOSPITAL BUILDINGS	14,055,383				14,055,383	
410324	CLUB BUILDING	4,138,507				4,138,507	
410325	RESIDENTIAL BUILDING-PERMANENT	346,344,754				346,344,754	
410326	RESIDENTIAL BUILDING-TEMPORARY	39,983,572				39,983,572	
410327	CANTEEN BUILDING	1,467,499				1,467,499	
410328	BUILDINGS-OTHERS	153,601,344				153,601,344	
410404	INTERNAL ELECTRIFICATION WORK -OFFICE BUILDINGS-PERMANENT	6,499,508				6,499,508	
410421	INTERNAL ELECTRIFICATION WORK -TRANSIT CAMP AND FIELD HOSTEL	349,377				349,377	
410428	INTERNAL ELECTRIFICATION WORK -BUILDINGS-OTHERS	414,947				414,947	
410501	RAILWAY SIDINGS	319,799,823				319,799,823	
410707	DC SYSTEMS/BATTERY SYSTEMS	32,300				32,300	
410712	AUXILIARY AND ANCILLARY SYSTEMS	26,500				26,500	
410713	MISCELLANEOUS POWER PLANT EQUIPMENTS	874,600				874,600	
410801	SUBSTATION-TRANSFORMERS	10,762,425				10,762,425	
410802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQUIPMENT AND OTHER FIXED APPARATUS	136,831				136,831	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
410804	LIGHTENING ARRESTORS	87,930				87,930	
410805	UNDERGROUND CABLE AND DUCT SYSTEM	8,938,509				8,938,509	
410806	CONTROL METERING AND PROTECTION SYSTEM	5,919,190			5,692	5,913,498	
410901	TRUNK TRANSMISSION LINES	510,479				510,479	
410903	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS	26,077,543				26,077,543	
410904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	33,171,416				33,171,416	
410905	STREET LIGHTING, ETC.	29,783,534		2,896,355		32,679,889	
411002	DIESEL GENERATING SETS	21,355,908			2,302,314	19,053,594	
411101	EXCAVATORS	1,483,512				1,483,512	
411104	TIPERS	1,669,566				1,669,566	
411105	DOZERS	13,626,950				13,626,950	
411109	CRANES (UP TO 100 TONS)	10,927,297				10,927,297	
411110	CONCRETING EQUIPMENT	214,291				214,291	
411112	PUMPS	3,561,607		416,435		3,978,042	
411114	WELDING SETS	189,284				189,284	
411115	AIR COMPRESSORS	2,766,373		54,634		2,821,007	
411116	DRILLING EQUIPMENT	614,154				614,154	
411130	OTHER EQUIPMENT	11,262,991		32,443	600,951	10,694,483	
411201	WATER SUPPLY	65,601,162		53,006		65,654,168	
411202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	16,725,431				16,725,431	
411402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK	2,455,902			1,906,164	549,738	
411405	ROOF TOP SOLAR POWER INSTALLATIONS	4,157,683				4,157,683	
411505	FIRE TENDERS	4,755,238				4,755,238	
411507	BUSES	730,196				730,196	
411508	TRUCKS/TANKERS	10,472,476			2,865,891	7,606,585	
411511	MOTOR CYCLE/SCOOTER	102,400				102,400	
411512	CYCLES	61,220				61,220	
411603	BOATS	10,935,105				10,935,105	
411701	FURNITURE-FIXTURES-OFFICE	41,795,887		2,004,301	325,199	43,474,989	
411702	FURNITURE-FIXTURES-RESIDENTIAL OFFICE-EMPLOYEES	8,056,814		10,935,340	1,294,591	17,697,563	
411703	FURNITURE-FIXTURES-CANTEEN	3,632,246				3,632,246	
411704	FURNITURE-FIXTURES-SCHOOL	686,630				686,630	
411705	FURNITURE-FIXTURES-CLUB	149,023				149,023	
411706	FURNITURE-FIXTURES-HOSPITAL	378,832				378,832	
411707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL	13,640,806		949,815		14,590,621	
411710	FURNITURE-FIXTURES-MINOR VALUE >750<5000	228,116		384,324		612,440	
411712	FURNITURE-FIXTURES-RESIDENTIAL OFFICE-EMPLOYEES-VALUE MORE THAN 750 AND UP TO 5000	66,143		89,527	11,619	144,051	
411801	COMPUTERS	19,860,253		830,630	4,549,289	16,141,594	
411803	PRINTERS	3,023,334		462,976		3,486,310	
411804	OTHER IT EQUIPMENTS	1,408,370		476,001		1,884,371	

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ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
411805	SATELLITE COMMUNICATIONS SYSTEMS	2,706,573			5,500	2,701,073	
411806	NETWORKING DEVICES & SERVER	9,142,234		3,583,798	1,757,026	10,969,006	
411810	COMPUTER AND PERIPHERALS-MINOR VALUE >750<5000	323,120			69,000	254,120	
411811	COMPUTERS & PERIPHERALS -RESIDENTIAL OFFICE-EMPLOYEES	10,972,598		2,584,757	696,442	12,860,913	
411812	COMPUTERS & PERIPHERALS -RESIDENTIAL OFFICE-EMPLOYEES-VALUE MORE THAN 750 AND UP TO 5000	4,914		14,820	5,311	14,423	
411902	TELEPHONE TELEX MACHINES	7,899,251				7,899,251	
411903	INTERIOR COMMUNICATION EQUIPMENTS	2,295,841				2,295,841	
411904	MOBILE PHONES/CELLULAR PHONES	9,501				9,501	
411910	COMMUNICATION EQUIPMENTS-MINOR VALUE >750<5000	52,800		220,500		273,300	
411911	MOBILE PHONES/ CELLULAR PHONES- RESIDENTIAL OFFICE- EMPLOYEES	254,178		2,806,980	347,263	2,713,895	
412003	PHOTOCOPY/DUPLICATING MACHINES	1,819,211				1,819,211	
412005	HOSPITAL EQUIPMENTS	6,388,537				6,388,537	
412006	CLUB EQUIPMENTS	2,973,913		73,700		3,047,613	
412007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	3,822,650		90,496		3,913,146	
412008	AIR CONDITIONERS	22,470,492		3,586,875	145,940	25,911,427	
412011	AIR COOLERS/WATER COOLERS/FANS	673,166		87,488		760,654	
412012	SCHOOL EQUIPMENTS	53,190				53,190	
412013	REFRIGERATORS FOR OFFICE	496,099		43,001		539,100	
412014	TELEVISION/MUSIC SYSTEM FOR OFFICE	7,326,494		134,970		7,461,464	
412020	OTHER OFFICE EQUIPMENTS	12,020,848				12,020,848	
412021	OTHER EQUIPMENT-RESIDENTIAL OFFICE- EMPLOYEES	8,603,811		12,670,372	1,133,150	20,141,033	
412022	OTHER EQUIPMENTS-RESIDENTIAL OFFICE-EMPLOYEES-VALUE MORE THAN 750 AND UP TO 5000	293,210		566,914	63,461	796,663	
412201	INTANGIBLE ASSETS-COMPUTER SOFTWARE	2,712,753		2,624,259		5,337,012	
412210	INTANGIBLE ASSETS OF MINOR VALUE >750<5000	6,000				6,000	
412501	TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	4,001,972		953,700	214,000	4,741,672	
412502	LABORATORY TESTING AND METER TESTING EQUIPMENTS	23,792,897		56,640	77,838	23,771,699	
412503	MISC. ASSETS/EQUIPMENTS	53,819,572		210,029	18,636	54,010,965	
412505	REFRIGERATOR OTHER THAN FOR OFFICE	448,919				448,919	
412801	OFFICE EQUIPMENT/MISC ASSETS OF MINOR VALUE >750<5000	18,497,161		232,516	443,390	18,286,287	
413008	PLANT AND MACHINERY SUB STATION- DECLARED SURPLUS /UNSERVICEABLE			1		1	
413010	PLANT AND MACHINERY OTHERS -- DECLARED SURPLUS /UNSERVICEABLE			862,868	862,868		
413011	CONSTRUCTION EQUIPMENT- DECLARED SURPLUS /UNSERVICEABLE			57,951	57,950	1	
413014	ELECTRICAL INSTALLATIONS- DECLARED SURPLUS			455,948	455,948		

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
	/UNSERVICEABLE						
413015	VEHICLES - DECLARED SURPLUS /UNSERVICEABLE			286,590		286,590	
413017	FURNITURE AND FIXTURE - DECLARED SURPLUS			46		46	
	/UNSERVICEABLE						
413018	COMPUTERS - DECLARED SURPLUS /UNSERVICEABLE			307,742		307,742	
413020	OFFICE EQUIPMENTS - DECLARED SURPLUS			22,524		22,524	
	/UNSERVICEABLE						
413402	RIGHT TO USE ASSET - BUILDINGS ON LEASE (IND AS)	6,593,553		2,886,146	6,593,553	2,886,146	
414007	GENERATING PLANT AND MACHINERY- HELD FOR SALE	131,994				131,994	
414008	PLANT AND MACHINERY SUB STATION-HELD FOR SALE	338,902				338,902	
414010	PLANT AND MACHINERY OTHERS -HELD FOR SALE	1,004,083				1,004,083	
414011	CONSTRUCTION EQUIPMENT- HELD FOR SALE	1,789,297				1,789,297	
414012	WATER SUPPLY SYSTEM/DRAINAGE AND SEWERAGE - HELD FOR SALE	140,293				140,293	
414014	ELECTRICAL INSTALLATIONS- HELD FOR SALE	35,191			4	35,187	
414015	VEHICLES - HELD FOR SALE	704,942				704,942	
414017	FURNITURE AND FIXTURE - HELD FOR SALE	19,810				19,810	
414018	COMPUTERS - HELD FOR SALE	1,404,786			74,867	1,329,919	
414019	COMMUNICATION EQUIPMENT- HELD FOR SALE	123,926			4,360	119,566	
414020	OFFICE EQUIPMENTS - HELD FOR SALE	3,120,395			4,578	3,115,817	
415201	ROADS -DEEMED COST ADJUSTMENT		20,788,385				20,788,385
415203	BRIDGES AND CULVERTS -DEEMED COST ADJUSTMENT		3,521,532				3,521,532
415204	AERODROMES, HELIPAD AND AIR STRIPS -DEEMED COST ADJUSTMENT		250,058				250,058
415302	BUILDING CONTAINING WORKSHOP -DEEMED COST ADJUSTMENT		1,934,717				1,934,717
415303	BULD.CONTAIN. TRANS. PLANT & EQUIPMENT -DEEMED COST ADJUSTMENT		851,218				851,218
415304	OFFICE BUILDINGS-PERMANENT -DEEMED COST ADJUSTMENT		89,536				89,536
415305	OFFICE BUILDINGS-TEMPORARY -DEEMED COST ADJUSTMENT		11,451,981				11,451,981
415306	STORES AND GODOWN BUILDINGS -DEEMED COST ADJUSTMENT		25,583,510				25,583,510
415321	TRANSIT CAMP AND FIELD HOSTEL -DEEMED COST ADJUSTMENT		15,071,737				15,071,737
415322	SCHOOL BUILDINGS -DEEMED COST ADJUSTMENT		11,464,653				11,464,653
415323	HOSPITAL BUILDINGS -DEEMED COST ADJUSTMENT		3,769,365				3,769,365
415324	CLUB BUILDING -DEEMED COST ADJUSTMENT		916,188				916,188
415325	RESIDENTIAL BUILDING-PERMANENT -DEEMED COST ADJUSTMENT		75,249,924				75,249,924
415326	RESIDENTIAL BUILDING-TEMPORARY -DEEMED COST ADJUSTMENT		39,983,530				39,983,530
415327	CANTEEN BUILDING -DEEMED COST ADJUSTMENT		1,467,496				1,467,496

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ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
415328	BUILDINGS-OTHERS -DEEMED COST ADJUSTMENT		51,914,597				51,914,597
415501	RAILWAY SIDINGS -DEEMED COST ADJUSTMENT		189,162,221				189,162,221
415707	DC SYSTEMS/BATTERY SYSTEMS -DEEMED COST ADJUSTMENT		653				653
415713	MISCELLANEOUS POWER PLANT EQUIPMENTS -DEEMED COST ADJUSTMENT		323,252				323,252
415801	SUBSTATION-TRANSFORMERS -DEEMED COST ADJUSTMENT		3,687,037				3,687,037
415802	TRANSFORMER KIOSKS, TRANSFORMER SUB STATION EQP AND OTHER FIXED APPARATUS -DEEMED COST ADJUSTMENT		64,279				64,279
415804	LIGHTENING ARRESTORS -DEEMED COST ADJUSTMENT		35,261				35,261
415805	UNDERGROUND CABLE AND DUCT SYSTEM -DEEMED COST ADJUSTMENT		3,565,384				3,565,384
415806	CONTROL METERING AND PROTECTION SYSTEM -DEEMED COST ADJUSTMENT		209,803	5,691			204,112
415901	TRUNK TRANSMISSION LINES -DEEMED COST ADJUSTMENT		213,448				213,448
415903	TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS -DEEMED COST ADJUSTMENT		9,865,217				9,865,217
415904	INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC. -DEEMED COST ADJUSTMENT		11,926,476				11,926,476
415905	STREET LIGHTING, ETC. -DEEMED COST ADJUSTMENT		10,337,117				10,337,117
416002	DIESEL GENERATING SETS -DEEMED COST ADJUSTMENT		9,171,102	1,167,766			8,003,336
416101	EXCAVATORS -DEEMED COST ADJUSTMENT		1,409,337				1,409,337
416104	TIPERS -DEEMED COST ADJUSTMENT		1,586,088				1,586,088
416105	DOZERS -DEEMED COST ADJUSTMENT		12,945,603				12,945,603
416109	CRANES (UP TO 100 TONS) -DEEMED COST ADJUSTMENT		10,380,932				10,380,932
416110	CONCRETING EQUIPMENT -DEEMED COST ADJUSTMENT		119,103				119,103
416112	PUMPS -DEEMED COST ADJUSTMENT		53,224				53,224
416114	WELDING SETS -DEEMED COST ADJUSTMENT		29,057				29,057
416115	AIR COMPRESSORS -DEEMED COST ADJUSTMENT		2,628,052				2,628,052
416116	DRILLING EQUIPMENT -DEEMED COST ADJUSTMENT		200,561				200,561
416130	OTHER EQUIPMENT -DEEMED COST ADJUSTMENT		9,229,543	571,975			8,657,568
416201	WATER SUPPLY -DEEMED COST ADJUSTMENT		14,474,757				14,474,757
416202	SEWERAGE AND EFFLUENT DISPOSAL SYSTEM-DEEMED COST ADJUSTMENT		4,211,556				4,211,556
416402	POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK -DEEMED COST ADJUSTMENT		1,269,844	1,148,341			121,503
416505	FIRE TENDERS -DEEMED COST ADJUSTMENT		1,365,821				1,365,821
416507	BUSES-DEEMED COST ADJUSTMENT		657,176				657,176
416508	TRUCKS/TANKERS -DEEMED COST ADJUSTMENT		2,579,301	2,579,301			
416511	MOTOR CYCLE/SCOOTER -DEEMED COST ADJUSTMENT		17,038				17,038

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
416603	BOATS -DEEMED COST ADJUSTMENT		268,093				268,093
416701	FURNITURE-FIXTURES-OFFICE -DEEMED COST ADJUSTMENT		11,705,827	325,153			11,380,674
416702	FURNITURE-FIXTURES-RESIDENTIAL OFFICE EMPLOYEES -DEEMED COST ADJUSTMENT		39,449				39,449
416703	FURNITURE-FIXTURES-CANTEEN -DEEMED COST ADJUSTMENT		241,240				241,240
416704	FURNITURE-FIXTURES-SCHOOL -DEEMED COST ADJUSTMENT		552,853				552,853
416705	FURNITURE-FIXTURES-CLUB -DEEMED COST ADJUSTMENT		109,216				109,216
416706	FURNITURE-FIXTURES-HOSPITAL -DEEMED COST ADJUSTMENT		220,302				220,302
416707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL -DEEMED COST ADJUSTMENT		1,961,671				1,961,671
416801	COMPUTERS -DEEMED COST ADJUSTMENT		440,507	365,698			74,809
416803	PRINTERS -DEEMED COST ADJUSTMENT		30,650				30,650
416804	OTHER EDP EQUIPMENTS -DEEMED COST ADJUSTMENT		142,973				142,973
416805	SATELLITE COMMUNICATIONS SYSTEMS -DEEMED COST ADJUSTMENT		2,566,020				2,566,020
416806	NETWORKING DEVICES & SERVER -DEEMED COST ADJUSTMENT		4,868,790	357,570			4,511,220
416902	TELEPHONE TELEX MACHINES -DEEMED COST ADJUSTMENT		4,085,636				4,085,636
416903	INTERIOR COMMUNICATION EQUIPMENTS -DEEMED COST ADJUSTMENT		943,202				943,202
417005	HOSPITAL EQUIPMENTS -DEEMED COST ADJUSTMENT		23,224				23,224
417006	CLUB EQUIPMENTS-DEEMED COST ADJUSTMENT		112,119				112,119
417007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS -DEEMED COST ADJUSTMENT		189,965				189,965
417008	AIR CONDITIONERS -DEEMED COST ADJUSTMENT		653,389	35,906			617,483
417011	AIR COOLERS/WATER COOLERS/FANS -DEEMED COST ADJUSTMENT		185,146				185,146
417012	SCHOOL EQUIPMENTS -DEEMED COST ADJUSTMENT		31,621				31,621
417013	REFRIGERATORS FOR OFFICE -DEEMED COST ADJUSTMENT		183,341				183,341
417014	TELEVISION/MUSIC SYSTEM FOR OFFICE -DEEMED COST ADJUSTMENT		169,881				169,881
417020	OTHER OFFICE EQUIPMENTS -DEEMED COST ADJUSTMENT		5,898,870				5,898,870
417501	TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFF, PROJECTORS, AUDIO VISUALS EQP -DEEMED COST ADJUSTMENT		892,321				892,321
417502	LABORATORY TESTING AND METER TESTING		15,093,696	54,039			15,039,657

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
417503	EQUIPMENTS -DEEMED COST ADJUSTMENT MISC. ASSETS/EQUIPMENTS -DEEMED COST ADJUSTMENT		5,029,278	7,449			5,021,829
417505	REFRIGERATOR OTHER THAN FOR OFFICE -DEEMED COST ADJUSTMENT		22,681				22,681
417801	FIXED ASSETS OF MINOR VALUE >750<5000 -DEEMED COST ADJUSTMENT		13,753,201	354,628			13,398,573
420102	ACCUMULATED DEPRECIATION-LAND-RIGHT OF USE			55,727	55,727		
420201	ACCUMULATED DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES		52,461,443		3,097,707		55,559,150
420301	ACCUMULATED DEPRECIATION-BUILDING		446,664,123		26,406,072		473,070,195
420401	ACCUMULATED DEPRECIATION -INTERNAL ELECTRIFICATION WORK -BUILDINGS		1,170,348		459,804		1,630,152
420501	ACCUMULATED DEPRECIATION-RAILWAY SIDINGS		319,756,276				319,756,276
420701	ACCUMULATED DEPRECIATION-GENERATING PLANT AND MACHINERY (INCLUDING FOUNDATION)		697,909		50,652		748,561
420801	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY SUB STATION (INCLUDING FOUNDATION)		16,730,433	5,691	688,757		17,413,499
420901	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY-TRANSMISSION LINES (INCLUDING FOUNDATION)		66,549,605		2,574,179		69,123,784
421001	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY OTHERS		15,240,002	1,925,526	379,459		13,693,935
421101	ACCUMULATED DEPRECIATION-CONSTRUCTION EQUIPMENT		40,735,550	571,975	436,649		40,600,224
421201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM		41,281,731		2,750,745		44,032,476
421402	ACCUMULATED DEPRECIATION-POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS		2,049,197	1,715,548	18,132		351,781
421405	ACCUMULATED DEPRECIATION- ROOF TOP SOLAR POWER INSTALLATIONS		389,479		149,676		539,155
421501	ACCUMULATED DEPRECIATION-VEHICLE		7,309,989	2,579,301	1,030,200		5,760,888
421601	ACCUMULATED DEPRECIATION-AIRCRAFT/BOATS		6,123,311		978,288		7,101,599
421701	ACCUMULATED DEPRECIATION-FURNITURE FIXTURES AND EQUIPMENT		37,142,595	412,555	5,826,354		42,556,394
421801	ACCUMULATED DEPRECIATION-COMPUTERS		29,886,957	6,353,328	8,560,786		32,094,415
421901	ACCUMULATED DEPRECIATION-COMMUNICATION EQUIPMENTS		8,505,658	38,742	1,238,093		9,705,009
422001	ACCUMULATED DEPRECIATION-OFFICE EQUIPMENT		34,659,272	210,906	7,280,454		41,728,820
422201	ACCUMULATED DEPRECIATION-INTANGIBLE ASSETS-COMPUTER SOFTWARE		2,718,753	421,643	1,123,488		3,420,598
422501	ACCUMULATED DEPRECIATION-OTHER ASSETS		42,605,984	77,503	3,483,460		46,011,941
422801	ACCUMULATED DEPRECIATION-FIXED ASSETS OF MINOR VALUE>750<5000		18,488,809	443,245	232,407		18,277,971

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ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
423402	ACCUMULATED DEPRECIATION-RIGHT TO USE ASSET - BUILDINGS ON LEASE (IND AS)		6,485,462	6,593,553	1,430,907		1,322,816
425201	ACCUMULATED DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES -DEEMED COST ADJUSTMENT	24,559,975				24,559,975	
425301	ACCUMULATED DEPRECIATION-BUILDING -DEEMED COST ADJUSTMENT	239,748,452				239,748,452	
425501	ACCUMULATED DEPRECIATION-RAILWAY SIDINGS -DEEMED COST ADJUSTMENT	189,162,221				189,162,221	
425701	ACCUMULATED DEPRECIATION-GEN PLANT AND MACHINERY (INCLUDING FOUNDATION)-DEEMED COST ADJUSTMENT	323,905				323,905	
425801	ACCUMULATED DEPRECIATION-PLANT AND MACH SUB STATION (INCLUDING FOUNDATION)-DEEMED COST ADJUSTMENT	7,561,764			5,691	7,556,073	
425901	ACCUM DEPRECIATION-PLANT AND MACH-TRANSMISSION LINES (INCLUDING FOUNDATION)-DEEMED COST ADJUSTMENT	32,342,258				32,342,258	
426002	ACCUMULATED DEPRECIATION-DIESEL GENERATING SETS -DEEMED COST ADJUSTMENT	9,171,102			1,167,766	8,003,336	
426101	ACCUMULATED DEPRECIATION-CONSTRUCTION EQUIPMENT -DEEMED COST ADJUSTMENT	38,581,500			571,975	38,009,525	
426201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM -DEEMED COST ADJUSTMENT	14,474,757				14,474,757	
426202	ACCUMULATED DEPRECIATION-WATER SUPPLY & DRAINS/SEWERAGE-OTHERS -DEEMED COST ADJUSTMENT	4,211,556				4,211,556	
426402	ACCUMULATED DEPRECIATION-POWER SUPPLY SYSTEMS-ADMINISTRATIVE BLOCKS -DEEMED COST ADJUSTMENT	1,269,844			1,148,341	121,503	
426501	ACCUMULATED DEPRECIATION-VEHICLE -DEEMED COST ADJUSTMENT	4,619,336			2,579,301	2,040,035	
426601	ACCUMULATED DEPRECIATION-AIRCRAFT/BOATS -DEEMED COST ADJUSTMENT	268,093				268,093	
426701	ACCUMULATED DEPRECIATION-FURNITURE FIXTURES AND EQUIPMENT -DEEMED COST ADJUSTMENT	14,830,558			325,153	14,505,405	
426801	ACCUMULATED DEPRECIATION-COMPUTERS -DEEMED COST ADJUSTMENT	8,048,940			723,268	7,325,672	
426901	ACCUMULATED DEPRECIATION-COMMUNICATION EQUIPMENTS -DEEMED COST ADJUSTMENT	5,028,838				5,028,838	
427001	ACCUMULATED DEPRECIATION-OFFICE EQUIPMENT -DEEMED COST ADJUSTMENT	7,447,556			35,906	7,411,650	
427501	ACCUMULATED DEPRECIATION-OTHER ASSETS -DEEMED COST ADJUSTMENT	21,037,976			61,488	20,976,488	
427801	ACCUMULATED DEPRECIATION-FIXED ASSETS OF MINOR	13,753,201			354,628	13,398,573	

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ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
	VALUE>750<5000 -DEEMED COST ADJUSTMENT						
430203	CWIP-BRIDGES AND CULVERTS			16,863,802	16,863,802		
430301	CWIP-BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	13,701,720,054		6,130,542,282	3,040,796,170	16,791,466,166	
430325	CWIP-RESIDENTIAL BUILDING-PERMANENT			576,343	576,343		
430329	CWIP-OTHER CIVIL WORKS			10,578			
430601	CWIP-DAMS AND BARRAGES	49,375,079,703		11,350,034,360	4,706,568,471	56,018,545,592	
430604	CWIP-POWER TUNNELS AND PIPELINES	16,194,176,440		6,125,414,290	3,419,394,379	18,900,196,351	
430605	CWIP-PENSTOCKS	1,643,210,003		852,000,849	395,056,702	2,100,154,150	
430606	CWIP-TAILRACE CHANNELS	1,211,250,330		11,180,726	75,459	1,222,355,597	
430608	CWIP-HYDROMECHANICAL WORKS-DAMS AND BARRAGES	1,968,639,246		469,821,382	221,060,370	2,217,400,258	
430610	CWIP-HYDROMECHANICAL WORKS-TUNNELS AND CANALS	3,014,705,821		535,107,282	449,050,755	3,100,762,348	
430611	CWIP-HYDROMECHANICAL WORKS-TAIL RACE INCLUDING DRAFT TUBE GATES	41,368,595		5,134,172	545,051	45,957,716	
430701	CWIP-MAIN GENERATING EQUIPMENT	13,939,149,717		1,004,214,091	1,049,394,238	13,893,969,570	
430702	CWIP-GENERATOR STEP UP TRANSFORMER	1,084,861,092		666,106,890	17,215,394	1,733,752,588	
430703	CWIP-OTHER POWER PLANT TRANSFORMER	437,120,451		7,498,191	175,045,191	269,573,451	
430704	CWIP-COOLING WATER SYSTEMS	346,672,531		88,938,424	6,008,263	429,602,692	
430705	CWIP-EHV SWITCHGEAR SYSTEMS	4,043,325,235		849,511,983	238,690,245	4,654,146,973	
430707	CWIP-DC SYSTEMS/BATTERY SYSTEMS	87,491,229		6,548,147	4,022,056	90,017,320	
430708	CWIP-POWER AND CONTROL CABLES	336,891,609		28,566,632	13,639,522	351,818,719	
430709	CWIP-AIR CONDITIONING AND VENTILATION SYSTEMS	269,950,793		32,526,265		302,477,058	
430710	CWIP-POWER LINE CARRIER COMMUNICATION SYSTEMS	58,240,450			24,956,131	33,284,319	
430711	CWIP-CONTROL, METERING AND PROTECTION SYSTEM	580,450,918		75,030,403	436,045,390	219,435,931	
430712	CWIP-AUXILLIARY AND ANCILLIARY SYSTEMS	345,268,011		42,988,154	28,556,830	359,699,335	
430713	CWIP-MISCELLANEOUS POWER PLANT EQUIPMENTS	1,108,936,031		31,481,493	405,701,378	734,716,146	
430716	CWIP-SCADA SYSTEM			434,807,224		434,807,224	
430903	CWIP-TRANSMISSION LINES FOR SUPPLY OF POWER TO CONSTRUCTION WORKS			38,680,269	12,624,880	26,055,389	
430905	CWIP-STREET LIGHTING, ETC.	2,425,033		1,089,896	3,514,929		
434001	CWIP-EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA COLLECTION	4,607,474		35,400		4,642,874	
434002	CWIP-EXPENSES ON SURVEY	67,176,894				67,176,894	
434003	CWIP-EXPLORATORY DRIFTS, TRENCHES AND PITS	24,489,208				24,489,208	
434004	CWIP-DRILLING AND DRAFTING	863,734				863,734	
434005	CWIP-DESIGN AND CONSULTANCY CHARGES	64,779				64,779	
434006	CWIP-EXPENDITURE ON PREPARATION OF PROJECT REPORT	9,622				9,622	
434007	CWIP-HYDRAULIC MODEL STUDIES	21,652,757				21,652,757	
434008	CWIP-OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION CHARGES	43,844,317				43,844,317	
437500	EAC- CONTRA FOR ALLOCATION OF EMPLOYEE BENEFIT		352,771,666		41,869,056		394,640,722

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
	EXPENSES						
437501	IEDC-WAGES, ALLOWANCES AND BENEFITS	4,636,513,116		1,100,405,063	115,198,088	5,621,720,091	
437502	IEDC-GRATUITY AND CONTRIBUTION TO PROVIDENT FUND & PENSION SCHEME (INCLUDING ADMINISTRATION FEE)	706,332,746		142,282,835	777,522	847,838,059	
437503	IEDC-STAFF WELFARE EXPENSES	359,252,518		84,259,958	5,444,175	438,068,301	
437504	IEDC-LEAVE SALARY AND PENSION CONTRIBUTION	27,379				27,379	
437505	EAC- EMPLOYEE BENEFIT EXPENSES- AUDIT & ACCOUNTS	352,771,666		41,869,056		394,640,722	
437510	IEDC-REPAIR AND MAINTENANCE-BUILDING	310,021,445		69,275,483	33,215,574	346,081,354	
437511	IEDC-REPAIR AND MAINTENANCE-CONSTRUCTION PLANT MACHINERY AND EQUIPMENT	89,498,609		281,217	52,780	89,727,046	
437512	IEDC-REPAIR AND MAINTENANCE-OTHERS	672,151,665		129,678,038	33,721,971	768,107,732	
437514	IEDC-RENT/HIRING CHARGES	133,328,561		88,671,452	90,139,808	131,860,205	
437515	IEDC-RATES AND TAXES	84,176,520		18,474,741	65,599,006	37,052,255	
437516	IEDC-INSURANCE	11,975,608		1,129,230	1	13,104,837	
437517	IEDC-SECURITY EXPENSES	1,325,333,806		367,923,862	105,445,523	1,587,812,145	
437518	IEDC-ELECTRICITY EXPENSES	177,294,549		104,155,316	18,620,055	262,829,810	
437519	IEDC-TRAVELLING AND CONVEYANCE	113,139,685		9,178,762	113,922	122,204,525	
437520	IEDC-EXPENSE ON VEHICLES/STAFF CAR	87,086,293		5,609,208		92,695,501	
437521	IEDC-TELEPHONE TELEX AND POSTAGE-COMMUNICATION EXPENSES	56,676,824		16,338,312	6,767,543	66,247,593	
437522	IEDC-ADVERTISEMENT PUBLICITY	15,775,157				15,775,157	
437523	IEDC-ENTERTAINMENT AND HOSPITALITY EXPENSES	440,691				440,691	
437524	IEDC-PRINTING AND STATIONERY	24,356,275		1,153,706	137	25,509,844	
437525	IEDC-OTHER EXPENSES	340,998,676		277,156,778	38,681,922	579,473,532	
437526	IEDC-DESIGN AND CONSULTANCY-INDIGENOUS	96,878,852		39,260,369	7,537,555	128,601,666	
437528	IEDC-LOSSES ON ASSETS/MATERIAL WRITTEN OFF	1,339,414		305,674	423,596	1,221,492	
437530	IEDC-LOSS ON SALE OF ASSET	205,667		355,000	6,115	554,552	
437531	IEDC-EXPENSES ON COMPENSATORY AFFORESTATION/CATCHMENT AREA TREATMENT/ENVIRONMENTAL EXPENSES	453,387,511		79,584,482		532,971,993	
437532	EDC- EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF FACILITIES NOT CONTROLLED BY COMPANY	1,084,885,229		75,857,376	38,802,986	1,121,939,619	
437533	IEDC-LAND ACQUISITION AND REHABILITATION	4,160				4,160	
437534	EAC - LEASE RENT	178,656,361		61,837,338	21,177	240,472,522	
437536	EAC- EXPENDITURE OF DOWNSTREAM PROTECTION WORKS	2,568,324,307		605,255,068	127,192,773	3,046,386,602	
437537	EAC- EXPENDITURE INCURRED ON DEVELOPMENT WORK IN PROJECTS	511,786,217		277,710,688	151,551,977	637,944,928	
437541	IEDC-INT.ON BORROWED MONEY-BONDS	25,315,467,754		4,682,540,312		29,998,008,066	
437542	IEDC-INT.ON BORROWED MONEY-FOREIGN LOAN	306,859,588		20,721,768		327,581,356	
437543	IEDC-INT.ON BORROWED MONEY-TERM LOAN BANKS/FIS	9,502,994,740		6,642,510,144	12,418,010	16,133,086,874	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
437544	IEDC-INT.ON BORROWED MONEY-SHORT TERM LOAN	520,240,363				520,240,363	
437546	IEDC-BOND ISSUE/SERVICE EXPENSES	12,936,421				12,936,421	
437547	IEDC-COMMITMENT FEE	11,109,558		553,771		11,663,329	
437549	IEDC-OTHER FINANCE CHARGES	97,744,908				97,744,908	
437550	IEDC-EXCHANGE RATE VARIATION(DEBIT BAL.)	269,685,855				269,685,855	
437551	IEDC-EXCHANGE RATE VARIATION(CREDIT BAL.)		357,695,823	189,379	189,379		357,695,823
437554	IEDC-EXCHANGE DIFFERENCE REGARDED AS ADJUSTMENT TO INTEREST COST	163,045,890				163,045,890	
437555	EAC- CALL SPREAD/ COUPON SWAP	1,967,177,648		141,903,913		2,109,081,561	
437560	IEDC-DEP. DURING CONSTRUCTION	806,675,331		66,821,089	561,803	872,934,617	
437561	IEDC-PROVISIONS	1,204,345,920		115,811,378		1,320,157,298	
437565	IEDC-PRIOR PERIOD EXPENSES	28,359,391				28,359,391	
437571	IEDC-INTEREST ON LOANS AND ADVANCES		1,752,667,825		30,857		1,752,698,682
437572	IEDC-MISCELLANEOUS RECEIPTS AND RECOVERIES		339,313,378	250,571	46,211,601		385,274,408
437574	IEDC-PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK		1,661,477,076		6,943,467		1,668,420,543
437575	IEDC-RENT/HIRE CHARGES		58,334,029		382,191		58,716,220
437576	EAC - GAIN ON TERMINATION/MODIFICATION OF LEASE(IND AS)	42,953				42,953	
437579	IEDC-PRIOR PERIOD INCOME		1,046,625				1,046,625
437582	EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY			246,035,579	278,970,887		32,935,308
437583	EAC- INTEREST ON FINANCIAL LIABILITIES-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	116,924,997		540,704,646	540,704,646	116,924,997	
437586	EAC- DEPRECIATION- RIGHT TO USE ASSET - UNDER LEASE (IND AS)	23,585,369		1,430,907		25,016,276	
437587	EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)	3,268,459		151,041		3,419,500	
437588	EAC- CONTRA FOR LEASE EXPENSES - UNDER LEASE (IND AS)		20,665,826	4,687,742	4,769,251		20,747,335
437590	EAC- INTEREST ON FC LOANS - EFFECTIVE INTEREST ADJUSTMENT	9,012,721		1,237,607	3,794,293	6,456,035	
437599	IEDC-CORPORATE/REGIONAL OFFICE EXPENSES (NET)	5,099,753,846		441,786,746	60,786,867	5,480,753,725	
440101	CONSTRUCTION STORES-STEEL	527,191,822		517,697,568	797,547,015	247,342,375	
440201	CONSTRUCTION STORES-CEMENT	523,152		1,131,938,946	1,132,462,098		
440301	CONSTRUCTION STORES-OTHER CIVIL BUILDING MATERIAL ITEMS	11,134,312		1,985,799	3,195,182	9,924,929	
440501	CONSTRUCTION STORES-SPARES-GENERATING PLANT & MACHINERY AND AUXILIARY SYSTEM-INDIGENOUS	1,691,101		2,786,542	4,271,605	206,038	
440601	CONSTRUCTION STORES-OTHER GENERIC ELECTRICAL ITEMS	2,294,690		61,503,876	62,992,452	806,114	
440701	CONSTRUCTION STORES-SPARES & COMPONENTS FOR CONSTRUCTION EQPT. & HEAVY EARTH MOVING EQPT. ETC.	386,828		113,233	113,533	386,528	
440801	CONSTRUCTION STORES-SPARES FOR VEHICLES			12,659	12,659		

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
440901	CONSTRUCTION STORES-OTHER GENERIC HARDWARE/MECHANICAL ITEMS	1,310,804		1,554,565	1,074,496	1,790,873	
441001	CONSTRUCTION STORES-PETROL OIL AND LUBRICANTS	1,711,722		21,640,472	21,563,251	1,788,943	
441101	CONSTRUCTION STORES-GENERAL COMMUNICATION/ADMINISTRATION ITEMS	96,204,837		428,702,980	437,813,411	87,094,406	
441201	CONSTRUCTION STORES-LOOSE TOOLS	44,241		39,486	48,798	34,929	
441301	CONSTRUCTION STORES-SCRAP MATERIALS	16,884			16,884		
441401	CONSTRUCTION STORES-ASSETS PENDING ISSUE			17,355,222	17,355,222		
442701	CONSTRUCTION STORES-CAPITAL IN TRANSIT			283,684	283,684		
446101	CONSTRUCTION STORES-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS			189,130,461	189,130,461		
446301	CONSTRUCTION STORES-STORES IN TRANSIT	13,400,054		108,355,479	96,493,381	25,262,152	
446302	CONSTRUCTION STORES-STORES PENDING GRN ACCOUNTS	61,180,346		183,044,735	227,188,576	17,036,505	
446501	CONSTRUCTION STORES-MATERIAL ISSUED TO CONTRACTORS	162,816,188		411,761,547	355,534,916	219,042,819	
447101	CONSTRUCTION STORES- CSR ITEMS			6,420,807	6,420,807		
450101	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-SECURED	253,767,999		2,616,706,668	2,650,618,229	219,856,438	
450205	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED	407,437		11,728,213	12,108,713	26,937	
450207	ADVANCE-GOVERNMENT DEPARTMENT	32,853,933		128,705,355	130,926,208	30,633,080	
450301	CAPITAL ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)-INDIAN CURRENCY-UNSECURED	372,215,277		295,265,091	595,100,675	72,379,693	
450304	CAPITAL ADVANCES (AGAINST BANK GUARANTEE)-FOREIGN CURRENCY-UNSECURED	8,572,663				8,572,663	
610001	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-RECLASSIFICATION CONTROL ACCOUNT			9,070,901	9,070,901		
617001	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-MATERIAL ISSUED TO CONTRACTORS			544,813	544,813		
630501	DEBTORS FOR SALE OF SCRAP			977,697	977,697		
640102	IMPREST WITH STAFF			376,095	376,095		
640450	CASH/BANK CONTRA CONTROL ACCOUNT			31,801,902	31,801,902		
640501	CHEQUE ISSUED ACCOUNT NO.1	9,846,738		949,022,544	958,869,282		
640601	CHEQUE COLLECTION ACCOUNT-ACCOUNT NO. 1	10,000		57,747,016	57,747,016	10,000	
650124	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-SECURED			146,507,951	146,507,951		
650141	INTEREST ACCRUED AND DUE ON ADVANCES TO CONTRACTORS-UNSECURED	14,380,751		2,031,266	2,033,957	14,378,060	
650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	12,547		750,155	753,724	8,978	
650400	CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/EMD		11,752,733		6,036,837		17,789,570
650410	DEPOSIT WITH P&T	12,000				12,000	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
650411	DEPOSIT WITH RAILWAY	2,804,154			2,751,454	52,700	
650414	DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	18,200,710				18,200,710	
650701	INSURANCE-PREPAID	271,482		849,600	742,835	378,247	
650703	OTHER PRE-PAID EXPENSES-CURRENT	1,200,000		3,200,000	1,600,000	2,800,000	
650803	CLAIM RECOVERABLE FROM CONTRACTORS	1,316,697,707		2,162,832,962	3,035,002,883	444,527,786	
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	362,255		556,314	543,181	375,388	
650812	LOSS TO BE MADE GOOD BY CONTRACTOR	746,772,267		293,646,065	13,377,130	1,027,041,202	
650820	OTHER CLAIMS RECOVERABLE			1,376,760	1,376,760		
650839	RECOVERABLE ON ACCOUNT OF SALE OF ASSETS			622,742	622,742		
650840	RECOVERABLE ON ACCOUNT OF GUEST HOUSE CHARGES			518,824	518,824		
651002	LOSSES AWAITING WRITE OFF SANCTION	120,783			120,783		
652001	RECEIVABLE ON ACCOUNT OF MATERIAL ISSUED TO CONTRACTOR	689,002,050		1,732,570,364	1,613,552,296	808,020,118	
658410	DEPOSIT WITH P&T-NON CURRENT	12,000				12,000	
658411	DEPOSIT WITH RAILWAY-NON CURRENT	52,700				52,700	
658414	DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS -NON CURRENT	11,688,033		6,036,837		17,724,870	
660301	TRANSFER TRAVELLING ALLOWANCE ADVANCE	150,000			150,000		
660302	TOUR TRAVELLING ALLOWANCE ADVANCE	35,000		830,000	865,000		
660308	DEPARTMENTAL ADVANCE TO STAFF	221		9,926,226	9,708,917	217,530	
660403	ADVANCES TO SUPPLIERS-INDIAN CURRENCY-UNSECURED			199,355,584	199,355,584		
660407	ADVANCES TO OTHERS-INDIAN CURRENCY-UNSECURED	2,171,780		2,017,582,474	2,018,103,179	1,651,075	
660409	ADVANCES FOR CORPORATE SOCIAL RESPONSIBILITY WORK - INDIAN CURRENCY-UNSECURED			29,829,082	15,020,715	14,808,367	
660501	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS			800	800		
660701	ADVANCES TO CONTRACTORS (AGAINST BANK GUARANTEE)			213,046,924	213,046,924		
661402	PAID TO COURT-AGAINST ARBITRATION AWARD-UNSECURED	7,145,180,472				7,145,180,472	
662201	INPUT GST - CENTRAL GST - STATE 1	312,155,132		99,268,512	89,786,338	321,637,306	
662202	INPUT GST - CENTRAL GST - STATE 2	8,323,895		13,060,182	13,060,182	8,323,895	
662203	INPUT GST - STATE GST - STATE 1	312,803,825		99,268,512	90,018,145	322,054,192	
662204	INPUT GST - STATE GST - STATE 2	8,323,895		4,362,675	4,362,675	8,323,895	
662205	INPUT GST - INTEGRATED GST - STATE 1			532,905	532,905		
662206	INPUT GST - INTEGRATED GST - STATE 2	448,091,736		212,402,870	166,002,287	494,492,319	
670100	Regulated Assets (Non Current) -Other Income		2,854,979,856				2,854,979,856
670101	Regulated Assets (Non Current)- Employee Remuneration & Benefits	6,287,386,369				6,287,386,369	
670102	Regulated Assets (Non Current)- Generation, Adm & Other exps	3,733,427,477				3,733,427,477	
670103	Regulated Assets (Non Current) - Provisions	1,848,686,946				1,848,686,946	

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ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
670104	Regulated Assets (Non Current) - Depreciation	548,618,859				548,618,859	
670105	Regulated Assets (Non Current) - Finance Cost	25,096,622,084				25,096,622,084	
670106	Regulated Assets (Non Current) - Prior Period Items (Net)	46,061,139				46,061,139	
670201	REGULATORY DEFERRAL ACCOUNT BALANCES – EXCHANGE DIFFERENCES ON CONTRACTUAL OBLIGATIONS	10,947,512		16,482,103	15,799,815	11,629,800	
840202	INTEREST INCOME-GOVERNMENT DEPOSITS				981,840		981,840
840505	INTEREST FROM EMPLOYEE-OTHERS				30,857		30,857
840701	RENT/HIRE CHARGES FROM CONTRACTORS				369,959		369,959
840708	RENT/HIRE CHARGES-OTHERS				12,232		12,232
840901	LIABILITY NOT REQUIRED WRITTEN BACK				6,870,263		6,870,263
840902	PROVISION NOT REQUIRED WRITTEN BACK				73,204		73,204
841001	OTHER INCOME			52	700,514		700,462
841004	INCOME ON ACCOUNT OF LQUIDATED DAMAGES				1,464,675		1,464,675
841005	INCOME ON ACCOUNT OF REHS MEMBERSHIP FEES			76,271	186,439		110,168
841101	EXCHANGE RATE VARIATION (GAIN)			189,379	189,379		
841102	EXCHANGE RATE VARIATION (GAIN)- RECOGNISED W.E.F. 01.04.2016 BY PROJECTS UNDER CONSTRUCTION				15,799,815		15,799,815
841103	EXCHANGE RATE VARIATION (GAIN)-MUFG LOAN			215,186,741	358,168,545		142,981,804
841201	TOWNSHIP RECOVERIES			7,018	333,126		326,108
841501	PROFIT ON SALE-DISPOSAL OF FIXED ASSETS			378,770	726,085		347,315
841703	ELECTRICITY RECOVERY			33,985	39,601,285		39,567,300
841706	CABLE CHARGES				480		480
841710	GUEST HOUSE RECOVERY			50,860	3,842,697		3,791,837
842301	SALE ON ACCOUNT OF MATERIAL ISSUED TO CONTRACTOR			1,241,790	1,391,954,374		1,390,712,584
842302	ADJUSTMENT ON ACCOUNT OF MATERIAL ISSUED TO CONTRACTOR-CREDIT BALANCE				519,356,556		519,356,556
849999	OTHER INCOME <CORPORATE/REGIONAL OFFICE>				2,015,589		2,015,589
870201	REGULATORY DEFERRAL ACCOUNT BALANCES- EXCHANGE DIFFERENCES- INCOME/EXPENSE			15,799,815	16,482,103		682,288
880501	FAIR VALUE GAIN - SECURITY DEPOSIT-RETENTION MONEY			246,035,579	278,970,887		32,935,308
880901	MARK TO MARKET GAIN ON DERIVATIVES				204,154,818		204,154,818
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY/NON PRACTICE ALLOWANCE (EXECUTIVE)			215,635,367	345,042	215,290,325	
900112	DEARNESS ALLOWANCE (EXECUTIVE)			99,784,076	7,356	99,776,720	
900114	HOUSE RENT ALLOWANCE (EXECUTIVE)			30,016,467		30,016,467	
900116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)			22,561,200		22,561,200	
900118	NIGHT SHIFT ALLOWANCE/OVERTIME (EXECUTIVE)			310,800		310,800	
900120	HINDI ALLOWANCE (EXECUTIVE)			12,000		12,000	
900127	HONORARIUM (EXECUTIVE)			13,150		13,150	
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)			69,331,707		69,331,707	
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)			18,139,793	906	18,138,887	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
900136	INCOME TAX ON PERQUISITES (ACCOMODATION) BORNE BY NHPC-(EXECUTIVE)			264,581	14,469	250,112	
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY (SUPERVISOR)			5,172,867	60,890	5,111,977	
900141	DEARNESS ALLOWANCE (SUPERVISOR)			2,389,031	26,781	2,362,250	
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)			315,597	7,966	307,631	
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)			519,049	5,787	513,262	
900148	NIGHT SHIFT ALLOWANCE/OVERTIME (SUPERVISOR)			71,850		71,850	
900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)			863,633		863,633	
900161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)			74,550		74,550	
900166	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY (WORKMEN)			24,448,502	400,205	24,048,297	
900167	DEARNESS ALLOWANCE (WORKMEN)			11,391,797		11,391,797	
900169	HOUSE RENT ALLOWANCE (WORKMEN)			1,045,054		1,045,054	
900171	SITE COMPENSATORY ALLOWANCE (WORKMEN)			2,453,305		2,453,305	
900174	NIGHT SHIFT ALLOWANCE/OVERTIME (WORKMEN)			103,300		103,300	
900184	EARNED LEAVE ENCASHMENT (WORKMEN)			73,570	73,570		
900185	PRODUCTIVITY LINKED INCENTIVE (WORKMEN)			5,613,503	528,147	5,085,356	
900189	CONVEYANCE REIMBURSEMENT (WORKMEN)			1,499,269		1,499,269	
900191	HPL ENCASHMENT (WORKMEN)			82,153	82,153		
900196	LEAVE ENCASHMENT ACTUARIAL VALUATION EXPENSES			100,556,263	75,788,972	24,767,291	
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)			35,675,437		35,675,437	
900212	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (EXEC.)			1,927,500		1,927,500	
900214	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)			5,589,409		5,589,409	
900215	COMPANY'S CONTRIBUTION TO - NPS (EXECUTIVE)			26,082,308		26,082,308	
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)			893,391	16,608	876,783	
900241	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (SUPERVISOR)			15,122		15,122	
900243	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (SUPERVISOR)			510,497	2,039	508,458	
900244	COMPANY'S CONTRIBUTION TO - NPS (SUPERVISOR)			249,064		249,064	
900250	COMPANY'S CONTRIBUTION TO PF (WORKMEN.)			3,679,535	1,250	3,678,285	
900251	COMPANY'S CONTRIBUTION TO PENSION(EPS) SCHEME (WORKMEN)			622,500		622,500	
900253	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (WORKMEN)			1,533,159		1,533,159	
900254	COMPANY'S CONTRIBUTION TO - NPS (WORKMEN)			2,114,918	58,188	2,056,730	
900261	PF ADMINISTRATION CHARGES			640,357		640,357	
900262	EMPLOYEE DEPOSIT LINKED INSURANCE			1,913		1,913	
900266	COMPANY'S CONTRIBUTION TO GRATUITY BASED ON ACTUARIAL VALUATION			10,864,986	757,625	10,107,361	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
900402	LEAVE TRAVEL CONCESSION TAXABLE			1,500,652			1,500,652
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)			7,158,320	2,207,000		4,951,320
900412	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)			9,607,349	107,853		9,499,496
900413	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)			19,714,956	243,812		19,471,144
900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)			623,946			623,946
900422	LIVERIES AND UNIFORMS			11,574,104	72,375		11,501,729
900424	GRANTS AND SUBSIDY TO SPORTS, CANTEEN, CLUB			319,150			319,150
900427	AWARDS TO EMPLOYEES			10,533,493			10,533,493
900428	NEW YEAR/OTHER GIFTS TO STAFF			612,000			612,000
900430	COST OF MEDICINES/APPLIANCES ETC.			2,009,992	1,686,147		323,845
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)			926,000			926,000
900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)			64,600	425		64,175
900449	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (WORKMEN)			193,875			193,875
900450	OTHER EXPENSES			141,385			141,385
900451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE			18,450,352	1,106,663		17,343,689
900452	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION EXPENSE			105,779			105,779
900453	EXPENDITURE ON MEMENTO ON RETIREMENT			19,900	19,900		
900454	MEMENTO ON RETIREMENT ACTUARIAL VALUATION EXPENSE			61,835			61,835
900626	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CANTEEN ALLOWANCE/MEAL VOUCHERS			6,458,351	610,033		5,848,318
900627	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CHILDREN EDUCATION ALLOWANCE			10,103,534			10,103,534
900628	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOSTEL SUBSIDY			1,454,500			1,454,500
900629	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-PROFESSIONAL UPDATION ALLOWANCE			4,662,955	152		4,662,803
900630	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CONVEYANCE / TRANSPORT ALLOWANCE			6,873,745			6,873,745
900631	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-WASHING ALLOWANCE			2,041,811			2,041,811
900632	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			3,501,964			3,501,964
900633	PERKS & ALLOWANCES			3,133,668			3,133,668

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
900634	(CAFETERIA)-EXECUTIVE-DOMESTIC HELP ALLOWANCE PERKS & ALLOWANCES			2,840,900		2,840,900	
900635	(CAFETERIA)-EXECUTIVE-ELECTRICITY ALLOWANCE PERKS & ALLOWANCES			4,169,784		4,169,784	
900636	(CAFETERIA)-EXECUTIVE-NEWSPAPER / PROFESSIONAL LITERATURE ALLOWANCE PERKS & ALLOWANCES			3,065,268		3,065,268	
900637	(CAFETERIA)-EXECUTIVE-DRIVER ALLOWANCE PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-HOUSE UPKEEP ALLOWANCE			1,829,231		1,829,231	
900638	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-SELF DEVELOPMENT ALLOWANCE			6,430,857		6,430,857	
900639	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-CLUB MEMBERSHIP ALLOWANCE			509,761		509,761	
900640	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-GARDENER ALLOWANCE			412,751		412,751	
900641	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-LTC ALLOWANCE			17,395,537		17,395,537	
900642	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE-OTHER ALLOWANCE			505,753	11,128	494,625	
900644	PERKS & ALLOWANCES (CAFETERIA)-EXECUTIVE- SODEXO MEAL VOUCHER/CARD			608,428		608,428	
900645	CAFETERIA PERQUISITE TAX (ACCOMODATION) BORNE BY EMPLOYEE-EXECUTIVE			13,511	131,128		117,617
900651	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-WASHING ALLOWANCE			39,789		39,789	
900652	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-NEWSPAPER ALLOWANCE			58,914	152	58,762	
900653	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOUSE UPKEEP ALLOWANCE			18,984		18,984	
900654	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-SELF DEVELOPMENT ALLOWANCE			15,186		15,186	
900655	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-LTC			621,601	2,314	619,287	
900659	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-TRANSPORT ALLOWANCE			450,117	17,095	433,022	
900660	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			11,391		11,391	
900662	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-CHILDREN EDUCATION ALLOWANCE			93,501		93,501	
900663	PERKS & ALLOWANCES (CAFETERIA)-SUPERVISOR-HOSTEL SUBSIDY			93,501		93,501	
900666	PERKS & ALLOWANCES			8,505		8,505	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
900676	(CAFETERIA)-SUPERVISOR-UNIFORM MAINTENANCE PERKS & ALLOWANCES			895,058		895,058	
900677	(CAFETERIA)-WORKMAN-WASHING ALLOWANCE PERKS & ALLOWANCES			776,975		776,975	
900678	(CAFETERIA)-WORKMAN-NEWSPAPER ALLOWANCE PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-HOUSE UPKEEP ALLOWANCE			339,804		339,804	
900679	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF DEVELOPMENT ALLOWANCE			496,959		496,959	
900680	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-LTC			1,433,061		1,433,061	
900681	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-FESTIVAL CELEBRATION			1,178,377		1,178,377	
900682	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GREEN MEASURES			45,294		45,294	
900683	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-ENERGY CONSERVATION			279,062		279,062	
900684	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-TRANSPORT ALLOWANCE			429,986		429,986	
900685	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-VEHICLE REPAIR & MAINTENANCE ALLOWANCE			183,916		183,916	
900686	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-GAS/FUEL ALLOWANCE			808,707		808,707	
900687	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-CHILDREN EDUCATION ALLOWANCE			806,957		806,957	
900688	PERKS & ALLOWANCES (CAFETERIA)-WORKMANHOSTEL SUBSIDY			243,353		243,353	
900689	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-INTERNET ALLOWANCE			26,799		26,799	
900690	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-SELF FITNESS			422,668		422,668	
900691	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-UNIFORM MAINTENANCE			102,732		102,732	
900692	PERKS & ALLOWANCES (CAFETERIA)-WORKMAN-PATIENT CASE ALLOWANCE			83,897		83,897	
900701	DUTY ALLOWANCE EMPLOYEES (DEPUTATION)			37,140		37,140	
900702	TRANSPORT ALLOWANCE EMPLOYEES (DEPUTATION)			54,864		54,864	
900703	EMPLOYERS CONTRIBUTION TOWARDS NPS TIER-1 (DEPUTATION)			77,994		77,994	
901112	EMPLOYEE REMUNERATION- PAY ANOMALY- PROVISIONAL			401,779,809	37,098,311	364,681,498	
901212	COMPANY'S CONTRIBUTION- PAY ANOMALY- PROVISIONAL			52,583,197		52,583,197	

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ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
909997	EMPLOYEES' REMUNERATION AND BENEFITS -REGIONAL OFFICE			318,531		318,531	
909999	EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>			371,669,635	58,771,278	312,898,357	
910203	INTEREST ON FC LOANS - EFFECTIVE INTEREST ADJUSTMENT			1,237,607	3,794,293		2,556,686
910401	INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST			540,704,646	540,704,646		
911402	CONTRA FOR LEASE EXPENSES - BUILDINGS ON LEASE (IND AS)				1,531,104		1,531,104
913002	INTEREST EXPENSES - BUILDINGS ON LEASE (IND AS)			151,041		151,041	
920201	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-POWER PLANT BUILDING			138,377	138,377		
920204	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-ADMINISTRATIVE/OFFICE BUILDING			93,022		93,022	
920205	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-ADMINISTRATIVE/OFFICE BUILDING			83,451		83,451	
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/OFFICE BUILDING			5,422,733	1,406,076	4,016,657	
920210	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-RESIDENTIAL BUILDING			1,034,381	531,694	502,687	
920211	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-RESIDENTIAL BUILDING			50,691,458	26,606,228	24,085,230	
920213	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-OTHER BUILDING			630,900	9	630,891	
920214	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-OTHER BUILDING			8,629,385	3,731,201	4,898,184	
920215	REPAIR AND MAINTENANCE-OTHER EXPENSES-OTHER BUILDING			20,002	2	20,000	
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING			1,276,834	1	1,276,833	
920217	REPAIR AND MAINTENANCE-HOSPITAL BUILDING			1,254,940	801,986	452,954	
920401	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-GPM-MAIN POWER PLANT			53,643	53,643		
920501	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-CONSTRUCTION PLANT AND MACHINERY			52,382		52,382	
920502	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-CONSTRUCTION PLANT AND MACHINERY			228,835	52,780	176,055	
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL			265,762	15,000	250,762	
920604	REPAIR AND MAINTENANCE-COMPUTERS			11,494,965	3,083,676	8,411,289	
920613	REPAIR AND MAINTENANCE-WATER SUPPLY INSTALLATIONS			23,381,266	7,692,584	15,688,682	
920614	REPAIR AND MAINTENANCE-ELECTRICAL INSTALLATION			38,325,308	8,140,444	30,184,864	

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ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
920702	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-ROAD, BRIDGES, CULVERTS			18,375,838	5,550,473	12,825,365	
920710	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-HEAVY VEHICLES			328,102	24,572	303,530	
920711	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-HEAVY VEHICLES			3,074,691	3,074,691		
920712	REPAIR AND MAINTENANCE-OTHER EXPENSES-HEAVY VEHICLES			13,209,396	998,508	12,210,888	
920716	REPAIR AND MAINTENANCE-OFFICE EQUIPMENTS			1,597		1,597	
920719	REPAIR AND MAINTENANCE-FURNITURE AND FIXTURE			493,623		493,623	
920731	REPAIR AND MAINTENANCE-OTHERS			20,727,490	5,142,023	15,585,467	
921102	RENT TRANSIT HOSTELS-GUEST HOUSES			1,777,080	245,976	1,531,104	
921104	RENT-LAND/LEASE RENTAL			319,616	319,616		
921105	HIRING OF VEHICLES OTHER THAN CAR/JEEP			19,627,258	19,627,258		
921106	HIRING OF CONSTRUCTION EQUIPMENT			7,659,189	7,659,189		
921108	HIRING OF VEHICLES-CAR/JEEP			58,890,102	58,890,102		
921110	HIRING OF IT & COMMUNICATION SERVICES			257,385	257,385		
921111	HIRING OF LOUNGE FACILITY AT AIRPORT			140,822	140,822		
921201	RATES AND TAXES-VEHICLES			24,384	12,192	12,192	
921204	RATES AND TAXES-OTHERS			2,200,947		2,200,947	
921209	ELECTRICITY DUTY			15,000	15,000		
921216	GOODS & SERVICE TAX ON ALLOCATION OF CO/RO MANAGEMENT EXPENDITURE			12,202,828		12,202,828	
921221	TAXES ON HIRING OF ASSETS UNDER LEASE			4,031,582		4,031,582	
921310	INSURANCE PREMIUM-PLANT AND MACHINERY			742,835		742,835	
921312	INSURANCE PREMIUM OF VEHICLES OTHER THAN CAR/JEEP			365,810	1	365,809	
921325	INSURANCE-OTHERS			20,585		20,585	
921403	SECURITY EXPENSES-CISF-OTHER THAN RESIDENTIAL			364,363,117	104,550,750	259,812,367	
921404	SECURITY EXPENSES-OTHERS-OTHER THAN RESIDENTIAL			3,560,745	894,773	2,665,972	
921506	ELECTRICITY EXPENSES-OFFICE			68,729,321	17,220,055	51,509,266	
921507	ELECTRICITY EXPENSES-RESIDENTIAL			8,819,374	350,000	8,469,374	
921510	ELECTRICITY EXPENSES-OTHER THAN OFFICE & RESIDENTIAL			26,606,621	1,050,000	25,556,621	
921601	CONVEYANCE EXPENSES - OTHER THAN TRAINING			318,088		318,088	
921602	INLAND TRAVEL			4,572,893	1,000	4,571,893	
921611	TRANSFER TA EXPENSES			576,115	83,652	492,463	
921612	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES-OTHER THAN TRAINING			3,711,666	29,270	3,682,396	
921613	DAILY ALLOWANCE/BOARDING AND LODGING CHARGES-TRAINING			8,681		8,681	
921703	POL EXPENSE ON HEAVY VEHICLE			5,592,324		5,592,324	
921707	POL ON OTHERS			16,884		16,884	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
921901	SHORT TERM LEASE RENT-LAND/OFFICE/GUEST HOUSE			3,068,209		3,068,209	
921902	SHORT TERM LEASE RENT-VEHICLES			39,080,617	21,177	39,059,440	
921903	SHORT TERM LEASE RENT-OTHER EQUIPMENTS			4,150,901		4,150,901	
921904	VARIABLE LEASE RENT-LAND/OFFICE/GUEST HOUSE			5,081		5,081	
921905	VARIABLE LEASE RENT-VEHICLES			15,490,157		15,490,157	
921906	VARIABLE LEASE RENT-OTHER EQUIPMENTS			42,373		42,373	
922001	TELEX AND POSTAGE			10,090		10,090	
922004	TELEPHONE CHARGES			10,554,673	4,504,790	6,049,883	
922006	SATELLITE COMMUNICATION EXPENSES			1,188,941	220,388	968,553	
922007	EMAIL/INTERNET EXPENSES			236,000	47,200	188,800	
922010	OTHER COMMUNICATION EXPENSES			4,348,608	1,995,165	2,353,443	
922105	PUBLICITY SOUVENIRS			23,600		23,600	
922107	EXHIBITION EXPENSES			109,148		109,148	
922108	MISC. PUBLIC RELATION			18,076,767	3,613,640	14,463,127	
922109	PHOTOGRAPHIC MATERIAL			80,450	4,000	76,450	
922111	PRINTING OF PUBLICITY BOOKED AND FOLDERS			78,904		78,904	
922113	SPONSORSHIP EXPENSES ON SPORTS EVENTS			1,023,500	50,000	973,500	
922115	SPONSORSHIP EXPENSES ON EVENTS OTHER THAN SPORTS-OTHERS			3,528,200	708,000	2,820,200	
922120	ADVERTISEMENT OTHERS			22,312		22,312	
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES			521,561		521,561	
922401	PRINTING AND STATIONERY			123,272	137	123,135	
922404	PRINTING AND BINDING OF REPORT			72,915		72,915	
922405	COMPUTER STATIONERY			311,120		311,120	
922406	COMPUTER CONSUMABLES			646,399		646,399	
922407	PRINTING AND STATIONERY EXPENSES OF BOARD/COMMITTEE OF DIRECTORS ETC			10	10		
922502	BOOKS PERIODICALS JOURNALS-INDIAN CURRENCY			12,995		12,995	
922601	LEGAL EXPENSES			38,742,026	7,162,455	31,579,571	
922602	PAYMENT TO CONSULTANTS			468,370	375,100	93,270	
922615	OTHER CHARGES			49,973		49,973	
923401	NORMAL LOSS OF STORES & INVENTORY			60,202	60,202		
923701	LOSS ON SALE OF ASSET			1,658,359	1,080,082	578,277	
923802	EXCHANGE RATE VARIATION (LOSS)- RECOGNISED W.E.F. 01.04.2016 BY PROJECTS UNDER CONSTRUCTION			16,482,103		16,482,103	
923901	EXPENDITURE ON COMPENSATORY AFFORESTATION/CATCHMENT AREA TREATMENT/ENVIRONMENTAL EXPENSES			79,584,482		79,584,482	
923902	EXPENDITURE INCURRED ON MAINTENANCE / CREATION OF FACILITIES NOT CONTROLLED BY COMPANY			75,857,376	38,802,986	37,054,390	
923906	EXPENDITURE ON DOWNSTREAM PROTECTION WORKS			605,255,068	127,192,773	478,062,295	
923907	EXPENDITURE INCURRED ON DEVELOPMENT WORK IN			277,710,688	151,551,977	126,158,711	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
	PROJECTS						
924201	COST OF MATERIAL ISSUED TO CONTRACTOR ON RECOVERABLE BASIS			1,920,431,331	10,362,191	1,910,069,140	
925001	OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL			6,409,252	15,984	6,393,268	
925005	HORTICULTURE EXPENSES			386,915		386,915	
925006	OPERATIONAL/RUNNING EXPENSES OF KENDRIYA VIDYALAYA			29,278,362	22,420,538	6,857,824	
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL			21,136,954	5,040,156	16,096,798	
925011	TRAINING EXPENSES			1,193,307	504,900	688,407	
925013	EXPENSES ON DEPARTMENTAL MEETING			243,515	2,404	241,111	
925019	INDEPENDENCE/REPUBLIC DAY CELEBRATION EXPENSES			99,642		99,642	
925020	MISCELLANEOUS EXPENSES			6,503,381	1,524,042	4,979,339	
925021	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS			1,258,059	991,201	266,858	
925023	EXPENDITURE ON FOOD/BEVERAGES-IN HOUSE TRAINING/TEMPORARY TRAINING CENTRE			492,434	190,265	302,169	
925030	OPERATIONAL/RUNNING EXPENSES OF OFFICE			59,999		59,999	
925031	BRIEFCASE REIMBURSEMENT			25,689		25,689	
925032	OPERATIONAL/RUNNING EXPENSES OF HOSPITAL			11,021,370	9,370,779	1,650,591	
925033	STIPEND TO TRAINEE			799,869	170,196	629,673	
925034	EXPENDITURE ON RAJBHASHA IMPLEMENTATION			367,271	130,000	237,271	
925037	OTHER BANK CHARGES-INDIAN CURRENCY			184,013	8,260	175,753	
925048	GENERAL NETWORK ACCESS CHARGES			200,000,000		200,000,000	
925052	EXPENDITURE INCURRED UNDER FURNITURE/ FURNISHING SCHEME- EMPLOYEES			1,540,057	169,759	1,370,298	
925103	CSR & SD - HEALTH CARE AND SANITATION EXPENDITURE			8,278,274	6	8,278,268	
925104	CSR & SD - EDUCATION & SKILL DEVELOPMENT			29,879,776		29,879,776	
925109	CSR & SD - SPORTS			6,488,666	1,789,977	4,698,689	
925112	CSR & SD - RURAL DEVELOPMENT EXPENDITURE			15,207,628		15,207,628	
925123	MEDICAL EXPENDITURE NHPC HOSPITAL/DISPENSARIES FOR OUTSIDERS- CSR			7,275,589		7,275,589	
925124	EXPENDITURE ON KENDRIYA VIDYALAYA/OTHER SCHOOLS FOR OUTSIDERS - CSR			21,800,063		21,800,063	
929997	GENERATION, ADMINISTRATION AND OTHER EXPENSES -REGIONAL OFFICE			32,891		32,891	
929999	GENERATION, ADMINISTRATION AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>			53,707,191		53,707,191	
930122	DEPRECIATION-LAND/RIGHT TO USE			55,727	55,727		
930201	DEPRECIATION-ROADS, BRIDGES, CULVERTS, AERODROMES			3,097,707		3,097,707	
930302	DEPRECIATION-BUILDING CONTAINING WORKSHOP			231,288		231,288	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
930303	DEPRECIATION-BUILDING CONTAINING TRANSMISSION PLANT-EQUIPMENT			89,892			89,892
930304	DEPRECIATION-OFFICE BUILDINGS-PERMANENT			4,348,752			4,348,752
930306	DEPRECIATION-STORES AND GODOWN BUILDINGS			65,808			65,808
930321	DEPRECIATION-ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOSTEL, SCHOOL, HOSPITAL, ETC.)			21,670,332			21,670,332
930404	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -OFFICE BUILDINGS-PERMANENT			411,420			411,420
930421	DEPRECIATION- INTERNAL ELECTRIFICATION WORK -ADMINISTRATIVE BLOCK (INCLUDING TRANSIT CAMP FIELD HOST			48,384			48,384
930701	DEPRECIATION-GENERATING PLANT AND MACHINERY			50,652			50,652
930801	DEPRECIATION-PLANT AND MACHINERY-SUB STATION			688,757			688,757
930901	DEPRECIATION-TRANSMISSION LINES			2,574,179			2,574,179
931001	DEPRECIATION-PLANT AND MACHINERY-OTHERS			379,459	21,894		357,565
931101	DEPRECIATION-CONSTRUCTION PLANT AND EQUIPMENT			436,649			436,649
931201	DEPRECIATION-WATER SUPPLY AND DRAINS/SEWERAGE-PLANT			2,192,145			2,192,145
931202	DEPRECIATION-WATER SUPPLY AND DRAINS/SEWERAGE-OTHER			558,600			558,600
931402	DEPRECIATION-POWER SUPPLY SYSTEM-ADMINISTRATIVE BLOCK			18,132			18,132
931405	DEPRECIATION- ROOF TOP SOLAR POWER INSTALLATIONS			149,676			149,676
931501	DEPRECIATION-VEHICLES OTHER THAN MOTOR CAR/JEEP			1,030,200			1,030,200
931601	DEPRECIATION-AIRCRAFT/BOATS			978,288			978,288
931701	DEPRECIATION-FURNITURE, FIXTURES AND EQUIPMENT			5,826,354	5,997		5,820,357
931801	DEPRECIATION-COMPUTERS			8,560,786	4,272		8,556,514
931901	DEPRECIATION-COMMUNICATION EQUIPMENTS			1,238,093	33,110		1,204,983
932001	DEPRECIATION-OFFICE EQUIPMENTS			7,280,454	19,160		7,261,294
932201	DEPRECIATION-AMORTISATION OF INTANGIBLE ASSETS			1,123,488	421,643		701,845
932501	DEPRECIATION-OTHER ASSETS			3,483,460			3,483,460
932801	DEPRECIATION-FIXED ASSETS OF MINOR VALUE >750<5000			232,407			232,407
933402	DEPRECIATION - RIGHT TO USE ASSET - BUILDINGS ON LEASE (IND AS)			1,430,907			1,430,907
939997	DEPRECIATION - REGIONAL OFFICE			4,883			4,883
939999	DEPRECIATION <CORPORATE/REGIONAL OFFICE>			14,260,790			14,260,790
940205	INTEREST ON P SERIES 9.00% SECURED TAXABLE NON CUM BONDS			113,178,082			113,178,082
940206	INTEREST ON Q SERIES 9.25% SECURED TAXABLE NON CUM BONDS			196,604,954			196,604,954

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
940209	INTEREST ON R-3 SERIES 8.78% SECURED TAXABLE NON CUM BONDS			203,149,220		203,149,220	
940212	INTEREST ON 2A SERIES 2013 '8.54%' SECURED TAX FREE NON CUM BONDS			182,001,397		182,001,397	
940215	INTEREST ON 3B SERIES 2013 '8.92%' SECURED TAX FREE NON CUM BONDS			224,981,462		224,981,462	
940222	INTEREST ON 7.52% SECURED, NON CUMULATIVE, NON CONVERTIBLE, REDEEMABLE, TAXABLE – V2 SERIES BONDS			124,618,421		124,618,421	
940224	INTEREST ON W2 - SERIES 7.35% SECURED TAXABLE NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE BONDS			25,846,171		25,846,171	
940226	INTEREST ON Y - SERIES 7.50% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXABLE BONDS			1,123,408,380		1,123,408,380	
940227	INTEREST ON Y1 - SERIES 7.38% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXABLE BONDS			368,234,880		368,234,880	
940228	INTEREST ON AA - SERIES 7.13% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXABLE BOND			849,308,245		849,308,245	
940229	INTEREST ON AA -1- SERIES 6.89% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXABLE BONDS			344,500,000		344,500,000	
940230	INTEREST ON AB- SERIES 6.80% SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXABLE BONDS			298,247,655		298,247,655	
940231	INTEREST ON 6.86 % SECURED NON-CUMULATIVE NON-CONVERTIBLE REDEEMABLE TAXABLE – AC-SERIES BONDS			513,279,120		513,279,120	
940301	INTEREST ON FOREIGN LOAN			20,721,768		20,721,768	
940401	INTEREST ON TERM LOAN			3,485,624,867	48,507	3,485,576,360	
940402	INTEREST ON SECURITIZATION OF ROE OF CHAMERA-I POWER STATION			647,290,331		647,290,331	
940403	EIR ADJ- SECURITISATION OF ROE OF CHAMERA-I POWER STATION			50,030,204	12,369,502	37,660,702	
940404	INTEREST ON MONITIZATION OF FREE CASH OF URI-I POWER STATION			1,410,033,580	1	1,410,033,579	
940405	EIR ADJ- MONETIZATION OF FREE CASH OF URI-I POWER STATION			12,439,098		12,439,098	
940406	INTEREST ON MONETIZATION OF FREE CASH OF KISHANGANGA POWER STATION			873,221,868		873,221,868	
940407	INTEREST ON MONETIZATION OF FREE CASH- DULHASTI PS			163,870,196		163,870,196	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
940802	HEDGING PREMIUM ON CALL SPREAD OF FC LOAN			135,627,712		135,627,712	
940803	EXPENDITURE DUE TO HEDGING OF COUPON ONLY SWAP			6,276,201		6,276,201	
941204	LEGAL FEE- FOREIGN CURRENCY LOAN			553,771		553,771	
942204	INTEREST ON 7.20% UNSECURED REDEEMABLE NON-CONVERTIBLE NON-CUMULATIVE TAXABLE AE SERIES BONDS			115,182,325		115,182,325	
949999	INTEREST AND FINANCE CHARGES <CORPORATE/REGIONAL OFFICE>			1,792,825		1,792,825	
950704	GST INPUT CREDIT PROVIDED FOR			115,811,378		115,811,378	
950906	FIXED ASSETS WRITTEN OFF			3,500	3,499	1	
980101	TRANSFER OF EXPENSES TO IEDC-WAGES, ALLOWANCES AND BENEFITS			115,198,088	1,100,405,063		985,206,975
980102	TRANSFER OF EXPENSES TO IEDC-GRATUITY AND CONTRIBUTION TO PF & PENSION SCHEME (INCLUDING ADMN. FEE)			777,522	142,282,835		141,505,313
980103	TRANSFER OF EXPENSES TO IEDC-STAFF WELFARE EXPENSES			5,444,175	84,259,958		78,815,783
980110	TRANSFER OF EXPENSES TO IEDC-REPAIRS AND MAINTENANCE-BUILDING			33,215,574	69,275,483		36,059,909
980111	TRANSFER OF EXPENSES TO IEDC-REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. & EQUIP.			52,780	281,217		228,437
980112	TRANSFER OF EXPENSES TO IEDC-REPAIRS AND MAINTENANCE-OTHERS			33,721,971	129,678,038		95,956,067
980114	TRANSFER OF EXPENSES TO IEDC-RENT/HIRING CHARGES			87,140,348	88,671,452		1,531,104
980115	TRANSFER OF EXPENSES TO IEDC-RATES AND TAXES			27,192	18,474,741		18,447,549
980116	TRANSFER OF EXPENSES TO IEDC-INSURANCE			1	1,129,230		1,129,229
980117	TRANSFER OF EXPENSES TO IEDC-SECURITY EXPENSES			105,445,523	367,923,862		262,478,339
980118	TRANSFER OF EXPENSES TO IEDC-ELECTRICITY EXPENSES			18,620,055	104,155,316		85,535,261
980119	TRANSFER OF EXPENSES TO IEDC-TRAVELLING & CONVEYANCE			113,922	9,178,762		9,064,840
980120	TRANSFER OF EXPENSES TO IEDC-EXPENSES ON VEHICLES/STAFF CARS				5,609,208		5,609,208
980121	TRANSFER OF EXPENSES TO IEDC-TELEPHONE TELEX AND POSTAGE-COMMUNICATION EXPENSES			6,767,543	16,338,312		9,570,769
980124	TRANSFER OF EXPENSES TO IEDC-PRINTING & STATIONERY			137	1,153,706		1,153,569
980125	TRANSFER OF EXPENSES TO IEDC-OTHER EXPENSES			38,681,922	277,156,778		238,474,856
980126	TRANSFER OF EXPENSES TO IEDC-DESIGN & CONSULTANCY-INDIGENIOUS			7,537,555	39,260,369		31,722,814
980128	TRANSFER OF EXPENSES TO IEDC-LOSSES ON ASSETS/MATERIAL WRITTEN OFF			423,596	305,674	117,922	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
980130	TRANSFER OF EXPENSES TO IEDC-LOSSES ON SALE OF ASSETS			6,115	355,000		348,885
980131	TRANSFER OF EXPENSES TO IEDC-EXPENSES ON COMPENSATORY AFFORESTATION/CATCHMENT AREA TREATMENT/ENVIRO				79,584,482		79,584,482
980132	TRANSFER OF EXPENSES TO EDC- EXPENDITURE INCURRED MAINTENANCE / CREATION ON CREATION OF FACILITIES N			38,802,986	75,857,376		37,054,390
980134	TRANSFER OF EXPENSES TO IEDC-LEASE RENT			21,177	61,837,338		61,816,161
980136	TRANSFER OF EXPENSES TO EAC- EXPENDITURE ON DOWNSTREAM PROTECTION WORKS			127,192,773	605,255,068		478,062,295
980137	TRANSFER OF EXPENSES TO EAC- EXPENDITURE INCURRED ON DEVELOPMENT WORK IN PROJECTS			151,551,977	277,710,688		126,158,711
980141	TRANSFER OF EXPENSES TO IEDC-INTT. ON BORROWED MONEY-BONDS				4,682,540,312		4,682,540,312
980142	TRANSFER OF EXPENSES TO IEDC-INTT. ON BORROWED MONEY-FOREIGN LOANS				20,721,768		20,721,768
980143	TRANSFER OF EXPENSES TO IEDC-INTT. ON BORROWED MONEY-TERM LOAN BANKS, FIS			12,418,010	6,642,510,144		6,630,092,134
980147	TRANSFER OF EXPENSES TO IEDC-COMMITMENT FEE				553,771		553,771
980151	TRANSFER OF EXPENSES TO IEDC-EXCHANGE RATE VARIATION(CREDIT BAL.)			189,379	189,379		
980155	TRANSFER OF EXPENSES TO IEDC- CALL SPREAD/ COUPON SWAP				141,903,913		141,903,913
980160	TRANSFER OF EXPENSES TO IEDC-DEPRECIATION DURING CONSTRUCTION			561,803	66,821,089		66,259,286
980161	TRANSFER OF EXPENSES TO IEDC-PROVISIONS				115,811,378		115,811,378
980171	TRANSFER OF EXPENSES TO IEDC-INTEREST ON LOANS AND ADVANCES			30,857		30,857	
980172	TRANSFER OF EXPENSES TO IEDC-MISCELLANEOUS RECEIPTS AND RECOVERIES			46,211,601	250,571	45,961,030	
980174	TRANSFER OF EXPENSES TO IEDC-PROVISION/LIABILITY NOT REQUIRED WRITTEN BACK			6,943,467		6,943,467	
980175	TRANSFER OF EXPENSES TO IEDC-RENT/HIRE CHARGES			382,191		382,191	
980182	TRANSFER OF FAIR VALUE GAIN TO EAC- SECURITY DEPOSIT / RETENTION MONEY			278,970,887	246,035,579	32,935,308	
980183	TRANSFER OF EXP. TO EAC-INTEREST ON FINANCIAL LIABILITIES- ADJ ON A/C OF EFFECTIVE INTEREST			540,704,646	540,704,646		
980186	TRANSFER OF EXPENSES TO EAC- DEPRECIATION- RIGHT TO USE ASSET - UNDER LEASE (IND AS)				1,430,907		1,430,907
980187	TRANSFER OF EXPENSES TO EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)				151,041		151,041
980188	TRANSFER OF EXPENSES TO EAC- CONTRA FOR LEASE EXPENSES - UNDER LEASE (IND AS)			1,531,104		1,531,104	

ACCOUNT	ACCOUNT DESC	OPENING BALANCE		PERIOD BALANCE		CLOSING BALANCE	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
980190	TRANSFER OF EXPENSES TO EAC - INTEREST ON FC LOANS - EFFECTIVE INTEREST ADJUSTMENT			3,794,293	1,237,607	2,556,686	
980191	TRANSFER OF EXPENSES TO IEDC-OTHER INCOME <CORPORATE/REGIONAL OFFICE>			2,015,589		2,015,589	
980192	TRANSFER OF EXPENSES TO IEDC-EMPLOYEES' REMUNERATION AND BENEFITS <CORPORATE/REGIONAL OFFICE>			58,771,278	371,988,166		313,216,888
980193	TRANSFER OF EXPENSES TO IEDC-GENERATION, ADMN. AND OTHER EXPENSES <CORPORATE/REGIONAL OFFICE>				53,740,082		53,740,082
980194	TRANSFER OF EXPENSES TO IEDC-DEPRECIATION <CORPORATE/REGIONAL OFFICE>				14,265,673		14,265,673
980195	TRANSFER OF EXPENSES TO IEDC-INTEREST AND FINANCE CHARGES <CORPORATE/REGIONAL OFFICE>			0	1,792,825		1,792,825
TOTAL:		230,432,497,538	230,432,497,538	163,752,237,794	163,752,237,794	275,658,901,948	275,658,901,948

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Balance Sheet

SUBANSIRI LOWER HE PROJECT

[After Closing Entry]

as on

31.03.2024



NHPC LIMITED

Name of the Unit : **SUBANSIRI LOWER HE PROJECT**

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	73,59,58,227	69,47,81,947
b) Capital Work In Progress	2.2	1,66,14,05,90,053	1,39,47,17,09,443
c) Right Of Use Assets	2.3	8,23,53,49,224	8,23,72,79,805
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	-	1,27,302
f) Intangible Assets under development	2.8	-	-
g) Financial Assets			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	-	-
iv) Others	3.4	2,10,16,864	2,06,53,204
h) Non Current Tax Assets (Net)	4	-	-
i) Other Non Current Assets	5	7,82,73,78,532	8,48,88,96,572
TOTAL NON CURRENT ASSETS		1,80,98,02,92,900	1,54,81,34,28,273
(2) CURRENT ASSETS			
a) Inventories	6	-	-
b) Financial Assets			
i) Investments	7.1	-	-
ii) Trade Receivables	7.2	-	-
iii) Cash and Cash Equivalents	8	98,56,739	74,849
iv) Bank balances other than Cash and Cash Equivalents	9	-	-
v) Loans	10	-	-
vi) Others	11	1,89,23,55,819	1,18,20,96,821
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13.1	78,80,30,414	1,24,41,48,715
TOTAL CURRENT ASSETS		2,66,02,42,970	2,42,63,20,485
(3) Assets Classified as held for Sale	13.2	88,13,819	81,41,381
(4) Regulatory Deferral Account Debit Balances	14.1	34,71,87,70,530	34,71,49,79,486
TOTAL ASSETS		2,18,37,81,20,819	1,92,08,08,89,804
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	55,70,31,877	(38,75,07,988)
TOTAL EQUITY		55,70,31,877	(38,75,07,988)
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Lease Liabilities	16.2	22,482	5,89,784
iii) Other financial liabilities	16.3	1,14,38,40,008	96,47,99,340
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	18	1,35,03,00,000	78,05,00,000
TOTAL NON CURRENT LIABILITIES		2,49,42,82,490	1,74,58,88,184
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Lease Liabilities	20.2	1,08,086	3,81,579
iii) Trade Payables	20.3	-	-
Total outstanding dues of micro and small enterprises		1,78,71,886	2,02,90,966
Total outstanding dues of Creditors other than micro and small enterprises		5,47,81,007	9,48,24,749
iv) Other financial liabilities	20.4	2,70,58,44,345	3,20,54,70,876
b) Other Current Liabilities	21	9,09,55,172	29,86,94,716
c) Provisions	22	9,27,70,09,641	8,47,50,17,834
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	2,03,18,82,75,516	1,78,60,98,07,766
TOTAL CURRENT LIABILITIES		2,18,32,48,25,862	1,90,70,24,88,488
(6) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL LIABILITIES		2,17,81,90,88,142	1,92,44,83,77,590
TOTAL EQUITY & LIABILITIES		2,18,37,81,20,819	1,92,08,08,89,804

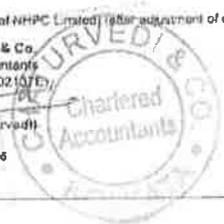
Accompanying notes to the Financial Statements

1-34

"Accounts of Subansiri Lower HE Project (A unit of NHPC Limited) (after adjustment of closing entries) are audited"

For Chaturvedi & Co.
Chartered Accountants
Firm Regn No. 302107E

(G.D. G. Ghaturvedi)
Partner
M. No. 012706



(Dilip Kumar)
Head of Finance
GM (Fin)

(Rajendra Prasad)
Head of Project
Executive Director

Place: Faridabad
Date: 14/05/2024



NHPC LIMITED

Name of the Unit : **SUBANSIRI LOWER HE PROJECT**

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	73,59,58,227	69,47,61,947
b) Capital Work in Progress	2.2	1,66,14,06,90,053	1,39,47,17,09,443
c) Right Of Use Assets	2.3	6,23,53,49,224	6,23,72,79,805
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	-	1,27,302
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	2,10,16,884	2,06,53,204
h) Non Current Tax Assets (Net)	4	-	-
i) Other Non Current Assets	5	7,82,73,78,532	8,48,88,96,572
TOTAL NON CURRENT ASSETS		1,80,96,02,92,900	1,64,91,34,28,273
(2) CURRENT ASSETS			
a) Inventories	6	-	-
b) Financial Assets			
i) Investments	7.1	-	-
ii) Trade Receivables	7.2	-	-
iii) Cash and Cash Equivalents	8	98,56,738	74,949
iv) Bank balances other than Cash and Cash Equivalents	9	-	-
v) Loans	10	-	-
vi) Others	11	1,89,23,55,818	1,16,20,98,821
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13.1	78,80,30,414	1,24,41,48,715
TOTAL CURRENT ASSETS		2,89,02,42,970	2,42,83,20,486
(3) Assets Classified as held for Sale	13.2	88,13,819	61,41,381
(4) Regulatory Deferral Account Debit Balances	14.1	34,71,67,70,530	34,71,49,79,465
TOTAL ASSETS		2,19,37,81,20,019	1,92,08,08,89,004
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	56,70,31,877	(38,75,07,986)
TOTAL EQUITY		56,70,31,877	(38,75,07,986)
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ia) Lease Liabilities	16.2	22,482	5,89,764
ii) Other financial liabilities	16.3	1,14,39,40,008	96,47,99,340
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	1,36,03,00,000	78,05,00,000
TOTAL NON CURRENT LIABILITIES		2,49,42,82,490	1,74,88,89,104
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ia) Lease Liabilities	20.2	1,08,086	3,81,579
ii) Trade Payables	20.3	-	-
Total outstanding dues of micro and small enterprises		1,78,71,885	2,02,90,966
Total outstanding dues of Creditors other than micro and small enterprises		6,47,61,007	9,46,24,749
iii) Other financial liabilities	20.4	2,70,58,44,345	3,20,64,70,876
b) Other Current Liabilities	21	9,09,55,172	29,66,94,716
c) Provisions	22	9,27,70,09,641	5,47,50,17,834
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	2,03,16,82,75,516	1,76,60,98,07,766
TOTAL CURRENT LIABILITIES		2,16,32,48,28,662	1,90,70,24,88,486
(5) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL LIABILITIES		2,17,81,80,88,142	1,92,44,83,77,590
TOTAL EQUITY & LIABILITIES		2,19,37,81,20,019	1,92,08,08,89,004

Accompanying notes to the Financial Statements

1-34

Accounts of Subansiri Lower HE Project (A unit of NHPC Limited) (after adjustment of closing entries) are audited

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No. 302137E)

(CA S. C. Chaturvedi)
Partner
M. No. 612708

(Dilip Kumar)
Head of Finance
GM (Fin)

(Rajendra Prasad)
Head of Project
Executive Director

Place: -
Date: -

**NHPC LIMITED**

Name of the Unit :

SUBANSIRI LOWER HE PROJECT**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	-	-
ii) Other income	24.2	74,10,11,543	1,24,79,069
TOTAL INCOME		74,10,11,543	1,24,79,069
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	-	-
iii) Employee Benefits Expense	26	1,32,877	99,148
iv) Finance Costs	27	-	-
v) Depreciation and Amortization Expense	28	-	-
vi) Other Expenses	29	18,56,37,854	40,53,65,632
TOTAL EXPENSES		18,56,37,854	40,53,65,632
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		55,52,40,812	(39,29,85,711)
Exceptional Items		-	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		55,52,40,812	(39,29,85,711)
Income 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		55,52,40,812	(39,29,85,711)
Movement in Regulatory Deferral Account Balances (Net of Tax)		17,91,065	54,77,725
PROFIT FOR THE YEAR (A)		55,70,31,877	(38,75,07,986)
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			
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)			
(b) Changes in the fair value of equity investments at FVTOCI			
Sub total (b)			
Total (I)=(a)+(b)			
(II) Items that will be reclassified to profit or loss (Net of Tax)			
- Changes in the fair value of debt investments at FVTOCI			
Total (II)			
Other Comprehensive Income for the year (Net of Tax) (B)=(I+II)			
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) (COMPRISING PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR)		55,70,31,877	(38,75,07,986)
Earning per share (Basic and Diluted)		34 (12)	
(Equity shares, face value of ₹ 10/- each)			
Excluding movements in Regulatory Deferral Account Balances			
Including movements in Regulatory Deferral Account Balances			
Accompanying notes to the Financial Statements		1-34	
Accounts of Subansiri Lower HE Project (A unit of NHPC Limited) (after adjustment of closing entries) are audited			
For Chaturvedi & Co. Chartered Accountants (Firm Regn. No. 302137E)		 (Dilip Kumar) Head of Finance GM (Fin)	 (Rajendra Prasad) Head of Project Executive Director
(CA S. C. Chaturvedi) Partner M. No. 012708			
Place:			
Date:			

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

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				55,70,31,877			55,70,31,877
Other Comprehensive Income							
Total Comprehensive Income for the year				55,70,31,877			55,70,31,877
Amount transferred from Bond Redemption Reserve							
Dividend							
Tax on Dividend							
Transfer to Bond Redemption Reserve							
Balance as at 31st March 2024				55,70,31,877			55,70,31,877

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No. 302137E)

(CA S. C. Chaturvedi)
Partner
ML No. 012705


(Dilip Kumar)
Head of Finance
GM (Fin)


(Rajendra Prasad)
Head of Project
Executive Director



NHPC LIMITED
Name of the Unit : **SUBANSIRI LOWER HE PROJECT**
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	73,59,58,227	69,47,61,947
b) Capital Work In Progress	2.2	1,66,14,05,90,053	1,39,47,17,09,443
c) Right Of Use Assets	2.3	6,23,53,49,224	6,23,72,79,805
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	-	1,27,302
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	2,10,16,864	2,06,53,204
h) Non Current Tax Assets (Net)	4	-	-
i) Other Non Current Assets	5	7,82,73,78,532	8,48,88,96,572
TOTAL NON CURRENT ASSETS		1,80,96,02,92,900	1,54,91,34,28,273
(2) CURRENT ASSETS			
a) Inventories	6	-	-
b) Financial Assets			
i) Investments	7.1	-	-
ii) Trade Receivables	7.2	-	-
iii) Cash and Cash Equivalents	8	98,56,738	74,949
iv) Bank balances other than Cash and Cash Equivalents	9	-	-
v) Loans	10	-	-
vi) Others	11	1,89,23,55,818	1,18,20,96,821
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13.1	78,80,30,414	1,24,41,48,715
TOTAL CURRENT ASSETS		2,69,02,42,970	2,42,63,20,485
(3) Assets Classified as held for Sale	13.2	88,13,619	61,41,381
(4) Regulatory Deferral Account Debit Balances	14.1	34,71,67,70,530	34,71,49,79,465
TOTAL ASSETS		2,18,37,61,20,019	1,92,06,08,69,604
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	55,70,31,877	(38,75,07,986)
TOTAL EQUITY		55,70,31,877	(38,75,07,986)
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ia) Lease Liabilities	16.2	22,482	5,89,764
ii) Other financial liabilities	16.3	1,14,39,40,008	96,47,99,340
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	1,35,03,00,000	78,05,00,000
TOTAL NON CURRENT LIABILITIES		2,49,42,62,490	1,74,58,89,104
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ia) Lease Liabilities	20.2	1,08,086	3,81,579
ii) Trade Payables	20.3	-	-
Total outstanding dues of micro and small enterprises		1,78,71,885	2,02,90,966
Total outstanding dues of Creditors other than micro and small enterprises		6,47,61,007	9,48,24,749
iii) Other financial liabilities	20.4	2,70,58,44,345	3,20,54,70,876
b) Other Current Liabilities	21	9,09,55,172	29,66,94,716
c) Provisions	22	9,27,70,09,641	8,47,50,17,834
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	2,03,16,82,75,516	1,78,60,98,07,766
TOTAL CURRENT LIABILITIES		2,15,32,48,25,652	1,90,70,24,88,486
(5) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL LIABILITIES		2,17,81,90,88,142	1,92,44,83,77,590
TOTAL EQUITY & LIABILITIES		2,18,37,61,20,019	1,92,06,08,69,604

Accompanying notes to the Financial Statements

1-34

"Accounts of Subansiri Lower HE Project (A unit of NHPC Limited) (after adjustment of closing entries) are audited"

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No. 302137E)

(CA S. C. Chaturvedi)
Partner
M. No. 012705

(Dilip Kumar)
Head of Finance
GM (Fin)

(Rajendra Prasad)
Head of Project
Executive Director

Place: -
Date: -



NHPC LIMITED

Name of the Unit :

SUBANSIRI LOWER HE PROJECT

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	-	-
ii) Other Income	24.2	74,10,11,543	1,24,79,069
TOTAL INCOME		74,10,11,543	1,24,79,069
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	-	-
iii) Employee Benefits Expense	26	1,32,877	99,148
iv) Finance Costs	27	-	-
v) Depreciation and Amortization Expense	28	-	-
vi) Other Expenses	29	18,56,37,854	40,53,65,632
TOTAL EXPENSES		18,57,70,731	40,54,64,780
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		55,52,40,812	(39,29,85,711)
Exceptional items		-	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		55,52,40,812	(39,29,85,711)
Income 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		55,52,40,812	(39,29,85,711)
Movement in Regulatory Deferral Account Balances (Net of Tax)		17,91,065	54,77,725
PROFIT FOR THE YEAR (A)		55,70,31,877	(38,75,07,986)
OTHER COMPREHENSIVE INCOME (B)			
(I) Items that will not be reclassified to profit or loss (Net of Tax)			
(a) Remeasurement of the post employment defined benefit obligations		-	-
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)		-	-
(b) Changes in the fair value of equity investments at FVTOCI		-	-
Sub total (b)		-	-
Total (I)=(a)+(b)		-	-
(II) Items that will be reclassified to profit or loss (Net of Tax)			
- Changes in the fair value of debt investments at FVTOCI		-	-
Total (II)		-	-
Other Comprehensive Income for the year (Net of Tax) (B)=(I+II)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) (COMPRISING PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR)		55,70,31,877	(38,75,07,986)
Earning per share (Basic and Diluted)			
(Equity shares, face value of ₹ 10/- each)		34 (12)	
Excluding movements in Regulatory Deferral Account Balances			
Including movements in Regulatory Deferral Account Balances			
Accompanying notes to the Financial Statements		1-34	
"Accounts of Subansiri Lower HE Project (A unit of NHPC Limited) (after adjustment of closing entries) are audited"			
For Chaturvedi & Co. Chartered Accountants (Firm Regn. No. 302137E)			
(CA S. C. Chaturvedi) Partner M. No. 012705		(Dilip Kumar) Head of Finance GM (Fin)	(Rajendra Prasad) Head of Project Executive Director
Place: -			
Date: -			

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

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	-	-	-	55,70,31,877	-	-	55,70,31,877
Other Comprehensive Income	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	55,70,31,877	-	-	55,70,31,877
Amount transferred from Bond Redemption Reserve	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-
Tax on Dividend	-	-	-	-	-	-	-
Transfer to Bond Redemption Reserve	-	-	-	-	-	-	-
Balance as at 31st March 2024	-	-	-	55,70,31,877	-	-	55,70,31,877

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No. 302137E)

(CA S. C. Chaturvedi)
Partner
M. No. 012705


(Dilip Kumar)
Head of Finance
GM (Fin)

(Rajendra Prasad)
Head of Project
Executive Director



NHPC LIMITED

Name of the Unit : SUBANSIRI LOWER HE PROJECT

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	-	-
ii) Other income	24.2	74,10,11,543	1,24,79,089
TOTAL INCOME		74,10,11,643	1,24,79,089
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	-	-
iii) Employee Benefits Expense	26	1,32,877	99,148
iv) Finance Costs	27	-	-
v) Depreciation and Amortization Expense	28	-	-
vi) Other Expenses	29	18,58,37,854	40,53,85,932
TOTAL EXPENSES		18,57,70,731	40,54,84,780
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		55,62,40,812	(39,29,86,711)
Exceptional Items		-	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		55,62,40,812	(39,29,86,711)
Income 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		55,62,40,812	(39,29,86,711)
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	17,91,085	54,77,725
PROFIT FOR THE YEAR (A)		56,70,31,877	(38,75,07,986)
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		-	-
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)		-	-
(b) Changes in the fair value of equity investments at FVTOCI		-	-
Sub total (b)		-	-
Total (I)=(a)+(b)		-	-
(II) Items that will be reclassified to profit or loss (Net of Tax)			
- Changes in the fair value of debt investments at FVTOCI		-	-
Total (II)		-	-
Other Comprehensive Income for the year (Net of Tax) (B)=(I+II)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) (COMPRISING PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR)		56,70,31,877	(38,75,07,986)
Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each)	34 (12)		
Excluding movements in Regulatory Deferral Account Balances			
Including movements in Regulatory Deferral Account Balances			
Accompanying notes to the Financial Statements	1-34		
Accounts of Subansiri Lower HE Project (A Unit of NHPC Limited) (Net adjustment of closing entries) are audited			
For Chaturvedi & Co. Chartered Accountants (Firm Regn. No. 302137E) (G.S. Chaturvedi) Partner M. No. 912705	 (Dilip Kumar) Head of Finance GM (Fin)	 (Rajendra Prasad) Head of Project Executive Director	
Place: Farridabad			
Date: 14/05/2024			

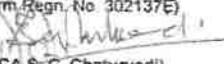
STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH 2024

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

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	-	-	-	55,70,31,877	-	-	55,70,31,877
Other Comprehensive Income	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	55,70,31,877	-	-	55,70,31,877
Amount transferred from Bond Redemption Reserve	-	-	-	-	-	-	-
Dividend	-	-	-	-	-	-	-
Tax on Dividend	-	-	-	-	-	-	-
Transfer to Bond Redemption Reserve	-	-	-	-	-	-	-
Balance as at 31st March 2024	-	-	-	55,70,31,877	-	-	55,70,31,877

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No. 302137E)

(CA S. C. Chaturvedi)
Partner
M. No. 012705


(Dilip Kumar)
Head of Finance
GM (Fin)


(Rajendra Prasad)
Head of Project
Executive Director

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	5497469					5497469	0			0	5497469	5497469	
ii)	Roads and Bridges	68267046					68267046	24800956	3100512	0	27901468	40365578	43466090	
iii)	Buildings	643139620	29314904				672454524	181373218	26712801	0	208086019	464368505	461766402	
iv)	Railway sidings	130637602					130637602	130594055	0	0	130594055	43547	43547	
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0					0	0	0	0	0	0	0	
vi)	Generating Plant and machinery	825157			215662		609495	399856	57816	-83668	374004	235491	425301	
vii)	Plant and machinery Sub station	15226045	3722357		665281		18283121	8606331	910280	-347942	9168669	9114452	6619714	
viii)	Plant and machinery Transmission lines	50879838	6320876				57200714	31171316	3036031	0	34207347	22993367	19708522	
ix)	Plant and machinery Others	13597283			1412477		12184806	6621781	418759	-971640	6068900	6115906	6975502	
x)	Construction Equipment	7227857	2605204		2098536		7734525	2949944	571829	-1367723	2154050	5580475	4277913	
xi)	Water Supply System/Drainage and Sewerage	56594737	7288783		243240		63640280	19972944	2737336	-114862	22595418	41044862	36621793	
xii)	Electrical installations	5343741					5343741	1001024	167808	0	1168832	4174909	4342717	
xiii)	Vehicles	3895609	7605585				11502194	2189300	501353	0	2690653	8811541	1706309	
xiv)	Aircraft/ Boats	10667012					10667012	4870278	984940	0	5855218	4811794	5796734	
xv)	Furniture and fixture	45089632	8810246		95939		53803939	18532222	3811630	-31815	22312037	31491902	26557410	
xvi)	Computers	30538461	9343930		489935		39392456	14366995	7806362	-335340	21838017	17554439	16171466	
xvii)	Communication Equipment	4858684	624049				5482733	3271830	204990	0	3476820	2005913	1586854	
xviii)	Office Equipments	99363188	28409541		2509320		125263409	46164984	8895759	-1545411	53515332	71748077	53198204	
	Total	1191648981	0	104046475	0	7730390	1287965066	496887034	59918206	-4798401	552006839	735958227	694761947	
	Previous year	1158996692	551348	43617373	695015	10821417	1191648981	447741991	50578180	-1433137	496887034	694761947	711254701	

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					
	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					
	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		

779

Aircraft/ Boats		
Furniture and fixture		
Computers		
Communication Equipment		
Office Equipments		
Total	-	-

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	5497469	0	0	0	0	0	5497469	0	0	0	5497469	5497469	
ii)	Roads and Bridges	92827021	0	0	0	0	0	92827021	49360931	3100512	0	52461443	43466090	
iii)	Buildings	882888072	0	29314904	0	0	0	912202976	421121670	26712601	0	447834471	461766402	
iv)	Railway sidings	319799823	0	0	0	0	0	319799823	319756276	0	0	319756276	43547	
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0	0	0	0	0	0	0	0	0	
vi)	Generating Plant and machinery	1149062	0	0	0	215662	0	933400	723761	57816	-83668	697909	425301	
vii)	Plant and machinery Sub station	22968574	0	3722357	0	846046	0	25844885	16348860	910280	-528707	16730433	6619714	
viii)	Plant and machinery Transmission lines	83222096	0	6320876	0	0	0	89542972	63513574	3036031	0	66549605	19708522	
ix)	Plant and machinery Others	25764276	0	0	0	4408368	0	21355908	18788774	418759	-3967531	15240002	6975502	
x)	Construction Equipment	50989477	0	2605204	0	7278656	0	46316025	46711564	571829	-6547843	40735550	4277913	
xi)	Water Supply System/Drainage and Sewerage	75346447	0	7288783	0	308637	0	82326593	38724654	2737336	-180259	41281731	36621793	
xii)	Electrical installations	6613585	0	0	0	0	0	6613585	2270868	167808	0	2438676	4342717	
xiii)	Vehicles	8514945	0	7606585	0	0	0	16121530	6808636	501353	0	7309989	1706309	
xiv)	Aircraft/ Boats	10935105	0	0	0	0	0	10935105	5138371	984940	0	6123311	5796734	
xv)	Furniture and fixture	59957380	0	8810246	0	133129	0	68634497	33399970	3811630	-69005	37142595	26557410	
xvi)	Computers	38587401	0	9343930	0	489935	0	47441396	22415935	7806362	-335340	29888957	16171466	
xvii)	Communication Equipment	9887522	0	624049	0	0	0	10511571	8300668	204990	0	8505658	1586854	
xviii)	Office Equipments	143620531	0	28409541	0	4527930	0	167502142	90422327	8895759	-3564021	95754065	53198204	
	Total	1838568786	0	104046475	0	18208363	0	1924406898	1143806839	59918206	-15276374	1188448671	694761947	
	Previous year	1810360445	874500	43617373	3016077	13267555	0	1838568786	1099105744	50578180	-5877085	1143806839	711254701	

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-2023	Addition	Adjustment	Capitalised	As at 31st March, 2024
i)	Roads and Bridges	7246484		(7246484)		-
ii)	Buildings	10385954948	3344755463	324547	29314904	13701720054
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	64150200070	9614405165	(316175097)		73448430138
vi)	Generating Plant and Machinery	21147712088	1346383753	144262226		22638358067
vii)	Plant and Machinery - Sub station	-				-
viii)	Plant and Machinery - Transmission lines	-	2425033			2425033
ix)	Plant and Machinery - Others	-				-
x)	Construction Equipment	-				-
xi)	Water Supply System/Drainage and Sewerage	6103599	818230		6921829	-
xii)	Computers	-				-
xiii)	Communication Equipment	-				-
xiv)	Office Equipments	-				-
xv)	Assets awaiting installation	-				-
xvi)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xvii)	Survey, investigation, consultancy and supervision charges	162708785				162708785
xviii)	Expenditure on compensatory Afforestation	-				-
xix)	Expenditure attributable to construction (Refer Note-32)	42291745714	12844544933	171588324		55307878971
	Less: Capital Work in Progress Provided (Refer Note 2.2.4)	-				-
	Sub total (a)	138151671688	27153332577	(7246484)	36236733	165261521048
	Construction Stores	1320942105		(441035124)		87906981
	Less : Provisions for construction stores	904350		(66374)		837976
	Sub total (b)	1320037755		(440968750)		879069005
	TOTAL	139471709443	27153332577	(448215234)	36236733	166140590053
	Previous year	104792183638	34691667838	23420	12165453	139471709443

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	26,66,88,80,610	34,78,88,10,183	20,57,90,50,985	84,10,38,48,275	1,66,14,05,90,053
Projects temporarily Suspended	-	-	-	-	-
Total	26,66,88,80,610	34,78,88,10,183	20,57,90,50,985	84,10,38,48,275	1,66,14,05,90,053

(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	
Roads and Bridges	-	-	-	-	-
Buildings	5,13,81,45,020	8,56,35,75,034	-	-	13,70,17,20,054
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	73,44,84,30,138	-	-	-	73,44,84,30,138
Generating Plant and Machinery	8,48,93,84,275	14,14,89,73,792	-	-	22,63,83,58,067
Plant and Machinery - Sub station	-	-	-	-	-
Plant and Machinery - Transmission lines	24,25,033	-	-	-	24,25,033
Plant and Machinery - Others	-	-	-	-	-
Water Supply System/Drainage and Sewerage	-	-	-	-	-
Assets awaiting installation	-	-	-	-	-
Survey, investigation, consultancy and supervision charges	6,10,15,794	10,16,92,991	-	-	16,27,08,785
Expenditure attributable to construction (Refer Note-32)	20,74,04,54,614	34,56,74,24,357	-	-	55,30,78,78,971
Less: Capital Work in Progress Provided (Refer Note 2.2.4)	-	-	-	-	-
Construction Stores	87,99,06,981	-	-	-	87,99,06,981
Less : Provisions for construction stores	(8,37,976)	-	-	-	(8,37,976)
Total	1,08,75,89,23,880	57,38,16,66,173	-	-	1,66,14,05,90,053

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	34,78,88,10,183	20,57,90,50,985	11,46,90,96,365	72,63,47,51,910	1,39,47,17,09,443
Projects temporarily Suspended	-	-	-	-	-
Total	34,78,88,10,183	20,57,90,50,985	11,46,90,96,365	72,63,47,51,910	1,39,47,17,09,443

(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	
Roads and Bridges	72,46,484	-	-	-	72,46,484
Buildings	10,38,59,54,948	-	-	-	10,38,59,54,948
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	64,15,02,00,070	-	-	-	64,15,02,00,070
Generating Plant and Machinery	15,86,07,84,066	5,28,69,28,022	-	-	21,14,77,12,088
Plant and Machinery - Sub station	-	-	-	-	-
Plant and Machinery - Transmission lines	-	-	-	-	-
Plant and Machinery - Others	-	-	-	-	-
Water Supply System/Drainage and Sewerage	61,03,599	-	-	-	61,03,599
Survey, investigation, consultancy and supervision charges	12,20,31,589	4,06,77,196	-	-	16,27,08,785
Expenditure attributable to construction (Refer Note-32)	31,71,88,09,286	10,57,29,36,428	-	-	42,29,17,45,714
Less: Capital Work in Progress Provided (Refer Note 2.2.4)	-	-	-	-	-
Construction Stores	1,32,09,42,105	-	-	-	1,32,09,42,105
Less : Provisions for construction stores	(9,04,350)	-	-	-	(9,04,350)
Total	1,23,57,11,67,797	15,90,05,41,646	-	-	1,39,47,17,09,443

2.2.3 Expenditure attributable to Construction (EAC) includes ₹941,01,44,537 (Previous year ₹738,09,52,171) 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. Out of the ₹ (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 ₹2085,20,92,264 (Previous year ₹1722,88,92,624) 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 ₹256,83,24,307(Previous year ₹202,93,39,459) on account of expenses on downstream protection work in respect of Subansiri Lower Project, against which grant amounting to ₹135,03,00,000 (Previous year ₹78,05,00,000) 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-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	518484				518484	0	518484	0	-518484	0	0	0	
ii)	Building Under Lease	6593553				6593553	5188368	1297094	0	6485462	108091	1405185	1405185	
iii)	Construction Equipment	0				0	0	0	0	0	0	0	0	
iv)	Vehicles	5490503				5490503	0	4857016	633487	-5490503	0	0	633487	
v)	Land-Right to Use	6235241133				6235241133	0	0	0	0	0	6235241133	6235241133	
	Total	6247843673	0	0	0	6008987	0	6241834686	10563868	1930581	-6008987	6485462	6235349224	6237279805
	Previous year	6266207882	0	1649856	1	20014064	0	6247843673	25526243	5051689	-20014064	10563868	6237279805	6240681639

Note:-

(a) Title deed/Lease deed/Mutation in respect of leasehold land not held in name of the Company as on 31st March 2024:-

2.3.1

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
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:-

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
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.

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

(Amount in ₹)

2.4.1 Amounts recognised in the Statement of Profit and Loss for investment property

	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.

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	2757065			38312		2718753	2629763	127302	-38312	2718753	0	127302	
	Total	2757065	0	0	38312	0	2718753	2629763	127302	-38312	2718753	0	127302	
	Previous year	2751065		6000			2757065	2496461	133302		2629763	127302	254604	

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

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	8681250	0	0	0	5962497	0	2718753	8553948	127302	-5962497	2718753	0	127302
	Total	8681250	0	0	0	5962497	0	2718753	8553948	127302	-5962497	2718753	0	127302
	Previous year							8681250				8553948	127302	0

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.

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(B) 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.		

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	25,37,67,999	48,95,68,349
- Considered good- Unsecured		
- Against bank guarantee	38,07,87,940	76,60,66,896
- Others	3,32,61,370	6,94,75,119
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful - Unsecured	-	80,335
Less : Allowances for doubtful advances (Refer Note 5.1)	-	80,335
Sub-total	66,78,17,309	1,32,51,10,364
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	1,43,80,751	1,86,05,736
D. Others		
I) Advance against arbitration awards towards capital works (Unsecured)		
Released to Contractors - Against Bank Guarantee	-	-
Released to Contractors - Others	-	-
Deposited with Court	7,14,51,80,472	7,14,51,80,472
Sub-total	7,14,51,80,472	7,14,51,80,472
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	7,82,73,78,532	8,48,88,96,572
5.1 Allowances for doubtful Advances		
Opening Balance	80,335	19,141
Addition during the year	-	80,335
Used during the year	-	19,141
Reversed during the year	80,335	-
Closing balance	-	80,335
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.		

NOTE NO. 6 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
(Valued at lower of Cost or Net Realizable Value)		
Stores and spares	-	-
Stores and spares-Stores in transit/ pending inspection	-	-
Loose tools	-	-
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Carbon Credits / Certified Emission Reductions (CERs) / Verified Carbon Units (VCUs)	-	-
Total	-	-
Less: Allowances for Obsolescence and Diminution in Value (Refer Note 6.1)	-	-
TOTAL	-	-
6.1 Allowances for Obsolescence and Diminution In Value		
Opening Balance	-	-
Addition during the year (Refer Note 6.1.1)	-	-
Used during the year	-	-
Reversed during the year (Refer Note 6.1.2)	-	-
Closing balance	-	-
6.1.1 During the year, Inventories written down to net realizable value (NRV) and recognised as an expense in the Statement of Profit and Loss.	-	-
6.1.2 Allowances for Obsolescence 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	-	-

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)	-	-
- 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	-	-
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 -Parbatl-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-Increase 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.		

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	98,56,738	74,949
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)	-	-
TOTAL		98,56,738	74,949
8.1 Includes stamps on hand		-	-
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)		-	-
(iii) Held for Payment of Monthly instalment on account of securitization of ROE of Kishanganga 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)	-	-
TOTAL		-	-
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 said 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.		-	-

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.		

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	2,06,38,44,776	1,51,73,69,229
Less: Loss Allowances for Doubtful Recoverables (Refer Note 11.2)	17,14,88,958	33,52,72,408
Sub-total	1,89,23,55,818	1,18,20,96,821
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)	-	-
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	1,89,23,55,818	1,18,20,96,821
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	33,52,72,408	30,43,87,364
Addition during the year	7,56,52,223	3,08,85,044
Used during the year	23,94,35,673	-
Reversed during the year	-	-
Closing balance	17,14,88,958	33,52,72,408
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	-	-

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A. Advances other than Capital Advances		
a) Deposits		
- Considered good- Unsecured	-	-
Less : Expenditure booked against demand raised by Government Departments	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for Doubtful Deposits (Refer Note 13.1.1)	-	-
Sub-total	-	-
b) Advance to contractors and suppliers (Refer Note 13.1.8)		
- Considered good- Secured	-	6,72,000
- Considered good- Unsecured	-	-
- Against bank guarantee	-	-
- Others	21,71,780	30,27,028
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 13.1.2)	-	-
Sub-total	21,71,780	36,99,028
c) Other advances - Employees		
- Considered good- Unsecured (Refer Note 13.1.7)	1,85,221	9,71,821
Sub-total	1,85,221	9,71,821
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	1,20,783	1,16,34,926
Less : Allowances for losses/Assets pending investigation/awaiting write off / sanction (Refer Note 13.1.5)	1,20,783	1,16,34,926
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	14,71,482	28,00,000
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	1,08,96,98,483	96,50,75,941
Less : Allowances for Goods and Services Tax Input Receivable (Refer Note 13.1.6)	99,44,98,602	84,26,93,213
Sub-total	9,51,99,881	12,23,82,728
h) Others (Mainly on account of Material Issued to Contractors)	68,90,02,050	1,11,42,95,138
TOTAL	78,80,30,414	1,24,41,48,715
13.1.1 Allowances for Doubtful Deposits		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
<u>Reversed during the year</u>	-	-
Closing balance	-	-
13.1.2 Allowances for doubtful advances (Contractors and Suppliers)		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
<u>Reversed during the year</u>	-	-
Closing balance	-	-

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	1,16,34,926	2,70,18,748
Addition during the year		
Used during the year	1,09,86,030	1,49,45,982
Reversed during the year	5,28,113	4,37,840
Closing balance	1,20,783	1,16,34,928
13.1.6 Allowances for Goods and Services Tax input Receivable		
Opening Balance	84,26,93,213	44,63,11,549
Addition during the year	15,18,05,389	39,63,81,664
Used during the year		
Reversed during the year		
Closing balance	99,44,98,602	84,26,93,213
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.		

NOTE NO. 13.2 ASSETS CLASSIFIED AS 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)	88,13,619	61,41,381
TOTAL	88,13,619	61,41,381

13.2.1 Property, Plant and Equipment includes 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	34,70,58,23,018	34,70,58,23,018
Addition during the year (Refer Note 31)	-	-
Adjustment during the year	-	-
Reversed during the year	-	-
Less: Provided for	-	-
Closing balance	34,70,58,23,018	34,70,58,23,018
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	91,56,447	36,78,722
Addition during the year (Refer Note 31)	17,91,065	54,77,725
Adjustment during the year	-	-
Reversed during the year	-	-
Closing balance	1,09,47,512	91,56,447
E Interest Payment on Court/Arbitration Cases		
Opening Balance	-	-
Addition during the year (Refer Note 31)	-	-
Adjustment during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
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)	34,71,67,70,530	34,71,49,79,465
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Regulatory Deferral Account Balances net of Deferred Tax.	34,71,67,70,530	34,71,49,79,465

14.1 Refer Note 34 (18) and 34 (22) of Financial Statements for further disclosures regarding Impairment 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 further disclosure regarding Regulatory Deferral Account Balances.

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

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	-	-
iii) Surplus	55,70,31,877	(38,75,07,986)
I FVTOCI Reserve-		
- Equity Instruments	-	-
- Debt Instruments	-	-
Total	55,70,31,877	(38,75,07,986)
* Surplus		
Profit for the Year as per Statement of Profit and Loss	55,70,31,877	(38,75,07,986)
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	55,70,31,877	(38,75,07,986)
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	55,70,31,877	(38,75,07,986)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
FUNDS FROM CORPORATE OFFICE	1,78,22,22,99,780	1,53,41,48,09,203
C.O.(FDB)	9,36,28,81,211	8,63,38,77,731
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	3,57,369	1,24,587
RO-JAMMU	1	-
RO-ITANAGAR	(62,01,506)	(12,46,39,209)
RO-SILIGURI	18,19,890	56,07,847
RO-CHANDIGARH	23,60,513	-
BAIRASIUL	(2,48,212)	1,50,139
RO-BANIKHET	3,537	16,900
LOKTAK	1,450	(173)
SALAL	3,09,042	1,47,328
TANAKPUR	6,29,356	39,900
CHAMERA-I	(27,000)	-
URI - I	82,500	-
RANGIT	1,53,523	80
CHAMERA-II	-	(12,000)
DULHASTI	-	-
DHAULIGANGA-I	-	-
TEESTA-V	(26,687)	3,11,997
CHAMERA-III	-	-
CHUTAK	37,892	32,804
TLDP-III	72,25,260	-
PARBATI -II	38,345	13,880
PARBATI-III	-	256
SEWA-II	-	-
URI - II	65,073	18,584
KISHANGANGA	53,634	24,820
NIMMO BAZGO	-	35,354
TLDP-IV	3,59,332	7,58,345
TEESTA-IV	-	-
SUBANSARI LOWER	-	-
DIBANG	1,84,195	20,520
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	9,72,337
POWER TRADING CELL	-	-
DUGAR HE PROJECT	-	-
40MW SOLAR PROJECT GANJAM	-	-
1000 MW SOLAR POWER PROJECT	-	-
NHPC NEPAL PROJECT	(1,999)	-
RENEWABLE ENERGY AND GREEN HYDROGEN DIVISION	-	-
SIANG BASIN PROJECT	11,71,140	-
CHEQUE PAID ACCOUNT	1,12,33,66,069	1,60,62,01,035
CHEQUE COLLECTED ACCOUNT	(11,73,87,167)	(3,93,95,887)
COMMERCIAL - IUT	-	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	62,58,42,693	61,19,01,057
CENTRALIZED VENDOR PAYMENT ACCOUNT	13,94,29,26,282	14,49,87,90,331
Total	2,03,16,82,76,516	1,78,60,98,07,766

PARTICULARS		As at 31st March, 2024	As at 31st March, 2023
A	At Amortised Cost		
	- 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))	22,482	5,89,764
	TOTAL	22,482	5,89,764
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	1,45,104	11,65,115
	More than 3 Year & Less than 5 Years		
	More than 5 Years		
	TOTAL	1,45,104	11,65,115
16.2.2	Movement In Lease Liability		
		As at 31st March, 2024	As at 31st March, 2023
	Opening Balance	9,71,343	38,34,597
	Addition in lease liabilities		
	Finance Cost accrued during the year	77,208	13,20,512
	Less: Payment of lease liabilities	9,17,983	41,83,766
	Closing Balance	1,30,568	9,71,343
	Current maturities of lease obligations (Refer Note 20.2)	1,08,086	3,81,579
	Long term maturities of lease obligations	22,482	5,89,764

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		1,14,39,40,008	96,47,99,340
Liability against capital works/supplies		-	-
Payable for Late Payment Surcharge		-	-
Derivative MTM Liability		-	-
TOTAL		1,14,39,40,008	96,47,99,340
16.3.1	<p>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 had 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. Accordingly, the amount of such bonds along with interest payable to Bond Holders is appearing as a 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</p> <p>Detail of Government of India Fully Serviced Bonds raised during financial year 2018-19 is as under : -For Corporate Office only</p> <p>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)</p>		
16.3.2	<p>Maturity Analysis of Note No-16.3</p> <p>The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows):</p>		
	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	-	-

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
A. PROVISION FOR EMPLOYEE BENEFITS		
i) <u>Provision for Long term Benefits (Provided for on the basis of actuarial valuation)</u>		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Closing Balance	-	-
B. OTHERS		
i) <u>Provision For Committed Capital Expenditure</u>		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
ii) <u>Provision For Livelihood Assistance</u>		
Opening Balance	-	-
Additions during the year	-	-
Amount used during the year	-	-
Amount reversed during the year	-	-
Unwinding of discount	-	-
Closing Balance	-	-
iii) <u>Provision-Others</u>		
Opening Balance	-	-
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 of 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 18.3)	-	-
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 Deferred Tax Assets and Deferred Tax Liability have been offset as they relate to the same governing laws.		
18.3 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	-	-
18.4 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.		
18.5 Refer Note 14(2) and 34(22) of Financial Statements for RDA (Credit) balances created against MAT Credit recognised.		

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	-	-
Grants in aid-from Government (Refer Note 19.1)	1,35,03,00,000	78,05,00,000
TOTAL	1,35,03,00,000	78,05,00,000
19.1 GRANTS IN AID-FROM GOVERNMENT		
Opening Balance (Current and Non Current)	78,05,00,000	78,05,00,000
Add: Received during the year	56,98,00,000	-
Less: Transferred to Statement of Profit and Loss (Refer Note 24.2)	-	-
Closing Balance (Current and Non Current) (Refer Note 19.1.1)	1,35,03,00,000	78,05,00,000
Grants in Aid-from Government-(Current)- (Refer Note No-21)	-	-
Grants in Aid-from Government-(Non-Current)	1,35,03,00,000	78,05,00,000
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.	1,35,03,00,000	78,05,00,000
(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.	-	-
(iv) Grant-in-Aid received from Government of India for Flood Moderation & Enabling Infrastructure	-	-
Total	1,35,03,00,000	78,05,00,000

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
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 7.2.7 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 LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2024	As at 31st March, 2023
Lease Liabilities (Refer Note 34(16)(A))	1,08,086	3,81,579
TOTAL	1,08,086	3,81,579

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 and small enterprises (Refer Note 20.3.1)	1,78,71,885	2,02,90,966
Total outstanding dues of Creditors other than micro and small enterprises (Refer Note 20.3.3)	6,47,61,007	9,48,24,749
TOTAL	8,26,32,892	11,51,15,715
20.3.1 Disclosure regarding Micro, Small and Medium Enterprise :-		
Outstanding Liabilities towards Micro, Small and Medium Enterprise	1,78,71,885	2,02,90,966
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. (Previous 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.		

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)	2,54,14,54,604	3,08,42,97,974
Deposits	-	-
Liability against capital works/supplies-Micro and Small Enterprises (Refer Note 20.4.1)	20,86,500	38,274
Liability against Corporate Social Responsibility	1,76,39,022	1,70,79,573
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	14,34,05,762	10,28,65,693
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	11,51,442	11,02,855
Payable to Others	1,07,015	86,507
TOTAL	2,70,58,44,345	3,20,54,70,876
20.4.1 Disclosure regarding Micro, Small and Medium Enterprise :-		
Outstanding Liabilities towards Micro, Small and Medium Enterprise	20,86,500	38,274
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 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 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	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Water Usage Charges Payables	-	-
Statutory dues payables	9,09,55,172	29,66,94,716
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 (Refer Note No-19.1)	-	-
TOTAL	9,09,55,172	29,66,94,716

21.1 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.

PARTICULARS		As at 31st March, 2024	As at 31st March, 2023
A. PROVISION FOR EMPLOYEE BENEFITS			
i) <u>Provision for Long term Benefits (Provided for on the basis of actuarial valuation)</u>			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
ii) <u>Provision for Wage Revision</u>			
Opening Balance		-	-
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) <u>Provision for Performance Related Pay/Incentive</u>			
Opening Balance		-	-
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) <u>Provision for Superannuation / Pension Fund</u>			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
v) <u>Provision For Wage Revision - 3rd Pay Revision Committee</u>			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
B. OTHERS			
i) <u>Provision For Tariff Adjustment</u>			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
ii) <u>Provision For Committed Capital Expenditure</u>			
Opening Balance	29,15,00,000	51,26,21,530	
Additions during the year	-	5,00,000	
Amount used during the year	-	22,16,21,530	
Amount reversed during the year	-	-	
Unwinding of discount	-	-	
Closing Balance	29,15,00,000	29,15,00,000	
iii) <u>Provision for Restoration expenses of Insured Assets</u>			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Closing Balance		-	-
iv) <u>Provision For Livelihood Assistance</u>			
Opening Balance		-	-
Additions during the year		-	-
Amount used during the year		-	-
Amount reversed during the year		-	-
Unwinding of discount		-	-
Closing Balance		-	-
v) <u>Provision in respect of arbitration award/ court cases</u>			
Opening Balance	7,14,51,80,463	8,66,14,940	
Additions during the year	75,55,55,682	7,05,85,65,523	
Amount used during the year	-	-	
Amount reversed during the year	-	-	
Closing Balance	7,90,07,36,145	7,14,51,80,463	
vi) <u>Provision - Others</u>			
Opening Balance	1,03,83,37,371	97,17,46,044	
Additions during the year	4,64,36,125	48,17,11,157	
Amount used during the year	-	41,51,19,830	
Amount reversed during the year	-	-	
Closing Balance	1,08,47,73,496	1,03,83,37,371	
TOTAL	9,27,70,09,641	8,47,50,17,834	
22.1 Information about nature and purpose of Provisions is given in Note 34 (21) of Financial Statements.			

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	-	-

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	-	-
Advance Against Depreciation -Written back during the year	-	-
Performance based Incentive	-	-
Sub-total (I)	-	-
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	-	-
Sub-total (II)	-	-
Sub - Total (A) = (I-II)	-	-
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)	-	-
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	-	-
Income on account of Sale of Scrap	-	-
Sub-Total-II	-	-
TOTAL (I+II)	-	-
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 ₹ 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 ₹ 3.14 per KWh, being the pooled cost of power determined by the Rajasthan Electricity Regulatory Commission (RERC).		

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	9,69,955	2,72,644
- Employee's Loans and Advances (Net of Rebate)	-	2,091
- Advance to contractors	1,63,67,831	8,97,17,240
- Unwinding 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	-	-
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)	71,29,805	78,56,422
Material issued to contractor		
(i) Sale on account of material issued to contractors	1,71,26,80,520	2,54,41,45,050
(ii) Less: Cost of material issued to contractors on recoverable basis	(2,39,86,90,764)	(4,44,28,39,893)
(iii) Net: Adjustment on account of material issued to contractor	68,60,10,244	1,89,86,94,843
Amortization of Grant in Aid (Refer Note 19.1)	-	-
Exchange rate variation (Net)	74,00,41,588	1,22,46,256
Mark to Market Gain on Derivative	-	-
Others	5,25,06,177	4,17,86,111
Sub-total	81,70,15,356	15,18,80,764
Add/(Less): C.O. Income Allocation	18,26,051	10,43,917
Add/(Less): Regional Office Income Allocation	-	588
Sub-total	81,88,41,407	15,29,25,269
Less: Transferred to Expenditure Attributable to Construction	7,78,29,864	14,04,46,200
Less: Transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Less: Transfer of other income to grant	-	-
Total	74,10,11,543	1,24,79,069
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 actuarial 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	71,29,805	78,56,422
TOTAL	71,29,805	78,56,422

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	-	-
Consumption of stores and spare parts	-	-
Sub-total	-	-
Less: Transferred to Expenditure Attributable to Construction	-	-
Total	-	-

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	65,08,57,503	65,37,85,304
Contribution to provident and other funds (Refer Note 26.2 and 26.4)	9,04,40,084	9,44,32,224
Staff welfare expenses	5,98,68,729	3,74,28,591
Leave Salary & Pension Contribution	-	-
Sub-total	80,11,66,316	78,56,46,119
Add/(Less): C.O. Expenses Allocation	44,87,97,675	34,39,28,369
Add/(Less): Regional Office Expenses Allocation	12,25,543	1,50,32,959
Sub-total	1,25,11,89,534	1,14,46,07,447
Less: Transferred to Expenditure Attributable to Construction	1,25,10,56,657	1,14,45,08,299
Less: Recoverable from Deposit Works	-	-
Total	1,32,877	99,148

26.1 Disclosure about leases towards residential accommodation 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	3,95,82,262	3,96,23,188
ii) towards Employees Defined Contribution Superannuation Scheme	4,35,15,540	5,01,38,498

26.3 Salary and wages includes expenditure on short term leases as per IND AS-116 "Leases".

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**

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	4,91,08,05,695	5,17,17,25,984
Term loan	4,43,64,59,390	2,14,49,34,328
Foreign loan	6,28,79,252	6,42,91,859
Government of India loan	-	-
Short Term Loan	-	-
Cash credit facilities /WCDL	-	-
Other interest charges	-	-
Lease Liabilities	77,208	13,20,512
Unwinding of discount-Government of India Loan	-	-
Sub-total	9,41,02,21,745	7,38,22,72,683
B Other Borrowing Cost		
Call spread/ Coupon Swap	44,82,07,153	44,49,52,769
Bond issue/ service expenses	-	-
Commitment fee	-	-
Guarantee fee on foreign loan	-	-
Other finance charges	-	-
Unwinding of discount-Provision & Financial Liabilities	4,07,60,940	3,86,48,489
Sub-total	48,89,68,093	48,36,01,258
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)	9,89,91,89,838	7,86,58,73,941
Add/(Less): C.O. Expenses Allocation	8,73,153	8,79,466
Add/(Less): Regional Office Expenses Allocation	-	-
TOTAL	9,90,00,62,991	7,86,67,53,407
Less: Transferred to Expenditure Attributable to Construction	9,90,00,62,991	7,86,67,53,407
Less: Recoverable from Deposit Works	-	-
Total	-	-

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	5,99,18,206	5,05,78,180
Depreciation-Right of use Assets	19,30,581	50,51,689
Amortization -Intangible Assets	1,27,302	1,33,302
Depreciation adjustment on account of Foreign Exchange Rate Variation (Refer Note 19 and 5(D)(III))	-	-
Add/(Less): C.O. Expenses Allocation	1,12,31,683	88,26,383
Add/(Less): Regional Office Expenses Allocation	29,247	55,588
Add/(Less): Depreciation allocated to/from other units	-	-
Sub-total	7,32,37,019	6,46,45,142
Less: Transferred to Expenditure Attributable to Construction	7,32,37,019	6,46,45,142
Less: Recoverable from Deposit Works	-	-
Total	-	-

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	4,25,04,641	4,50,64,890
- Machinery	4,21,872	5,76,440
- Others	10,47,56,390	27,19,79,278
Rent (Refer Note 29.4)	5,94,69,329	4,49,28,033
Hire Charges	-	-
Rates and taxes	1,74,94,479	1,25,49,231
Insurance	9,30,486	10,04,773
Security expenses	25,18,28,741	22,63,17,116
Electricity Charges	7,51,94,219	4,08,88,163
Travelling and Conveyance	1,47,83,325	1,10,15,494
Expenses on vehicles	56,99,109	52,93,512
Telephone, telex and Postage	93,89,579	57,60,570
Advertisement and publicity	1,38,92,859	1,13,88,933
Entertainment and hospitality expenses	10,43,265	56,09,864
Printing and stationery	29,19,176	12,57,131
Legal Expenses	3,33,08,998	2,75,22,083
Consultancy charges - Indigenous	45,615	12,05,017
Consultancy charges - Foreign	-	-
Audit expenses (Refer Note 29.3)	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses/development expenses	17,75,32,925	2,19,482
Expenses on work of downstream protection works (Refer Note 29.5)	53,89,84,848	44,43,44,614
Expenditure on land not belonging to company	10,07,74,664	-
Loss on Assets (Net)	10,08,259	1,31,160
Losses out of insurance claims	-	-
Donation	-	-
Corporate social responsibility (Refer Note 34(14))	4,92,06,325	7,40,28,833
Community Development Expenses	-	-
Directors' Sitting Fees	-	-
interest on Arbitration/ Court Cases	-	-
Compensation on Arbitration/ Court Cases	-	-
Interest to beneficiary	-	-
Expenditure on Self Generated VER's/REC	-	-
Exchange rate variation (Net)	-	-
Training Expenses	15,10,625	15,83,407
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IE/PXIL	-	-
Operational/Running Expenses of Kendriya Vidyalay	67,08,889	72,99,880
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	1,54,87,907	2,53,84,532
Operating Expenses of DG Set-Other than Residential	49,02,982	93,35,543
Fair Value Loss on Financial Assets	-	-
Sale of Debt instrument-Reclassification adjustment from OCI	-	-
Change in Fair Value of Derivatives	11,90,36,211	30,86,41,743
Other general expenses	1,69,09,535	90,34,119
Sub-total	1,66,57,45,253	1,59,23,63,841
Add/(Less): C.O. Expenses Allocation	5,21,66,975	3,71,54,679
Add/(Less): Regional Office Expenses Allocation	56,231	1,71,066
Sub-total	1,71,79,68,459	1,62,96,89,586
Less: Transferred to Expenditure Attributable to Construction	1,53,23,30,605	1,22,43,23,954
Less: Recoverable from Deposit Works	-	-
Less: Transfer to General Reserve for Expenses on Buyback	-	-
Sub-total (i)	18,56,37,854	40,53,65,632
PROVISIONS/ IMPAIRMENT ALLOWANCE		
Loss allowance for trade receivables	-	-
Loss Allowance for Expected Credit Loss -Trade Receivables	-	-
Allowance for Bad and doubtful advances / deposits	-	80,335
Allowance for Bad and doubtful claims	1,38,82,136	-
Allowance for Bad and Doubtful Loan	-	-
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	15,18,05,389	39,63,81,664
Sub-total	16,56,87,525	39,64,61,999
Add/(Less): C.O. Expenses Allocation	-	-
Add/(Less): Regional Office Expenses Allocation	-	-
Sub-total	16,56,87,525	39,64,61,999
Less: Transferred to Expenditure Attributable to Construction	16,56,87,525	39,64,61,999
Less: Recoverable from Deposit Works	-	-
Sub-total (ii)	-	-
Total (i+ii)	18,56,37,854	40,53,65,632

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	-	-
	- Reimbursement of expenses	-	-
	III) Goods and Service Tax (GST) Auditors		
	- Audit Fees	-	-
	- Reimbursement of expenses	-	-
	Total Audit Expenses	-	-
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	4,31,38,532	3,25,51,633
	(ii) Expenditure on long term lease of low-value assets	-	-
	(iii) Variable lease payments not included in the measurement of lease liabilities	1,63,30,797	1,23,76,400
29.5	Expense of ₹256,83,24,307(Previous year ₹202,93,39,459) 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		

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			
Current Tax on Profits for the year		-	-
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 Income Tax Expense and the accounting profit multiplied by India's statutory Income Tax 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	55,70,31,877	(38,75,07,986)
	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	.....	.....

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	-	-
Less: Income Tax on remeasurement of the post employment defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax)	-	-
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)	-	-
(b) Changes in the fair value of equity investments at FVTOCI	-	-
Less: Income Tax on above item	-	-
Sub total (b)	-	-
Total (I)=(a)+(b)	-	-
(II) Items that will be reclassified to profit or loss		
- Changes in the fair value of debt investments at FVTOCI	-	-
Less: Income Tax on above item	-	-
Total (II)	-	-
Total =(I+II)	-	-

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	-	-
(II) Kishanganga Power Station:-Depreciation due to moderation of Tariff	-	-
(III) Exchange Differences on Monetary Items	17,91,065	54,77,725
(IV) Interest Payment on Court/Arbitration Cases	-	-
(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)	17,91,065	54,77,725
Impact of Tax on Regulatory Deferral Accounts		
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Total	17,91,065	54,77,725

31.1 Refer Note 14.1 and 14.2 of Financial Statements.

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	65,07,24,626	65,36,86,156
Contribution to provident and other funds	9,04,40,084	9,44,32,224
Staff welfare expenses	5,98,68,729	3,74,28,591
Leave Salary & Pension Contribution	-	-
Sub-total	80,10,33,439	78,55,46,971
C. FINANCE COST		
Interest on : (Refer Note 2.2.3)		
Bonds	4,91,08,05,895	5,17,17,25,984
Foreign loan	6,28,79,252	6,42,91,859
Term loan	4,43,64,59,390	2,14,49,34,328
Lease Liabilities	77,208	13,20,512
	9,41,02,21,745	7,38,22,72,683
Cash credit facilities /WCDL	-	-
Exchange differences regarded as adjustment to interest cost	-	-
Loss on Hedging Transactions	44,82,07,153	44,49,52,769
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	4,07,60,940	3,86,48,489
Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
Sub-total	9,89,91,89,838	7,86,58,73,941
D. DEPRECIATION AND AMORTISATION EXPENSES	6,19,76,089	5,57,63,171
Sub-total	6,19,76,089	5,57,63,171
E. OTHER EXPENSES		
Repairs And Maintenance :		
-Building	4,25,04,641	4,50,64,890
-Machinery	4,21,872	5,76,440
-Others	10,47,56,390	27,19,79,278
Rent & Hire Charges	5,94,69,329	4,49,28,033
Rates and taxes	1,74,94,479	1,25,49,231
Insurance	9,30,486	10,04,773
Security expenses	25,18,28,741	22,63,17,116
Electricity Charges	7,51,94,219	4,08,88,163
Travelling and Conveyance	1,47,23,016	1,06,55,020
Expenses on vehicles	56,99,109	52,93,512
Telephone, telex and Postage	93,89,579	57,60,570
Advertisement and publicity	-	-
Entertainment and hospitality expenses	-	-
Printing and stationery	29,18,176	12,57,131
Legal and Consultancy charges:		
- Indigenous	3,33,54,613	2,87,27,100
- Foreign	-	-
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses/ development expenses	17,75,32,925	2,19,482
Expenses on works of downstream protection works (Refer Note 29.5)	53,89,84,848	44,43,44,614
Expenditure on land not belonging to company	10,07,74,664	-
Assets/ Claims written off	9,06,163	1,31,160
Land Acquisition and Rehabilitation Expenditure	-	-
Losses on sale of assets	1,02,096	-
Other general expenses	4,31,22,053	4,73,01,696
Exchange rate variation (Debit)	-	-
Sub-total	1,48,01,07,399	1,18,69,98,209
F. PROVISIONS	16,56,87,525	39,64,61,999
Sub-total	16,56,87,525	39,64,61,999
G. CORPORATE OFFICE/REGIONAL OFFICE EXPENSES		
Other Income	(18,26,051)	(10,43,329)
Other Expenses	5,22,23,206	3,73,25,745
Employee Benefits Expense	45,00,23,218	35,89,61,328
Depreciation & Amortisation Expenses	1,12,60,930	88,81,971
Finance Cost	8,73,153	8,79,466
Provisions	-	-
Sub-total	51,25,54,456	40,50,05,181
H. LESS: RECEIPTS AND RECOVERIES		
Income from generation of electricity – pre-commissioning	-	-
Interest on loans and advances	1,63,67,831	8,97,19,331
Profit on sale of assets	-	-
Exchange rate variation (Credit)	-	-
Provision/Liability not required written back	71,29,805	78,56,422
Miscellaneous receipts	5,25,06,177	4,18,27,118
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	7,60,03,813	13,94,02,871
TOTAL (A+B+C+D+E+F+G-H) (Refer Note 2.2)	12,84,45,44,933	10,55,62,46,601



Balance Sheet

SUBANSIRI LOWER HE PROJECT

[After Closing Entries]

as on

31.03.2023

**NHPC LIMITED**

Name of the Unit :

SUBANSIRI LOWER HE PROJECT**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	69,47,61,947	71,12,54,701
b) Capital Work In Progress	2.2	1,39,47,17,09,443	1,04,79,21,83,638
c) Right Of Use Assets	2.3	6,23,72,79,805	6,24,06,81,639
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	1,27,302	2,54,804
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	2,06,53,204	1,46,16,367
h) Non Current Tax Assets (Net)	4	-	-
i) Other Non Current Assets	5	8,48,88,95,572	9,51,48,39,706
TOTAL NON CURRENT ASSETS		1,54,91,34,28,273	1,21,27,38,30,655
(2) CURRENT ASSETS			
a) Inventories	6	-	-
b) Financial Assets			
i) Trade Receivables	7	-	-
ii) Cash and Cash Equivalents	8	74,949	22,221
iii) Bank balances other than Cash and Cash Equivalents	9	-	-
iv) Loans	10	-	-
v) Others	11	1,18,20,96,821	74,24,62,158
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	1,25,02,90,096	1,55,84,21,462
TOTAL CURRENT ASSETS		2,43,24,61,866	2,30,09,05,831
(3) Regulatory Deferral Account Debit Balances	14	34,71,49,79,465	34,70,95,01,740
TOTAL ASSETS		1,92,06,08,69,604	1,58,28,42,38,226
EQUITY AND LIABILITIES			
(1) EQUITY			
a) Equity Share Capital	15.1	-	-
b) Other Equity	15.2	(38,75,07,986)	43,01,24,236
TOTAL EQUITY		(38,75,07,986)	43,01,24,236
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ia) Lease Liabilities	16.2	5,89,764	6,05,318
ii) Other financial liabilities	16.3	96,47,99,340	50,12,43,580
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	78,05,00,000	74,07,00,000
TOTAL NON CURRENT LIABILITIES		1,74,58,89,104	1,24,25,48,898
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ia) Lease Liabilities	20.2	3,81,579	32,29,279
ii) Trade Payables	20.3	-	-
Total outstanding dues of micro enterprises and small enterprises		2,02,90,966	1,79,66,987
Total outstanding dues of Creditors other than micro enterprises and small enterprises		9,48,24,749	6,03,12,507
iii) Other financial liabilities	20.4	3,20,54,70,876	1,88,15,06,924
b) Other Current Liabilities	21	29,66,94,716	9,28,81,914
c) Provisions	22	8,47,50,17,834	1,57,09,82,514
d) Current Tax Liabilities (Net)	23	-	-
TOTAL CURRENT LIABILITIES		1,90,70,24,88,486	1,56,51,15,65,092
(4) FUND FROM C.O.	15.3	1,78,80,98,07,766	1,52,98,46,84,967
TOTAL EQUITY & LIABILITIES		1,92,06,08,69,604	1,58,28,42,38,226

Accompanying notes to the Standalone Financial Statements

1-34

"Accounts of SUBANSIRI LOWER HE PROJECT (A unit of NHPC Limited) (after adjustment of closing entries) are audited"

For Chartered Accountant
 Chartered Accountant
 (Firm Regn. No. 302132E)

 S.C. Chaturvedi
 Partner
 M.No. 612705

Vipin Gupta
 Head of Finance
 GM (Fin)

Vipin Gupta
 Head of Project
 Executive Director

Place: FARIDABAD
 Date: 25.05.23

NHPC LIMITED

Name of the Unit :

SUBANSIRI LOWER HE PROJECT

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		
ii) Other Income	24.2	1,24,79,069	53,20,42,195
TOTAL INCOME		1,24,79,069	53,20,42,195
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	-	-
iii) Employee Benefits Expense	26	99,148	2,59,251
iv) Finance Costs	27	-	-
v) Depreciation and Amortization Expense	28	-	-
vi) Other Expenses	29	40,53,65,632	9,79,18,748
TOTAL EXPENSES		40,54,64,780	9,81,77,999
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		(39,29,85,711)	43,38,64,196
Exceptional items			
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		(39,29,85,711)	43,38,64,196
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		(39,29,85,711)	43,38,64,196
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	54,77,725	(37,39,960)
PROFIT FOR THE YEAR (A)		(38,75,07,986)	43,01,24,236
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		-	-
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)		-	-
(b) Investment in Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		-	-
(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)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) (COMPRISING PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR)		(38,75,07,986)	43,01,24,236

Earning per share (Basic and Diluted) 34 (12)
(Equity shares, face value of ₹ 10/- each)

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 SUBANSIRI LOWER HE PROJECT (A unit of NHPC Limited) (after adjustment of closing entries) are audited

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No. 10243ZEE)

ICA S. C. Chaturvedi
Partner
M No. 012705



(Signature)
(Pallav)
Head of Finance
GM (Fin)

(Signature)
(Vipin Gupta)
Head of Project
Executive Director

Place: **PARIDABAD**
Date: **25.05.23**

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

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, 2022	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors							
Restated balances as at 1st April 2022	-	-	-	-	-	-	-
Profit for the year	-	-	-	-38,75,07,986	-	-	-38,75,07,986
Other Comprehensive Income	-	-	-	-	-	-	-
Total Comprehensive Income for the year	-	-	-	-38,75,07,986	-	-	-38,75,07,986
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 2023	-	-	-	-38,75,07,986	-	-	-38,75,07,986

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No. 302137E)

(CA S.C.Chaturvedi)
Partner
M.No. 012705



(Pallav)
Head of Finance
GM (Fin)

(Vipin Gupta)
Head of Project
Executive Director

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	5497471	0	0	0	0	5497469	0	0	0	0	5497468	5497471	
ii)	Roads and Bridges	68738761	0	0	471715	0	68267046	21860872	3100512	-150528	24800856	43486090	46887789	
iii)	Buildings	639468302	0	12165453	223298	8270837	643139670	156796265	25209540	-634587	181373218	461766402	482670037	
iv)	Railway sidings	130637602	0	0	0	0	130637602	130594055	0	0	130594055	43547	43547	
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0	0	0	0	0	0	0	0	0	
vi)	Generating Plant and machinery	247309	551348	26500	0	0	825157	75688	37017	287151	399856	425301	171621	
vii)	Plant and machinery Sub station	13688782	0	1611469	0	74206	15226045	7737576	918138	-49383	8606331	6619714	5951206	
viii)	Plant and machinery Transmission lines	45359406	0	5520432	0	0	50879838	27741718	3429598	0	31171316	19708522	17617688	
ix)	Plant and machinery Others	13669607	0	0	0	72324	13597283	6109754	533990	-21963	6621781	6975502	7559853	
x)	Construction Equipment	7680243	0	47588	0	499974	7227657	2741376	353919	-145351	2949944	4277913	4938867	
xi)	Water Supply System/Drainage and Sewerage	55701610	0	927663	0	34536	56594737	17306787	2508435	157722	19972944	36621793	39394823	
xii)	Electrical installations	5343741	0	0	0	0	5343741	830820	170204	0	1001024	4342717	4512921	
xiii)	Vehicles	3973875	0	0	0	77466	3895609	1874846	314854	0	2189306	1706309	2098429	
xiv)	Aircraft/ Boats	10667012	0	0	0	0	10667012	3854202	1016078	0	4870276	3796734	5812810	
xv)	Furniture and fixture	43002137	0	2087495	0	0	45089632	15336677	2995545	0	18532222	20557410	27485480	
xvi)	Computers	18591857	0	15004801	0	1058197	30538461	11362878	3480215	-478098	14368995	16171468	5228979	
xvii)	Communication Equipment	4810293	0	52800	0	4409	4858694	3052464	227269	-7903	3271830	1588854	1757829	
xviii)	Office Equipments	93919484	0	6173172	0	729458	99363188	40274113	6282068	-392197	46164984	53198204	53645371	
	Total	1158996692	551348	43617373	695018	10821417	1191648981	447741991	50578180	-1433137	496887034	694761947	711254701	
	Previous year	1114768570	168590	59831366	1472879	14298957	1158996692	403743878	51368484	-7370371	447741991	711254701	711024692	

Note :-

2.1 (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					
	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					
	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, Uni-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

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								
a)	Computer Software	2751065		6000			2757065	2496461	133302	0	2629763	127302	254604	
	Total	2751065	0	6000	0	0	2757065	2496461	133302	0	2629763	127302	254604	
	Previous year	2751065					2751065	2496461			2496461	254604	254604	

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-1 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	5497471	0	0	2	0	0	5497469	0	0	0	0	5497469	5497471
ii)	Roads and Bridges	93470547	0	0	643526	0	0	92827021	46582766	3100512	-322339	49360931	43466090	46887789
iii)	Buildings	881366005	0	12165453	2372549	8270837	0	882888072	398695966	25209540	-2783838	421121670	461766402	482670037
iv)	Railway sidings	319799823	0	0	0	0	0	319799823	319756276	0	0	319756276	43547	43547
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0	0	0	0	0	0	0	0	0	0
vi)	Generating Plant and machinery	247962	874600	26500	0	0	0	1149062	76341	37017	610403	723761	425301	171621
vii)	Plant and machinery Sub station	21477694	0	1611469	0	120589	0	22966574	15526488	918138	-95766	16348860	6619714	5951206
viii)	Plant and machinery Transmission lines	77701664	0	5520432	0	0	0	83222096	60083976	3429598	0	63513574	19708522	17617688
ix)	Plant and machinery Others	25836600	0	0	0	72324	0	25764276	18276747	533990	-21963	18788774	6975502	7559853
x)	Construction Equipment	51488770	0	47586	0	546881	0	50989477	46549903	353919	-192258	46711564	4277913	4938867
xi)	Water Supply System/Drainage and Sewerage	74418784	0	927663	0	0	0	75346447	36023961	2508435	192258	38724654	36621793	38394823
xii)	Electrical installations	6613585	0	0	0	0	0	6613585	2100664	170204	0	2270868	4342717	4512921
xiii)	Vehicles	9327972	0	0	0	813027	0	8514945	7229543	314654	-735661	8808636	1706309	2088429
xiv)	Aircraft/ Boats	10935105	0	0	0	0	0	10935105	4122295	1016076	0	5138371	5796734	6812810
xv)	Furniture and fixture	57869885	0	2087495	0	0	0	59957380	30404425	2995545	0	33399970	26557410	27465460
xvi)	Computers	25642767	0	15004801	0	2060167	0	38587401	20413788	3480215	-1478068	22415835	16171466	5226979
xvii)	Communication Equipment	9885041	0	52800	0	50319	0	9887522	8127212	227269	-53813	8300668	1586854	1757829
xviii)	Office Equipments	138780770	0	6173172	0	1333411	0	143620531	85135399	6283068	-996140	90422327	53198204	53645371
	Total	1810360445	874600	43617373	3016077	13267555	0	1838568786	1099105744	50578180	-5877085	1143806839	694761947	711254701
	Previous year	1784056385	168590	59390867	1510164	31745221	-12	1810360445	1073031693	51368484	-25294433	1099105744	711254701	711024692

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

(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 manually and make correction if required.

(Amount in ₹)

2.4.1 Amounts recognised in the Statement of Profit and Loss for investment property

	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. 2.3 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	518488			1	3	518484	518484	3	-3	518484	0	4	
ii)	Building Under Lease	6593553					6593553	3891276	1297092	0	5188368	1405185	2702277	
iii)	Construction Equipment	0					0	0	0	0	0	0	0	
iv)	Vehicles	25504564				20014061	5490503	21116483	3754594	-20014061	4857016	633487	4388081	
v)	Land-Right to Use	6233591277	1649856				6235241133	0	0	0	0	6235241133	6233591277	
	Total	6266207882	0	1649856	1	20014064	0	6247843673	25526243	5051689	-20014064	10563868	6240681639	
	Previous year	5811253515	0	459762951	0	4500469	-308115	6266207882	20688590	6405913	-1568260	25526243	6240681639	

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:-

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
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:-

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
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(1B) 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.

Annexure-I to NOTE NO. 2.3 RIGHT OF USE ASSETS

(Amount in ₹)

Sl. No.	PARTICULARS	As at 01-Apr-2022	GROSS BLOCK					As at 31st March, 2023	DEPRECIATION				NET BLOCK	
			Additions		Deductions		Other Adjustments		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	1431820	0	0	1	3	0	1431816	1431816	3	-3	1431816	0	4
ii)	Building Under Lease	6593553	0	0	0	0	0	6593553	3891276	1297092	0	5188368	1405185	2702277
iii)	Construction Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
iv)	Vehicles	25504564	0	0	0	20014061	0	5490503	21116483	3754594	-20014061	4857016	6334871	4388081
v)	Land-Right to Use	6233591277	0	1649856	0	0	0	6235241133	0	0	0	0	6235241133	6233591277
	Total	6267121214	0	1649856	1	20014064	0	6248757005	26439575	5051689	-20014064	11477200	6237279805	6240681639
	Previous year	5811253515	0	459762951	0	4500469	-308115	6267121214	20688590	6405913	-1568260	26439575	6240681639	5790564925

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	966197	6280287			7246484
ii)	Buildings	6775819982	3622300419		12165453	10385954948
iii)	Building-Under Lease					
iv)	Railway sidings					
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	44238379600	19911820470			64150200070
vi)	Generating Plant and Machinery	20623215040	524497048			21147712088
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		6103599			6103599
xii)	Computers					
xiii)	Communication Equipment					
xiv)	Office Equipments					
xv)	Assets awaiting installation					
xvi)	CWIP - Assets Under 5 KM Scheme Of the GOI					
xvii)	Survey, investigation, consultancy and supervision charges	518193691	141790	(355626696)		162708785
xviii)	Expenditure on compensatory Afforestation					
xix)	Expenditure attributable to construction (Refer Note-32)	34186579591	10556246601	(2451080478)		42291745714
	Less: Capital Work in Progress Provided (Refer Note 2.2.4)	2806707174		(2806707174)		
	Sub total (a)	103536446927	34627390214		12165453	138151671688
	Construction Stores	1256664481	6,42,77,624.00			1320942105
	Less : Provisions for construction stores	927770		(23420)		904350
	Sub total (b)	1255736711	64277624	23420	0	1320037755
	TOTAL	104792183638	34691667838	23420	12165453	139471709443
	Previous year	84104191371	20209866024	512990091	34863848	104792183638

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	34,78,88,10,183	20,57,90,50,985	11,46,90,96,365	72,63,47,51,910	1,39,47,17,09,443
Projects temporarily Suspended					
Total	34,78,88,10,183	20,57,90,50,985	11,46,90,96,365	72,63,47,51,910	1,39,47,17,09,443

(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	
Roads and Bridges	72,46,484.00				72,46,484.00
Buildings	10,38,59,54,948.00				10,38,59,54,948.00
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	64,15,02,00,070.00				64,15,02,00,070.00
Generating Plant and Machinery	15,86,07,84,066.00	5,28,69,28,022			21,14,77,12,088.00
Plant and Machinery - Sub station					
Plant and Machinery - Transmission lines					
Plant and Machinery - Others					
Water Supply System/Drainage and Sewerage	61,03,599.00				61,03,599.00
Survey, investigation, consultancy and supervision charges	12,20,31,589.00	4,06,77,196			16,27,08,785.00
Expenditure attributable to construction (Refer Note-32)	31,71,88,09,286.00	10,57,29,36,429			42,29,17,45,714.00
Less: Capital Work in Progress Provided (Refer Note 2.2.4)					
Construction Stores	1,32,09,42,105.00				1,32,09,42,105.00
Less : Provisions for construction stores	(9,04,350.00)				(9,04,350.00)
Total	1,23,57,11,67,797	15,90,05,41,647			1,39,47,17,09,443.00

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	20,68,83,35,363	11,46,90,96,365	6,25,10,87,174	66,38,36,64,736	1,04,79,21,83,638
Projects temporarily Suspended					
Total	20,68,83,35,363	11,46,90,96,365	6,25,10,87,174	66,38,36,64,736	1,04,79,21,83,638

(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	
Roads and Bridges	966197				9,66,197.00
Buildings	6775819982				6,77,58,19,982.00
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	44238379600				44,23,83,79,600.00
Generating Plant and Machinery	5155803760	15467411280			20,62,32,15,040.00
Plant and Machinery - Sub station					
Plant and Machinery - Transmission lines					
Plant and Machinery - Others					
Survey, investigation, consultancy and supervision charges	129548423	388645268			51,81,93,691.00
Expenditure attributable to construction (Refer Note-32)	17093289796	17093289796			34,18,65,79,591.00
Less: Capital Work in Progress Provided (Refer Note 2.2.4)	(2806707174)				(2,80,67,07,174.00)
Construction Stores	1256664481				1,25,66,64,481.00
Less : Provisions for construction stores	(927770)				(9,27,770.00)
Total	71,84,28,37,294	32,94,93,46,344			1,04,79,21,83,638

2.2.3 Expenditure attributable to Construction (EAC) includes Rs.42294213362 (Previous year Rs.34186579591) towards borrowing cost capitalised during the year - Only for construction projects. (Also Refer Note-32)

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 ₹1456,87,66,341 (Previous year ₹1131,05,17,132) created on "Land-Right to Use" classified under Right of Use Assets, are included under respective heads of Capital Work in Progress (CWIP).

2.2.8 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(18) of Standalone Financial Statements for information regarding Impairment of Assets

2.2.10 Expenditure attributable to construction (EAC) includes ₹ 44,43,44,614 (Previous year ₹158,49,94,845) on account of expenses on downstream protection work in respect of Subansiri Lower Project, against which grant amounting to ₹78,05,00,000 (Previous year ₹ 74,07,00,000) 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. 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.

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 *(Refer Note 34(8), 3.3.1 and 3.3.2)	-	-
	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 3.3.7)		
	- Considered good- Unsecured	-	-
	Sub-total	-	-
TOTAL		-	-
3.3.1	Loan to Related Parties (including interest thereon) :-		
	- National High Power test Laboratory (P) Limited	-	-
	- 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 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.		
3.3.3	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	Loan to Government of Arunachal Pradesh granted for Business Purpose includes :		
	- Principal	-	-
	- Interest	-	-
3.3.8	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.		
3.3.9	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, 2023	As at 31st March, 2022
A	Security Deposits		
	- Considered good- Unsecured	2,06,53,204	1,46,16,367
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for Doubtful Deposits (Refer Note 3.4.1)	-	-
	Sub-total	2,06,53,204	1,46,16,367
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		2,06,53,204	1,46,16,367
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			

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	48,95,68,349	62,07,07,099
- Considered good- Unsecured		
- Against bank guarantee	76,60,66,896	1,42,00,64,270
- Others	6,94,75,119	31,44,53,445
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful - Unsecured	80,335	19,141
Less : Allowances for doubtful advances (Refer Note 5.1)	80,335	19,141
Sub-total	1,32,51,10,364	2,35,52,24,814
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	1,86,05,736	1,44,34,420
D. Others		
i) Advance against arbitration awards towards capital works (Unsecured)		
Released to Contractors - Against Bank Guarantee	-	-
Released to Contractors - Others	-	-
Deposited with Court	7,14,51,80,472	7,14,51,80,472
Sub-total	7,14,51,80,472	7,14,51,80,472
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	8,48,88,96,572	9,51,48,39,706
5.1 Provision for doubtful Advances		
Opening Balance	19,141	19,141
Addition during the year	80,335	
Used during the year	19,141	
<u>Reversed during the year</u>	-	-
Closing balance	80,335	19,141
5.2 Provision for doubtful Deposits		
Opening Balance	-	-
Addition during the year	-	-
Used during the year	-	-
<u>Reversed during the year</u>	-	-
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.		

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	-	-
Stores and spares-Stores in transit/ pending inspection	-	-
Loose tools	-	-
Scrap inventory	-	-
Material at site	-	-
Material issued to contractors/ fabricators	-	-
Carbon Credits / Certified Emission Reductions (CERs) / Verified Carbon Units (VCUs)	-	-
Less: Allowances for Obsolescence and Diminution in Value (Refer Note 6.1)	-	-
TOTAL	-	-
6.1 Allowances for Obsolescence and Diminution in Value		
Opening Balance	-	-
Addition during the year (Refer Note 6.1.1)	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
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 Obsolescence and Diminution in value of inventory booked in earlier years and reversed during the year.	-	-

NOTE NO. 7 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 7.2,7.3,7.4 and 7.7)	-	-
- Trade Receivables-Unbilled- Considered Good- Unsecured (Refer Note 7.4 and 7.5)	-	-
- Trade Receivables- Credit Impaired (Refer Note 7.2,7.3 and 7.4)	-	-
Less: Loss allowances for Trade Receivables (Refer Note 7.1)	-	-
TOTAL	-	-
7.1 Loss allowances for Trade Receivables		
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-1 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-Increase 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.		

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	74,949	22,221
	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)	-	-
TOTAL		74,949	22,221
8.1 Includes stamps on hand		-	-

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	-	-
C Deposit -Unpaid Interest	-	-
D Other Earmarked Balances with Banks (Refer Note 9.2)	-	-
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.	-	-
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.	-	-

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	-	-
- Jal Power Corporation Limited	-	-
- Lanco Teesta Hydro Power Limited	-	-
Total	-	-
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)		
*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	-	-
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.		

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	1,51,73,69,229	1,07,77,34,566
Less: Loss Allowances for Doubtful Recoverables (Refer Note 11.2)	33,52,72,408	33,52,72,408
Sub-total	1,18,20,96,821	74,24,62,158
C Receivable from Subsidiaries / Joint Ventures (Refer Note 11.5)	-	-
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)	-	-
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	1,18,20,96,821	74,24,62,158
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	33,52,72,408	30,43,87,364
Addition during the year	-	3,08,85,044
Used during the year	-	-
Reversed during the year	-	-
Closing balance	33,52,72,408	33,52,72,408
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 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).		
11.6 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, 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		
Less : Expenditure booked against demand raised by Government Departments		
- Considered doubtful- Unsecured		
Less : Allowances for Doubtful Deposits (Refer Note 13.1)		
Sub-total	-	-
b) Advance to contractors and suppliers (Refer Note 13.8)		
- Considered good- Secured	6,72,000	-
- Considered good- Unsecured		
- Against bank guarantee	-	-
- Others	30,27,028	4,70,03,654
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 13.2)	-	-
Sub-total	36,99,028	4,70,03,654
c) Other advances - Employees		
- Considered good- Unsecured (Refer Note 13.7)	9,71,821	7,88,822
Sub-total	9,71,821	7,88,822
d) Interest accrued		
Others		
- Considered Good		95,13,609
- Considered Doubtful		-
Less: Allowances for Doubtful Interest (Refer Note 13.3)		-
Sub-total	-	95,13,609
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	1,16,34,926	2,70,18,748
Less: Allowances for losses pending investigation/awaiting write off / sanction (Refer Note 13.5)	1,16,34,926	2,70,18,748
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	28,00,000	13,23,618
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)	61,41,381	57,62,019
h) Goods and Services Tax Input Receivable	96,50,75,941	65,17,74,270
Less: Allowances for Goods and Services Tax Input Receivable (Refer Note 13.6)	84,26,93,213	44,63,11,549
Sub-total	12,23,82,728	20,54,62,721
i) Others (Mainly on account of Material Issued to Contractors)	1,11,42,95,138	1,28,85,67,009
TOTAL	1,25,02,90,096	1,55,84,21,452
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	-	-

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	2,70,18,748	3,95,20,360
Addition during the year		
Used during the year	1,49,45,982	1,25,01,612
Reversed during the year	4,37,840	
Closing balance	1,16,34,926	2,70,18,748
13.6 Allowances for Goods and Services Tax Input Receivable		
Opening Balance	44,63,11,549	13,54,08,869
Addition during the year	39,63,81,664	31,09,02,680
Used during the year		
Reversed during the year		
Closing balance	84,26,93,213	44,63,11,549
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.		

NOTE NO. 14 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	34,70,58,23,018	34,70,58,23,018
Addition during the year (Refer Note 31)	-	-
Adjustment during the year	-	-
Reversed during the year	-	-
Less: Provided for	-	-
Closing balance	34,70,58,23,018	34,70,58,23,018
B Wage Revision as per 3rd Pay Revision Committee		
Opening Balance	-	-
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	-	-
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	36,78,722	74,18,682
Addition during the year (Refer Note 31)	54,77,725	(37,39,960)
Adjustment during the year	-	-
Reversed during the year	-	-
Closing balance	91,56,447	36,78,722
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)	34,71,49,79,465	34,70,95,01,740
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Regulatory Deferral Account Balances net of Deferred Tax.	34,71,49,79,465	34,70,95,01,740

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	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 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, 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 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	-	-
	iii) Surplus	(38,75,07,986)	43,01,24,236
I	FVTOCI Reserve-	-	-
	- Equity Instruments	-	-
	- Debt Instruments	-	-
Total		(38,75,07,986)	43,01,24,236
* Surplus			
	Profit for the Year as per Statement of Profit and Loss	(38,75,07,986)	43,01,24,236
	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	(38,75,07,986)	43,01,24,236
	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		(38,75,07,986)	43,01,24,236

NOTE NO. 15.3 FUNDS FROM CORPORATE OFFICE (Transfer Accounts)

(Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
FUNDS FROM CORPORATE OFFICE	1,53,41,48,09,203	1,32,49,53,36,156
C.O.(FDB)	8,63,38,77,731	5,51,95,62,409
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	1,24,587	-
RO-JAMMU	-	-
RO-ITANAGAR	(12,46,39,209)	8,52,770
RO-SILIGURI	56,07,847	1,13,45,527
RO-CHANDIGARH	-	54,942
BAIRASIUL	1,50,139	-
RO-BANIKHET	16,900	11,396
LOKTAK	(173)	59,324
SALAL	1,47,328	3,45,520
TANAKPUR	39,900	3,52,581
CHAMERA-I	-	(1,55,858)
URI - I	-	-
RANGIT	80	905
CHAMERA-II	(12,000)	-
DULHASTI	-	-
DHAULIGANGA-I	-	284
TEESTA-V	3,11,997	2,526
CHAMERA-III	-	-
CHUTAK	32,804	(6,039)
TLDP-III	-	-
PARBATI -II	13,880	1,497
PARBATI-III	256	(4,000)
SEWA-II	-	-
URI - II	18,584	2,565
KISHANGANGA	24,820	84,117
NIMMO BAZGO	35,354	(3,087)
TLDP-IV	7,58,345	11,847
TEESTA-IV	-	-
SUBANSARI LOWER	-	-
DIBANG	20,520	(2,55,450)
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTRAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	9,72,337	-
POWER TRADING CELL	-	-
DUGAR HE PROJECT	-	(5,021)
40MW SOLAR PROJECT GANJAM	-	-
1000 MW SOLAR POWER PROJECT	-	-
CHEQUE PAID ACCOUNT	1,60,62,01,035	94,36,22,377
CHEQUE COLLECTED ACCOUNT	(3,93,95,887)	(1,88,25,156)
COMMERCIAL - IUT	-	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	61,19,01,057	54,55,67,933
CENTRALIZED VENDOR PAYMENT ACCOUNT	14,49,87,90,331	13,48,47,24,882
Total	1,78,60,98,07,766	1,52,98,46,84,967

NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

(Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
A At Amortised Cost		
- Secured Loans		
- Bonds	-	-
- Term Loan	-	-
- from Banks	-	-
- from Other (Financial Institutions)	-	-
B - Unsecured Loans		
- Term Loan		
- from Government of India (Subordinate Debts) (Refer Note 16.1.3)	-	-
- from Bank	-	-
- 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. Actual Subordinate Debts drawn is Rs. (Previous Year Rs.) :-(For Corporate Office Only)		
16.1.4 Details in respect of redemption, rate of interest, terms of repayment and particulars of security :- (JV/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) :		
	As at 31st March, 2023	As at 31st March, 2022
Particulars		
More than 1 Year & Less than 3 Years		
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	-	-

NOTE NO. 16.2 FINANCIAL LIABILITIES - NON CURRENT - LEASE LIABILITIES

(Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Lease Liabilities	5,89,764	6,05,318
TOTAL	5,89,764	6,05,318
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) :		
	As at 31st March, 2023	As at 31st March, 2022
Particulars		
More than 1 Year & Less than 3 Years	11,65,115	48,91,027
More than 3 Year & Less than 5 Years		
More than 5 Years		
TOTAL	11,65,115	48,91,027
16.2.2 Movement in Lease Liability	As at 31st March, 2023	As at 31st March, 2022
Opening Balance	38,34,597	65,29,826
Addition in lease liabilities		49,76,134
Finance Cost accrued during the year	13,20,512	6,61,641
Less: Payment of lease liabilities	41,83,766	83,33,004
Closing Balance	9,71,343	38,34,597
Current maturities of lease obligations (Refer Note 20.2)	3,81,579	32,29,279
Long term maturities of lease obligations	5,89,764	6,05,318

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	96,47,99,340	50,12,43,580
	Payable for Late Payment Surcharge		
	Derivative Liability		
	TOTAL	96,47,99,340	50,12,43,580
16.3.1	<p>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</p> <p>Detail of Government of India Fully Serviced Bonds raised during financial year 2018-19 is as under : -For Corporate Office only</p> <p>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)</p>		
16.3.2	<p>Maturity Analysis of Retention Money</p> <p>The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) :</p>		
	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	1,01,84,13,401	60,55,64,000
	TOTAL	1,01,84,13,401	60,55,64,000

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 .

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	-	-
Grants in aid-from Government-Deferred Income (Refer Note 19.1)	78,05,00,000	74,07,00,000
TOTAL	78,05,00,000	74,07,00,000
19.1 GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
Opening Balance (Current and Non Current)	74,07,00,000	74,07,00,000
Add: Received during the year	3,98,00,000	-
Less: Transferred to Statement of Profit and Loss (Refer Note 24.2)	-	-
Closing Balance (Current and Non Current) (Refer Note 19.1.1)	78,05,00,000	74,07,00,000
Grants in Aid-from Government-Deferred Income (Current)- (Refer Note No-21)	-	-
Grants in Aid-from Government-Deferred Income (Non-Current)	78,05,00,000	74,07,00,000
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 for Downstream Protection Measures in respect of Subansiri Lower HE Project accounted as Grant in Aid.	78,05,00,000	74,07,00,000
(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.	-	-

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 -Banks-Unsecured	-	-
- Term Loan -Financial Institutions-Secured	-	-
- 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.		
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 LIABILITIES - CURRENT

(Amount in ₹)

PARTICULARS	As at 31st March, 2023	As at 31st March, 2022
Current maturities of Lease Liabilities (Refer Note 16.2.2)	3,81,579	32,29,279
TOTAL	3,81,579	32,29,279

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)	2,02,90,966	1,79,66,987
Total outstanding dues of Creditors other than micro enterprises and small enterprises (Refer Note 20.3.3)	9,48,24,749	6,03,12,507
TOTAL	11,51,15,715	7,82,79,494
20.3.1 Disclosure regarding Micro, Small and Medium Enterprise :-		
Outstanding Liabilities towards Micro, Small and Medium Enterprise	2,02,90,966	1,79,66,987
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 Total outstanding dues of Creditors other than micro enterprises and small enterprises includes Rs. (Previous 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.		

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)	3,08,42,97,974	1,81,48,43,289
Deposits	-	-
Liability against capital works/supplies-Micro and Small Enterprises (Refer Note 20.4.1)	38,274	5,43,694
Liability against Corporate Social Responsibility	1,70,79,573	73,02,282
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	10,28,65,693	5,75,10,033
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	11,02,855	12,04,269
Payable to Others	86,507	1,03,357
TOTAL	3,20,54,70,876	1,88,15,06,924
20.4.1 Disclosure regarding Micro, Small and Medium Enterprise :-		
Outstanding Liabilities towards Micro, Small and Medium Enterprise	38,274	5,43,694
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 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	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Water Usage Charges Payables	-	-
Statutory dues payables	29,66,94,716	8,85,27,836
Contract Liabilities-Deposit Works	-	43,54,078
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-19,1)	-	-
TOTAL	29,66,94,716	9,28,81,914

21.1 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

PARTICULARS		As at 31st March, 2023	As at 31st March, 2022
A. PROVISION FOR EMPLOYEE BENEFITS			
i) <u>Provision for Long term Benefits (Provided for on the basis of actuarial valuation)</u>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
ii) <u>Provision for Wage Revision</u>			
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) <u>Provision for Performance Related Pay/Incentive</u>			
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) <u>Provision for Superannuation / Pension Fund</u>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
iv) <u>Provision For Wage Revision - 3rd Pay Revision Committee</u>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
B. OTHERS			
i) <u>Provision For Tariff Adjustment</u>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
ii) <u>Provision For Committed Capital Expenditure</u>			
As per last Balance Sheet	51,26,21,530	55,97,92,922	
Additions during the year	5,00,000	-	
Amount used during the year	22,16,21,530	4,71,71,392	
Amount reversed during the year	-	-	
Unwinding of discount	-	-	
Closing Balance	29,15,00,000	51,26,21,530	
iii) <u>Provision for Restoration expenses of Insured Assets</u>			
As per last Balance Sheet	-	-	-
Additions during the year	-	-	-
Amount used during the year	-	-	-
Amount reversed during the year	-	-	-
Closing Balance	-	-	-
iv) <u>Provision For Livelihood Assistance</u>			
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) <u>Provision in respect of arbitration award/ court cases</u>			
As per last Balance Sheet	8,66,14,940	8,66,14,940	
Additions during the year	7,05,85,65,523	-	
Amount used during the year	-	-	
Amount reversed during the year	-	-	
Closing Balance	7,14,51,80,463	8,66,14,940	
vi) <u>Provision - Others</u>			
As per last Balance Sheet	97,17,46,044	69,53,59,541	
Additions during the year	48,17,11,157	27,63,86,503	
Amount used during the year	41,51,19,830	-	
Amount reversed during the year	-	-	
Closing Balance	1,03,83,37,371	97,17,46,044	
TOTAL	8,47,50,17,834	1,57,09,82,514	

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	-	-

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	-	-
	Advance Against Depreciation -Written back during the year	-	-
	Performance based Incentive	-	-
	Sub-total (i)	-	-
	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 – pre-commissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	-	-
	Sub-total (ii)	-	-
	Sub - Total (A) = (i-ii)	-	-
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)	-	-
F	OTHER OPERATING REVENUE		
	Income From Sale of Self Generated VEs/REC	-	-
	Income on account of generation based incentive (GBI)	-	-
	Interest from Beneficiary States -Revision of Tariff	-	-
	Sub-Total-II	-	-
	TOTAL (I+II)	-	-
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) 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	-	-

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	2,72,644	3,00,276
- Employee's Loans and Advances (Net of Rebate)	2,091	-
- Advance to contractors	8,97,17,240	14,80,10,373
- 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	-	-
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)	78,56,422	23,94,828
Material issued to contractor		
(i) Sale on account of material issued to contractors	2,54,41,45,050	2,51,99,64,855
(ii) Cost of material issued to contractors on recoverable basis	(4,44,28,39,893)	(4,15,88,07,015)
(iii) Adjustment on account of material issued to contractor	1,89,86,94,843	1,63,88,42,160
Amortization of Grant in Aid (Refer Note 19.1)	-	-
Exchange rate variation (Net)	1,22,46,256	48,86,31,681
Mark to Market Gain on Derivative	-	4,14,01,729
Others	4,17,86,111	1,46,50,387
Sub-total	15,18,80,764	69,53,89,274
Add/(Less): C.O. Income Allocation	10,43,917	22,36,321
Add/(Less): Regional Office Income Allocation	588	4,074
Sub-total	15,29,25,269	69,76,29,669
Less: transferred to Expenditure Attributable to Construction	14,04,46,200	16,55,87,474
Less: transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Less: Transfer of other income to grant	-	-
Total	1,24,79,069	53,20,42,195
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 actuarial 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	78,56,422	23,94,828
TOTAL	78,56,422	23,94,828

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	-	-
Consumption of stores and spare parts	-	-
Sub-total	-	-
Less: transferred to Expenditure Attributable to Construction	-	-
Total	-	-

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	65,37,85,304	59,19,23,376
Contribution to provident and other funds (Refer Note 26.4)	9,44,32,224	8,89,58,074
Staff welfare expenses	3,74,28,591	2,67,60,372
Leave Salary & Pension Contribution	-	-
Sub-total	78,56,46,119	70,76,41,822
Add/(Less): C.O. Expenses Allocation	34,39,28,369	40,34,39,863
Add/(Less): Regional Office Expenses Allocation	1,50,32,959	99,81,803
Sub-total	1,14,46,07,447	1,12,10,63,488
Less: transferred to Expenditure Attributable to Construction	1,14,45,08,299	1,12,08,04,237
Less: Recoverable from Deposit Works	-	-
Total	99,148	2,59,251

26.1 Disclosure about leases towards residential accommodation 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	3,96,23,188	3,57,65,542
ii) towards Employees Defined Contribution Superannuation Scheme	5,01,38,498	4,54,96,857

26.3 Salary and wages includes expenditure on short term leases as per IND AS-116 "Leases" 2,76,000 292571

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

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	5,17,17,25,984	5,43,28,81,767
	Term loan	2,14,49,34,328	24,29,41,479
	Foreign loan	6,42,91,859	7,65,62,448
	Government of India loan	-	-
	Short Term Loan	-	-
	Cash credit facilities /WCCL	-	-
	Other interest charges	-	-
	Lease Liabilities	13,20,512	6,61,641
	Unwinding of discount-Government of India Loan	-	-
	Sub-total	7,38,22,72,683	5,75,30,47,335
B	Other Borrowing Cost		
	Call spread/ Coupon Swap	44,49,52,769	43,91,40,070
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	-
	Unwinding of discount-Provision & Financial Liabilities	3,86,48,489	1,39,25,558
	Sub-total	48,36,01,258	45,30,65,628
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)	7,86,58,73,941	6,20,61,12,963
	Add/(Less): C.O. Expenses Allocation	8,79,466	8,04,800
	Add/(Less): Regional Office Expenses Allocation	-	4,497
	TOTAL	7,86,67,53,407	6,20,69,22,260
	Less: transferred to Expenditure Attributable to Construction	7,86,67,53,407	6,20,69,22,260
	Less: Recoverable from Deposit Works	-	-
	Total	-	-

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	5,05,78,180	5,13,68,484
	Depreciation-Right of use Assets	50,51,689	64,05,913
	Amortization -Intangible Assets	1,33,302	1,27,297
	Depreciation adjustment on account of Foreign Exchange Rate Variation (Refer Note 19 and 5(D)(iii))	-	-
	Add/(Less): C.O. Expenses Allocation	88,26,383	1,04,19,770
	Add/(Less): Regional Office Expenses Allocation	55,588	74,227
	Add/(Less): Depreciation allocated to/from other units	-	-
	Sub-total	6,46,45,142	6,83,95,691
	Less: transferred to Expenditure Attributable to Construction	6,46,45,142	6,83,95,691
	Less: Recoverable from Deposit Works	-	-
	Total	-	-

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	4,50,64,890	5,72,82,387
	- Machinery	5,76,440	2,68,754
	- Others	27,19,79,278	8,73,75,095
C.	OTHER EXPENSES		
	Rent	4,49,28,033	3,31,30,255
	Hire Charges	-	-
	Rates and taxes	1,25,49,231	1,16,50,433
	Insurance	10,04,773	11,33,844
	Security expenses	22,63,17,116	19,77,45,274
	Electricity Charges	4,08,88,163	2,25,07,263
	Travelling and Conveyance	1,10,15,494	86,20,758
	Expenses on vehicles	52,93,512	37,27,665
	Telephone, telex and Postage	57,60,570	55,46,203
	Advertisement and publicity	1,13,88,933	56,43,575
	Entertainment and hospitality expenses	56,09,864	25,92,461
	Printing and stationery	12,57,131	10,67,793
	Consultancy charges - Indigenous	2,87,27,100	2,14,10,948
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer Note 29.3)	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	2,19,482	-
	Expenses on work of downstream protection works (Refer Note 29.5)	44,43,44,614	1,58,49,94,845
	Expenditure on land not belonging to company	-	-
	Loss on Assets (Net)	1,31,160	4,05,798
	Losses out of insurance claims	-	-
	Donation	-	-
	Corporate social responsibility (Refer Note 34(14))	7,40,28,833	5,38,16,576
	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	15,83,407	5,56,261
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/EX/PXIL	-	-
	Operational/Running Expenses of Kendriya Vidyalay	72,99,880	73,16,748
	Operational/Running Expenses of Other Schools	-	-
	Operational/Running Expenses of Guest House/Transit Hostel	2,53,84,532	1,27,17,516
	Operating Expenses of DG Set-Other than Residential	93,35,543	1,15,33,102
	Fair Value Loss on Financial Assets	-	-
	Change in Fair Value of Derivatives	30,86,41,743	-
	Other general expenses	90,34,119	42,08,072
	Sub-total	1,59,23,63,841	2,13,52,51,626
	Add/(Less): C.O. Expenses Allocation	3,71,54,679	3,55,09,002
	Add/(Less): Regional Office Expenses Allocation	1,71,066	3,18,045
	Sub-total	1,62,96,89,586	2,17,10,79,273
	Less: transferred to Expenditure Attributable to Construction	1,22,43,23,954	2,10,78,72,150
	Less: Recoverable from Deposit Works	-	-
	Less: Transfer to General Reserve for Expenses on Buyback	-	-
	Sub-total (i)	40,53,65,632	6,32,07,123
D.	PROVISIONS/ IMPAIRMENT ALLOWANCE		
	Loss allowance for trade receivables	-	-
	Loss Allowance for Expected Credit Loss -Trade Receivables	-	-
	Allowance for Bad and doubtful advances / deposits	80,335	-
	Allowance for Bad and doubtful claims	-	-
	Allowance for Bad and Doubtful Loan	-	-
	Allowance for Doubtful Interest	-	-
	Allowance for stores and spares/ Construction stores	-	2,39,461
	Allowance for Shortage in store & spares provided	-	-
	Allowance against diminution in the value of investment	-	-
	Allowance for Project expenses	-	3,47,11,625
	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	39,63,81,664	31,09,02,680
	Sub-total	39,64,61,999	34,58,53,766
	Add/(Less): C.O. Expenses Allocation	-	10,521
	Add/(Less): Regional Office Expenses Allocation	-	-
	Sub-total	39,64,61,999	34,58,64,287
	Less: transferred to Expenditure Attributable to Construction	39,64,61,999	31,11,52,862
	Less: Recoverable from Deposit Works	-	-
	Sub-total (ii)	-	3,47,11,625
	Total (i+ii)	40,53,65,632	9,79,18,748

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	-	-
	Reimbursement of expenses	-	-
	iii) Goods and Service Tax (GST) Auditors		
	Audit Fees	-	-
	Reimbursement of expenses	-	-
	Total Audit Expenses	-	-

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

3,25,51,633

2,02,17,556

(ii) Expenditure on long term lease of low-value assets

-

-

(iii) Variable lease payments not included in the measurement of lease liabilities

1,23,76,400

1,29,12,899

29.6 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

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	(38,75,07,986)	43,01,24,236
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 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	.....	.....

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		
Less: Income Tax on remeasurement of the post employment defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax)	-	-
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)	-	-
(b) Investment in Equity Instruments	-	-
Less: Income Tax on Equity Instruments	-	-
Sub total (b)	-	-
Total (I)=(a)+(b)	-	-
(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)	-	-

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	-	-
(ii) Kishanganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iii) Exchange Differences on Monetary Items	54,77,725	(37,39,960)
(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)	54,77,725	(37,39,960)
Impact of Tax on Regulatory Deferral Accounts		
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Total	54,77,725	(37,39,960)

31.1 Refer Note 14 and 14.2 of Financial Statements.

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.	<u>GENERATION EXPENSE</u>		
	Consumption of stores and spare parts	-	-
	Sub-total	-	-
B.	<u>EMPLOYEE BENEFITS EXPENSE</u>		
	Salaries and Wages	65,36,86,156	59,16,64,125
	Contribution to provident and other funds	9,44,32,224	8,89,58,074
	Staff welfare expenses	3,74,28,591	2,67,60,372
	Leave Salary & Pension Contribution	-	-
	Sub-total	78,55,46,971	70,73,82,571
C.	<u>FINANCE COST</u>		
	Interest on : (Refer Note 2.2.3)		
	Bonds	5,17,17,25,984	5,43,28,81,767
	Foreign loan	6,64,25,295	7,18,16,534
	Term loan	2,14,49,34,328	24,29,41,479
		7,38,30,85,607	5,74,76,39,780
	Cash credit facilities /WCCL	-	-
	Exchange differences regarded as adjustment to interest cost	-	-
	Loss on Hedging Transactions	44,49,52,769	43,91,40,070
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other financial 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	3,99,69,001	1,45,87,199
	Transfer of expenses to EAC- Interest on FC Loans - Effective Interest Adjustment	(21,33,436)	47,45,914
	Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-
	Sub-total	7,86,58,73,941	6,20,61,12,963
D.	<u>DEPRECIATION AND AMORTISATION EXPENSES</u>	5,57,63,171	5,79,01,694
	Sub-total	5,57,63,171	5,79,01,694
E.	<u>OTHER EXPENSES</u>		
	Repairs And Maintenance :		
	-Building	4,50,64,890	5,72,82,387
	-Machinery	5,76,440	2,68,754
	-Others	27,19,79,278	8,73,74,607
	Rent & Hire Charges	4,49,28,033	3,31,30,255
	Rates and taxes	1,25,49,231	1,16,50,433
	Insurance	10,04,773	11,33,844
	Security expenses	22,63,17,116	19,77,45,274
	Electricity Charges	4,08,88,163	2,25,07,263
	Travelling and Conveyance	1,06,55,020	85,83,490
	Expenses on vehicles	52,93,512	37,27,665
	Telephone, telex and Postage	57,60,570	55,46,203
	Advertisement and publicity	-	-
	Entertainment and hospitality expenses	-	-
	Printing and stationery	12,57,131	10,67,793
	Design and Consultancy charges:		
	- Indigenous	2,87,27,100	2,14,10,948
	- Foreign	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	2,19,482	-
	Expenses on works of downstream protection works (Refer Note 29.4)	44,43,44,614	1,58,49,94,845
	Expenditure on land not belonging to company	-	-
	Assets/ Claims written off	1,31,160	2,43,417
	Land Acquisition and Rehabilitation Expenditure	-	-
	Losses on sale of assets	-	-
	Other general expenses	4,73,01,696	3,53,77,325
	Exchange rate variation (Debit)	-	-
	Sub-total	1,18,69,98,209	2,07,20,44,503
F.	<u>PROVISIONS</u>	39,64,61,999	31,11,42,141
	Sub-total	39,64,61,999	31,11,42,141
G.	<u>CORPORATE OFFICE/REGIONAL OFFICE EXPENSES</u>		
	Other Income	(10,43,329)	(22,40,395)
	Other Expenses	3,73,25,745	3,58,27,647
	Employee Benefits Expense	35,89,61,328	41,34,21,666
	Depreciation & Amortisation Expenses	88,81,971	1,04,93,997
	Finance Cost	8,79,466	8,09,297
	Provisions	-	10,521
	Sub-total	40,50,05,181	45,83,22,733
H.	<u>LESS: RECEIPTS AND RECOVERIES</u>		
	Income from generation of electricity – precommissioning	-	-
	Interest on loans and advances	8,97,19,331	14,80,10,373
	Profit on sale of assets	-	-
	Exchange rate variation (Credit)	-	-
	Provision/Liability not required written back	78,56,422	16,99,290
	Miscellaneous receipts	4,18,27,118	1,36,37,416
	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	13,94,02,871	16,33,47,079
TOTAL (A+B+C+D+E+F+G-H) (Refer Note 2.2)		10,55,62,46,601	9,64,95,59,526



SUBANSIRI LOWER HE PROJECT

BALANCE SHEET

as on

30.06.2022



NHPC LIMITED

Name of the Unit :

SUBANSIRI LOWER HE PROJECT

BALANCE SHEET AS AT 30TH JUNE, 2022

(Amount in ₹)

PARTICULARS	Note No.	As at 30th June, 2022	As at 31st March, 2022
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	70,29,35,746	71,12,54,701
b) Capital Work In Progress	2.2	1,10,00,03,91,989	1,04,79,21,63,638
c) Right Of Use Assets	2.3	8,23,95,57,405	8,24,08,81,639
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	2,22,778	2,54,604
f) Intangible Assets under development	2.6	-	-
g) Financial Assets			
i) Investments	3.1	-	-
ii) Loans	3.2	-	-
iii) Others	3.3	1,46,16,367	1,46,16,367
h) Non Current Tax Assets (Net)	4	-	-
i) Other Non Current Assets	5	9,05,70,46,598	9,51,48,39,706
TOTAL NON CURRENT ASSETS		1,26,01,47,70,883	1,21,27,38,30,665
(2) CURRENT ASSETS			
a) Inventories	6	-	-
b) Financial Assets			
i) Trade Receivables	7	-	-
ii) Cash and Cash Equivalents	8	(37,908)	22,221
iii) Bank balances other than Cash and Cash Equivalents	9	-	-
iv) Loans	10	-	-
v) Others	11	77,76,76,270	74,24,62,158
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	1,43,34,30,614	1,55,84,21,452
TOTAL CURRENT ASSETS		2,21,10,68,976	2,30,09,06,831
(3) Regulatory Deferral Account Debit Balances	14	34,70,44,60,661	34,70,95,01,740
TOTAL ASSETS		1,62,93,03,00,620	1,66,28,42,38,226
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	64,96,44,512	43,01,24,236
TOTAL EQUITY		64,96,44,512	43,01,24,236
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ia) Lease Liabilities	16.2	3,03,604	6,05,318
ii) Other financial liabilities	16.3	65,54,94,994	50,12,43,580
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	74,07,00,000	74,07,00,000
TOTAL NON CURRENT LIABILITIES		1,39,64,98,598	1,24,26,48,898
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ia) Lease Liabilities	20.2	22,50,060	32,29,279
ii) Trade Payables	20.3	-	-
Total outstanding dues of micro enterprises and small enterprises		2,22,75,718	1,79,66,987
Total outstanding dues of Creditors other than micro enterprises and small enterprises		7,33,20,690	6,03,12,507
iii) Other financial liabilities	20.4	1,49,30,18,659	1,88,15,06,924
b) Other Current Liabilities	21	6,03,97,989	9,28,81,914
c) Provisions	22	1,59,32,32,085	1,57,09,82,514
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	1,57,63,98,62,209	1,52,98,46,84,967
TOTAL CURRENT LIABILITIES		1,80,88,41,67,410	1,66,61,16,66,092
(5) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL EQUITY & LIABILITIES		1,62,93,03,00,620	1,66,28,42,38,226

Accompanying notes to the Standalone Financial Statements

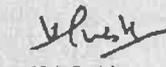
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SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are reviewed for the purpose of Consolidation

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No. 302137E)


(R.K. NANDA)
Partner
M.No. 610674


(Pallav)
Head of Finance
GM (Fin)


(Vipin Gupta)
Head of Project
Executive Director

Place: -
Date: -

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30TH JUNE, 2022

(Amount in ₹)

PARTICULARS	Note No.	For the period ended 30th June, 2022	For the period ended 30th June, 2021
INCOME			
i) Revenue from Operations	24.1	-	-
ii) Other Income	24.2	87,84,44,059	-
TOTAL INCOME		87,84,44,059	-
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	-	-
iii) Employee Benefits Expense	26	39,812	61,526
iv) Finance Costs	27	-	-
v) Depreciation and Amortization Expense	28	-	-
vi) Other Expenses	29	2,17,18,658	23,38,91,014
TOTAL EXPENSES		2,17,58,468	23,39,62,640
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		65,46,85,591	(23,39,62,640)
Exceptional Items		-	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		65,46,85,591	(23,39,62,640)
Tax Expenses	30.1	-	-
i) Current Tax		-	-
ii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE PERIOD BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		65,46,85,591	(23,39,62,640)
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	(50,41,079)	41,38,471
PROFIT FOR THE PERIOD (A)		64,96,44,512	(22,98,14,069)
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		-	-
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)		-	-
(b) Investment in Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		-	-
(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)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B) (COMPRISING PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD)		64,96,44,512	(22,98,14,069)
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		
SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are reviewed for the purpose of Consolidation.			
For Chaturvedi & Co. Chartered Accountants (Firm Regn. No. 302177E) (R.K. NANDA) Partner M.No. 610674		 (Pallav) Head of Finance GM (Fin)	 (Vipin Gupta) Head of Project Executive Director
Place: -			
Date: -			

STATEMENT OF CHANGES IN EQUITY AS AT 30th JUNE 2022

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 30th June 2022	15.1	-

B. OTHER EQUITY

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, 2022	-	-	-	-	-	-
Changes in accounting policy or prior period errors	-	-	-	-	-	-
Restated balances as at 1st April 2022	-	-	-	-	-	-
Profit for the period	-	-	-	64,96,44,512	-	-
Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income for the period	-	-	-	64,96,44,512	-	-
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 30th June 2022	-	-	-	64,96,44,512	-	-

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No. 302337E)

(R.K. NANDA)
Partner
M.No. 510574


(Pallav)
Head of Finance
GM (Fin)


(Vipin Gupta)
Head of Project
Executive Director



NHPC LIMITED
Name of the Unit : **SUBANSIRI LOWER HE PROJECT**
BALANCE SHEET AS AT 30TH JUNE, 2022

(Amount in ₹)

PARTICULARS	Note No.	As at 30th June, 2022	As at 31st March, 2022
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	70,29,35,746	71,12,54,701
b) Capital Work In Progress	2.2	1,10,00,03,91,989	1,04,79,21,83,638
c) Right Of Use Assets	2.3	6,23,95,57,405	6,24,06,81,639
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	2,22,778	2,54,604
f) Intangible Assets under development	2.6	-	-
g) Financial Assets			
i) Investments	3.1	-	-
ii) Loans	3.2	-	-
iii) Others	3.3	1,46,16,367	1,46,16,367
h) Non Current Tax Assets (Net)	4	-	-
i) Other Non Current Assets	5	9,05,70,46,598	9,51,48,39,706
TOTAL NON CURRENT ASSETS		1,26,01,47,70,883	1,21,27,38,30,655
(2) CURRENT ASSETS			
a) Inventories	6	-	-
b) Financial Assets			
i) Trade Receivables	7	-	-
ii) Cash and Cash Equivalents	8	(37,908)	22,221
iii) Bank balances other than Cash and Cash Equivalents	9	-	-
iv) Loans	10	-	-
v) Others	11	77,76,76,270	74,24,62,158
c) Current Tax Assets (Net)	12	-	-
d) Other Current Assets	13	1,43,34,30,614	1,55,84,21,452
TOTAL CURRENT ASSETS		2,21,10,68,976	2,30,09,05,831
(3) Regulatory Deferral Account Debit Balances	14	34,70,44,60,661	34,70,95,01,740
TOTAL ASSETS		1,62,93,03,00,520	1,58,28,42,38,226
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	-	-
(b) Other Equity	15.2	64,96,44,512	43,01,24,236
TOTAL EQUITY		64,96,44,512	43,01,24,236
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ia) Lease Liabilities	16.2	3,03,604	6,05,318
ii) Other financial liabilities	16.3	65,54,94,994	50,12,43,580
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	74,07,00,000	74,07,00,000
TOTAL NON CURRENT LIABILITIES		1,39,64,98,598	1,24,26,48,898
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ia) Lease Liabilities	20.2	22,50,060	32,29,279
ii) Trade Payables	20.3	-	-
Total outstanding dues of micro enterprises and small enterprises		2,22,75,718	1,79,66,987
Total outstanding dues of Creditors other than micro enterprises and small enterprises		7,33,20,690	6,03,12,507
iii) Other financial liabilities	20.4	1,49,30,18,659	1,88,15,06,924
b) Other Current Liabilities	21	6,03,97,989	9,28,81,914
c) Provisions	22	1,59,32,32,085	1,57,09,82,514
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	1,57,63,96,62,209	1,52,98,46,84,967
TOTAL CURRENT LIABILITIES		1,60,88,41,57,410	1,66,61,16,65,092
(5) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL EQUITY & LIABILITIES		1,62,93,03,00,520	1,58,28,42,38,226

Accompanying notes to the Standalone Financial Statements

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SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are reviewed for the purpose of Consolidation.

For **Chaturvedi & Co.**
Chartered Accountants
(Firm Regn. No. 302137E)

(R K NANDA)
Partner
M.No. 510574

(Pallav)
Head of Finance
GM (Fin)

(Vipin Gupta)
Head of Project
Executive Director

Place: -
Date: -

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 30TH JUNE, 2022

(Amount in ₹)

PARTICULARS	Note No.	For the period ended 30th June, 2022	For the period ended 30th June, 2021
INCOME			
i) Revenue from Operations	24.1	-	-
ii) Other Income	24.2	67,64,44,059	-
TOTAL INCOME		67,64,44,059	-
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	-	-
iii) Employee Benefits Expense	26	39,812	61,526
iv) Finance Costs	27	-	-
v) Depreciation and Amortization Expense	28	-	-
vi) Other Expenses	29	2,17,18,656	23,38,91,014
TOTAL EXPENSES		2,17,58,468	23,39,52,540
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		65,46,85,591	(23,39,52,540)
Exceptional items		-	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		65,46,85,591	(23,39,52,540)
Tax Expenses	30.1		
i) Current Tax		-	-
ii) Deferred Tax		-	-
Total Tax Expenses		-	-
PROFIT FOR THE PERIOD BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		65,46,85,591	(23,39,52,540)
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	(50,41,079)	41,38,471
PROFIT FOR THE PERIOD (A)		64,96,44,512	(22,98,14,069)
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		-	-
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)		-	-
(b) investment in Equity Instruments		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		-	-
(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)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A+B) (COMPRISING PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD)		64,96,44,512	(22,98,14,069)
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		
SUBANSIRI LOWER HE PROJECT (A Unit of NHPC Ltd) accounts are reviewed for the purpose of Consolidation.			
For Chaturvedi & Co. Chartered Accountants (Firm Regn. No. 302137E)			
(R K NANDA) Partner M.No. 510574			
		 (Pallav) Head of Finance GM (Fin)	
		 (Vipin Gupta) Head of Project Executive Director	
Place: -			
Date: -			

STATEMENT OF CHANGES IN EQUITY AS AT 30th JUNE 2022

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 30th June 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, 2022	-	-	-	-	-	-	-
Changes in accounting policy or prior period errors							
Restated balances as at 1st April 2022	-	-	-	-	-	-	-
Profit for the period				64,96,44,512			64,96,44,512
Other Comprehensive Income							
Total Comprehensive Income for the period				64,96,44,512			64,96,44,512
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 30th June 2022	-	-	-	64,96,44,512	-	-	64,96,44,512

For Chaturvedi & Co.
Chartered Accountants
(Firm Regn. No. 302137E)

(R K NANDA)
Partner
M.No. 510574


(Pallav)
Head of Finance
GM (Fin)


(Vipin Gupta)
Head of Project
Executive Director

NOTE NO. 2.1 Property, Plant and Equipment as on 30.6.2022

(Amount in ₹)

Sl. No.	PARTICULARS	GROSS BLOCK						DEPRECIATION				NET BLOCK		
		As at 01-Apr-2022	Additions		Deductions		Other Adjustments	As at 30th June, 2022	As at 01-Apr-2022	For the Period	Adjustments	As at 30th June, 2022	As at 30th June, 2022	As at 31st March, 2022
			IUT	Others	IUT	Others								
i)	Land - Freehold	5497471	0	0		2	5497469	0			0	5497469	5497471	
ii)	Roads and Bridges	68738761	0	0		471715	68267046	21850972	775128	-150528	22475572	45791474	48887760	
iii)	Buildings	639468302	0	1507142		223298	640752146	156798265	5583114	-223287	163158092	477594054	482670037	
iv)	Railway sidings	130637602	0	0			130637602	130594055	0	0	130594055	43547	43547	
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0			0	0	0	0	0	0	0	
vi)	Generating Plant and machinery	247309	0	0			247309	75688	3270	0	78958	168351	171621	
vii)	Plant and machinery Sub station	13688782	0	349969			14037751	7737576	283841	0	8021417	6016334	5951206	
viii)	Plant and machinery Transmission lines	45359406	0	0			45359406	27741718	957171	0	28698889	16660517	17617688	
ix)	Plant and machinery Others	13669607	0	0			13669607	6109754	145161	0	6254915	7414692	7559853	
x)	Construction Equipment	7680243	0	39989		499974	7219258	2741376	89696	-145351	2685721	4533537	4938867	
xi)	Water Supply System/Drainage and Sewerage	55701610	0	546881		34536	56213955	17306787	625557	157722	18090066	38123889	38394823	
xii)	Electrical installations	5343741	0	0			5343741	830620	44262	0	875082	4468859	4512921	
xiii)	Vehicles	3973075	0	0		33242	3939833	1874646	79323	0	1953969	1985864	2089429	
xiv)	Aircraft/ Boats	10667012	0	0			10667012	3854202	254019	0	4108221	6558791	6812810	
xv)	Furniture and fixture	43002137	0	507477			43509614	15536677	798299	0	16334976	27174638	27465460	
xvi)	Computers	16591857	0	1230984			17822841	11362878	622382	0	11985260	5837581	5228979	
xvii)	Communication Equipment	4810293	0	0			4810293	3052464	42750	0	3055214	1715079	1757829	
xviii)	Office Equipments	93919484	0	1198586		17172	95100898	40274113	1482757	-7242	41749628	53351270	53645371	
	Total	1158996692	0	5379028	0	1279939	1163095781	447741991	12786730	-368686	460160035	702935746	711254701	
	Previous year						1158996692				447741991	711254701	0	

Note: -

(a) Title deeds of Immoveable Properties not held in name of the Company as on 30th June 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					
	Building					
	Others					

(b) 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					
	Building					
	Others					

- 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 Sajal 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 Sajal 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 Period ended on 30.6.2022	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 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

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 30th June, 2022	As at 01-Apr-2022	For the Period	Adjustments	As at 30th June, 2022	As at 30th June, 2022	As at 31st March, 2022
			IUT	Others	IUT	Others								
i)	Land – Freehold	5497471	0	0	2	0	0	5497489	0	0	0	5497489	5497471	
ii)	Roads and Bridges	93470547	0	0	643526	0	0	92827021	46582758	775128	-322339	47035547	46897789	
iii)	Buildings	881368005	0	1507142	2372549	0	0	880500598	398695968	8583114	-2372536	402906544	477594054	
iv)	Railway sidings	319799823	0	0	0	0	0	319799823	319756276	0	0	319756276	43547	
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0	0	0	0	0	0	0	0	0	0	0	0	
vi)	Generating Plant and machinery	247962	0	0	0	0	0	247962	76341	3270	0	79611	168351	
vii)	Plant and machinery Sub station	21477694	0	348969	0	0	0	21826663	15526488	283841	0	15810329	6016334	
viii)	Plant and machinery Transmission lines	77701664	0	0	0	0	0	77701664	60083976	957171	0	61041147	16660517	
ix)	Plant and machinery Others	25836600	0	0	0	0	0	25836600	18276747	145161	0	18421908	7414692	
x)	Construction Equipment	51488770	0	38989	0	546881	0	50980878	46549903	89696	-192258	46447341	4533537	
xi)	Water Supply System/Drainage and Sewerage	74418784	0	546881	0	0	0	74965665	36023961	625557	192258	36841776	38123889	
xii)	Electrical installations	8613585	0	0	0	0	0	8613585	2100664	44262	0	2144926	4466659	
xiii)	Vehicles	9327972	0	0	0	370788	0	8957184	7229543	79323	-337546	6971320	1985964	
xiv)	Aircraft/ Boats	10935105	0	0	0	0	0	10935105	4122295	254019	0	4376314	6568791	
xv)	Furniture and fixture	57869885	0	507477	0	0	0	58377362	30404425	798299	0	31202724	27174638	
xvi)	Computers	25642767	0	1230984	0	0	0	26873751	20413788	622382	0	21036170	5837581	
xvii)	Communication Equipment	9885041	0	0	0	0	0	9885041	8127212	42750	0	8169962	1715079	
xviii)	Office Equipments	138780770	0	1198586	0	33085	0	139946271	85135399	1482757	-23155	86595001	53351270	
	Total	1810360445	0	5379028	3016077	950754	0	1811772642	1099105744	12786730	-3055578	1108836896	702935746	
	Previous year							1810360445				1099105744	711254701	

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 30th June, 2022
i)	Roads and Bridges	966197				966197
ii)	Buildings	6775819982	709885975	(50131834)	1507142	7434066981
iii)	Building-Under Lease	-				-
iv)	Railway sidings	-				-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	44238379600	2671418424			46909798024
vi)	Generating Plant and Machinery	20623215040	127855270			20751070310
vii)	Plant and Machinery - Sub station	-				-
viii)	Plant and Machinery - Transmission lines	-				-
ix)	Plant and Machinery - Others	-				-
x)	Construction Equipment	-				-
xi)	Water Supply System/Drainage and Sewerage	-				-
xii)	Computers	-				-
xiii)	Office Equipments	-				-
xiv)	Assets awaiting installation	-				-
xv)	CWIP - Assets Under 5 KM Scheme Of the GOI	-				-
xvi)	Survey, investigation, consultancy and supervision charges	518193691		(355626696)		162566995
xvii)	Expenditure on compensatory Afforestation	-				-
xviii)	Expenditure attributable to construction (Refer Note-32)	34186579591	2143463243	(2451080478)		33878962356
	Less: Capital Work in Progress Provided (Refer Note 2.2.4)	2806707174		(2806707174)		-
	Sub total (a)	103536446927	5652622912	(50131834)	1507142	109137430863
	Construction Stores	1256664481		(392791073)		863873408
	Less : Provisions for construction stores	927770		(15488)		912282
	Sub total (b)	1255736711		(392775585)		862961126
	TOTAL	104792183638	5652622912	(442907419)	1507142	110000391989
	Previous year	104792183638				104792183638

2.2.1 (a) CWIP aging schedule as on 30th June 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	21,704,959,775	13,943,153,370	7,318,534,852	67,033,743,992	110,000,391,989
Projects temporarily Suspended					
Total	21,704,959,775	13,943,153,370	7,318,534,852	67,033,743,992	110,000,391,989

(b) CWIP Completion Schedule as on 30th June 2022 for delayed projects

CWIP	To be Completed in				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
Roads and Bridges	966197				966197
Buildings	7434066981				7434066981
Building-Under Lease	0				0
Railway sidings	0				0
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	46909798024				46909798024
Generating Plant and Machinery	5187767578	15563302733			20751070310
Plant and Machinery - Sub station	0				0
Plant and Machinery - Transmission lines	0				0
Plant and Machinery - Others	0				0
Construction Equipment	0				0
Water Supply System/Drainage and Sewerage	0				0
Computers	0				0
Office Equipments	0				0
Assets awaiting installation	0				0
CWIP - Assets Under 5 KM Scheme Of the GOI	0				0
Survey, investigation, consultancy and supervision charges	40641749	121925246			162566995
Expenditure on compensatory Afforestation	0				0
Expenditure attributable to construction (Refer Note-32)	8,471,514,044	25,414,542,132			33886056176
Less: Capital Work in Progress Provided (Refer Note 2.2.4)	-				0
Construction Stores	863,873,408				863873408
Less : Provisions for construction stores	(912,282)				-912282
Total	68,907,715,699	25,414,542,132			110,007,485,809

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	20,688,335,363	11,469,096,365	6,251,087,174	66,383,664,736	104,792,183,638
Projects temporarily Suspended					
Total	20,688,335,363	11,469,096,365	6,251,087,174	66,383,664,736	104,792,183,638

(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	
Roads and Bridges	966197				966197
Buildings	6775819982				6775819982
Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	44238379600				44238379600
Generating Plant and Machinery	5155803760	15467411280			20623215040
Plant and Machinery - Sub station					-
Plant and Machinery - Transmission lines					-
Plant and Machinery - Others					-
Survey, investigation, consultancy and supervision charges	129548423	388645268			518193691
Expenditure attributable to construction (Refer Note-32)	17093289796	17093289796			34186579591
Less: Capital Work in Progress Provided (Refer Note 2.2.4)	(2806707174)				(2806707174)
Construction Stores	1256664481				1256664481
Less : Provisions for construction stores	(927770)				(927770)
Total	71,842,837,294	32,949,346,344			104,792,183,638

2.2.3 Expenditure attributable to Construction (EAC) includes ₹1,67,29,50,287/- (Previous period ₹1,62,86,46,820) towards borrowing cost capitalised during the period - Only for construction projects. (Also Refer Note-32)

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)

Annexure to Note 2.2

CUMMULATIVE EDC		(Amount in Rupees)	
Particulars	Linkage	30.6.2022	31.03.2022
A. EMPLOYEES BENEFITS EXPENSES			
	437501 & 437589 & 437505 &		
Salaries, wages, allowances	437500	3480028456	4286138645
Gratuity and contribution to provident fund (including administration fees)	437502	540734264	674642419
Staff welfare expenses	437503	266584321	339963143
Leave Salary & Pension Contribution	437504	27379	4834074
<i>Sub-total(a)</i>		4287374420	5305578281
<i>Less: Capitalized During the year/Period</i>	438103	0	0
<i>Sub-total(A)</i>		4287374420	5305578281
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	236862489	229359446
Repairs-Machinery	437511	88806981	103242636
Repairs-Others	437512	455482768	491428188
Rent	437514 & 437588	112346007	250409107
Rates and taxes	437515	55278989	56635429
Insurance	437516	10213313	13218328
Security expenses	437517	901763206	847790234
Electricity Charges	437518	67465395	66942049
Travelling and Conveyance	437519	90770984	131384480
Expenses on vehicles	437520	76947012	118113015
Telephone, telex and Postage	437521	43549013	74742589
Advertisement and publicity	437522	15775157	18780521
Entertainment and hospitality expenses	437523	440691	1132339
Printing and stationery	437524	20558891	28195534
Remuneration to Auditors	437552	0	0
<i>Design and Consultancy charges:</i>			0
- Indigenous	437526	67221176	62102348
- Foreign	437527	0	445844
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	437531	449750695	449750695
Expenditure on land not belonging to corporation	437532	984110565	1017203348
Land acquisition and rehabilitation	437533	4160	4160
EXPENDITUR ON WORK OF DOWNSTREAM PROTECTION WORKS	437536	1624496630	1584994845
EAC - LEASE RENT	437534	84230868	84987942
Loss on assets/ materials written off	437528	345263	589177
Losses on sale of assets	437530	103571	170396
Other general expenses	437525 & 437535	260580171	332563718
<i>Sub-total (b)</i>		5647103995	5964186368
<i>Less: Capitalized During the year/Period</i>	438102	0	0
<i>Sub-total(B)</i>		5647103995	5964186368
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	16531616753	15232935875
c) Foreign loan	437542	189870795	173883991
d) Term loan	437543 and 44	3677902752	3441841385
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	163045890	163045890
Loss on Hedging Transactions	437555	1184935905	1074017726
ii) Bond issue/ service expenses	437546	12936421	12952293
iii) Commitment fee	437547	11109558	11109558
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	97744908	97883749

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		48757325	37515568
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585		0	0
ix) EAC- INTEREST ON FC LOANS - EFFECTIVE INTEREST ADJUSTMENT	437590		14769298	14817207
x) EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)	437587		1979950	1898624
<i>Sub-total (c)</i>			21934669555	20261901866
<i>Less: Capitalized During the year/Period</i>	438105		0	0
<i>Sub-total (C)</i>			21934669555	20261901866
D. EXCHANGE RATE VARIATION (NET)				
i) ERV (Debit balance)	437550		272297479	272297479
<i>Less: ii) ERV (Credit balance)</i>	437551		-364300021	-364300021
<i>Sub-total (d)</i>			-92002542	-92002542
<i>Less: Capitalized During the year/Period</i>	438108		0	0
<i>Sub-total(D)</i>			-92002542	-92002542
E. PROVISIONS				
<i>Sub-total(e)</i>	437561		697045536	642329259
<i>Less: Capitalized During the year/Period</i>	438106		0	0
<i>Sub-total(E)</i>			697045536	642329259
F. DEPRECIATION & AMORTISATION				
	437560		708736894	770421279
	437586		18877191	16911217
<i>Sub-total (f)</i>			727614085	787332496
<i>Less: Capitalized During the year/Period</i>	438104		0	0
<i>Sub-total(F)</i>			727614085	787332496
G. PRIOR PERIOD EXPENSES (NET)				
Prior period expenses	437565		28359391	26833946
<i>Less Prior period income</i>	437579		1046625	2983959
<i>Sub-total (g)</i>			27312766	23849987
<i>Less: Capitalized During the year/Period</i>	438107		0	0
<i>Sub-total (G)</i>			27312766	23849987
H. LESS : RECEIPTS AND RECOVERIES				
i) Income from generation of electricity – precommissioning	437570		0	0
ii) Interest on loans and advances	437571		1676669494	1650243010
iii) Miscellaneous receipts	437572		248990745	261640525
iv) Profit on sale of assets	437573		0	70
v) Provision not required written back	437574		1646506337	1671352433
vi) Hire charges/ outturn on plant and machinery	437575		57172480	59875017
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
<i>Sub-total (h)</i>			3629339056	3643111055
<i>Less: Capitalized During the year/Period</i>	438101		0	0
<i>Sub-total (H)</i>			3629339056	3643111055
I. C.O./Regional Office Expenses (i)				
	437599		4279183597	4936514931
<i>Less: Capitalized During the year/Period</i>	438109		0	0
<i>Sub-total(I)</i>			4279183597	4936514931
GRAND TOTAL (a+b+c+d+e+f+g-h+i)			33878962356	34186579591
<i>Less: Capitalized During the year/Period</i>			0	0
GRAND TOTAL (A+B+C+D+E+F+G-H+I)			33878962356	34186579591

NOTE : 15.1 EQUITY SHARE CAPITAL

PARTICULARS	As at 30th June, 2022		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 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 30th June, 2022		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 preceding the date of Balance Sheet.				
15.1.5 Shareholding of Promoters as at 30th June 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 2022				
S.No	Promoter Name	No. of Shares	% of Total Shares	% Change during the Period

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 30th June, 2022	As at 01-Apr-2022	For the Period	Adjustments	As at 30th June, 2022	As at 30th June, 2022	As at 31st March, 2022
			IUT	Others	IUT	Others								
i)	Land -Leasehold	518488			1		518487	518484	0	0	518484	3	4	
ii)	Building Under Lease	6593553					6593553	3991276	324273	0	4215549	2378004	2702277	
iii)	Construction Equipment	0					0	0	0	0	0	0	0	
iv)	Vehicles	25504564					25504564	21116483	1949816	0	23066299	2438265	4386081	
v)	Land-Right to Use	6233591277		1149855			6234741133	0	0	0	0	6234741133	6233591277	
	Total	6266207882	0	1149855	1	0	6267357737	25526243	2274089	0	27800332	6239557405	6240681639	
	Previous year						6266207882				25526243	6240681639	0	

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)

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 30th June, 2022	As at 01-Apr-2022	For the Period	Adjustments	As at 30th June, 2022	As at 30th June, 2022	As at 31st March, 2022
			IUT	Others	IUT	Others								
i)	Land Leasehold	1431820	0	0	1	0	0	1431819	1431816	0	0	1431816	3	4
ii)	Building Under Lease	6593553	0	0	0	0	0	6593553	3891276	324273	0	4215549	2378004	2702277
iii)	Construction Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0
iv)	Vehicles	25504564	0	0	0	0	0	25504564	21116483	1549816	0	23066299	2438265	4388081
v)	Land-Right to Use	6233591277	0	1149856	0	0	0	6234741133	0	0	0	6234741133	6233591277	6233591277
	Total	6267121214	0	1149856	1	0	0	6268271069	26439575	2274089	0	28713664	6239557405	6240681639
	Previous year							6267121214				26439575	6240681639	0

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 30th June, 2022	As at 01-Apr-2022	For the Period	Adjustments	As at 30th June, 2022	As at 30th June, 2022	As at 31st March, 2022
			IUT	Others	IUT	Others								
i)	Computer Software	8675250	0	0	0	0	8675250	8420646	31826	0	8452472	222778	254604	
	Total	8675250	0	0	0	0	8675250	8420646	31826	0	8452472	222778	254604	
	Previous year						8675250				8420646		254604	

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 30th June, 2022	As at 01-Apr-2022	For the Period	Adjustments	As at 30th June, 2022	As at 30th June, 2022	As at 31st March, 2022
			IUT	Others	IUT	Others								
ii)	Computer Software	2751065					2751065	2496461	31826	0	2528287	222778	254604	
	Total	2751065	0	0	0	0	2751065	2496461	31826	0	2528287	222778	254604	
	Previous year						2751065				2496461		254604	

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.

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)

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

Sl. No.	Particular of assets	Head of account	Gross Block Adjusted (Rs.)
1	R&R PAYMENT FOR LAND & IMM	410121	1149856
2	Providing Boundary wall and Tree p	410325	1507142
3	FEEDER PILLAR-I/C-1X400A O/G	410806	126990
4	FEEDER PILLAR-I/C-1X150A O/G	410806	106989
5	FEEDER PILLAR-I/C-1X250A O/G	410806	114990
6	MINI FORCE II (PRESSURE PUM)	411112	24991
7	CARBIDE TIPPED BLADE CHAIN	411130	13998
8	OPEN WELL SUBMERSIBLE PUM	411201	30398
9	OPEN WELL SUBMERSIBLE PUM	411201	30398
10	OPEN WELL SUBMERSIBLE PUM	411201	30398
11	SUBMERSIBLE PUMPING SET M.	411201	42536
12	SUBMERSIBLE PUMP 7.5 HP. CR	411201	30184
13	SUBMERSIBLE PUMP 7.5 HP. CR	411201	30184
14	SUBMERSIBLE PUMP 1.5 HP	411201	14059
15	KIRLOSKAR MONOSUB OPENW	411201	81760
16	KIRLOSKAR MONOSUB OPENW	411201	81760
17	20 HP SUBMERSIBLE PUMP 290	411201	58860
18	OPENWELL HORIZONTAL THREE	411201	19737
19	OPENWELL HORIZONTAL THREE	411201	19737
20	OPENWELL HORIZONTAL THREE	411201	19737
21	OPENWELL HORIZONTAL THREE	411201	19737
22	SUBMERSIBLE PUMP 1.5 HP	411201	20198
23	SUBMERSIBLE PUMP 1.5 HP	411201	20198
49	STUDY TABLE 48X24	411701	6667
50	STUDY TABLE 48X24	411701	6667
51	STUDY TABLE 48X24	411701	6667
52	STUDY TABLE 48X24	411701	6667
53	STUDY TABLE 48X24	411701	6667
54	STUDY TABLE 48X24	411701	6667
55	GODREJ COFFEE TABLE (BLON	411701	24967
56	IRON BED WITH COMMERCIAL F	411701	6018
57	IRON BED WITH COMMERCIAL F	411701	6018
58	IRON BED WITH COMMERCIAL F	411701	6018
59	IRON BED WITH COMMERCIAL F	411701	6018
60	IRON BED WITH COMMERCIAL F	411701	6018
61	IRON BED WITH COMMERCIAL F	411701	6018
62	IRON BED WITH COMMERCIAL F	411701	6018
63	IRON BED WITH COMMERCIAL F	411701	6018
64	IRON BED WITH COMMERCIAL F	411701	6018
65	IRON BED WITH COMMERCIAL F	411701	6018
66	IRON BED WITH COMMERCIAL F	411701	6018
67	IRON BED WITH COMMERCIAL F	411701	6018
68	SOFA SET (3+1+1)	411701	51330
69	SOFA SET (3+1+1)	411701	51330
70	BACK UNIT MAKE GODREJ MOD	411701	79946
71	SIDE TABLE (ZUARI-077)	411702	7080
72	SIDE TABLE (ZUARI-077)	411702	7080
73	SIDE TABLE (ZUARI-077)	411702	7080
74	SOFA SET(3+2)	411702	49560
75	PLASTIC CUSHIONED CHAIR- M/	411710	3764
76	PLASTIC CUSHIONED CHAIR- M/	411710	3764
77	PLASTIC CUSHIONED CHAIR- M/	411710	3764
78	PLASTIC CUSHIONED CHAIR- M/	411710	3764
79	PLASTIC CUSHIONED CHAIR- M/	411710	3764
80	PLASTIC CUSHIONED CHAIR- M/	411710	3764
81	PLASTIC CUSHIONED CHAIR- M/	411710	3764
82	PLASTIC CUSHIONED CHAIR- M/	411710	3764
83	PLASTIC CUSHIONED CHAIR- M/	411710	3764
84	PLASTIC CUSHIONED CHAIR- M/	411710	3764
85	PLASTIC CUSHIONED CHAIR- M/	411710	3764
86	PLASTIC CUSHIONED CHAIR- M/	411710	3764
87	PLASTIC CUSHIONED CHAIR- M/	411710	3764
88	PLASTIC CUSHIONED CHAIR- M/	411710	3764
89	PLASTIC CUSHIONED CHAIR- M/	411710	3764
90	PLASTIC CUSHIONED CHAIR- M/	411710	3764
91	PLASTIC CUSHIONED CHAIR- M/	411710	3764
92	PLASTIC CUSHIONED CHAIR- M/	411710	3764
93	PLASTIC CUSHIONED CHAIR- M/	411710	3764
94	PLASTIC CUSHIONED CHAIR- M/	411710	3764
95	PLASTIC CUSHIONED CHAIR- M/	411710	3764
96	PLASTIC CUSHIONED CHAIR- M/	411710	3764
97	PLASTIC CUSHIONED CHAIR- M/	411710	3764
98	PLASTIC CUSHIONED CHAIR- M/	411710	3764
99	CENTER TABLE	411710	4425
100	CENTER TABLE	411710	4425
101	CENTER TABLE	411710	4425
102	CENTER TABLE	411710	4425
103	CENTER TABLE	411710	4425
104	CENTER TABLE	411710	4425
105	SAMSUNG GALAXY TAB S7FE	411801	64944
106	ACER TRAVELMATE TMP214-53	411801	83500
107	ACER TRAVELMATE TMP214-53	411801	83500
108	ACER TRAVELMATE TMP214-53	411801	83500
109	ACER TRAVELMATE TMP214-53	411801	83500
110	ACER TRAVELMATE TMP214-53	411801	83500
111	CANON MULTIFUNCTION MACH	411803	106495

112	CANON MULTI FUNCTION MACH	411803	106495
113	CANON MULTI FUNCTION MACH	411803	43501
114	CANON MULTI FUNCTION MACH	411803	43501
115	CANON MULTI FUNCTION MACH	411803	43501
116	CANON MULTI FUNCTION MACH	411803	43501
117	CANON MULTI FUNCTION MACH	411803	43501
118	CANON MULTI FUNCTION MACH	411803	43501
119	CANON MULTI FUNCTION MACH	411803	43501
120	CANON MULTI FUNCTION MACH	411803	43501
121	CANON MULTI FUNCTION MACH	411803	43501
122	CANON MULTI FUNCTION MACH	411803	43501
123	UPS MAKE- CYBER POWER, MO	411810	2101
124	UPS MAKE- CYBER POWER, MO	411810	2101
125	UPS MAKE- CYBER POWER, MO	411810	2101
126	UPS MAKE- CYBER POWER, MO	411810	2101
127	UPS MAKE- CYBER POWER, MO	411810	2101
128	UPS MAKE- CYBER POWER, MO	411810	2101
129	UPS MAKE- CYBER POWER, MO	411810	2101
130	UPS MAKE- CYBER POWER, MO	411810	2101
131	UPS MAKE- CYBER POWER, MO	411810	2101
132	UPS MAKE- CYBER POWER, MO	411810	2101
133	UPS MAKE- CYBER POWER, MO	411810	2101
134	UPS MAKE- CYBER POWER, MO	411810	2101
135	UPS MAKE- CYBER POWER, MO	411810	2101
136	UPS MAKE- CYBER POWER, MO	411810	2101
137	UPS MAKE- CYBER POWER, MO	411810	2101
138	UPS MAKE- CYBER POWER, MO	411810	2101
139	UPS MAKE- CYBER POWER, MO	411810	2101
140	UPS MAKE- CYBER POWER, MO	411810	2101
141	UPS MAKE- CYBER POWER, MO	411810	2101
142	UPS MAKE- CYBER POWER, MO	411810	2101
143	UPS MAKE- CYBER POWER, MO	411810	2101
144	UPS MAKE- CYBER POWER, MO	411810	2101
145	UPS MAKE- CYBER POWER, MO	411810	2101
146	UPS MAKE- CYBER POWER, MO	411810	2101
147	UPS MAKE- CYBER POWER, MO	411810	2101
148	UPS MAKE- CYBER POWER, MO	411810	2101
149	UPS MAKE- CYBER POWER, MO	411810	2101
150	UPS MAKE- CYBER POWER, MO	411810	2101
151	UPS MAKE- CYBER POWER, MO	411810	2101
152	UPS MAKE- CYBER POWER, MO	411810	2101
153	UPS MAKE- CYBER POWER, MO	411810	2101
154	UPS MAKE- CYBER POWER, MO	411810	2101
155	UPS MAKE- CYBER POWER, MO	411810	2101
156	UPS MAKE- CYBER POWER, MO	411810	2101
157	UPS MAKE- CYBER POWER, MO	411810	2101
158	UPS MAKE- CYBER POWER, MO	411810	2101
159	UPS MAKE- CYBER POWER, MO	411810	2101
160	UPS MAKE- CYBER POWER, MO	411810	2101
161	UPS MAKE- CYBER POWER, MO	411810	2101
162	UPS MAKE- CYBER POWER, MO	411810	2101
163	PORT UN-MANAGED SWITCH	411810	1100
164	PORT UN-MANAGED SWITCH	411810	1100
165	PORT UN-MANAGED SWITCH	411810	1100
166	PORT UN-MANAGED SWITCH	411810	1100
167	PORT UN-MANAGED SWITCH	411810	1100
168	PORT UN-MANAGED SWITCH	411810	1100
169	PORT UN-MANAGED SWITCH	411810	1100
170	PORT UN-MANAGED SWITCH	411810	1100
171	PORT UN-MANAGED SWITCH	411810	1100
172	PORT UN-MANAGED SWITCH	411810	1100
173	PORT UN-MANAGED SWITCH	411810	1100
174	PORT UN-MANAGED SWITCH	411810	1100
175	PORT UN-MANAGED SWITCH	411810	1100
176	PORT UN-MANAGED SWITCH	411810	1100
177	PORT UN-MANAGED SWITCH	411810	1100
178	REFRIGERATOR MAKE LG MOD	412013	14700
179	LED TELEVISION 55" BRAND: S&W	412014	65637
180	LED TELEVISION 55" BRAND: S&W	412014	65637
181	LED TELEVISION 55" BRAND: S&W	412014	65637
182	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
183	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
184	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
185	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
186	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
187	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
188	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
189	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
190	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
191	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
192	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
193	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
194	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
195	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
196	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
197	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
198	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
199	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
200	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
201	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
202	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
203	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
204	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
205	LG LED TV 32 MAKE: LG-32LT34C	412501	17500
206	LG LED TV 32 MAKE: LG-32LT34C	412501	17500

PARTICULARS	As at 30th June, 2022	As at 31st March, 2022
Total		

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

(Amount in ₹)

PARTICULARS	As at 30th June, 2022	As at 31st March, 2022
At Amortised Cost		
A Loan to Related Party (including interest thereon) - Considered good- Unsecured *		
- National High Power Test Laboratory (P) Limited (Refer Note 34(B) 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.		

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

(Amount in ₹)

PARTICULARS		As at 30th June, 2022	As at 31st March, 2022
A	Deposits		
	- Considered good- Unsecured	14,616,367	14,616,367
	- Considered doubtful- Unsecured	-	-
	Less : Allowances for Doubtful Deposits (Refer Note 3.3.1)	-	-
	Sub-total	14,616,367	14,616,367
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	Amount Recoverable	-	-
I	Share Application Money Pending Allotment	-	-
	- Subsidiary /Joint Venture	-	-
TOTAL		14,616,367	14,616,367
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 30th June, 2022	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		-	-

PARTICULARS	As at 30th June, 2022	As at 31st March, 2022
A. CAPITAL ADVANCES		
- Considered good- Secured	464,467,144	620,707,099
- Considered good- Unsecured		
- Against bank guarantee	1,232,208,425	1,420,064,270
- Others	200,543,359	314,453,445
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful - Unsecured	-	19,141
Less : Allowances for doubtful advances (Refer Note 5.1)	-	19,141
Sub-total	1,897,218,928	2,355,224,814
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	14,647,198	14,434,420
D. Others		
i) Advance against arbitration awards towards capital works (Unsecured)		
Released to Contractors - Against Bank Guarantee	-	-
Released to Contractors - Others	-	-
Deposited with Court	7,145,180,472	7,145,180,472
Sub-total	7,145,180,472	7,145,180,472
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	9,057,046,598	9,514,839,706
5.1 Provision for doubtful Advances		
Opening Balance	19,141	19,141
Addition during the year	-	-
Used during the year	19,141	-
Reversed during the year	-	-
Closing balance	-	19,141
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 Period (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.		

NOTE NO. 6 INVENTORIES

(Amount in ₹)

PARTICULARS	As at 30th June, 2022	As at 31st March, 2022
(Valued at lower of Cost or Net Realisable Value)		
Stores and spares	-	-
Stores in transit/ pending inspection	-	-
Loose tools	-	-
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)	-	-
TOTAL	-	-
6.1 Allowances for Obsolescence and Diminution in Value		
Opening Balance	-	-
Addition during the year (Refer Note 6.1.1)	-	-
Used during the year	-	-
Reversed during the year	-	-
Closing balance	-	-
6.1.1 During the Period, 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 Obsolescence and Diminution in value of inventory booked in earlier years and reversed during the year.	-	-

PARTICULARS	As at 30th June, 2022	As at 31st March, 2022
- Trade Receivables- Considered Good- Unsecured (Refer Note 7.2 and 7.3)	-	-
- 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 Receivables (Refer Note 7.1)	-	-
TOTAL	-	-
7.1 Impairment allowances for Trade Receivables		
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 June/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-Increase 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.		

Annexure-I to Note No-7

As at 30th June 2022

Particulars	Trade Receivable due and outstanding for following period from due date of payment							Total
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	
(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							Total
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	
(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								

PARTICULARS		As at 30th June, 2022	As at 31st March, 2022
A	Balances with banks		
	With scheduled banks		
	i) - In Current Account (Refer Note 8.1)	(37,908)	22,221
	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)	-	-
TOTAL		(37,908)	22,221
8.1 Includes stamps on hand		-	-

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

(Amount in ₹)

PARTICULARS	As at 30th June, 2022	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	-	-
C Deposit -Unpaid Interest	-	-
D Other Earmarked Balances with Banks (Refer Note 9.2)	-	-
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.	-	-
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.	-	-

NOTE NO. 10 FINANCIAL ASSETS - CURRENT - LOANS

(Amount in ₹)

PARTICULARS	As at 30th June, 2022	As at 31st March, 2022
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)	-	-
Less : Impairment Allowances for Doubtful Accrued Interest (Refer Note 10.3)	-	-
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 10.4)	-	-
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 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		
10.2 Due from directors or other officers of the company. - For Corporate Office only		
10.3 Impairment 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 Impairment 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	-	-
10.5 Advance due by firms or private companies in which any Director of the Company is a Director or member. -For Corporate Office only		
10.6 Particulars of Loans as required in terms of Section 186 (4) of the Companies Act, 2013 have been disclosed under Note 10 above.		
10.7 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.		

PARTICULARS		As at 30th June, 2022	As at 31st March, 2022
A	Deposits		
	- Considered good- Unsecured	-	-
	- Considered doubtful- Unsecured	-	-
	Less : Impairment Allowances for Doubtful Deposits (Refer Note 11.1)	-	-
	Sub-total	-	-
B	Amount recoverable	1,112,948,678	1,077,734,566
	Less: Allowances for Doubtful Recoverables (Refer Note 11.2)	335,272,408	335,272,408
	Sub-total	777,676,270	742,462,158
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)	-	-
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		777,676,270	742,462,158
11.1 Impairment 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	335,272,408	304,387,364
	Addition during the year	-	30,885,044
	Used during the year	-	-
	Reversed during the year	-	-
	Closing balance	335,272,408	335,272,408
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.			

NOTE NO. 12 CURRENT TAX ASSETS (NET)

(Amount in ₹)

PARTICULARS		As at 30th June, 2022	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	-	-

PARTICULARS	As at 30th June, 2022	As at 31st March, 2022
A. Advances other than Capital Advances		
a) Deposits		
- Considered good- Unsecured	-	-
Less : Expenditure booked against demand raised by Government Departments	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for Doubtful Deposits (Refer Note 13.1)	-	-
Sub-total	-	-
b) Advance to contractors and suppliers (Refer Note 13.8)		
- Considered good- Secured	672,000	-
- Considered good- Unsecured		
- Against bank guarantee	-	-
- Others	183,345,024	47,003,654
Less : Expenditure booked pending utilisation certificate	-	-
- Considered doubtful- Unsecured	-	-
Less : Allowances for doubtful advances (Refer Note 13.2)	-	-
Sub-total	184,017,024	47,003,654
c) Other advances - Employees		
- Considered good- Unsecured (Refer Note 13.7)	1,371,581	788,822
Sub-total	1,371,581	788,822
d) Interest accrued		
Others		
- Considered Good	8,574,130	9,513,609
- Considered Doubtful	-	-
Less: Allowances for Doubtful Interest (Refer Note 13.3)	-	-
Sub-total	8,574,130	9,513,609
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		
Less: Allowances for losses pending investigation/awaiting write off / sanction (Refer Note 13.5)	27,018,748	27,018,748
Sub-total	27,018,748	27,018,748
c) Work In Progress		
Construction work in progress(on behalf of client)	-	-
Consultancy work in progress(on behalf of client)	-	-
d) Prepaid Expenditure	905,127	1,323,618
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)	5,762,019	5,762,019
h) Goods and Services Tax Input Receivable	632,059,650	651,774,270
Less: Allowances for Goods and Services Tax Input Receivable (Refer Note 13.6)	501,160,689	446,311,549
Sub-total	130,898,961	205,462,721
i) Others (Mainly on account of Material Issued to Contractors)	1,101,901,772	1,288,567,009
TOTAL	1,433,430,614	1,558,421,452
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	-	-

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	27,018,748	39,520,360
Addition during the year		
Used during the year		12,501,612
Reversed during the year		
Closing balance	27,018,748	27,018,748
13.6 Allowances for Goods and Services Tax Input Receivable		
Opening Balance	446,311,549	135,408,869
Addition during the year	54,849,140	310,902,680
Used during the year		
Reversed during the year		
Closing balance	501,160,689	446,311,549
13.7 Loans and Advances due from Directors or other officers at the end of the period. -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.		

NOTE NO. 14 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

PARTICULARS	As at 30th June, 2022	As at 31st March, 2022
A Regulatory Deferral Account Balances in respect of Subansiri Lower Project		
Opening Balance	34,705,823,018	34,705,823,018
Addition during the year (Refer Note 31)	-	-
Adjustment during the year	-	-
Reversed during the year	-	-
Less: Provided for	-	-
Closing balance	34,705,823,018	34,705,823,018
B Wage Revision as per 3rd Pay Revision Committee		
Opening Balance	-	-
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	-	-
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	3,678,722	7,418,682
Addition during the year (Refer Note 31)	(5,041,079)	(3,739,960)
Adjustment during the year	-	-
Reversed during the year	-	-
Closing balance	(1,362,357)	3,678,722
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)	34,704,460,661	34,709,501,740
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Regulatory Deferral Account Balances net of Deferred Tax.	34,704,460,661	34,709,501,740

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 30th June, 2022	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 15.2 Other Equity

(Amount in ₹)

PARTICULARS		As at 30th June, 2022	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 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	-	-
	iii) Surplus	649,644,512	430,124,236
I	FVTOCI Reserve-	-	-
	- Equity Instruments	-	-
	- Debt Instruments	-	-
Total		649,644,512	430,124,236
* Surplus			
	Profit for the Year as per Statement of Profit and Loss	649,644,512	430,124,236
	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	649,644,512	430,124,236
	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		649,644,512	430,124,236



PARTICULARS	As at 30th June, 2022	As at 31st March, 2022
FUNDS FROM CORPORATE OFFICE	153,414,809,203	132,495,336,156
C.O (FDB)	1,126,900,440	5,519,562,409
IUT Closing Entries - CO	-	-
L.O. MUMBAI	-	-
L.O. LUCKNOW	-	-
RO-JAMMU	-	-
RO-ITANAGAR	(125,426,527)	852,770
RO-TEESTA	2,404,696	11,345,527
RO-CHANDIGARH	-	54,942
BAIRASIUL	-	-
RO-BANIKHET	3,707	11,396
LOKTAK	(173)	59,324
SALAL	1,121	345,520
TANAKPUR	-	352,581
CHAMERA-I	-	(155,858)
URI - I	-	-
RANGIT	-	905
CHAMERA-II	(12,000)	-
DULHASTI	-	-
DHAULIGANGA-I	-	284
TEESTA-V	108	2,526
CHAMERA-III	-	-
CHUTAK	(3,386)	(6,039)
TLDP-III	-	-
PARBATI -II	(385)	1,497
PARBATI-III	-	(4,000)
SEWA-II	-	-
URI - II	-	2,565
KISHANGANGA	-	84,117
NIMMO BAZGO	(4,153)	(3,067)
TLDP-IV	1,751	11,847
TEESTA-IV	-	-
SUBANSARI LOWER	-	-
DIBANG	4,536	(255,450)
TAWANG I & II	-	-
KOTLIBHEL 1A	-	-
INVESTIGATION PROJECTS, UTTARAKHAND	-	-
RE CELL	-	-
WIND POWER PROJECTS, JAISALMER	-	-
BRRP	-	-
50MW SOLAR POWER PROJECT, TAMILNADU	-	-
POWER TRADING CELL	-	-
DUGAR HE PROJECT	-	(5,021)
40MW SOLAR PROJECT GANJAM	-	-
CHEQUE PAID ACCOUNT	373,084,519	943,622,377
CHEQUE COLLECTED ACCOUNT	(2,167,503)	(16,825,156)
COMMERCIAL - IUT	-	-
CENTRALIZED EMPLOYEE PAYMENT ACCOUNT	149,668,321	545,567,933
CENTRALIZED VENDOR PAYMENT ACCOUNT	2,700,397,934	13,484,724,882
Total	157,639,662,209	152,984,684,967

NOTE NO. 16.1 FINANCIAL LIABILITIES - NON CURRENT - BORROWINGS

(Amount in ₹)

PARTICULARS		As at 30th June, 2022	As at 31st March, 2022
A	At Amortised Cost		
	- 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 30th June, 2022	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 30th June, 2022	As at 31st March, 2022
	Lease Liabilities	303,604	605,318
	TOTAL	303,604	605,318
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 30th June, 2022	As at 31st March, 2022
	More than 1 Year & Less than 3 Years	3,342,124	4,891,027
	More than 3 Year & Less than 5 Years		
	More than 5 Years		
	TOTAL	3,342,124	4,891,027
16.2.2	Movement in Lease Liability		
	As at 30th June, 2022	As at 31st March, 2022	
	Opening Balance	3,834,597	6,529,826
	Addition in lease liabilities		4,976,134
	Finance Cost accrued during the year	109,211	661,641
	Less: Payment of lease liabilities	1,390,144	8,333,004
	Closing Balance	2,553,664	3,834,597
	Current maturities of lease obligations (Refer Note 20.2)	2,250,060	3,229,279
	Long term maturities of lease obligations	303,604	605,318

PARTICULARS		As at 30th June, 2022	As at 31st March, 2022
Payable towards Bonds Fully Serviced by Government of India (Refer Note 16.3.1)			
- Principal		-	-
Retention Money		655,494,994	501,243,580
Derivative Liability		-	-
TOTAL		655,494,994	501,243,580
16.3.1	<p>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</p> <p>Detail of Government of India Fully Serviced Bonds raised during financial year 2018-19 is as under :-For Corporate Office only</p> <p>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)</p>		
16.3.2	<p>Maturity Analysis of Retention Money</p> <p>The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) :</p>		
	Particulars	As at 30th June, 2022	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	760,245,985	605,564,000
	TOTAL	760,245,985	605,564,000

PARTICULARS		As at 30th June, 2022	As at 31st March, 2022
A.	PROVISION FOR EMPLOYEE BENEFITS		
i)	<u>Provision for Long term Benefits (Provided for on the basis of actuarial valuation)</u>		
	As per last Balance Sheet	-	-
	Additions during the year	-	-
	Amount used during the year	-	-
	Amount reversed during the year	-	-
	Closing Balance	-	-
B.	OTHERS		
i)	<u>Provision For Committed Capital Expenditure</u>		
	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)	<u>Provision For Livelihood Assistance</u>		
	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)	<u>Provision-Others</u>		
	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 30th June, 2022	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)

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 30th June 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 2022	-	-	-	-
(Charge)/Credit				
-to Statement of Profit and Loss	-	-	-	-
-to Other Comprehensive Income	-	-	-	-
At 30th June 2022	-	-	-	-

NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹)

PARTICULARS	As at 30th June, 2022	As at 31st March, 2022
Income received in advance-Advance Against Depreciation	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Grants in aid from Government-Deferred Income (Refer Note 19.1)	740,700,000	740,700,000
TOTAL	740,700,000	740,700,000
19.1 GRANTS IN AID-FROM GOVERNMENT-DEFERRED INCOME		
Opening Balance (Current and Non Current)	740,700,000	740,700,000
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)	740,700,000	740,700,000
Grants in Aid from Government-Deferred Income (Current)- (Refer Note No-21)	-	-
Grants in Aid from Government-Deferred Income (Non-Current)	740,700,000	740,700,000
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 for Downstream Protection Measures in respect of Subansiri Lower HE Project accounted as Grant in Aid.	740,700,000	740,700,000
(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.	-	-

NOTE NO. 20.1 BORROWINGS - CURRENT

(Amount in ₹)

PARTICULARS	As at 30th June, 2022	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 -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 30th June, 2022	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.			
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 LIABILITIES - CURRENT

(Amount in ₹)

PARTICULARS	As at 30th June, 2022	As at 31st March, 2022
Current maturities of Lease Liabilities (Refer Note 16.2.2)	2,250,060	3,229,279
TOTAL	2,250,060	3,229,279

NOTE NO. 20.3 TRADE PAYABLE - CURRENT

(Amount in ₹)

PARTICULARS	As at 30th June, 2022	As at 31st March, 2022
Total outstanding dues of micro enterprise and small enterprise(s) (Refer Note 20.3.1)	22,275,718	17,966,987
Total outstanding dues of Creditors other than micro enterprises and small enterprises	73,320,690	60,312,507
TOTAL	95,596,408	78,279,494

20.3.1 Disclosure regarding Micro, Small and Medium Enterprise :-

Outstanding Liabilities towards Micro, Small and Medium Enterprise	22,275,718	17,966,987
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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 30th June, 2022	As at 31st March, 2022
Bond application money	-	-
Liability against capital works/supplies other than Micro and Small Enterprises	1,411,438,907	1,814,843,289
Deposits	-	-
Liability against capital works/supplies-Micro and Small Enterprises (Refer Note 20.4.1)	922,794	543,694
Liability against Corporate Social Responsibility	4,413,917	7,302,282
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	74,749,096	57,510,033
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	1,142,888	1,204,269
Payable to Others	351,057	103,357
TOTAL	1,493,018,659	1,881,506,924

20.4.1 Disclosure regarding Micro, Small and Medium Enterprise :-

Outstanding Liabilities towards Micro, Small and Medium Enterprise	922,794	543,694
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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 30th June, 2022	As at 31st March, 2022
Income received in advance (Advance against depreciation)	-	-
Deferred Income from Foreign Currency Fluctuation Account	-	-
Deferred Foreign Currency Fluctuation Liabilities	-	-
Unspent amount of deposit/agency basis works	-	-
Water Usage Charges Payables	-	-
Statutory dues payables	60,397,989	88,527,836
Contract Liabilities-Deposit Works	-	4,354,078
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-19.1)	-	-
TOTAL	60,397,989	92,881,914

21.1 Refer Note 34(13) of the Standalone Financial Statements with regard to confirmation of balances.

Annexure-I to Note No-20.3**As at 30th June 2022**

Particulars	Trade Payble due and outstanding for following period from due date of payment						Total
	Unbilled	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 Years	
(i) MSME			21770555	505163			22275718
(ii) Others			61085447	1888659	-797709	11144293	73320690
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	0	0	82856002	2393822	-797709	11144293	95596408

As at 31st March 2022

Particulars	Trade Payble due and outstanding for following period from due date of payment						Total
	Unbilled	Not Due	Less than 1 year	1-2 years	2-3 years	More than 3 Years	
(i) MSME			17465624	501363			17966987
(ii) Others			47554731	2276213	1512677	8968886	60312507
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	0	0	65020355	2777576	1512677	8968886	78279494

PARTICULARS		As at 30th June, 2022	As at 31st March, 2022
A.	PROVISION FOR EMPLOYEE BENEFITS		
	i) <u>Provision for Long term Benefits (Provided for on the basis of actuarial valuation)</u>		
	As per last Balance Sheet	-	-
	Additions during the year	-	-
	Amount used during the year	-	-
	Amount reversed during the year	-	-
	Closing Balance	-	-
	ii) <u>Provision for Performance Related Pay/Incentive</u>		
	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) <u>Provision for Superannuation / Pension Fund</u>		
	As per last Balance Sheet	-	-
	Additions during the year	-	-
	Amount used during the year	-	-
	Amount reversed during the year	-	-
	Closing Balance	-	-
	iv) <u>Provision For Wage Revision - 3rd Pay Revision Committee</u>		
	As per last Balance Sheet	-	-
	Additions during the year	-	-
	Amount used during the year	-	-
	Amount reversed during the year	-	-
	Closing Balance	-	-
B.	OTHERS		
	i) <u>Provision For Tariff Adjustment</u>		
	As per last Balance Sheet	-	-
	Additions during the year	-	-
	Amount used during the year	-	-
	Amount reversed during the year	-	-
	Closing Balance	-	-
	ii) <u>Provision For Committed Capital Expenditure</u>		
	As per last Balance Sheet	512,621,530	559,792,922
	Additions during the year	-	-
	Amount used during the year	-	47,171,392
	Amount reversed during the year	-	-
	<u>Unwinding of discount</u>	-	-
	Closing Balance	512,621,530	512,621,530
	iii) <u>Provision for Restoration expenses of Insured Assets</u>		
	As per last Balance Sheet	-	-
	Additions during the year	-	-
	Amount used during the year	-	-
	Amount reversed during the year	-	-
	Closing Balance	-	-
	iv) <u>Provision For Livelihood Assistance</u>		
	As per last Balance Sheet	-	-
	Additions during the year	-	-
	Amount used during the year	-	-
	Amount reversed during the year	-	-
	<u>Unwinding of discount</u>	-	-
	Closing Balance	-	-
	v) <u>Provision in respect of arbitration award/ court cases</u>		
	As per last Balance Sheet	86,614,940	86,614,940
	Additions during the year	-	-
	Amount used during the year	-	-
	Amount reversed during the year	-	-
	Closing Balance	86,614,940	86,614,940
	vi) <u>Provision - Others</u>		
	As per last Balance Sheet	971,746,044	695,359,541
	Additions during the year	22,249,571	276,386,503
	Amount used during the year	-	-
	Amount reversed during the year	-	-
	Closing Balance	993,995,615	971,746,044
	TOTAL	1,593,232,085	1,570,982,514

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 30th June, 2022	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	-	-

PARTICULARS		For the period ended 30th June, 2022	For the period ended 30th June, 2021
Operating Revenue			
A	SALES (Refer Note 24.1.1 and 24.1.2)		
	Sale of Power		
	Advance Against Depreciation -Written back during the period		
	Performance based Incentive		
	Sub-total (i)		
	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		
	Sub-total (ii)		
	Sub - Total (A) = (i-ii)		
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		
	Sub - Total (E)		
	Sub-Total-I (A+B+C+D+E)		
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)		
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 period. (For Corporate Office only)			
24.1.3 Amount of unbilled revenue included in Sales. (For Corporate Office only)			

PARTICULARS	For the period ended 30th June, 2022	For the period ended 30th June, 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	68,161	75,069
- Employee's Loans and Advances (Net of Rebate)	-	-
- Advance to contractors	30,088,831	28,581,642
- 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	-	-
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)	15,488	-
Material Issued to contractor		
(i) Sale on account of material issued to contractors	486,763,114	494,852,999
(ii) Cost of material issued to contractors on recoverable basis	(748,176,110)	(806,856,712)
(iii) Adjustment on account of material issued to contractor	261,412,996	312,003,713
Amortization of Grant in Aid (Refer Note 19.1)	-	-
Exchange rate variation (Net)	464,961,101	-
Mark to Market Gain on Derivative	191,236,450	-
Others	23,069,909	3,135,306
Sub-total	709,439,940	31,792,017
Add/(Less): C.O. Income Allocation	-	316,366
Add/(Less): Regional Office Income Allocation	252	740
Sub-total	709,440,192	32,109,123
Less: transferred to Expenditure Attributable to Construction	32,996,133	32,109,123
Less: transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
Less: Transfer of other income to grant	-	-
Total	676,444,059	-
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 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 actuarial 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	15,488	-
TOTAL	15,488	-

NOTE NO. 25.1 Purchase of Power - Trading

(Amount in ₹)

PARTICULARS	For the period ended 30th June, 2022	For the period ended 30th June, 2021
Purchase of Power	-	-
Less : Rebate from Supplier	-	-
Total	-	-

NOTE NO. 25.2 GENERATION EXPENSES

(Amount in ₹)

PARTICULARS	For the period ended 30th June, 2022	For the period ended 30th June, 2021
Water Usage Charges	-	-
Consumption of stores and spare parts	-	-
Sub-total	-	-
Less: transferred to Expenditure Attributable to Construction	-	-
Total	-	-

NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

PARTICULARS	For the period ended 30th June, 2022	For the period ended 30th June, 2021
Salaries and Wages	147,965,934	132,499,874
Contribution to provident and other funds (Refer Note 26.4)	19,273,826	16,454,805
Staff welfare expenses	4,629,123	5,615,724
Leave Salary & Pension Contribution	-	-
Sub-total	171,868,883	154,570,403
Add/(Less): C.O. Expenses Allocation	95,300,000	97,109,940
Add/(Less): Regional Office Expenses Allocation	1,626,136	3,512,303
Sub-total	268,795,019	255,192,646
Less: transferred to Expenditure Attributable to Construction	268,755,207	255,131,120
Less: Recoverable from Deposit Works	-	-
Total	39,812	61,526

26.1 Disclosure about leases towards residential accommodation for employees are given in Note 34 (16) (A).

26.2 Contribution to provident and other funds include contributions:

	For the period ended 30th June, 2022	For the period ended 30th June, 2021
i) towards Employees Provident Fund	9,766,077	8,106,306
ii) towards Employees Defined Contribution Superannuation Scheme	9,507,749	7,337,826

26.3 Salary and wages includes expenditure on short term leases as per IND AS-116 " Leases". 69,000 71071

26.4 Employee benefit expenditure includes an amount of Rs. (Previous period.....) in respect of employees engaged in R&D Activities of the Company -Applicable for CO

26.5 Refer Note 34(28) of Standalone Financial Statements for arrears paid to employees.

NOTE NO. 27 FINANCE COSTS

(Amount in ₹)

PARTICULARS		For the period ended 30th June, 2022	For the period ended 30th June, 2021
A	Interest on Financial Liabilities at Amortized Cost		
	Bonds	1,298,680,878	1,363,766,715
	Term loan	236,061,367	36,695,832
	Foreign loan	15,938,895	16,769,138
	Government of India loan	-	-
	Short Term Loan	-	-
	Cash credit facilities /WCCL	-	-
	Other interest charges	-	-
	Lease Liabilities	109,211	180,773
	Unwinding of discount-Government of India Loan	-	-
	Sub-total	1,550,790,351	1,417,412,458
B	Other Borrowing Cost		
	Call spread/ Coupon Swap	110,918,179	109,472,222
	Bond issue/ service expenses	-	-
	Commitment fee	-	-
	Guarantee fee on foreign loan	-	-
	Other finance charges	-	-
	Unwinding of discount-Provision & Financial Liabilities	11,241,757	4,376,947
	Sub-total	122,159,936	113,849,169
C	Applicable net (gain)/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	97,385,193
	Less: Transferred to Deferred Foreign Currency Fluctuation Assets	-	-
	Sub-total	-	97,385,193
D	Interest on Income Tax		
	Total (A + B + C+D)	1,672,950,287	1,628,646,820
	Add/(Less): C.O. Expenses Allocation	-	333,927
	Add/(Less): Regional Office Expenses Allocation	-	4,884
	TOTAL	1,672,950,287	1,628,985,631
	Less: transferred to Expenditure Attributable to Construction	1,672,950,287	1,628,985,631
	Less: Recoverable from Deposit Works	-	-
	Total	-	-

NOTE NO. 28 DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

PARTICULARS		For the period ended 30th June, 2022	For the period ended 30th June, 2021
	Depreciation -Property, Plant and Equipment	12,786,730	11,986,480
	Depreciation-Right of use Assets	2,274,089	2,061,433
	Amortization -Intangible Assets	31,826	31,824
	Depreciation adjustment on account of Foreign Exchange Rate Variation (Refer Note 19 and 5(D)(ii))	-	-
	Add/(Less): C.O. Expenses Allocation	-	2,780,469
	Add/(Less): Regional Office Expenses Allocation	12,881	74,027
	Sub-total	15,105,526	16,934,233
	Less: transferred to Expenditure Attributable to Construction	15,105,526	16,934,233
	Less: Recoverable from Deposit Works	-	-
	Total	-	-

PARTICULARS		For the period ended 30th June, 2022	For the period ended 30th June, 2021
A.	Direct Expenditure on Contract, Project Management and Consultancy Works	-	-
B.	REPAIRS AND MAINTENANCE		
	- Building	14,410,575	16,354,729
	- Machinery	306,684	-
	- Others	15,783,426	18,009,581
C.	OTHER EXPENSES		
	Rent	9,971,869	7,996,938
	Hire Charges	-	-
	Rates and taxes	1,146,179	2,531,662
	Insurance	172,964	321,264
	Security expenses	54,575,257	45,075,877
	Electricity Charges	6,253,228	6,419,838
	Travelling and Conveyance	3,016,102	902,408
	Expenses on vehicles	853,340	593,609
	Telephone, telex and Postage	2,022,338	1,579,206
	Advertisement and publicity	1,873,387	828,196
	Entertainment and hospitality expenses	1,785,111	15,750
	Printing and stationery	377,923	232,888
	Consultancy charges - Indigenous	6,632,506	261,970
	Consultancy charges - Foreign	-	-
	Audit expenses (Refer Note 29.3)	-	-
	Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-
	Expenses on work of downstream protection works (Refer Note 29.5)	39,501,785	-
	Expenditure on land not belonging to company	-	-
	Loss on Assets (Net)	43,172	-
	Losses out of insurance claims	-	-
	Donation	-	-
	Corporate social responsibility (Refer Note 34(14))	17,386,247	5,666,465
	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)	-	4,138,471
	Training Expenses	71,754	58,320
	Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/EX/PXIL	-	-
	Operational/Running Expenses of Kendriya Vidyalay	1,820,774	2,532,944
	Operational/Running Expenses of Other Schools	-	-
	Operational/Running Expenses of Guest House/Transit Hostel	4,539,952	3,409,473
	Operating Expenses of DG Set-Other than Residential	1,305,828	3,461,335
	Change in Fair Value of Derivatives	-	199,854,838
	Other general expenses	2,617,352	921,388
	Sub-total	186,467,753	321,167,150
	Add/(Less): C.O. Expenses Allocation	-	7,752,589
	Add/(Less): Regional Office Expenses Allocation	50,119	321,086
	Sub-total	186,517,872	329,240,825
	Less: transferred to Expenditure Attributable to Construction	164,799,216	118,678,785
	Less: Recoverable from Deposit Works	-	-
	Less: Transfer to General Reserve for Expenses on Buyback	-	-
	Sub-total (i)	21,718,656	210,562,040
D.	<u>PROVISIONS/ IMPAIRMENT ALLOWANCE</u>		
	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	-	23,328,974
	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	54,849,140	44,562,127
	Sub-total	54,849,140	67,891,101
	Add/(Less): C.O. Expenses Allocation	-	-
	Add/(Less): Regional Office Expenses Allocation	-	-
	Sub-total	54,849,140	67,891,101
	Less: transferred to Expenditure Attributable to Construction	54,849,140	44,562,127
	Less: Recoverable from Deposit Works	-	-
	Sub-total (ii)	-	23,328,974
	Total (i+ii)	21,718,656	233,891,014

29.1 Disclosure about leases are given in Note 34 (16) (A).

(Amount in ₹)			
29.2	Particulars	For the period ended 30th June, 2022	For the period ended 30th June, 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 period towards Interest to Beneficiary States, which may have to be paid in case of reduction in tariff as a result of said revision order.	-	-

(Amount in ₹)			
29.3	Detail of audit expenses are as under: -	For the period ended 30th June, 2022	For the period ended 30th June, 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	-	-
	Reimbursement of expenses	-	-
	iii) Goods and Service Tax (GST) Auditors		
	Audit Fees	-	-
	Reimbursement of expenses	-	-
	Total Audit Expenses	-	-

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	7,350,611	5,968,960
(ii) Expenditure on long term lease of low-value assets	-	-
(iii) Variable lease payments not included in the measurement of lease liabilities	2,621,258	2,027,978

29.5 Expense of Rs. (Previous Period.....) 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

NOTE NO. 30.1 TAX EXPENSES

(Amount in ₹)

PARTICULARS	For the period ended 30th June, 2022	For the period ended 30th June, 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	-	-

NOTE NO. 30.2 OTHER COMPREHENSIVE INCOME

(Amount in ₹)

PARTICULARS	For the period ended 30th June, 2022	For the period ended 30th June, 2021
(i) Items that will not be reclassified to profit or loss		
(a) Remeasurement of the post employment defined benefit obligations	-	-
Less: Income Tax on remeasurement of the post employment defined benefit obligations	-	-
Remeasurement of the post employment defined benefit obligations (net of Tax)	-	-
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)	-	-
(b) Investment in Equity Instruments	-	-
Less: Income Tax on Equity Instruments	-	-
Sub total (b)	-	-
Total (i)=(a)+(b)	-	-
(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)	-	-

NOTE NO. 31 Movement In Regulatory Deferral Account Balances

(Amount in ₹)

PARTICULARS	For the period ended 30th June, 2022	For the period ended 30th June, 2021
(i) Wage Revision as per 3rd Pay Revision Committee	-	-
(ii) Kishanganga Power Station:-Depreciation due to moderation of Tariff	-	-
(iii) Exchange Differences on Monetary Items	(5,041,079)	4,138,471
(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)	(5,041,079)	4,138,471
Impact of Tax on Regulatory Deferral Accounts		
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
Total	(5,041,079)	4,138,471

31.1 Refer Note 14 and 14.2 of Financial Statements.

NOTE NO. 32 EXPENDITURE ATTRIBUTABLE TO CONSTRUCTION (EAC) FORMING PART OF CAPITAL WORK IN PROGRESS FOR THE PERIOD

		(Amount in ₹)	
PARTICULARS	For the period ended 30th June, 2022	For the period ended 30th June, 2021	
A. GENERATION EXPENSE			
Consumption of stores and spare parts	-	-	
Sub-total	-	-	
B. EMPLOYEE BENEFITS EXPENSE			
Salaries and Wages	147,926,122	132,438,348	
Contribution to provident and other funds	19,273,826	16,454,805	
Staff welfare expenses	4,629,123	5,615,724	
Leave Salary & Pension Contribution	-	-	
Sub-total	171,829,071	154,508,877	
C. FINANCE COST			
Interest on : (Refer Note 2.2.1)			
Bonds	1,298,680,878	1,363,766,715	
Foreign loan	15,986,804	15,986,804	
Term loan	236,061,367	36,695,832	
	1,550,729,049	1,416,449,351	
Cash credit facilities /WC DL	-	-	
Exchange differences regarded as adjustment to interest cost	-	97,385,193	
Loss on Hedging Transactions	110,918,179	109,472,222	
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	11,350,968	4,557,720	
Transfer of expenses to EAC- Interest on FC Loans - Effective Interest Adjustment	(47,909)	782,334	
Transfer of expenses to EAC-committed capital expenses-adjustment for time value	-	-	
Sub-total	1,672,950,287	1,628,646,820	
D. DEPRECIATION AND AMORTISATION EXPENSES	15,092,645	14,079,737	
Sub-total	15,092,645	14,079,737	
E. OTHER EXPENSES			
Repairs And Maintenance :			
-Building	14,410,575	16,354,729	
-Machinery	306,684	-	
-Others	15,783,426	18,009,581	
Rent & Hire Charges	9,655,141	7,996,938	
Rates and taxes	1,146,179	2,531,662	
Insurance	172,964	321,264	
Security expenses	54,575,257	45,075,877	
Electricity Charges	6,253,228	6,419,838	
Travelling and Conveyance	3,009,335	902,408	
Expenses on vehicles	853,340	593,609	
Telephone, telex and Postage	2,022,338	1,579,206	
Advertisement and publicity	-	-	
Printing and stationery	377,923	232,888	
Design and Consultancy charges:			
- Indigenous	6,632,506	261,970	
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses	-	-	
Expenses on works of downstream protection works (Refer Note 29.4)	39,501,785	-	
Expenditure on land not belonging to company	-	-	
Assets/ Claims written off	43,172	-	
Land Acquisition and Rehabilitation Expenditure	-	-	
Losses on sale of assets	-	-	
Other general expenses	10,005,244	10,325,140	
Exchange rate variation (Debit)	-	-	
Sub-total	164,749,097	110,605,110	
F. PROVISIONS	54,849,140	44,562,127	
Sub-total	54,849,140	44,562,127	
G. CORPORATE OFFICE/REGIONAL OFFICE EXPENSES			
Other Income	252	(317,106)	
Other Expenses	50,119	8,073,675	
Employee Benefits Expense	96,926,136	100,622,243	
Depreciation & Amortisation Expenses	12,881	2,854,496	
Finance Cost	-	338,811	
Provisions	-	-	
Sub-total	96,989,388	111,572,119	
H. LESS: RECEIPTS AND RECOVERIES			
Income from generation of electricity – precommissioning	-	-	
Interest on loans and advances	30,088,831	28,581,642	
Profit on sale of assets	-	-	
Exchange rate variation (Credit)	-	-	
Provision/Liability not required written back	15,488	-	
Miscellaneous receipts	2,892,066	3,210,375	
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	32,996,385	31,792,017	
TOTAL (A+B+C+D+E+F+G-H) (Refer Note 2.2)	2,143,463,243	2,032,182,773	