



**Loktak Downstream  
Hydroelectric corporation  
Limited**

**BALANCE SHEET(in Lakh)**

**F.Y 2025-26**





## INDEPENDENT AUDITOR'S REPORT

To

The Members of  
LOKTAK DOWNSTREAM HYDROELECTRIC CORPORATION LIMITED

### Report on the Audit of the Standalone Financial Statements

#### Opinion

We have audited the standalone financial Statements of Loktak Downstream Hydroelectric Corporation Limited ("the Company"), which comprise of the balance sheet as at 31<sup>st</sup> March 2026 and the statement of Profit and Loss, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policies and other explanatory information. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and loss, changes in equity and its cash flows for the year ended on that date.

#### Basis of Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on standalone financial statements.



## **Key Audit Matters**

The Company is not a listed company and hence we have not expressed a separate opinion on these matters.

## **Information other than the standalone financial statements**

The Company's Board of Directors is responsible for the preparation of other information which comprises information included in the Management Discussion and Analysis, Board's Report including Annexures thereto, Business Responsibility Report, Corporate Governance and Shareholder's Information. Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

## **Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

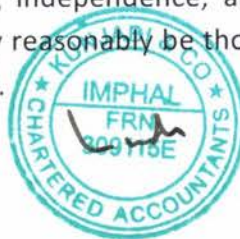


As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also :

- Identify and assess the risk of material misstatements of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as an ongoing concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



## Other Matters

The Company's standalone financial statements do not include any other information than its own. Hence, we do not express any opinion on other matters

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "**Annexure- A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. The Comptroller and Auditor General of India have issued directions indicating the areas to be examined in terms of sub-section (5) of section 143 of the Companies Act, 2013, the compliance of which is set out in "**Annexure –B**"
3. As required by Section 143(3) of the Act, we report that:
  - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books
  - (c) The Balance Sheet, the Statement of Profit and Loss, the Cash Flow Statement and the statement of changes in equity dealt with by this Report are in agreement with the books of account
  - (d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2021.
  - (e) The requirement of disclosure under section 164(2) of the Act is not applicable
  - (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure C**".
  - (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2021, in our opinion and to the best of our information and according to the explanations given to us:
    - (i) The Company does not have any pending litigations which would impact its financial position
    - (ii) The Company does not have any long-term contracts including derivative contracts for which there were any material foreseeable losses
    - (iii) There were no amounts which were required to be transferred to the investor Education and Protection Fund by the Company



- (h) Based on our examination which includes test checks, the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tempered with.

Imphal  
Date: 08/05/2026

**UDIN -26511337EZLKDK4790**



For KUNJABI & CO.  
Chartered Accountants  
FRN 309115E

  
LINDA KSHETRIMAYUM  
Partner  
Membership No. 511337

**ANNEXURE – “A” to the Auditors’ Report**  
**Companies (Auditor’s Report) Order, 2020**

**[Referred to in our Report of even date on the Accounts of LOKTAK DOWNSTREAM HYDROELECTRIC CORPORATION LIMITED. as at and for the year ended 31st March 2026]**

The Annexure referred to in our report to the members of LOKTAK DOWNSTREAM HYDROELECTRIC CORPORATION LIMITED for the year Ended on 31st March-2026. We report that:

- (i) (a) (A) The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment  
(B) The company has maintained proper records showing full particulars, including quantitative details and situation of intangible assets  
(b) These Property, Plant and Equipment were physically **verified on 31/03/2026** by the management and no discrepancies were found on such verification.  
(c) According to the information and explanations given to us, a piece of land measuring 3835 sq ft at Thangal Village donated by Thangal Village Authority to NHPC Ltd. The land along with temporary shed thereon was transferred to the company at the time incorporation by NHPC Ltd. No value has been assigned to the land. This is disclosed under Note No. 2.1 of Financial statements

| Description of property | Gross carrying value as on 31.03.2026 (Rs in lakh) | Held in the name of | Whether promoter, director or their relative or employee | Period held | Reasons for not holding in the name of company |
|-------------------------|----------------------------------------------------|---------------------|----------------------------------------------------------|-------------|------------------------------------------------|
| Land – Freeland         | 0                                                  | 0                   | 0                                                        | 0           | 0                                              |

- (d) The company has not revalued its Property, Plant and Equipment (including Right to Use assets) or intangible assets during the year.

(e) There is no instance with the company of holding any benami property.

- (ii) (a) The company has not commenced any business operation and has not carried any inventory  
(b) No working capital limit has been sanctioned to the company so far and hence the matter is not reported.
- (iii) During the year the company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans either secured or unsecured to any party.
- (iv) The Company has not directly or indirectly advanced any loan to the persons covered under Section 185 of the Act or given guarantees or securities in connection with the loan taken by such persons. The Company has not made any investments or given any loan or any guarantee or security in connection with the loan to any person or body corporate covered under Section 186 of the Act during the year.
- (v) According to the information and explanations given to us, the Company has not accepted any deposit nor has any unclaimed deposit within the meaning of the provisions of Sections 73 to 76 or any other relevant provision of the Act and the rules framed thereunder.



(vi) Maintenance of Cost accounting records is not applicable since the company has completed survey & investigation phase and has not started construction.

(vii) The company is regular in depositing undisputed statutory dues

(a) Details of Undisputed Statutory dues outstanding as on 31.03.2026 which have not been deposited within six months from the date they became payable are as under

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

(b) Details of Statutory dues which have not been deposited on account of any dispute as at 31<sup>st</sup> March 2026 are as under:

| Name of the Statute                              | Nature of dues      | Financial Year to which it pertains | Forum at which case is pending | Gross Disputed Amount (in Rs.) | Amount Deposited under Protest (in Rs.) |
|--------------------------------------------------|---------------------|-------------------------------------|--------------------------------|--------------------------------|-----------------------------------------|
| Income Tax Act, 1961                             | Income Tax          | NIL                                 |                                |                                |                                         |
| Central Sales Tax and VAT Acts of Various States | Sales Tax/ VAT      |                                     |                                |                                |                                         |
| Finance Act, 1994                                | Service Tax         |                                     |                                |                                |                                         |
| Custom Act, 1962                                 | Custom Duty         |                                     |                                |                                |                                         |
| Central Excise Tariff Act, 1985                  | Excise Duty         |                                     |                                |                                |                                         |
| Works Contract Tax                               | Works Contract Tax  |                                     |                                |                                |                                         |
| Goods & Service Tax Act 2017                     | Goods & Service Tax |                                     |                                |                                |                                         |
| Please specify                                   | Any other levies    |                                     |                                |                                |                                         |

(viii) There is no case of unrecorded transactions that have been surrendered or disclosed during the year as income requiring a separate disclosure



- (ix) (a) The company has not raised any loan or borrowings from any financial institution.
- (x) (a) The company, during the year, has not raised money by way of initial public offer or further public offer (including debt instruments) and also has not made any preferential allotment or convertible debenture and hence reporting under para (a) and (b) of this clause is not applicable.
- (xi) No fraud by the Company or any fraud on the Company by any person including its officers/employees has been noticed or reported during the year.
- (xii) The company is not a Nidhi Company and hence the provisions of clause (xii) of paragraph 3 of the Order are not applicable to the Company.
- (xiii) Transactions with related parties are in compliance with section 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) The company has an internal audit system commensurate with its size and nature of business. The report of such internal auditor, a firm of chartered accountants, has been considered.
- (xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transaction with the Directors or Persons connected with them and covered under Section 192 of the Act. Hence, clause (xv) of paragraph 3 of the Order is not applicable to the Company.
- (xvi) (a) To the best of our knowledge and as explained the company is not required to be registered under section 45-IA of Reserve Bank of India Act, 1934  
(b) The company has not conducted any Non-Banking Financial or Housing Finance Activities  
(c) The company is not Core Investment Company
- (xvii) The company has incurred a cash loss of Rs 57.84 lakh during the financial year and also Rs102.82 lakh in the immediately preceding financial year.
- (xviii) There has not been any case of resignation of statutory auditors during the year
- (xix) On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, there is no material uncertainty exists as on the date of the audit report that company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.
- (xix) The company is yet to install infrastructure for power generation. It has entered the Power Purchase Agreement with Govt of Manipur on 31.8.2020 and has initiated further process for Public Investment Board (PIB) clearance and tendering for major works. To the best of our information and as per explanation given to us we are of the opinion that there is no existence of material uncertainty on the date of audit report in regard to company's incapability of meeting its liabilities.
- (xx) The provisions of Section 135 of the Companies Act 2013 in respect of Corporate Social Responsibility Policy is not applicable to the company and as such the matters under para (a) and (b) of this clause are not pertinent to the company
- (xxi) There are no adverse or qualified remarks to be reflected in the consolidated financial statements.

Imphal

Date : 08/05/2026

UDIN -26511337EZLKDK4790



For KUNJABI & CO.  
Chartered Accountants  
FRN 309115E

*Linda Kshetrimayum*  
LINDA KSHETRIMAYUM  
Partner  
Membership No. 511337

**Annexure "B" to the Auditor's Report**

[referred to in our Report of even date on the accounts of **Loktak Downstream Hydroelectric Corporation Limited**, as at the year ended 31<sup>st</sup> March 2026

**Report under Directions under section 143(5) of the Companies Act 2013 : (Annexure I)**

| SI No | Directions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Report                                                                                                                                                                                                | Action taken thereon                                                                      | Impact on Accounts and Financial Statements of the company |
|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|------------------------------------------------------------|
| I     | Access the fair valuation of all the investments, both quoted and unquoted, made directly by the company or through Trust, for post-retirement benefits of the employees. This includes verifying valuation methodologies, ensuring consistency with Ind AS and reviewing supporting documentation. The auditor shall provide a brief note on the valuation approach, its reasonability, and the compliance with applicable regulations, reporting any material deviations or misstatements                                                                                                                                        | The company does not hold any investment relating to post retirement benefits of the employees of the company. The retirement benefits are taken care by the parent company - NHPC Ltd.               | No action is required                                                                     | No impact                                                  |
| II    | Whether the company has system in place to process all the accounting transactions through IT system? If yes, whether review of the system and controls that are significant to the company's financial reporting process as well as cyber security has been done by <b>Information Security Auditing Organisation empanelled by Cert-In at a minimum frequency once a year</b> and material discrepancies found, if any, have been suitably reported? The implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications may be also be reported. | The company processes all the accounting transactions through oracle based software programme. However, the company has not got the system reviewed by any Information Security Auditing Organisation | The company has not got the system reviewed as the volume of transaction is insignificant | No major impact                                            |



|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                    |                                                      |            |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|------------|
| III | Whether funds (grants/ subsidy etc) received/ receivable for specific schemes from Central / State or its agencies were properly accounted for as per the applicable accounting standards or norms and whether the received funds were utilised as per its terms and conditions? Whether accounting of interest earned on grants received has been done as per terms and conditions of the Grant. List the cases of deviation.                                                                                                                                               | No funds (grants/ subsidy) for the purpose of any specific scheme have been received from the Central/ State Agencies              | No action is required                                | No impact  |
| IV  | Whether the company has identified key risk areas? If yes, whether the company has formulated any risk management policy to mitigate these risks? If yes (a) whether the risk management policy has been formulated considering global best practices? (b) whether the company has identified its data assets and whether it has been valued appropriately?                                                                                                                                                                                                                  | The company has not formulated any risk management policy despite no progress has been made during the year in the implementation. | The company follows the policy of the parent company | No. impact |
| V   | Whether the company is complying with the Securities and Exchange Board (SEBI) (Listing Obligation and Disclosure Requirements) Regulations, 2015 and the other applicable rules and regulations of SEBI, Department of Investment and Public Asset Management, Ministry of Corporate Affairs, Department of Public Enterprises, Reserve Bank of India, Telecom Regulatory Authority of India, CERT-IN, Ministry of Electronics and Information Technology and National Payments Corporation of India wherever applicable? If not, the cases of deviation may be highlighted | The company is not a listed company and hence disclosure requirements under SEBI is not applicable                                 | No action required                                   | No impact  |

Date : 08/05/2026

Imphal

UDIN -26511337EZLKDK4790



For KUNJABI & CO.  
Chartered Accountants  
FRN 309115E

*Linda Kshetrimayum*  
LINDA KSHETRIMAYUM  
Partner  
Membership No. 511337

## **Annexure –“C” to the Auditors’ Report**

[Referred to in our Report of even date on the Accounts of LOKTAK DOWNSTREAM HYDROELECTRIC CORPORATION LIMITED as at and for the year ended 31st March 2026]

### **Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of LOKTAK DOWNSTREAM HYDROELECTRIC CORPORATION LIMITED (“the Company”) as of 31st March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

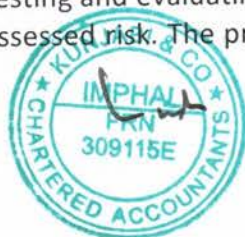
#### **Management’s Responsibility for Internal Financial Controls**

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (‘ICAI’). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

#### **Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s



judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

### Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

### Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

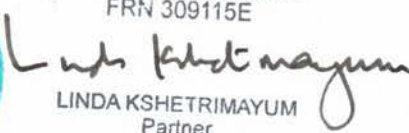
Place : Imphal

Date : 08/05/2026

UDIN- 26511337EZLKDK4790



For KUNJABI & CO.  
Chartered Accountants  
FRN 309115E

  
LINDA KSHETRIMALAYUM  
Partner  
Membership No. 511337



ANNEXURE - II

Compliance Certificate

We have conducted the audit of accounts of **Loktak Downstream Hydroelectric Corporation Limited** for the year ended 31<sup>st</sup> March 2026 in accordance with the directions/ sub-directions issued by the C&AG of India under section 143(5) of the Companies Act, 2013 and certify that we have complied with all the directions/ Sub- directions issued to us.

Date : 08/05/2026

Imphal

UDIN -26511337EZLKDK4790



For KUNJABI & CO.  
Chartered Accountants  
FRN 309115E

*Linda Kshetrimayum*

LINDA KSHETRIMAYUM  
Partner  
Membership No. 511337



# LOKTAK DOWNSTREAM HYDROELECTRIC CORPORATION LIMITED

(A Joint Venture of NHPC Limited and Govt. of Manipur)

## BALANCE SHEET AS AT 31ST MARCH, 2026

(Amount in Lakh)

| PARTICULARS                                                                | Note No. | As at 31st March, 2026 | As at 31st March, 2025 |
|----------------------------------------------------------------------------|----------|------------------------|------------------------|
| <b>ASSETS</b>                                                              |          |                        |                        |
| (1) <b>NON-CURRENT ASSETS</b>                                              |          |                        |                        |
| a) Property, Plant and Equipment                                           | 2.1      | 25.89                  | 55.73                  |
| b) Capital Work In Progress                                                | 2.2      | -                      | -                      |
| c) Right Of Use Assets                                                     | 2.3      | 0.13                   | 0.14                   |
| d) Investment Property                                                     | 2.4      | -                      | -                      |
| e) Intangible Assets                                                       | 2.5      | -                      | -                      |
| f) Intangible Assets under development                                     | 2.6      | -                      | -                      |
| g) <b>Financial Assets</b>                                                 |          |                        |                        |
| i) Investments                                                             | 3.1      | -                      | -                      |
| ii) Trade Receivables                                                      | 3.2      | -                      | -                      |
| iii) Loans                                                                 | 3.3      | -                      | -                      |
| iv) Others                                                                 | 3.4      | -                      | -                      |
| h) Other Non Current Assets                                                | 4        | 9.91                   | 9.94                   |
| <b>TOTAL NON CURRENT ASSETS</b>                                            |          | <b>35.93</b>           | <b>65.81</b>           |
| (2) <b>CURRENT ASSETS</b>                                                  |          |                        |                        |
| a) Inventories                                                             | 5        | -                      | -                      |
| b) <b>Financial Assets</b>                                                 |          |                        |                        |
| i) Investments                                                             | 6        | -                      | -                      |
| ii) Trade Receivables                                                      | 7        | -                      | -                      |
| iii) Cash and Cash Equivalents                                             | 8        | 22.25                  | 23.90                  |
| iv) Bank balances other than Cash and Cash Equivalents                     | 9        | -                      | -                      |
| v) Loans                                                                   | 10       | -                      | -                      |
| vi) Others                                                                 | 11       | -                      | -                      |
| c) Current Tax Assets (Net)                                                | 12       | -                      | -                      |
| d) Other Current Assets                                                    | 13.1     | -                      | -                      |
| <b>TOTAL CURRENT ASSETS</b>                                                |          | <b>22.25</b>           | <b>23.90</b>           |
| (3) Assets Classified as held for Sale                                     | 13.2     | 18.04                  | 2.31                   |
| (4) Regulatory Deferral Account Debit Balances                             | 14.1     | -                      | -                      |
| <b>TOTAL ASSETS</b>                                                        |          | <b>76.22</b>           | <b>92.02</b>           |
| <b>EQUITY AND LIABILITIES</b>                                              |          |                        |                        |
| (1) <b>EQUITY</b>                                                          |          |                        |                        |
| (a) Equity Share Capital                                                   | 15.1     | 14,265.37              | 14,265.37              |
| (b) Other Equity                                                           | 15.2     | (14,324.75)            | (14,266.91)            |
| <b>TOTAL EQUITY</b>                                                        |          | <b>(59.38)</b>         | <b>(1.54)</b>          |
| (2) <b>LIABILITIES</b>                                                     |          |                        |                        |
| <b>NON-CURRENT LIABILITIES</b>                                             |          |                        |                        |
| a) <b>Financial Liabilities</b>                                            |          |                        |                        |
| i) Borrowings                                                              | 16.1     | -                      | -                      |
| ii) Lease Liabilities                                                      | 16.2     | -                      | -                      |
| iii) Other financial liabilities                                           | 16.3     | -                      | -                      |
| b) Provisions                                                              | 17       | -                      | -                      |
| c) Deferred Tax Liabilities (Net)                                          | 18       | -                      | -                      |
| d) Other non-current Liabilities                                           | 19       | -                      | -                      |
| <b>TOTAL NON CURRENT LIABILITIES</b>                                       |          | <b>-</b>               | <b>-</b>               |
| (3) <b>CURRENT LIABILITIES</b>                                             |          |                        |                        |
| a) <b>Financial Liabilities</b>                                            |          |                        |                        |
| i) Borrowings                                                              | 20.1     | -                      | -                      |
| ii) Lease Liabilities                                                      | 20.2     | -                      | -                      |
| iii) Trade Payables                                                        | 20.3     | -                      | -                      |
| Total outstanding dues of micro and small enterprises                      |          | 0.61                   | 0.61                   |
| Total outstanding dues of Creditors other than micro and small enterprises |          | -                      | -                      |
| iv) Other financial liabilities                                            | 20.4     | 134.95                 | -                      |
| b) Other Current Liabilities                                               | 21       | 0.04                   | 0.04                   |
| c) Provisions                                                              | 22       | -                      | 92.91                  |
| d) Current Tax Liabilities (Net)                                           | 23       | -                      | -                      |
| (4) <b>FUND FROM C.O.</b>                                                  | 15.3     | -                      | -                      |
| <b>TOTAL CURRENT LIABILITIES</b>                                           |          | <b>135.60</b>          | <b>93.56</b>           |
| (5) Regulatory Deferral Account Credit Balances                            | 14.2     | -                      | -                      |
| <b>TOTAL LIABILITIES</b>                                                   |          | <b>135.60</b>          | <b>93.56</b>           |
| <b>TOTAL EQUITY &amp; LIABILITIES</b>                                      |          | <b>76.22</b>           | <b>92.02</b>           |

### Material accounting policies

The accompanying notes form an integral part to the Financial Statements

1-34

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For KUNJABI & CO.  
Chartered Accountants  
(Firm Regn. No. 309115E)

*Linda Kshetrimayum*  
(Linda Kshetrimayum)  
Partner  
M.No. 511337

*Surya Narayan Palai*  
(Surya Narayan Palai)  
CFO

(Bhupender Gupta)  
Chairman  
DIN:00940941  
*Gursharan Singh*  
(Gursharan Singh)  
CEO

(Ajay Kumar Jain)  
Director  
DIN:11628502  
*Neelam Singh*  
(Neelam Singh)  
Company Secretary  
M.No.A35813

Place: LOKTAK-MANIPUR  
Date: 8/5/2026



UDIN:26511337EZLKDK4790



**LOKTAK DOWNSTREAM HYDROELECTRIC CORPORATION LIMITED**  
(A Joint Venture of NHPC Limited and Govt. of Manipur)

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31ST MARCH, 2026

(Amount in Lakh)

| PARTICULARS                                                                                                             | Note No.                         | For the Year ended<br>31st March, 2026        | For the Year ended<br>31st March, 2025                 |
|-------------------------------------------------------------------------------------------------------------------------|----------------------------------|-----------------------------------------------|--------------------------------------------------------|
| <b>INCOME</b>                                                                                                           |                                  |                                               |                                                        |
| i) Revenue from Operations                                                                                              | 24.1                             | -                                             | -                                                      |
| ii) Other Income                                                                                                        | 24.2                             | -                                             | -                                                      |
| <b>TOTAL INCOME</b>                                                                                                     |                                  | -                                             | -                                                      |
| <b>EXPENSES</b>                                                                                                         |                                  |                                               |                                                        |
| i) Generation Expenses                                                                                                  | 25                               | -                                             | -                                                      |
| ii) Employee Benefits Expense                                                                                           | 26                               | -                                             | -                                                      |
| iii) Finance Costs                                                                                                      | 27                               | -                                             | (0.00)                                                 |
| iv) Depreciation, Amortization and Impairment Expense                                                                   | 28                               | (0.00)                                        | 0.00                                                   |
| v) Other Expenses                                                                                                       | 29                               | 57.84                                         | 102.82                                                 |
| <b>TOTAL EXPENSES</b>                                                                                                   |                                  | 57.84                                         | 102.82                                                 |
| <b>PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX</b>                                    |                                  | (57.84)                                       | (102.82)                                               |
| Exceptional items                                                                                                       |                                  | -                                             | -                                                      |
| <b>PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX</b>                                                       |                                  | (57.84)                                       | (102.82)                                               |
| <b>Tax Expenses</b>                                                                                                     | 30.1                             |                                               |                                                        |
| i) Current Tax                                                                                                          |                                  | -                                             | -                                                      |
| ii) Deferred Tax                                                                                                        |                                  | -                                             | -                                                      |
| <b>Total Tax Expenses</b>                                                                                               |                                  | -                                             | -                                                      |
| <b>PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES</b>                                 |                                  | (57.84)                                       | (102.82)                                               |
| Movement in Regulatory Deferral Account Balances (Net of Tax)                                                           | 31                               | -                                             | -                                                      |
| <b>PROFIT FOR THE YEAR (A)</b>                                                                                          |                                  | (57.84)                                       | (102.82)                                               |
| <b>OTHER COMPREHENSIVE INCOME (B)</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)                                                     |                                  | -                                             | -                                                      |
| <b>Sub total (a)</b>                                                                                                    |                                  | -                                             | -                                                      |
| (b) Changes in the fair value of equity investments at FVTOCI                                                           |                                  | -                                             | -                                                      |
| <b>Sub total (b)</b>                                                                                                    |                                  | -                                             | -                                                      |
| <b>Total (i)=(a)+(b)</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                                                                                               |                                  | -                                             | -                                                      |
| <b>Total (ii)</b>                                                                                                       |                                  | -                                             | -                                                      |
| <b>Other Comprehensive Income for the year (Net of Tax) (B)=(i+ii)</b>                                                  |                                  | -                                             | -                                                      |
| <b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) (COMPRISING OF PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR)</b> |                                  | (57.84)                                       | (102.82)                                               |
| <b>Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each)</b>                                 | 34 (12)                          |                                               |                                                        |
| Excluding movements in Regulatory Deferral Account Balances                                                             |                                  |                                               |                                                        |
| Including movements in Regulatory Deferral Account Balances                                                             |                                  |                                               |                                                        |
| <b>Material accounting policies</b>                                                                                     | 1                                |                                               |                                                        |
| The accompanying notes form an integral part to the Financial Statements                                                | 1-34                             |                                               |                                                        |
| 0                                                                                                                       |                                  |                                               |                                                        |
| <b>For KUNJABI &amp; CO.</b><br>Chartered Accountants<br>(Firm Regn. No. 309115E)                                       |                                  | (Bhupender Gupta)<br>Chairman<br>DIN:06940541 | (Ajay Kumar Jain)<br>Director<br>DIN:11628502          |
| <br>(Linda Kshetrimayum)<br>Partner<br>M.No. 511337                                                                     | <br>(Surya Narayan Palai)<br>CFO | <br>(Gursharan Singh)<br>CEO                  | <br>(Neelam Singh)<br>Company Secretary<br>M.No.A35813 |
| Place: LOKTAK-MANIPUR                                                                                                   |                                  |                                               |                                                        |
| Date: 8/5/2026                                                                                                          |                                  |                                               |                                                        |

UDIN-26511337E2LKDK 4790



## NOTE NO. 1: COMPANY INFORMATION AND MATERIAL ACCOUNTING POLICIES

### (I) Reporting entity

Loktak Downstream Hydroelectric Corporation Limited (the "Company") is a Company domiciled in India and limited by shares (CIN: U40101MN2009GOI008249). The shares of the Company are listed and traded on the National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange India Limited (BSE) in India. The address of the Company's registered office is Loktak Downstream Hydroelectric Corporation Limited, Kom Keirap, Manipur, 7925124. The Company is primarily involved in the generation and sale of bulk power to various Power Utilities. Other business in which the Company is involved includes providing project management / construction contracts/ consultancy assignment services and trading of power.

### (II) Basis of preparation

#### (A) Statement of Compliance

These standalone financial statements are prepared on going concern basis following accrual system of accounting and comply with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto, the Companies Act, 2013 (to the extent notified and applicable), applicable provisions of the Companies Act, 1956, and the provisions of the Electricity Act, 2003 to the extent applicable.

These financial statements were authorised for issue by the Board of Directors on .....

#### (B) Basis of Measurement

The financial statements have been prepared on historical cost basis, except for:

- Certain financial assets and liabilities measured at fair value
- Plan assets of defined employee benefit plans measured at fair value
- right of use assets – measured at present value of future cash outflows at initial recognition
- assets held for sale - measured at fair value less cost to sell

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

Historical cost is the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition or the amount of proceeds received in exchange for the obligation, or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

#### (C) Application of new and revised standards

The Ministry of Corporate Affairs vide notification dated 7<sup>th</sup> May 2025 and 13<sup>th</sup> August, 2025 notified the Companies (Indian Accounting Standards) Amendment Rules, 2025 and Companies (Indian Accounting Standards) Second Amendment Rules, 2025, respectively, which amended/ notified certain Indian Accounting Standards and are effective for annual reporting periods beginning on or after 1 April 2025:

- a) Classification of Liabilities as Current or Non-current and Non-current Liabilities with Covenants Amendments to Ind AS 1;
- b) Supplier Finance Arrangements Amendments to Ind AS 7 and Ind AS 107;
- c) International Tax Reform – Pillar Two Model Rules Amendments to Ind AS 12;
- d) Lack of Exchangeability – Amendments to Ind AS 21.

The Company has evaluated the amendment and there is no impact on the Company's financial statements.



## **(D) Functional and presentation currency**

These financial statements are presented in Indian Rupees (INR), which is the Company's functional currency. All financial information presented in INR has been rounded off to the nearest lakh (upto two decimals) except where indicated otherwise.

## **(E) Use of estimates and management judgments**

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

Estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

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

### **Critical judgments and estimates**

#### **a) Leases**

The Company evaluates if an arrangement qualifies to be a lease as per the requirements of Ind AS 116- *Leases*. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Identification of a lease requires significant judgment.

The Company also uses significant judgment in assessing the lease term (including anticipated renewals) and the applicable discount rate.

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

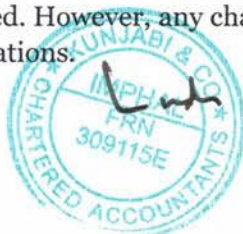
The estimated useful life of property, plant and equipment and intangible assets are based on a number of factors including the effects of obsolescence, demand, competition and other economic factors (such as the stability of the industry and known technological advances) and the level of maintenance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

#### **c) Recoverable amount of Property, Plant and Equipment, Capital Work in Progress and Intangible Assets**

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

#### **d) Post-retirement benefit plans**

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



**e) Revenue**

The Company records revenue from sale of power based on tariff approved by the CERC, as per the principles of Ind AS 115- *Revenue from Contracts with Customers*. However, in cases where tariff rates are yet to be approved, provisional rates are adopted considering the applicable CERC Tariff Regulations. Further, where revision in tariff due to revision in cost estimates are pending, tariff is computed based on the parameters and methods prescribed under the CERC Tariff Regulations and an estimated amount of revenue is recognised when an application is made to the CERC after obtaining necessary approvals to the extent it is highly probable that there will be no downward adjustment to the revenue recognised.

Where tariff is not subject to approved by CERC or tariff rates have been agreed directly with beneficiary, revenue from sale of electricity is accounted for on the basis of tariff agreed in the Power Purchase Agreements/Contracts in accordance with Ind AS 115- *Revenue from Contracts with Customers*.

**f) Provisions and contingencies**

The assessments undertaken in recognising provisions and contingencies have been made in accordance with Ind AS 37, 'Provisions, Contingent Liabilities and Contingent Assets'. The evaluation of the likelihood of the contingent events has been made on the basis of best judgment by management regarding probable outflow of economic resources. These estimates can change due to unforeseeable developments.

**g) Recoverable Amount of Rate Regulated Assets**

The operating activities of the Company are subject to cost-of-service regulations whereby tariff charged for electricity generated is based on allowable costs like interest costs, depreciation, operation and maintenance including a stipulated return. Guidance Note on Rate Regulated Activities issued by the ICAI (previous GAAP) and Ind AS 114- 'Regulatory Deferral Accounts' permits an entity to include in the rate base, as part of the cost of self-constructed (tangible) PPE or internally generated intangible assets, amounts that would otherwise be recognised as an expense in the Statement of Profit and Loss in accordance with Ind AS. The Company estimates that items of regulatory deferral accounts recognised in the financial statements are recoverable as per the current CERC Tariff Regulations 2024-29. However, changes in CERC tariff regulations beyond the current tariff period may affect the recoverability of such balances.

**h) Impairment of Trade Receivables**

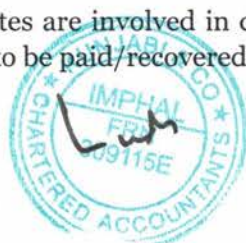
Considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money owing to delay in realization of trade receivables, except to the extent already provided for. CERC Tariff Regulations provide for recovery of Late Payment Surcharge for delayed payments which compensates for loss due to time value of money, except to the extent already provided for.

**i) Insurance Claim Recoverable**

The recoverable amount of insurance claims in respect of damages to Property, Plant and Equipment and Capital Work in Progress is based on estimates and assumptions as per terms and conditions of insurance policies and management estimate of amount recoverable from the Insurance Company based on past experience.

**j) Income taxes**

Significant estimates are involved in determining the provision for income taxes, including amount expected to be paid/recovered for uncertain tax positions.



**k) Cost of Carbon Credits / Certified Emission Reductions (CERs)/ Verified Carbon Units (VCUs)**

The cost of Carbon Credits / Certified Emission Reductions (CERs)/ Verified Carbon Units (VCUs) are measured as per Management estimate.

**l) Assets classified as held for sale :**

Management judgment is required to apply the accounting of non-current assets held for sale under Ind AS 105 - 'Non-current assets held for sale and discontinued operations'. In assessing the applicability, management exercises judgment to evaluate availability of the asset for immediate sale, management's commitment for the sale and probability of sale within one year to conclude if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

**m) Capital Spares designated as part of Property, Plant and Equipment:**

Management evaluates whether an item of inventory qualifies as a capital spare forming part of Property, Plant & Equipment on the basis of various factors, including cost of the item, period over which benefits from the item is expected to accrue and allowability of the item in Tariff. On the basis of such evaluation and in line with the provisions of the CERC Tariff Regulations for the period 2024-29, items of inventory costing more than Rs 10 Lakh, benefits from which are expected to be received over more than one accounting year are designated as Property, Plant & Equipment.

**n) Contract Assets:**

Receivables arising out of the Company's right to consideration in exchange for goods and services that the Company has transferred/ provided to customers when that right is conditioned upon matters other than passage of time, like filing of tariff petitions, receiving of truing up orders of the CERC, etc. are recognized as Contract Assets.

**(III) MATERIAL ACCOUNTING POLICIES:**

Summary of the material accounting policies for preparation of financial statements as given below have been applied consistently to all periods presented in the financial statements. These accounting policies are formulated in a manner that results in financial statements containing relevant and reliable information about the transactions, other events and conditions to which they apply. These policies need not be applied when the effect of applying them is immaterial.

Up to March 31, 2015, Property, Plant and Equipment, Capital Work in Progress, Intangible Assets and Investment Property were carried in the Balance Sheet in accordance with Indian GAAP. The Company had elected to avail the exemption granted by IND AS 101, "First time adoption of IND AS" to regard those amounts as the deemed cost at the date of transition to IND AS (i.e., as on April 1, 2015). Therefore, the carrying amount of Property, Plant and Equipment, Capital Work in Progress, Intangible Assets and Investment Property as per the previous GAAP as at April 1, 2015, were maintained on transition to Ind AS.

**1.0 Property, Plant and Equipment (PPE)**

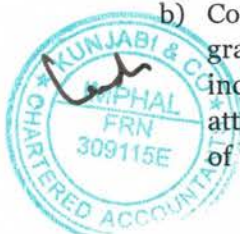
- a) An item of PPE is recognized as an asset if it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.
- b) PPE are initially measured at cost of acquisition/construction including decommissioning or restoration cost wherever required. The cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. In cases where final settlement of bills with contractors is pending, but the asset is complete and available for operating in the manner intended by the management, capitalisation is done on estimated basis subject to necessary adjustments, including those arising out of settlement of arbitration/court cases.



- c) Subsequent costs is recognized in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the enterprise and the cost of the item can be measured reliably.
- d) Expenditure incurred on renovation and modernization of power station on completion of the originally estimated useful life of the power station is added to the cost of the related asset when it meets the recognition criteria. PPE acquired as replacement of the existing assets are capitalized and its corresponding replaced assets removed/ retired from active use are derecognized.
- e) After initial recognition, Property, Plant and Equipment is carried at cost less accumulated depreciation/amortisation and accumulated impairment losses, if any.
- f) Deposits, payments made/ liabilities created provisionally towards compensation (including interest on enhanced compensation till the date of award by the Court), rehabilitation & resettlement and other expenses including expenditure on environment management plans relatable to land in possession are treated as cost of land.
- g) Assets over which the Company has control, though created on land not belonging to the Company, are included under Property, Plant and Equipment.
- h) Standby equipment and servicing equipment which meet the recognition criteria of Property, Plant and Equipment are capitalized.
- i) Spares parts (procured along with the Plant and Machinery or subsequently) which meet the recognition criteria are capitalized. The carrying amount of those spare parts that are replaced is derecognized when no future economic benefits are expected from their use or upon disposal. Other spare parts are treated as "stores and spares" forming part of inventory.
- j) Expenditure on major inspection and overhauls of generating unit is capitalized, when it meets the asset recognition criteria. Any remaining carrying amount of the cost of the previous inspection and overhaul is derecognized.
- k) The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Company and its cost can be measured reliably. The carrying amount of the replaced part is derecognized regardless of whether the replaced part has been depreciated separately. If it is not practicable to determine the carrying amount of the replaced part, the Company uses the cost of the replacement as an indication of what the cost of replaced part was at the time it was acquired or constructed. The costs of the day-to-day servicing of property, plant and equipment are recognized in the statement of profit and loss as and when incurred.
- l) An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected from its use. Any gain or loss arising on derecognition/ disposal of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Profit and Loss when the asset is derecognised.

## 2.0 Capital work in Progress (CWIP)

- a) Expenditure incurred on assets under construction (including a project) is carried at cost under CWIP. Such costs comprise purchase price of assets including import duties and non-refundable taxes (after deducting trade discounts and rebates), expenditure in relation to survey and investigation activities of projects, cost of site preparation, initial delivery and handling charges, installation and assembly costs, etc.
- b) Costs including employee benefits, professional fees, expenditure on maintenance and upgradation of common public facilities, depreciation on assets used in construction of project including Right-of-Use assets, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure



Attributable to Construction (EAC)" and subsequently allocated on systematic basis over major immovable assets, other than land and infrastructure facilities on commissioning of projects. Net pre-commissioning income/ expenditure is adjusted directly in the cost of related assets. Income on account of liquidated damages / interest on advances to contractors during construction period is adjusted in the cost of related assets.

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

### 3.0 Investment Property

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

The Company measures investment property using cost based measurement and fair value of investment property is disclosed in the notes.

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

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

### 4.0 Intangible Assets and Intangible Assets under Development

- a) Expenditure on research is charged to expenditure as and when incurred. Expenditure on development is capitalized only if the expenditure can be measured reliably, the product or process is technically and commercially feasible, future economic benefits are probable and the Company intends to & has sufficient resources to complete development and to use or sell the asset.
- b) Intangible assets that are acquired by the Company and which have finite useful lives, are measured on initial recognition at cost. Cost includes any directly attributable expenses necessary to make the assets ready for its intended use. After initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses.
- c) Intangible assets under development represent expenditure incurred on intangible assets which are in the development phase and are carried at cost less accumulated impairment loss, if any.
- d) Subsequent costs are recognized as an increase in the carrying amount of the asset when it is probable that future economic benefits deriving from the cost incurred will flow to the Company and the cost of the item can be measured reliably.
- e) An item of Intangible asset is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Gains or losses arising from derecognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the Statement of Profit and Loss when the asset is derecognised.



## 5.0 Foreign Currency Transactions

- a) Transactions in foreign currency are initially recorded at the functional currency spot rate at the date the transaction first qualifies for recognition. At each reporting date, monetary items denominated in foreign currency are translated at the functional currency exchange rates prevailing on that date.
- b) Exchange differences relating to PPE/capital work-in-progress arising out of transaction entered into prior to April 1, 2004 are adjusted to the carrying cost of respective PPE/capital work-in-progress.
- c) Exchange differences arising from translation of foreign currency borrowings entered into prior to March 31, 2016 recoverable from or payable to beneficiaries in subsequent periods as per CERC Tariff regulations are recognised as "Deferred Foreign Currency Fluctuation Recoverable/ Payable Account" and adjusted from the year in which the same is recovered/ paid.
- d) Exchange differences arising from settlement/ translation of monetary items denominated in foreign currency entered into on or after April 1, 2016 to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognized as 'Regulatory Deferral Account Balances' during construction period and adjusted from the year in which the same become recoverable from or payable to the beneficiaries.
- e) Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rate at the date of the transaction. Where the Company has paid or received advance consideration in a foreign currency, the date of transaction for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income (or part of it), is the date when the Company initially recognizes the non-monetary asset or non-monetary liability arising from the payment or receipt of advance consideration.

## 6.0 Regulatory Deferral Accounts

- a) The Company recognizes "Regulatory Deferral Account Balances" in respect of its regulated operations in accordance with Ind AS 114 - 'Regulatory Deferral Accounts', read with the ICAI Guidance Note on Rate Regulated Activities based on reasonable certainty regarding allowability through tariff by the Electricity Regulator in accordance with the applicable regulatory framework."
- b) Where an item of expenditure incurred during the period of construction of a project is recognised as expense in the Statement of Profit and Loss i.e., not allowed to be capitalized as part of cost of relevant PPE in accordance with Ind AS, but is nevertheless permitted by CERC to be recovered from the beneficiaries in future through tariff, the right to recover the same is recognized as "Regulatory Deferral Account balances."
- c) Expense/ income recognised in the Statement of Profit and Loss to the extent recoverable from or payable to the beneficiaries in subsequent periods as per CERC Tariff Regulations are recognised as "Regulatory Deferral Account balances."
- d) These Regulatory Deferral Account balances are adjusted from the year in which the same become recoverable from or payable to the beneficiaries.
- e) Regulatory Deferral Account balances are evaluated at each Balance Sheet date to ensure that the underlying activities meet the recognition criteria and it is probable that future economic benefits associated with such balances will flow to the entity. If these criteria are not met, the Regulatory Deferral Account balances are derecognised.
- f) Regulatory Deferral Account balances are tested for impairment at each Balance Sheet date.



## 7.0 Fair value measurement

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

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

- Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.
- Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable.
- Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

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

## 8.0 Investments in subsidiaries and joint ventures/Associates

Investments in equity shares of subsidiaries and joint ventures/associates are carried at cost less impairment losses, if any in the value of the investments. Where an indication of impairment exists, considering entities with common line of activities as a single cash generating unit, the carrying amounts of investments are assessed and written down to its recoverable amount at the end of reporting period. On disposal of investments in subsidiaries, associates and joint venture, the difference between net disposal proceeds and the carrying amounts are recognized in the statement of profit and loss.

## 9.0 Financial assets other than investment in subsidiaries and joint ventures/associates

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

Financial assets of the Company comprise Cash and Cash Equivalents, Bank Balances, Investments in equity shares of companies, Trade Receivables, Loan to employees, security deposit, claims recoverable, Contract assets etc.

### a) Classification

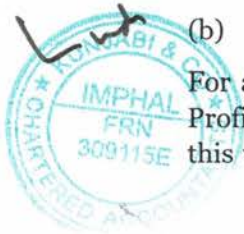
The Company classifies its financial assets in the following categories:

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

The classification depends on the following:

- (a) The entity's business model for managing the financial assets and
- (b) The contractual cash flow characteristics of the financial asset.

For assets measured at fair value, gains and losses are either recorded in the Statement of Profit and Loss or under Other Comprehensive Income. For investments in debt instruments, this will depend on the business model in which the investment is held. For investments in



equity instruments, this will depend on whether the Company has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through Other Comprehensive Income.

#### **b) Initial recognition and measurement**

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

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

#### **c) Subsequent measurement**

##### **Debt instruments at amortised cost**

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

- i) The asset is held within a business model whose objective is to hold assets for collecting contractual cash flows, and
- ii) Contractual terms of the asset give rise on specified dates to cash flows that are Solely Payments of Principal and Interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the EIR. The EIR amortisation is included in interest income in the Statement of Profit and Loss. Losses arising from impairment are recognised in the Statement of Profit and Loss.

##### **Debt instrument at Fair Value through Other Comprehensive Income (FVTOCI)**

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

- i) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- ii) The asset's contractual cash flows represent Solely Payments of Principal and Interest (SPPI).

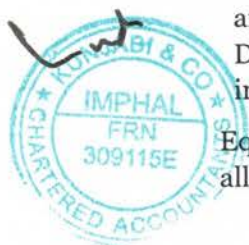
Debt instruments at fair value through Other Comprehensive Income are measured at each reporting date at fair value. Fair value movements are recognized in Other Comprehensive Income (OCI). However, the Company recognizes interest income, impairment losses, reversals and foreign exchange gain or loss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

##### **Equity investments:**

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

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

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



### Trade Receivables:

Trade receivables containing a significant financing component are subsequently measured at amortised cost using the effective interest method.

#### d) Derecognition

A financial asset is derecognised only when:

- i) The Company has transferred the rights to receive cash flows from the financial asset, or
- ii) Retains the contractual rights to receive the cash flows of the financial asset, but assumes a contractual obligation to pay the cash flows to one or more recipients.

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

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

On de-recognition, the difference between the carrying amount and the amount of consideration received / receivable is recognized in the Statement of Profit and Loss.

#### e) Impairment of financial assets

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

- i) Financial assets that are debt instruments, and are measured at amortised cost.
- ii) Financial assets that are debt instruments and are measured as at FVTOCI
- iii) Contract Assets and Trade Receivables under Ind AS 115- *Revenue from Contracts with Customers*
- iv) Lease Receivables under Ind AS 116- *Leases*.

The Company follows the 'simplified approach' permitted under Ind AS 109, "Financial Instruments" for recognition of impairment loss allowance based on life time expected credit loss from initial recognition on contract assets, lease receivables and trade receivables resulting from transactions within the scope of Ind AS 116 and Ind AS 115.

For all other financial assets, expected credit losses are measured at an amount equal to the 12-month ECL, unless there has been a significant increase in credit risk from initial recognition, in which case those financial assets are measured at lifetime ECL. Any increase or reversal of loss allowance computed using ECL model, is recognized as an impairment gain or loss in the Statement of Profit and Loss.

### 10.0 Inventories

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

Spares which do not meet the recognition criteria as Property, Plant and Equipment, including spare parts individually costing up to Rs 10 Lakh are recognized as inventories.

Carbon Credits / Certified Emission Reductions (CERs)/ Verified Carbon Units (VCUs) are valued at lower of cost and net realizable value.



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

#### **11.0 Dividends**

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

#### **12.0 Financial liabilities**

The Company's financial liabilities include loans and borrowings, trade and other payables. A financial liability is recognized when and only when the Company becomes party to the contractual provisions of the instrument.

##### **a) Classification, initial recognition and measurement**

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

##### **b) Subsequent measurement**

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

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

##### **c) Derecognition**

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

##### **d) Offsetting of financial instruments**

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

##### **e) Derivative financial instruments**

###### **(i) Derivative Financial Instruments not designated as Hedge**

Derivative financial instruments that are held by the Company to hedge the foreign currency and interest rate risk exposures and are not designated as hedges are accounted for at fair value through profit or loss. Changes in fair value are recognised in the Statement of Profit and Loss.



## (ii) Derivative Financial Instruments designated as Hedge:

The Company uses derivative financial instruments, such as call spread options, to manage foreign exchange rate risks related to foreign currency loans. These derivatives are designated as fair value hedges under hedge accounting rules, provided the following criteria are met:

- i) **Economic Relationship:** There must be an economic relationship between the hedged item and the hedging instrument.
- ii) **Credit Risk:** Credit risk should not be the predominant factor influencing changes in value from this economic relationship.
- iii) **Hedge Ratio:** The hedge ratio must match the ratio derived from the actual quantities of the hedged item and the hedging instrument used by the Company

Derivatives are initially recognized at fair value on the contract date and subsequently remeasured to fair value at the end of each reporting period. Any gain or loss resulting from changes in the fair value of derivatives designated as an effective hedging instrument and the gain or loss on the hedged item attributable to the hedged risk is recognized in profit or loss, offsetting the impact of the hedging instrument.

At the inception of each hedge, the Company undertakes a formal documentation process to clearly define the hedged item and the hedging instrument. This documentation outlines the specific risk or risks being hedged and establishes the hedge ratio, which reflects the proportionate relationship between the hedged item and the hedging instrument. Additionally, the documentation includes a detailed explanation of how the hedging relationship meets the effectiveness requirements as per the Company's risk management strategy.

For derivatives qualifying as fair value hedges:

- i) **Hedged Item Adjustment:** The carrying amount of the hedged item is adjusted for the gain or loss attributable to the hedged risk. This adjustment is recognized in the Statement of Profit and Loss, providing a natural offset to the changes in the fair value of the hedging instrument.
- ii) **Effective Portion:** The effective portion of the hedge, which is the extent to which the hedging instrument offsets changes in fair value of the hedged item, is recognized in the Statement of Profit and Loss.
- iii) **Ineffective Portion:** Any ineffective portion of the hedge is also recognized immediately in the Statement of Profit and Loss under Other Income or Other Expenses.
- iv) **Intrinsic and Time Value:** Changes in the intrinsic value of options used in fair value hedges are recognized in the Statement of Profit and Loss. Changes in the time value component are initially recorded in Other Comprehensive Income (OCI) and accumulated in a separate component of equity. Over the life of the hedging relationship, this time value component is gradually amortized, aligning with the expiration of the hedge.

Hedge accounting is discontinued when the hedging instrument expires, is terminated, or exercised, or when the hedging relationship no longer qualifies for hedge accounting due to failing to meet the necessary criteria.

### Option Premium Payable:

The Company utilizes call spread options as hedging instruments to mitigate foreign exchange rate risks associated with foreign currency loans. The option premium payable is a critical component of the derivative's fair value measurement, initially recognized as part of the derivative instrument's fair value at the contract date. This premium represents the cost incurred to acquire the options. The derivative's fair valuation at each reporting date includes an unamortized component of the option premium payable. This component is carried forward in the Cost of Hedge Reserve within Other Comprehensive Income. Throughout the



duration of hedging relationship, the option premium is systematically amortized, aligning with the expiration of the hedge. For hedged items relating to capital expenditure projects, the amortized portion of the option premium is capitalized as Capital Work in Progress (CWIP), ensuring that the premium cost is appropriately allocated to the asset being constructed or developed, thereby matching the expenditure with the asset's future economic benefits

#### **f) Financial Guarantee Contracts**

Financial guarantee contracts issued by the Company are those contracts that require a payment to be made to reimburse the lender for a loss it incurs because the specified debtor fails to make a payment when due in accordance with the terms of a debt instrument. Financial guarantee contracts are recognized initially as a liability at fair value, adjusted for transaction costs that are directly attributable to the issuance of the guarantee. Subsequently, the liability is measured at the higher of the amount of loss allowance determined as per impairment requirements of Ind AS 109 - 'Financial Instruments' and the amount recognized less the cumulative amount of income recognized in accordance with the principles of Ind AS 115 'Revenue from Contracts with Customers'.

### **13.0 Government Grants**

- a) The benefits of a government loan at a below market rate of interest is treated as a Government Grant. The loan is initially recognised and measured at fair value and the grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is subsequently measured as per the accounting policy applicable to financial liabilities and the grant is recognized initially as Government Grant and subsequently amortised in the Statement of Profit and Loss on a systematic basis over the useful life of the asset.
- b) Monetary grants from the government for creation of assets are initially recognised when there is reasonable assurance that the grant will be received and the company will comply with the conditions associated with the grant. The Grant so recognised is subsequently amortised in the Statement of Profit and Loss over the useful life of the related assets.
- c) Government grant related to income is recognised in the Statement of Profit and Loss on a systematic basis over the periods in which the entity recognises as expenses the related costs for which the grants are intended to compensate.

### **14.0 Provisions, Contingent Liabilities and Contingent Assets**

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

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

- b) Contingent liabilities are possible obligations that arise from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events not wholly within the control of the Company. Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Contingent liabilities are disclosed on the basis of judgment.



of management/independent experts. These are reviewed at each Balance Sheet date and are adjusted to reflect the current management estimate.

- c) Contingent assets are possible assets that arise from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. Contingent assets are disclosed in the financial statements when inflow of economic benefits is probable on the basis of judgment of management. These are assessed continually to ensure that developments are appropriately reflected in the financial statements.

## **15.0 Revenue Recognition and Other Income**

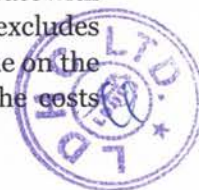
Company's revenues arise from sale and trading of energy, project management / construction contracts/ consultancy assignment services and other income. Revenue from other income comprise of interest from banks, employees, contractors etc., dividend from investments in joint ventures/associates and subsidiary companies, dividend from investments in equity in other bodies corporate, interest from investment in bonds, surcharge received from beneficiaries for delayed payments, sale of scrap, other miscellaneous income, etc.

### **a) Revenue from sale of power**

- i) Revenue is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the products or services and excludes amounts collected on behalf of third parties. The Company recognises revenue from contracts for sale of power over time as the customers simultaneously receive and consume the benefits provided by the Company.
- ii) Revenue from sale of power (except minimum lease receipts in respect of power stations considered as Finance Lease/Operating Lease) is accounted for as per tariff notified by the Central Electricity Regulatory Commission (CERC) under the CERC (Terms & Conditions of Tariff) Regulations as modified by the orders of Appellate Tribunal for Electricity to the extent applicable. In the case of Power Stations where provisional/ final tariff is yet to be notified or where incentives/disincentives are chargeable/ payable as per CERC (Terms & Conditions of Tariff) Regulations, revenue is recognised to the extent it is highly probable that a significant reversal in the amount of cumulative revenue recognised will not occur. Rebates given to beneficiaries as early payments incentives are deducted from the amount of revenue.
- iii) Customers are billed on a periodic and regular basis. As at each reporting date, revenue from sale of power includes an accrual for sales delivered to customers but not yet billed (unbilled revenue).
- iv) Recovery/ refund towards foreign currency variation in respect of foreign currency loans and recovery towards Income Tax are recognised on year to year basis based on regulatory norms. Recovery towards deferred tax items recognized till March 31, 2009 are accounted for when the same materialises.
- v) Adjustments arising out of finalisation of Regional Energy Account (REA), though not material, are effected in the year of respective finalisation.
- vi) Advance Against Depreciation (AAD) considered as deferred income up to 31st March 2009 is included in sales on straight line basis over the balance useful life after a period of 12 years from the date of commercial operation of the Power Station.

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

- i) Revenue from Project Management / Construction Contracts/ Consultancy assignments is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the services and excludes amounts collected on behalf of third parties. The Company recognises revenue on the basis of input method. Input method recognises revenue on the basis of the costs



incurred towards the satisfaction of a performance obligation relative to the total expected costs to the satisfaction of that performance obligation.

- ii) Contract assets are recognised when there is excess of revenue earned over billings on contracts. Contract assets are transferred to trade receivables revenue when there is unconditional right to receive cash, and only passage of time is required, as per contractual terms. The contract liabilities primarily relate to the advance consideration received from the customers.
- iii) Contract modifications, if any, are accounted for when there is a change in the scope or price (or both) of a contract that is approved by the parties to the contract and when the parties to a contract approve a modification that either creates new or changes existing enforceable rights and obligations of the parties to the contract. Accounting for modifications of contracts involves assessing whether the services added to an existing contract are distinct and whether the pricing is at the standalone selling price. Contract modifications are recorded on standalone basis when the scope of the contract increases because of the addition of promised goods or services or the price of the contract increases by an amount of consideration that reflects the Company's standalone selling prices of the additional promised goods or services and any appropriate adjustments to that price to reflect the circumstances of the particular contract. Services added that are not distinct are accounted for on a cumulative catch-up basis, while those that are distinct are accounted for prospectively, either as a separate contract, if the additional services are priced at the standalone selling price, or as a termination of the existing contract and creation of a new contract if not priced at the standalone selling price.

**c) Revenue from trading of power**

- i) Accounting for revenue from trading of power involves assessment of the contract conditions to determine whether the Company is required to act in the capacity of a principal or as an agent. The Company acts in the nature of a principal in case it obtains control of the electricity before transferring it to the customer. Indicators of control includes assessment of whether the company is primarily responsible for fulfilling the promise to provide the electricity, it has the discretion to establish the price or whether it bears the inventory risk. Where the Company does not obtain control of the electricity before transferring it to the customer and its performance obligation is to arrange for the supply of electricity by another party, it acts in the nature of an agent.
- ii) Where the Company acts as a principal in a contract for trading of power, the amount of the transaction price allocated to the performance obligation that is satisfied is recognised as revenue.
- iii) Where the Company acts as an agent in a contract for trading of power, the net consideration retained after paying the supplier for the electricity provided to the customer is recognised as revenue from operations. Financial assets and liabilities arising out of these transactions are not set off.

**d) Other income**

- i) Dividend income is recognized in the Statement of Profit and Loss only when the right to receive is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of the dividend can be measured reliably.
- ii) For all debt instruments measured either at amortised cost or at fair value through other comprehensive income, interest income is recorded using the effective interest rate (EIR). When calculating the effective interest rate, the Company estimates the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but does not consider the expected credit losses.



iii) Interest/Surcharge recoverable from customers including those arising out of contracts for trading of power and liquidated damages /interest on advances to contractors is recognised when it is highly probable that a significant reversal in the amount of revenue recognised will not occur in the future.

**e) Revenue from sale of carbon credits/ CERs/VERs**

Revenue is recognized on transfer/ sale of Carbon Credits/ Certified Emission Reductions (CERs)/ Verified Carbon Units (VCUs) to the extent it is highly probable that a significant reversal in the amount of revenue recognized will not occur in the future.

**16.0 Employee Benefits**

**i) Short-term employee benefits**

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

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

**ii) Defined contribution plans**

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the Statement of Profit and Loss or included in the carrying amount of an asset if another standard permits such inclusion in the periods during which services are rendered by employees. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction from future payments is available. Contributions to a defined contribution plan that is due more than 12 months after the end of the period in which the employees render the service are discounted to their present value.

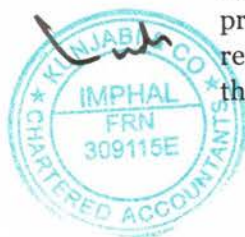
Employees Defined Contribution Superannuation Scheme (EDCSS) for providing pension benefits and Social Security Scheme administered through separate trusts are accounted for as defined contribution plans.

**iii) Defined benefit plans**

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

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

In respect of Provident Fund Scheme, a liability is recognised in the Balance Sheet where the present value of the defined benefit obligation at the end of the reporting period is higher than the fair value of plan assets. Any surplus of fair value of plan assets over the present value of the defined benefit obligation at the end of the reporting period is not recognised as an asset since the Company does not have any right to the benefits either in the form of refunds from the Plan or by way of lower contribution to the Plan.



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

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

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

Remeasurement gains (except in the case of Provident Fund Scheme) and losses arising from experience adjustments and changes in actuarial assumptions are recognised directly in Other Comprehensive Income in the period in which they occur and are included in retained earnings in the Statement of Changes in Equity.

#### **iv) Other long-term employee benefits**

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

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

#### **v) Termination benefits**

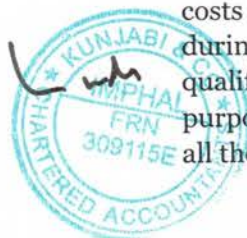
The expenses incurred on terminal benefits in the form of ex-gratia payments and notice pay on voluntary retirement schemes are charged to the Statement of Profit and Loss in the year of incurrence of such expenses.

### **17.0 Borrowing costs**

Borrowing costs consist of (a) interest expense calculated using the effective interest method as described in Ind AS 109 – 'Financial Instruments' (b) finance charges in respect of finance leases recognized in accordance with Ind AS 116– 'Leases' (c) exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs and (d) guarantee fee on loan paid to third parties.

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised as part of the cost of such asset until such time the assets are substantially ready for their intended use. Qualifying assets are assets which necessarily take substantial period of time to get ready for their intended use or sale. All other borrowing costs are expensed in the period in which they occur.

When the Company borrows funds specifically for the purpose of obtaining a qualifying asset, the borrowing costs incurred are capitalised. When the Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the capitalisation of the borrowing costs is computed based on the weighted average cost of all borrowings that are outstanding during the period and used for the acquisition, construction/exploration or erection of the qualifying asset. However, borrowing costs applicable to borrowings made specifically for the purpose of obtaining a qualifying asset are excluded from this calculation, until substantially all the activities necessary to prepare that asset for its intended use or sale are complete.



The Company can incur borrowing costs during an extended period in which construction activities necessary to prepare an asset for its intended use or sale remain suspended due to any reason. Such borrowing costs are incurred for holding partially completed assets and is not eligible for capitalization except for the suspension period during which substantial technical and administrative works are being carried out or when there is a temporary delay, which is a necessary part of the process of getting an asset ready for its intended use or sale.

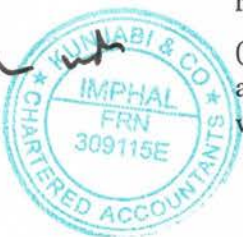
Income earned on temporary investment of the borrowings pending their expenditure on the qualifying assets is deducted from the borrowing costs eligible for capitalisation.

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

Other borrowing costs are recognized as an expense in the year in which they are incurred.

## **18.0 Depreciation and amortization**

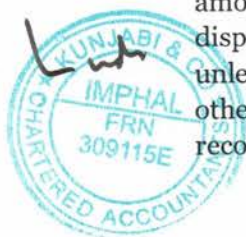
- a) Depreciation on additions to /deductions from Property, Plant & Equipment (PPE) during the year is charged on pro-rata basis from / up to the date on which the asset is available for use / disposal.
- b) (i) Depreciation on Property, Plant and Equipment of Operating Units of the Company capitalized till five years before the end of the useful life of the Power Station is charged to the Statement of Profit & Loss on straight-line method following the rates and methodology notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d).  
(ii) Depreciation on Property, Plant and Equipment capitalized during the last five years of the useful life of a Power Station is charged on straight-line method for the remaining operational life/ period of extended life as per CERC Tariff Regulations/Orders, from the date on which such asset becomes available for use.  
(iii) Where the life and / or efficiency of a Power Station is increased due to renovation and modernization, the expenditure thereon along with its unamortized depreciable amount is charged prospectively on straight-line method over the revised/ remaining useful life.
- c) i) Depreciation on Property, Plant and Equipment (except old and used) of other than Operating Units of the Company is charged to the extent of 90% of the cost of the asset following the rates notified by CERC for the fixation of tariff except for assets specified in Policy No. 18.0(d).  
ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.
- d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the useful life and residual value (5%) given in the Schedule II of the Companies Act, 2013:
  - Construction Plant and Machinery
  - Computer and Peripheralsii) Based on technical assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.  
iii) Based on technical assessment, depreciation on Roof Top Solar Power System / Equipment is provided on straight line basis over a period of twenty five years with residual value of 10%.  
(iv) Based on technical assessment, depreciation on furniture & other equipment provided at residential office of employees is charged on straight line basis over a period of five years with residual value of 10%.



- e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.
- f) All assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated/amortised during the year in which the asset becomes available for use with WDV of Re. 1/- for tangible assets and NIL for Intangible Assets.
- g) Low value items, which are in the nature of assets (excluding immovable assets) and valuing up to Rs. 750/- are not capitalized and charged off to expenditure in the year of use.
- h) Leasehold Land of operating units is amortized over the period of lease or over the life of the Power Plant (40 years in case of Hydro Projects and 25 years in case of Solar & Wind Projects) whichever is lower, following the rates and methodology notified vide CERC tariff regulations.
- i) Leasehold Land and buildings of units other than operating units, is amortized over the period of lease or over the life of the Power Plant (40 years in case of Hydro Projects and 25 years in case of Solar & Wind Projects), whichever is lower.
- j) PPE created on leasehold land are depreciated to the extent of 90% of original cost over the balance available lease period of respective land from the date such asset is available for use or at the applicable depreciation rates & methodology notified by CERC tariff regulations for such assets, whichever is higher.
- k) Land-Right of Use in case of Hydro Projects is amortized over a period of **40 years** from the date of commercial operation of the project following the rates and methodology notified vide CERC tariff regulations .
- l) Cost of software recognized as 'Intangible Assets' is amortized on straight line method over a period of legal right to use or three years, whichever is earlier, starting from the date when the asset becomes available for use. Other intangible assets are amortized on straight line method over the period of legal right to use or life of the related plant, whichever is less. The period and method of amortization of intangible assets with finite useful life is reviewed at each financial year end and adjusted prospectively, wherever required.
- m) Where the cost of depreciable assets has undergone a change during the year due to increase/decrease in long term liabilities on account of exchange fluctuation, price adjustment, settlement of arbitration/court cases, change in duties or similar factors, the unamortized balance of such assets is depreciated prospectively over the residual life of such assets at the rate of depreciation and methodology notified by CERC tariff regulations.
- n) Spare parts procured along with the Plant and Machinery or subsequently which are capitalized and added in the carrying amount of such item are depreciated over the residual useful life of the related plant and machinery at the rates and methodology notified by CERC.
- o) Useful life, method of depreciation and residual value of assets where depreciation is charged as per management assessment are reviewed at the end of each financial year and adjusted prospectively over the balance useful life of the asset, wherever required.

#### **19.0 Impairment of non-financial assets other than inventories**

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



recoverable amount. The resulting impairment loss is recognised in the Statement of Profit and Loss.

- b) In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators. Fair value less costs of disposal is determined only in case carrying amount of an asset or cash-generating unit (CGU) exceeds the value in use.
- c) In case of expenditure on survey & investigation of projects, if it is decided to abandon such a project, expenditure incurred thereon is charged to the Statement of Profit and Loss in the year in which such decision is taken.
- d) In case a project under survey and Investigation remains in abeyance by the order of appropriate authority/ by injunction of court order, any expenditure incurred on such projects from the date of order/ injunction of court is provided in the books from the date of such order till the period project is kept in abeyance by such order/ injunction. Provision so made is however reversed on the revocation of aforesaid order/ injunction.
- e) Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

## **20.0 Income Taxes**

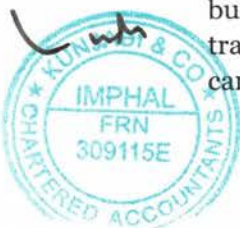
Income tax expense comprises current and deferred tax. Tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income, in which case the tax is also recognised directly in equity or in other comprehensive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

### **a) Current tax**

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

### **b) Deferred tax**

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



to the extent that it is no longer probable that sufficient taxable profits will be available against which the temporary differences can be utilised.

- ii) Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the Balance Sheet date. The measurement of deferred tax liabilities and assets reflects the tax consequences that would flow in the manner in which the Company expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.
- iii) Deferred tax is recognised in the Statement of Profit and Loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in Other Comprehensive Income or Equity.
- iv) Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities, and when the deferred income tax assets and liabilities relate to income taxes levied by the same taxation authority on either the taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.
- v) Deferred tax recovery adjustment account is credited/ debited to the extent the deferred tax for the current period forms part of current tax in the subsequent periods and affects the computation of return on equity (ROE), a component of tariff.
- vi) When there is uncertainty regarding income tax treatments, the Company assesses whether a tax authority is likely to accept an uncertain tax treatment. If it concludes that the tax authority is unlikely to accept an uncertain tax treatment, the effect of the uncertainty on taxable income, tax bases and unused tax losses and unused tax credits is recognised. The effect of the uncertainty is recognised using the method that, in each case, best reflects the outcome of the uncertainty: the most likely outcome or the expected value. For each case, the Company evaluates whether to consider each uncertain tax treatment separately, or in conjunction with another or several other uncertain tax treatments, based on the approach that best prefixes the resolution of uncertainty.

## **21.0 Compensation from third parties**

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

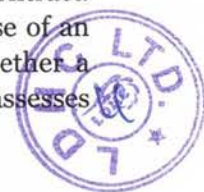
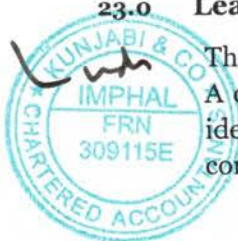
Compensation from third parties including from insurance companies for items of property, plant and equipment or for other items that were impaired, lost or given up is included in the Statement of Profit and Loss when the compensation becomes receivable. Insurance claims for loss of profit are accounted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

## **22.0 Segment Reporting**

- a) In accordance with Ind AS 108 – Operating Segment, the operating segments used to present segment information are identified on the basis of internal reports used by the Company's Management to allocate resources to the segments and assess their performance. The Board of Directors is collectively the Company's "Chief Operating Decision Maker" or "CODM" within the meaning of Ind AS 108.
- b) Electricity generation is the principal business activity of the Company. Other operations viz., Contracts, Project Management, Consultancy works and Trading of Power do not form a reportable segment as per the Ind AS -108.

## **23.0 Leases**

The Company assesses whether a contract is or contains a lease at the inception of a contract. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses



whether the contract involves the use of an identified asset, whether the Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of lease and whether the Company has the right to direct the use of the asset. If the supplier has a substantive substitution right, then the asset is not identified. Where the decision about how and for what purpose the asset is used is predetermined, the Company has the right to direct the use of the asset if it has the right to operate the asset, or the Company designed the asset in a way that predetermines how and for what purpose it will be used.

At inception or on reassessment of a contract that contains a lease component, the Company allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices. However, for the leases of land and buildings in which it is a lessee, the Company has elected not to separate non-lease components and account for the lease and non-lease components as a single lease component.

#### **i. Company as a lessee**

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

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

Right-of-use assets are depreciated/amortized from the commencement date to the end of the useful life of the underlying asset, if the lease transfers ownership of the underlying asset by the end of lease term or if the cost of right-of-use assets reflects that the purchase option will be exercised. Otherwise, Right-of-use assets are depreciated/ amortized from the commencement date on a straight-line basis over the shorter of the lease term and useful life of the underlying asset. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment.

Right-of-use assets are evaluated for recoverability whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable. For the purpose of impairment testing, the recoverable amount (i.e. the higher of the fair value less costs of disposal and the value-in-use) is determined on an individual asset basis unless the asset does not generate cash flows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the Cash Generating Unit (CGU) to which the asset belongs.

The lease liability is initially measured at the present value of the future lease payments; discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the incremental borrowing rate. Future lease payments comprise of the fixed payments, including in-substance fixed payments, variable lease payments that depend on an index or a rate, amounts expected to be payable under a residual value guarantee and the exercise price under a purchase option that the Company is reasonably certain to exercise or the penalty for early termination of a lease unless the Company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the estimate of the amount expected to be payable under a residual value guarantee, or if the Company changes its assessment of whether it will exercise a purchase, extension or termination option or when a lease contract is modified, and the lease modification is not accounted for as a separate lease, in which case the lease liability is



remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

When the lease liability is remeasured, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in the Statement of Profit and Loss if the carrying amount of the right-of-use asset has been reduced to zero.

Right-of-use assets are presented as a separate line item on the face of the Balance Sheet.

The Company has elected not to recognise right-of-use assets and lease liabilities in respect of short-term leases that have a lease term of 12 months or less and leases where the underlying asset is of low-value. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

## ii. Company as a lessor

When the Company acts as a lessor, it determines at lease inception whether each lease is a finance lease or an operating lease. A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an underlying asset. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership of an underlying asset.

Where the Company determines a long term Power Purchase Agreement (PPA) to be or to contain a lease and where the off taker has the principal risk and rewards of ownership of the power plant through its contractual arrangements with the Company, the arrangement is considered a finance lease. For embedded leases in the nature of a Finance Lease, the investment in the power station is recognised as a Lease Receivable. The minimum lease receipts are identified by segregating the embedded lease receipts from the contract amounts (including Advance Against Depreciation (AAD) recognised in accordance with CERC Tariff regulations 2004-09 up to 31st March 2009 and considered as deferred income). Each lease receipt is allocated between the receivable and finance lease income (forming part of revenue from operations) so as to achieve a constant rate of return on the Lease Receivable outstanding.

Subsequent to initial recognition, the Company regularly reviews the estimated unguaranteed residual value and applies the impairment requirements of Ind AS 109- Financial Instruments for recognising an allowance for expected credit losses on the lease receivables.

Finance lease income is calculated with reference to the gross carrying amount of the lease receivables, except for credit-impaired financial assets for which interest income is calculated with reference to their amortised cost (i.e. after a deduction of the loss allowance).

If an arrangement contains lease and non-lease components, the Company applies Ind AS 115- *Revenue from Contracts with Customers* to allocate the consideration in the contract.

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

## 24.0 Business combinations

(i) Business combinations are accounted for using the acquisition accounting method as at the date of the acquisition, which is the date at which control is transferred to the Company. The consideration transferred in the acquisition and the identifiable assets acquired and liabilities assumed are recognized at fair values on their acquisition date. Goodwill is initially measured at cost, being the excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed. Where the fair value of net identifiable assets acquired and liabilities assumed exceed the consideration transferred, after reassessing the fair values of the net assets and contingent liabilities, the excess is recognized as capital reserve. Acquisition related costs are expensed as incurred.



(ii) Business combinations involving entities that are controlled by the Company are accounted for using the pooling of interests method wherein the assets and liabilities of the combining entities are reflected at their carrying amounts and no adjustments are made to reflect fair values, or recognise any new assets or liabilities. The only adjustments that are made are to harmonise accounting policies.

The financial information in the financial statements in respect of prior periods is restated as if the business combination had occurred from the beginning of the preceding period in the financial statements, irrespective of the actual date of the combination. However, where the business combination had occurred after that date, the prior period information is restated only from that date.

The balance of the retained earnings appearing in the financial statements of the transferor is aggregated with the corresponding balance appearing in the financial statements of the transferee. The identity of the reserves is preserved and the reserves of the transferor become the reserves of the transferee. The difference, if any, between the amounts recorded as share capital issued plus any additional consideration in the form of cash or other assets and the amount of share capital of the transferor is transferred to capital reserve and is presented separately from other capital reserves.

## **25.0 Material prior period errors**

Material prior period errors are corrected retrospectively by restating the comparative amounts for the prior periods presented in which the error occurred. If the error occurred before the earliest period presented, the opening balances of assets, liabilities and equity for the earliest period presented, are restated unless it is impracticable, in which case, the comparative information is adjusted to apply the new accounting policy prospectively from the earliest date practicable.

## **26.0 Earnings per share**

- a) Basic earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the financial year.
- b) Diluted earnings per equity share is computed by dividing the net profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares.
- c) Basic and diluted earnings per equity share are also presented using the earnings amounts excluding the movements in regulatory deferral account balances.

## **27.0 Statement of Cash Flows**

### **a) Cash and Cash Equivalents:**

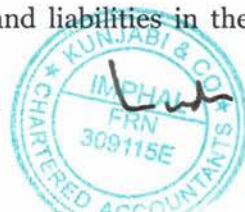
For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts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

- b) Statement of cash flows is prepared in accordance with the indirect method prescribed in Ind AS 7- 'Statement of Cash Flows'.

## **28.0 Current versus non-current classification**

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

- a) An asset is current when it is:



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

All other assets are classified as non-current.

b) A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- It is due to be settled within twelve months after the reporting period, or
- The entity does not have the right at the end of the reporting period to defer settlement of the liability for at least twelve months after the reporting period.

All other liabilities are classified as non-current.

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

### 29.0 Non -Current Assets Classified as Held for Sale

The Company classifies non-current assets and disposal groups as held for sale if their carrying amounts will be recovered principally through a sale rather than through continuing use and a sale is considered highly probable. Indicators in this regard include whether management is committed to the sale, whether such sale is expected to be completed within one year from the date of classification as held for sale and whether the actions required to complete the plan of sale indicates that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn. Non-Current Assets held for sale and disposal groups are measured at the lower of their carrying amount and their fair value. Cost of disposal is deducted from the recognized value, if significant. Property, plant and equipment and intangible assets once classified as held for sale are not depreciated or amortized.

### 30.0 Events Occurring After Balance Sheet Date:

Impact of events occurring after Balance Sheet date that provide additional information materially affecting the determination of the amounts relating to conditions existing at the Balance Sheet date are adjusted to the respective assets and liabilities.

The Company does not adjust the amounts recognized in its Financial Statements to reflect the impact of events or conditions that arises after the reporting year.

Significant events arising after the Balance Sheet date are disclosed in the Financial Statements.

### 31.0 Miscellaneous

- Each material class of similar items is presented separately in the financial statements. Items of a dissimilar nature or function are presented separately unless they are immaterial.
- Liabilities for Goods in transit/Capital works executed but not certified are not provided for, pending transfer of ownership, inspection and acceptance by the Company.



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## NOTE NO. 2.1 Property, Plant and Equipment as on 31.3.2026

(Amount in Lakhs)

| Sl. No. | PARTICULARS                                                                    | GROSS CARRYING AMOUNT |             |             |             |              |                           | DEPRECIATION AND IMPAIRMENT |              |               |                           | NET CARRYING AMOUNT       |                           |
|---------|--------------------------------------------------------------------------------|-----------------------|-------------|-------------|-------------|--------------|---------------------------|-----------------------------|--------------|---------------|---------------------------|---------------------------|---------------------------|
|         |                                                                                | As at<br>01-Apr-2025  | Additions   |             | Deductions  |              | As at 31st March,<br>2026 | As at<br>01-Apr-2025        | For the year | Adjustments   | As at 31st March,<br>2026 | As at 31st March,<br>2026 | As at<br>31st March, 2025 |
|         |                                                                                |                       | IUT         | Others      | IUT         | Others       |                           |                             |              |               |                           |                           |                           |
| i)      | Land – Freehold                                                                | 0.00                  |             |             |             |              | 0.00                      | 0.00                        |              |               | 0.00                      | 0.00                      | 0.00                      |
| ii)     | Roads and Bridges                                                              | 35.92                 |             |             |             |              | 35.92                     | 15.91                       | 2.12         | 0.00          | 18.03                     | 17.89                     | 20.01                     |
| iii)    | Buildings                                                                      | 36.54                 |             |             |             |              | 36.54                     | 25.41                       | 5.22         | 0.09          | 30.72                     | 5.82                      | 11.14                     |
| iv)     | Railway sidings                                                                | 0.00                  |             |             |             |              | 0.00                      | 0.00                        | 0.00         | 0.00          | 0.00                      | 0.00                      | 0.00                      |
| v)      | Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels) | 0.00                  |             |             |             |              | 0.00                      | 0.00                        | 0.00         | 0.00          | 0.00                      | 0.00                      | 0.00                      |
| vi)     | Generating Plant and machinery                                                 | 0.00                  |             |             |             |              | 0.00                      | 0.00                        | 0.00         | 0.00          | 0.00                      | 0.00                      | 0.00                      |
| vii)    | Plant and machinery Sub station                                                | 0.00                  |             |             |             |              | 0.00                      | 0.00                        | 0.00         | 0.00          | 0.00                      | 0.00                      | 0.00                      |
| viii)   | Plant and machinery Transmission lines                                         | 0.00                  |             |             |             |              | 0.00                      | 0.00                        | 0.00         | 0.00          | 0.00                      | 0.00                      | 0.00                      |
| ix)     | Plant and machinery Others                                                     | 0.12                  |             |             |             | 0.12         | 0.00                      | 0.02                        | 0.00         | -0.02         | 0.00                      | 0.00                      | 0.09                      |
| x)      | Construction Equipment                                                         | 3.05                  |             |             |             | 3.05         | 0.00                      | 0.17                        | 0.00         | -0.17         | 0.00                      | 0.00                      | 2.89                      |
| xi)     | Water Supply System/Drainage and Sewerage                                      | 0.00                  |             |             |             | 0.00         | 0.00                      | 0.00                        | 0.00         | 0.00          | 0.00                      | 0.00                      | 0.00                      |
| xii)    | Electrical installations                                                       | 0.00                  |             |             |             | 0.00         | 0.00                      | 0.00                        | 0.00         | 0.00          | 0.00                      | 0.00                      | 0.00                      |
| xiii)   | Vehicles                                                                       | 0.00                  |             |             |             | 0.00         | 0.00                      | 0.00                        | 0.00         | 0.00          | 0.00                      | 0.00                      | 0.00                      |
| xiv)    | Aircraft/ Boats                                                                | 0.00                  |             |             |             | 0.00         | 0.00                      | 0.00                        | 0.00         | 0.00          | 0.00                      | 0.00                      | 0.00                      |
| xv)     | Furniture and fixture                                                          | 11.79                 |             |             |             | 8.68         | 3.11                      | 7.38                        | 0.71         | -6.38         | 1.71                      | 1.40                      | 4.41                      |
| xvi)    | Computer and Peripherals                                                       | 12.79                 |             |             |             | 12.79        | 0.00                      | 11.44                       | 0.49         | -11.94        | 0.00                      | 0.00                      | 1.34                      |
| xvii)   | Communication Equipment                                                        | 3.68                  |             |             |             | 3.68         | 0.00                      | 1.72                        | 0.21         | -1.93         | 0.00                      | 0.00                      | 1.95                      |
| xviii)  | Office Equipments                                                              | 33.12                 |             |             |             | 25.43        | 7.69                      | 19.23                       | 5.37         | -17.68        | 6.92                      | 0.78                      | 13.90                     |
|         | <b>Total</b>                                                                   | <b>137.02</b>         | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>53.75</b> | <b>83.27</b>              | <b>81.28</b>                | <b>14.11</b> | <b>-38.02</b> | <b>57.37</b>              | <b>25.89</b>              | <b>55.73</b>              |
|         | <b>Previous year</b>                                                           | <b>139.74</b>         | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>2.73</b>  | <b>137.02</b>             | <b>75.23</b>                | <b>6.05</b>  | <b>0.00</b>   | <b>81.28</b>              | <b>55.73</b>              | <b>64.52</b>              |

Note: - The gross value of obsolete assets after deemed cost amounting to ₹53.75 lakh and accumulated depreciation of ₹38.02 lakh provided thereafter, resulting in a written down value (WDV) of ₹15.73 lakh, has been reclassified as 'Assets Held for Sale' pursuant to the approval of the competent authority.

## 2.1.1 (a) Title deeds of Immoveable Properties not held in name of the Company as on 31st March 2026:-

| Relevant Line item in the Balance Sheet | Description of Item of Property | Gross Carrying | 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 Year ended on<br>31.03.2026 | For the Year ended<br>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                                                                       |                                     |                                     |
| Aircraft/ Boats                                                                |                                     |                                     |
| Furniture and fixture                                                          |                                     |                                     |
| Computers                                                                      |                                     |                                     |
| Communication Equipment                                                        |                                     |                                     |
| Office Equipments                                                              |                                     |                                     |
| <b>Total</b>                                                                   | <b>-</b>                            | <b>-</b>                            |

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.



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

(Amount in Lakh)

| Sl. No. | PARTICULARS                                                                    | GROSS BLOCK          |           |        |            |        |                      |                           | DEPRECIATION AND IMPAIRMENT |              |             |                           | NET BLOCK                 |                           |
|---------|--------------------------------------------------------------------------------|----------------------|-----------|--------|------------|--------|----------------------|---------------------------|-----------------------------|--------------|-------------|---------------------------|---------------------------|---------------------------|
|         |                                                                                | As at<br>01-Apr-2025 | Additions |        | Deductions |        | Other<br>Adjustments | As at 31st March,<br>2026 | As at<br>01-Apr-2025        | For the year | Adjustments | As at 31st<br>March, 2026 | As at 31st March,<br>2026 | As at<br>31st March, 2025 |
|         |                                                                                |                      | IUT       | Others | IUT        | Others |                      |                           |                             |              |             |                           |                           |                           |
| i)      | Land – Freehold                                                                | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      |                             |              | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| ii)     | Roads and Bridges                                                              | 47.64                | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 47.64                     | 27.63                       | 2.12         | 0.00        | 29.75                     | 17.89                     | 20.01                     |
| iii)    | Buildings                                                                      | 73.60                | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 73.60                     | 62.46                       | 5.22         | 0.09        | 67.78                     | 5.82                      | 11.14                     |
| iv)     | Railway sidings                                                                | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      |                             | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| v)      | Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels) | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                        | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| vi)     | Generating Plant and machinery                                                 | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                        | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| vii)    | Plant and machinery<br>Sub station                                             | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                        | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| viii)   | Plant and machinery<br>Transmission lines                                      | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                        | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| ix)     | Plant and machinery Others                                                     | 0.95                 | 0.00      | 0.00   | 0.00       | 0.95   | 0.00                 | 0.00                      | 0.85                        | 0.00         | -0.85       | 0.00                      | 0.00                      | 0.09                      |
| x)      | Construction Equipment                                                         | 61.49                | 0.00      | 0.00   | 0.00       | 61.49  | 0.00                 | 0.00                      | 58.60                       | 0.00         | -58.60      | 0.00                      | 0.00                      | 2.89                      |
| xi)     | Water Supply System/Drainage and<br>Sewerage                                   | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                        | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| xii)    | Electrical installations                                                       | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                        | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| xiii)   | Vehicles                                                                       | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                        | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| xiv)    | Aircraft/ Boats                                                                | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                        | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| xv)     | Furniture and fixture                                                          | 19.88                | 0.00      | 0.00   | 0.00       | 16.77  | 0.00                 | 3.11                      | 15.47                       | 0.71         | -14.47      | 1.71                      | 1.40                      | 4.41                      |
| xvi)    | Computer and Peripherals                                                       | 20.91                | 0.00      | 0.00   | 0.00       | 20.91  | 0.00                 | 0.00                      | 19.57                       | 0.49         | -20.06      | 0.00                      | 0.00                      | 1.34                      |
| xvii)   | Communication Equipment                                                        | 3.78                 | 0.00      | 0.00   | 0.00       | 3.78   | 0.00                 | 0.00                      | 1.82                        | 0.21         | -2.03       | 0.00                      | 0.00                      | 1.95                      |
| xviii)  | Office Equipments                                                              | 51.43                | 0.00      | 0.00   | 0.00       | 43.74  | 0.00                 | 7.69                      | 37.53                       | 5.37         | -35.98      | 6.92                      | 0.78                      | 13.90                     |
|         | Total                                                                          | 279.66               | 0.00      | 0.00   | 0.00       | 147.62 | 0.00                 | 132.04                    | 223.93                      | 14.11        | -131.90     | 106.15                    | 25.89                     | 55.73                     |
|         | Previous year                                                                  | 310.44               | 0.00      | 0.00   | 0.00       | 30.78  |                      | 279.66                    | 245.93                      | 6.05         | -28.05      | 223.93                    | 55.73                     | 64.52                     |

**Note** The gross value of obsolete assets amounting to ₹147.62 lakh, with accumulated depreciation of ₹131.90 lakh provided thereafter, resulting in a written down value (WDV) of ₹15.73 lakh, has been reclassified as "Assets Held for Sale" pursuant to the approval of the competent authority.



| S.No   | Particulars                                                                       | As at<br>01-Apr-2025 | Addition | Adjustment | Capitalised | As at 31st March, 2026 |
|--------|-----------------------------------------------------------------------------------|----------------------|----------|------------|-------------|------------------------|
| i)     | Roads and Bridges                                                                 | -                    |          |            |             | -                      |
| ii)    | Buildings                                                                         | 351.99               |          |            |             | 351.99                 |
| iii)   | Building-Under Lease                                                              | -                    |          |            |             | -                      |
| iv)    | Railway sidings                                                                   | -                    |          |            |             | -                      |
| v)     | Hydraulic Works(Dams, Water Conductor system,<br>Hydro mechanical gates, tunnels) | -                    |          |            |             | -                      |
| vi)    | Generating Plant and Machinery                                                    | -                    |          |            |             | -                      |
| vii)   | Plant and Machinery - Sub station                                                 | -                    |          |            |             | -                      |
| viii)  | Plant and Machinery - Transmission lines                                          | -                    |          |            |             | -                      |
| ix)    | Plant and Machinery - Others                                                      | -                    |          |            |             | -                      |
| x)     | Construction Equipment                                                            | -                    |          |            |             | -                      |
| xi)    | Water Supply System/Drainage and Sewerage                                         | -                    |          |            |             | -                      |
| 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                        | 1547.27              |          |            |             | 1547.27                |
| xviii) | Expenditure on compensatory Afforestation                                         | 1595.28              |          |            |             | 1595.28                |
| xix)   | Expenditure attributable to construction (Refer Note-32)                          | 12758.32             | 56.43    |            |             | 12814.75               |
|        | Less: Capital Work in Progress Provided                                           | 16252.86             | 56.43    |            |             | 16309.29               |
|        | <b>Sub total (a)</b>                                                              | -                    | -        | -          | -           | -                      |
|        | Construction Stores                                                               | 0.97                 |          |            | -           | 0.97                   |
|        | Less : Provisions for construction stores                                         | 0.97                 |          |            | -           | 0.97                   |
|        | <b>Sub total (b)</b>                                                              | -                    | -        | -          | -           | -                      |
|        | <b>TOTAL</b>                                                                      | -                    | -        | -          | -           | -                      |
|        | Previous year                                                                     | -                    | -        | -          | -           | -                      |

## 2.2.1 (a) CWIP aging schedule as on 31st March 2026

| 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           |                                | -         | -         | -                 | -     |
| Projects temporarily Suspended |                                |           |           |                   | -     |
| <b>Total</b>                   | -                              | -         | -         | -                 | -     |

(b) CWIP Projects, whose completion is overdue or has exceeded its cost compared to its original plan as on 31st March 2026, completion schedules are as follows:-

| CWIP         | To be Completed in |           |           |                   | Total |
|--------------|--------------------|-----------|-----------|-------------------|-------|
|              | Less than 1 Year   | 1-2 Years | 2-3 Years | More than 3 Years |       |
|              |                    |           |           |                   | -     |
|              |                    |           |           |                   | -     |
| <b>Total</b> | -                  | -         | -         | -                 | -     |

## 2.2.2 (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           |                                | -         | -         | -                 | -     |
| Projects temporarily Suspended |                                |           |           |                   | -     |
| <b>Total</b>                   | -                              | -         | -         | -                 | -     |

(b) CWIP Projects, whose completion is overdue or has exceeded its cost compared to its original plan as on 31st March 2025, completion schedules are as follows:-

| CWIP         | To be Completed in |           |           |                   | Total |
|--------------|--------------------|-----------|-----------|-------------------|-------|
|              | Less than 1 Year   | 1-2 Years | 2-3 Years | More than 3 Years |       |
|              |                    |           |           |                   | -     |
|              |                    |           |           |                   | -     |
| <b>Total</b> | -                  | -         | -         | -                 | -     |

2.2.3 Expenditure attributable to Construction (EAC) includes 'NIL' (Previous year 'NIL') towards borrowing cost capitalised during the year.



## CUMMULATIVE EDC

(Amount in Lakh)

| Particulars                                                                                                   | Linkage         | 31.3.2026      | 31.03.2025     |
|---------------------------------------------------------------------------------------------------------------|-----------------|----------------|----------------|
| <b>A. EMPLOYEES BENEFITS EXPENSES</b>                                                                         |                 |                |                |
|                                                                                                               | 437501 & 437589 |                |                |
|                                                                                                               | & 437505 &      |                |                |
| Salaries, wages, allowances                                                                                   | 437500          | 7281.22        | 7244.43        |
| Gratuity and contribution to provident fund (including administration fees)                                   | 437502          | 1107.55        | 1102.30        |
| Staff welfare expenses                                                                                        | 437503          | 612.32         | 612.32         |
| Leave Salary & Pension Contribution                                                                           | 437504          | 0.05           | 0.05           |
| <b>Sub-total(a)</b>                                                                                           |                 | <b>9001.13</b> | <b>8959.09</b> |
| <b>Less: Capitalized During the year/Period</b>                                                               | 438103          | 0.00           | 0.00           |
| <b>Sub-total(A)</b>                                                                                           |                 | <b>9001.13</b> | <b>8959.09</b> |
| <b>B. GENERATION AND OTHER EXPENSES</b>                                                                       |                 |                |                |
| EAC-WATER USAGE CHARGES AT PROJECTS GENERATING INFIRM POWER                                                   | 437506          | 0.00           | 0.00           |
| CONSUMPTION OF STORES AND SPARES AT PROJECTS GENERATING INFIRM POWER                                          | 437507          | 0.00           | 0.00           |
| REPAIR AND MAINTENANCE- DAM/WATER REGULATING SYSEM AT PROJECTS GENERATING INFIRM POWER                        | 437508          | 0.00           | 0.00           |
| REPAIR AND MAINTENANCE- GPM/ OTHER POWER PLANT SYSTEM AT PROJECTS GENERATING INFIRM POWER                     | 437509          | 0.00           | 0.00           |
| Repairs-Building                                                                                              | 437510          | 579.37         | 579.37         |
| Repairs-Machinery                                                                                             | 437511          | 1.15           | 1.15           |
| Repairs-Others                                                                                                | 437512          | 311.64         | 311.64         |
| Rent                                                                                                          | 437514 & 437588 | 156.95         | 156.95         |
| Rates and taxes                                                                                               | 437515          | 8.35           | 8.35           |
| Insurance                                                                                                     | 437516          | 27.50          | 27.50          |
| Security expenses                                                                                             | 437517          | 0.00           | 0.00           |
| Electricity Charges                                                                                           | 437518          | 2.10           | 2.10           |
| Travelling and Conveyance                                                                                     | 437519          | 288.91         | 288.91         |
| Expenses on vehicles                                                                                          | 437520          | 115.94         | 115.94         |
| Telephone, telex and Postage                                                                                  | 437521          | 38.78          | 38.78          |
| Advertisement and publicity                                                                                   | 437522          | 21.92          | 21.92          |
| Entertainment and hospitality expenses                                                                        | 437523          | 0.23           | 0.23           |
| Printing and stationery                                                                                       | 437524          | 56.06          | 56.06          |
| Remuneration to Auditors                                                                                      | 437552          | 1.30           | 1.30           |
| <b>Design and Consultancy charges:</b>                                                                        |                 |                | 0.00           |
| - Indigenous                                                                                                  | 437526          | 1410.91        | 1410.67        |
| - Foreign                                                                                                     | 437527          | 0.00           | 0.00           |
| Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses/development expenses | 437531          | 0.00           | 0.00           |
| Expenditure on land not belonging to corporation                                                              | 437532          | 1.83           | 1.83           |
| Land acquisition and rehabilitation                                                                           | 437533          | 0.00           | 0.00           |
| EXPENDITUR ON WORK OF DOWNSTREAM PROTECTION WORKS                                                             | 437536          | 0.00           | 0.00           |
| EAC - LEASE RENT                                                                                              | 437534          | 19.00          | 19.00          |
| Loss on assets/ materials written off                                                                         | 437528          | 4.70           | 4.70           |
| Losses on sale of assets                                                                                      | 437530          | 0.00           | 0.00           |
| Network Access/Transmission Charges                                                                           | 437538          | 0.00           | 0.00           |
| Other general expenses                                                                                        | 437525 & 437535 | 433.76         | 433.74         |
| <b>Sub-total (b)</b>                                                                                          |                 | <b>3480.41</b> | <b>3480.15</b> |
| <b>Less: Capitalized During the year/Period</b>                                                               | 438102          | 0.00           | 0.00           |
| <b>Sub-total(B)</b>                                                                                           |                 | <b>3480.41</b> | <b>3480.15</b> |
| <b>C. FINANCE COST</b>                                                                                        |                 |                |                |
| i) Interest on :                                                                                              |                 |                |                |
| a) Government of India loan                                                                                   | 437540          | 0.00           | 0.00           |
| b) Bonds                                                                                                      | 437541          | 0.00           | 0.00           |
| c) Foreign loan                                                                                               | 437542          | 0.00           | 0.00           |
| d) Term loan                                                                                                  | 437543 and 44   | 0.12           | 0.12           |
| e) Cash credit facilities /WCDL                                                                               | 437545          | 0.00           | 0.00           |
| g) Exchange differences regarded as adjustment to interest cost                                               | 437554          | 0.00           | 0.00           |
| Loss on Hedging Transactions                                                                                  | 437555          | 0.00           | 0.00           |
| EAC-amortisation of hedge premium                                                                             | 437556          | 0.00           | 0.00           |
| ii) Bond issue/ service expenses                                                                              | 437546          | 0.00           | 0.00           |
| iii) Commitment fee                                                                                           | 437547          | 0.00           | 0.00           |
| iv) Guarantee fee on loan                                                                                     | 437548          | 0.00           | 0.00           |
| v) Other finance charges                                                                                      | 437549          | 1.86           | 1.86           |



|                                                                                                         |        |                 |                 |
|---------------------------------------------------------------------------------------------------------|--------|-----------------|-----------------|
| vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT-<br>ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST      | 437581 | 0.00            | 0.00            |
| vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY-<br>ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST | 437583 | 0.00            | 0.00            |
| viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME<br>VALUE                                     | 437585 | 0.00            | 0.00            |
| ix) EAC- INTEREST ON FC LOANS - EFFECTIVE INTEREST ADJUSTMENT                                           | 437590 | 0.00            | 0.00            |
| x) EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)                                                        | 437587 | 2.03            | 2.03            |
| <i>Sub-total (c)</i>                                                                                    |        | <b>4.02</b>     | <b>4.02</b>     |
| <i>Less: Capitalized During the year/Period</i>                                                         | 438105 | 0.00            | 0.00            |
| <i>Sub-total (C)</i>                                                                                    |        | <b>4.02</b>     | <b>4.02</b>     |
| <b>D. EXCHANGE RATE VARIATION (NET)</b>                                                                 |        |                 |                 |
| i) ERV (Debit balance)                                                                                  | 437550 | 0.00            | 0.00            |
| <i>Less: ii) ERV (Credit balance)</i>                                                                   | 437551 | 0.00            | 0.00            |
| <i>Sub-total (d)</i>                                                                                    |        | <b>0.00</b>     | <b>0.00</b>     |
| <i>Less: Capitalized During the year/Period</i>                                                         | 438108 | 0.00            | 0.00            |
| <i>Sub-total(D)</i>                                                                                     |        | <b>0.00</b>     | <b>0.00</b>     |
| <b>E. PROVISIONS</b>                                                                                    |        |                 |                 |
| <i>Sub-total(e)</i>                                                                                     | 437561 | 16.61           | 16.61           |
| <i>Less: Capitalized During the year/Period</i>                                                         | 438106 | 0.00            | 0.00            |
| <i>Sub-total(E)</i>                                                                                     |        | <b>16.61</b>    | <b>16.61</b>    |
| <b>F. DEPRECIATION &amp; AMORTISATION</b>                                                               |        |                 |                 |
|                                                                                                         | 437560 | 346.01          | 331.90          |
|                                                                                                         | 437586 | 32.02           | 32.00           |
| <i>Sub-total (f)</i>                                                                                    |        | <b>378.02</b>   | <b>363.90</b>   |
| <i>Less: Capitalized During the year/Period</i>                                                         | 438104 | 0.00            | 0.00            |
| <i>Sub-total(F)</i>                                                                                     |        | <b>378.02</b>   | <b>363.90</b>   |
| <b>G. PRIOR PERIOD EXPENSES (NET)</b>                                                                   |        |                 |                 |
| Prior period expenses                                                                                   | 437565 | 0.65            | 0.65            |
| <i>Less Prior period income</i>                                                                         | 437579 | 0.60            | 0.60            |
| <i>Sub-total (g)</i>                                                                                    |        | 0.05            | 0.05            |
| <i>Less: Capitalized During the year/Period</i>                                                         | 438107 | 0.00            | 0.00            |
| <i>Sub-total (G)</i>                                                                                    |        | <b>0.05</b>     | <b>0.05</b>     |
| <b>H. LESS : RECEIPTS AND RECOVERIES</b>                                                                |        |                 |                 |
| i) Income from generation of electricity –<br>precommissioning                                          | 437570 | 0.00            | 0.00            |
| ii) Interest on loans and advances                                                                      | 437571 | 27.06           | 27.06           |
| iii) Miscellaneous receipts                                                                             | 437572 | 31.24           | 31.24           |
| iv) Profit on sale of assets                                                                            | 437573 | 0.62            | 0.62            |
| v) Provision not required written back                                                                  | 437574 | 133.81          | 133.81          |
| vi) Hire charges/ outturn on plant and machinery                                                        | 437575 | 4.29            | 4.29            |
| vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY                                            | 437582 | 0.00            | 0.00            |
| viii) EAC-MTM Gain on derivatives                                                                       | 437580 | 0.00            | 0.00            |
| ix) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL<br>EXPENDITURE                             | 437584 | 0.00            | 0.00            |
| <i>Sub-total (h)</i>                                                                                    |        | <b>197.02</b>   | <b>197.02</b>   |
| <i>Less: Capitalized During the year/Period</i>                                                         | 438101 | 0.00            | 0.00            |
| <i>Sub-total (H)</i>                                                                                    |        | <b>197.02</b>   | <b>197.02</b>   |
| <b>I. C.O./Regional Office Expenses (i)</b>                                                             |        |                 |                 |
|                                                                                                         | 437599 | 131.53          | 131.53          |
| <i>Less: Capitalized During the year/Period</i>                                                         | 438109 | 0.00            | 0.00            |
| <i>Sub-total(I)</i>                                                                                     |        | <b>131.53</b>   | <b>131.53</b>   |
| <b>GRAND TOTAL ( a+b+c+d+e+f+g-h+i)</b>                                                                 |        | <b>12814.75</b> | <b>12758.32</b> |
| <i>Less: Capitalized During the year/Period</i>                                                         |        | <b>0.00</b>     | <b>0.00</b>     |
| <b>GRAND TOTAL ( A+B+C+D+E+F+G-H+I)</b>                                                                 |        | <b>12814.75</b> | <b>12758.32</b> |



## NOTE NO. 2.3 RIGHT OF USE ASSETS

(Amount in Lakh)

| (Amount in Lakhs) |                        |                       |           |        |            |        |                      |                           |                      |              |             |                           |                           |                           |
|-------------------|------------------------|-----------------------|-----------|--------|------------|--------|----------------------|---------------------------|----------------------|--------------|-------------|---------------------------|---------------------------|---------------------------|
| Sl. No.           | PARTICULARS            | GROSS CARRYING AMOUNT |           |        |            |        |                      |                           | DEPRECIATION         |              |             |                           | NET CARRYING AMOUNT       |                           |
|                   |                        | As at<br>01-Apr-2025  | Additions |        | Deductions |        | Other<br>Adjustments | As at 31st March,<br>2026 | As at<br>01-Apr-2025 | For the year | Adjustments | As at 31st<br>March, 2026 | As at 31st March,<br>2026 | As at<br>31st March, 2025 |
|                   |                        |                       | IUT       | Others | IUT        | Others |                      |                           |                      |              |             |                           |                           |                           |
| i)                | Land -Leasehold        | 0.20                  |           |        |            |        |                      | 0.20                      | 0.06                 | 0.01         | 0.00        | 0.07                      | 0.13                      | 0.14                      |
| ii)               | Building               | 0.00                  |           |        |            |        |                      | 0.00                      | 0.00                 | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| iii)              | Construction Equipment | 0.00                  |           |        |            |        |                      | 0.00                      | 0.00                 | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| iv)               | Vehicles               | 0.00                  |           |        |            |        |                      | 0.00                      | 0.00                 | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| v)                | Solar Park             | 0.00                  |           |        |            |        |                      | 0.00                      | 0.00                 | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| vi)               | Land-Right to Use      | 0.00                  |           |        |            |        |                      | 0.00                      | 0.00                 | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
|                   | Total                  | 0.20                  | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.20                      | 0.06                 | 0.01         | 0.00        | 0.07                      | 0.13                      | 0.14                      |
|                   | Previous year          | 0.20                  | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.20                      | 0.05                 | 0.01         | 0.00        | 0.06                      | 0.14                      | 0.15                      |

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 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 Lakh)

| Sl. No. | PARTICULARS            | GROSS BLOCK          |           |        |            |        |                      |                           | DEPRECIATION         |              |             |                           | NET BLOCK                 |                           |
|---------|------------------------|----------------------|-----------|--------|------------|--------|----------------------|---------------------------|----------------------|--------------|-------------|---------------------------|---------------------------|---------------------------|
|         |                        | As at<br>01-Apr-2025 | Additions |        | Deductions |        | Other<br>Adjustments | As at 31st March,<br>2026 | As at<br>01-Apr-2025 | For the year | Adjustments | As at 31st<br>March, 2026 | As at 31st March,<br>2026 | As at<br>31st March, 2025 |
|         |                        |                      | IUT       | Others | IUT        | Others |                      |                           |                      |              |             |                           |                           |                           |
| i)      | Land Leasehold         | 0.20                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.20                      | 0.06                 | 0.01         | 0.00        | 0.07                      | 0.13                      | 0.14                      |
| ii)     | Building               | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                 | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| iii)    | Construction Equipment | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                 | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| iv)     | Vehicles               | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                 | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| v)      | Solar Park             | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                 | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
| vi)     | Land-Right to Use      | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      | 0.00                 | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
|         | Total                  | 0.20                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.20                      | 0.06                 | 0.01         | 0.00        | 0.07                      | 0.13                      | 0.14                      |
|         | Previous year          | 0.20                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.20                      | 0.05                 | 0.01         | 0.00        | 0.06                      | 0.14                      | 0.15                      |



**NOTE NO. 2.4 INVESTMENT PROPERTY**

| Sl. No. | PARTICULARS          | GROSS BLOCK          |             |             |             |             |                      |                           | AMORTISATION         |              |             |                           | NET BLOCK                 |                           |
|---------|----------------------|----------------------|-------------|-------------|-------------|-------------|----------------------|---------------------------|----------------------|--------------|-------------|---------------------------|---------------------------|---------------------------|
|         |                      | As at<br>01-Apr-2025 | Additions   |             | Deductions  |             | Other<br>Adjustments | As at 31st March,<br>2026 | As at<br>01-Apr-2025 | For the year | Adjustments | As at 31st<br>March, 2026 | As at 31st March,<br>2026 | As at<br>31st March, 2025 |
|         |                      |                      | IUT         | Others      | IUT         | Others      |                      |                           |                      |              |             |                           |                           |                           |
| i)      | Land Freehold        | 0.00                 | 0.00        | 0.00        | 0.00        | 0.00        | 0.00                 | 0.00                      | 0.00                 | 0.00         | 0.00        | 0.00                      | 0.00                      | 0.00                      |
|         | <b>Total</b>         | <b>0.00</b>          | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b> | <b>0.00</b>          | <b>0.00</b>               | <b>0.00</b>          | <b>0.00</b>  | <b>0.00</b> | <b>0.00</b>               | <b>0.00</b>               | <b>0.00</b>               |
|         | <b>Previous year</b> |                      |             |             |             |             |                      | 0.00                      |                      |              |             | 0.00                      | 0.00                      | 0.00                      |

(Amount in Lakh)

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

|                                                                             | For the Year ended<br>31st March, 2026 | For the Year ended<br>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 | -                                      | -                                      |
|                                                                             | <b>As at 31.03.2026</b>                | <b>As at 31.03.2025</b>                |

**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.



## NOTE NO. 2.5 Intangible Assets

(Amount in Lakh)

| (Amount in Lakh)                                                                                                                                          |                   |                       |           |        |            |        |                      |                           |                      |              |             |                           |                           |                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------|-----------|--------|------------|--------|----------------------|---------------------------|----------------------|--------------|-------------|---------------------------|---------------------------|---------------------------|
| Sl. No.                                                                                                                                                   | PARTICULARS       | GROSS CARRYING AMOUNT |           |        |            |        |                      | AMORTISATION              |                      |              |             | NET CARRYING AMOUNT       |                           |                           |
|                                                                                                                                                           |                   | As at<br>01-Apr-2025  | Additions |        | Deductions |        | Other<br>Adjustments | As at 31st March,<br>2026 | As at<br>01-Apr-2025 | For the year | Adjustments | As at 31st March,<br>2026 | As at 31st March,<br>2026 | As at<br>31st March, 2025 |
|                                                                                                                                                           |                   |                       | IUT       | Others | IUT        | Others |                      |                           |                      |              |             |                           |                           |                           |
| i)                                                                                                                                                        | Upfront Fees      | 0.00                  |           |        |            |        | 0.00                 |                           |                      |              |             |                           | 0.00                      | 0.00                      |
| ii)                                                                                                                                                       | Computer Software | 1.90                  |           |        |            | 1.90   | 0.00                 | 1.90                      | 0.00                 | -1.90        | 0.00        | 0.00                      | 0.00                      | 0.00                      |
|                                                                                                                                                           | Total             | 1.90                  | 0.00      | 0.00   | 0.00       | 1.90   | 0.00                 | 1.90                      | 0.00                 | -1.90        | 0.00        | 0.00                      | 0.00                      | 0.00                      |
|                                                                                                                                                           | Previous year     | 1.90                  | 0.00      | 0.00   | 0.00       | 1.90   |                      | 1.90                      | 0.00                 | 0.00         | 1.90        | -1.90                     | 0.00                      | 0.00                      |
| Note : 2.5.1 Additional disclosure of Intangible Assets as per gross block of assets and accumulated depreciation and amortisation as at 31st March, 2025 |                   |                       |           |        |            |        |                      |                           |                      |              |             |                           |                           |                           |

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.

Note The obsolete intangible asset having a gross value after deemed cost adjustment of ₹1.9 lakh, and accumulated depreciation of ₹1.9 lakh provided thereafter, resulting in a zero written down value (WDV), has been written off pursuant to the approval of the competent authority.



## Annexure-I to NOTE NO. 2.5 Intangible Assets

(Amount in Lakh)

| Sl. No. | PARTICULARS       | GROSS BLOCK          |           |        |            |        |                      |                           | AMORTISATION         |              |             |                           | NET BLOCK                 |                           |
|---------|-------------------|----------------------|-----------|--------|------------|--------|----------------------|---------------------------|----------------------|--------------|-------------|---------------------------|---------------------------|---------------------------|
|         |                   | As at<br>01-Apr-2025 | Additions |        | Deductions |        | Other<br>Adjustments | As at 31st March,<br>2026 | As at<br>01-Apr-2025 | For the year | Adjustments | As at 31st<br>March, 2026 | As at 31st March,<br>2026 | As at<br>31st March, 2025 |
|         |                   |                      | IUT       | Others | IUT        | Others |                      |                           |                      |              |             |                           |                           |                           |
| i)      | Upfront Fees      | 0.00                 | 0.00      | 0.00   | 0.00       | 0.00   | 0.00                 | 0.00                      |                      |              |             |                           | 0.00                      | 0.00                      |
| ii)     | Computer Software | 1.98                 | 0.00      | 0.00   | 0.00       | 1.98   | 0.00                 | 0.00                      | 1.98                 | 0.00         | -1.98       | 0.00                      | 0.00                      | 0.00                      |
|         | Total             | 1.98                 | 0.00      | 0.00   | 0.00       | 1.98   | 0.00                 | 0.00                      | 1.98                 | 0.00         | -1.98       | 0.00                      | 0.00                      | 0.00                      |
|         | Previous year     |                      |           |        |            |        |                      | 1.98                      |                      |              |             | 1.98                      | 0.00                      | 0.00                      |

Note The obsolete asset having a gross value of ₹1.98 lakh, accumulated depreciation of ₹1.98 lakh provided thereafter, resulting in a nil written down value (WDV), has been written off pursuant to the approval of the competent authority.



**Annexure to Note 2.1 & 2.5 as at  
31.3.2026**

**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 |
|---------|----------------------|-----------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------|-------|
|         |                      |                 | (A)                                                                     | (B)                                                                       | (A+B) |
|         |                      |                 |                                                                         |                                                                           | 0     |
|         |                      |                 |                                                                         |                                                                           | 0     |
|         |                      |                 |                                                                         |                                                                           | 0     |
|         |                      |                 |                                                                         |                                                                           | 0     |
|         |                      |                 |                                                                         |                                                                           | 0     |
|         |                      |                 |                                                                         |                                                                           | 0     |
| Total   |                      |                 | 0                                                                       | 0                                                                         | 0     |

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

(a) In respect of Items (up to Rs 20 Lakhs each)

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

(b) In respect of Items exceeding Rs 20 Lakhs each

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

**1.3 Addition on account of inter unit transfers**

(a) In respect of Items (up to Rs 20 Lakhs each)

| Sl. No. | Particular of assets | Head of account | Gross block of Assets (Rs.) | Detail of the Unit / Company from where Assets Received (Transferred In) |                        | Advice number | Accumulated Depreciation till 31.03.2015 |
|---------|----------------------|-----------------|-----------------------------|--------------------------------------------------------------------------|------------------------|---------------|------------------------------------------|
|         |                      |                 |                             | Name of Unit / Company                                                   | Code of Unit / Company |               |                                          |
|         |                      |                 |                             |                                                                          | e.g. 100 , 101         |               |                                          |
|         |                      |                 |                             |                                                                          |                        |               |                                          |
|         |                      |                 |                             |                                                                          |                        |               |                                          |
|         |                      |                 |                             |                                                                          |                        |               |                                          |
|         |                      |                 |                             |                                                                          |                        |               |                                          |
| Total   |                      |                 | 0                           |                                                                          |                        |               | 0                                        |

(b) In respect of Items exceeding Rs 20 Lakhs each

| Sl. No.     | Particular of assets | Head of account | Gross block of Assets (Rs.) | Detail of the Unit / Company from where Assets Received (Transferred In) |                        | Advice number | Accumulated Depreciation till 31.03.2015 |
|-------------|----------------------|-----------------|-----------------------------|--------------------------------------------------------------------------|------------------------|---------------|------------------------------------------|
|             |                      |                 |                             | Name of Unit / Company                                                   | Code of Unit / Company |               |                                          |
|             |                      |                 |                             |                                                                          | e.g. 100 , 101         |               |                                          |
|             |                      |                 |                             |                                                                          |                        |               |                                          |
|             |                      |                 |                             |                                                                          |                        |               |                                          |
|             |                      |                 |                             |                                                                          |                        |               |                                          |
|             |                      |                 |                             |                                                                          |                        |               |                                          |
|             |                      |                 |                             |                                                                          |                        |               |                                          |
| Total       |                      |                 | 0                           |                                                                          |                        |               | 0                                        |
| Gross Total |                      |                 | 0                           |                                                                          |                        |               | 0                                        |



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

(a) In respect of Items (up to Rs 20 Lakhs each)

| Sl. No. | Particular of assets                                                                      | Head of account | Gross block Addition (Rs.) | Accumulated Depreciation till 31.03.2015 | Gross Block Deduction at Deemed Cost. |
|---------|-------------------------------------------------------------------------------------------|-----------------|----------------------------|------------------------------------------|---------------------------------------|
| 1       | Sriram Honda Portable Generator Set                                                       | 411002          |                            |                                          |                                       |
| 2       | Honda Portable Generating Set                                                             |                 | 0.95                       | 0.83                                     | 0.12                                  |
| 3       | BEML Model - BD-50 Dozer with canvas &                                                    | 411105          | 57.66                      | 54.78                                    | 2.88                                  |
| 4       | PRIMAX(P-7) Hopper Fed Concrete Mixture,                                                  | 411110          | 1.09                       | 1.04                                     | 0.04                                  |
| 5       | Concrete Vibrator with 3 HP Motor & starter                                               |                 |                            |                                          |                                       |
| 6       | ESAB Natural Air Cooled Welding Transformer                                               | 411114          | 1.00                       | 1.00                                     | 0.00                                  |
| 7       | Brazing nozzle (gas) 2 Nos. Rs. 616                                                       |                 |                            |                                          |                                       |
| 8       | Diluted Accetyline Cylinder (Empty)                                                       |                 |                            |                                          |                                       |
| 9       | Oxygen Cylinder (Empty)                                                                   |                 |                            |                                          |                                       |
| 10      | Atlas Copco Jack Hammer Model-RH6564W                                                     | 411116          | 0.61                       | 0.49                                     | 0.12                                  |
| 11      | Chain Pulley Block for core Drilling Work 3 Ton Capacity,                                 | 411130          | 1.12                       | 1.12                                     | 0.00                                  |
| 12      | Pulling & Lifting Machine                                                                 |                 |                            |                                          |                                       |
| 13      | Overhead Projector- Godrej, Prime Vision-2000                                             |                 |                            |                                          |                                       |
| 14      | "A" Type Portable Magazine, Telescopic                                                    |                 |                            |                                          |                                       |
| 15      | Jute Matting (design)                                                                     |                 |                            |                                          |                                       |
| 16      | Non Woolen Carpet Bajaj Caranovq quality                                                  |                 |                            |                                          |                                       |
| 17      | Sofa Set & Centre Table                                                                   |                 |                            |                                          |                                       |
| 18      | Godrej Sr.Executive Table T-202                                                           |                 |                            |                                          |                                       |
| 19      | Godrej Sr.Executive Table T-108                                                           |                 |                            |                                          |                                       |
| 20      | Godrej Table T-102 DL Top                                                                 |                 |                            |                                          |                                       |
| 21      | Godrej Prima Revolving Chair (Ex) PCH-7001                                                |                 |                            |                                          |                                       |
| 22      | Godrej Prima Revolving Chair (Ex) PCH-7002                                                |                 |                            |                                          |                                       |
| 23      | Godrej Storewel Model -U plain with 4 shelves                                             |                 |                            |                                          |                                       |
| 24      | Godrej Chair PCH-7001                                                                     |                 |                            |                                          |                                       |
| 25      | Godrej Table T-102                                                                        |                 |                            |                                          |                                       |
| 26      | Godrej Table T-9                                                                          |                 |                            |                                          |                                       |
| 27      | Godrej Storwell Classic 4 Shelves                                                         |                 |                            |                                          |                                       |
| 28      | Godrej Storwell Plain 4 Shelves                                                           |                 |                            |                                          |                                       |
| 29      | Godrej Table T-104 DL Top                                                                 |                 |                            |                                          |                                       |
| 30      | Godrej Premium Revolving Chair PCH-7002                                                   |                 |                            |                                          |                                       |
| 31      | Godej Storewel Classic (4 Shelves)                                                        |                 |                            |                                          |                                       |
| 32      | Godej Storewel Wardrobe Model-H                                                           |                 |                            |                                          |                                       |
| 33      | Godej 4 door Filing Cabinet                                                               |                 |                            |                                          |                                       |
| 34      | Godej 4 door Book Case                                                                    |                 |                            |                                          |                                       |
| 35      | Godrej Integrated Work Station (wide) with                                                |                 |                            |                                          |                                       |
| 36      | Godrej Prem. Work Chair PCH-7002 (Revolving)                                              |                 |                            |                                          |                                       |
| 37      | Godrej Table T-108 DL Top                                                                 |                 |                            |                                          |                                       |
| 38      | Steel Wardrobe (1980 X 108 X 535 mm) with                                                 |                 |                            |                                          |                                       |
| 39      | 3 Nos.Godrej 4 door Book Case                                                             |                 |                            |                                          |                                       |
| 40      | 1 No.Godrej Integrated Computer Work Station                                              |                 |                            |                                          |                                       |
| 41      | Supreme Ornate Lacguard finished Chair wih                                                |                 |                            |                                          |                                       |
| 42      | 1 No.Godrej Sr.Executive Table T-202                                                      |                 |                            |                                          |                                       |
| 43      | VIP Sofa Det Cover - Rs.4050                                                              | 411701          | 12.24                      | 7.64                                     | 4.60                                  |
| 44      | 1 no.Godrej 4 Drawer fling Cabinet Rs.9047                                                |                 |                            |                                          |                                       |
| 45      | 2 Nos. Godrej Rack 4'x3"x12" with 4 shelves                                               |                 |                            |                                          |                                       |
| 46      | Godrej Integrated Computer Work Station                                                   |                 |                            |                                          |                                       |
| 47      | Sofa set (3+2+1) Superior Quality 1Set                                                    |                 |                            |                                          |                                       |
| 48      | GODREJ Viva Executive Desk,Mobile Pedestal ,ERU and Credenza Unit complete set            |                 |                            |                                          |                                       |
| 49      | GODREJ Executive Chaire PCH-7001D(Revolving)                                              |                 |                            |                                          |                                       |
| 50      | GODREJ Chaire PCH-7003D( Non -Revolving)                                                  |                 |                            |                                          |                                       |
| 51      | LEATHER BAG & ACCESSORIES,GR NO-1780 Dated- 08.03.2013                                    |                 |                            |                                          |                                       |
| 52      | WOODEN BOX GR No.1615 Dt- 30.05.2013                                                      |                 |                            |                                          |                                       |
| 53      | WOODEN BOX GR No.1615 Dt- 30.05.2013                                                      |                 |                            |                                          |                                       |
| 54      | MATTRESS (48X78X4) GR No.1196 Dt- 26.06.2013                                              |                 |                            |                                          |                                       |
| 55      | Matrix Safe 3016KL mechanical GR No.1640 Dt- 22.11.2013                                   |                 |                            |                                          |                                       |
| 56      | Bookcase 4Door GR No.1640 Dt- 22.11.2013                                                  |                 |                            |                                          |                                       |
| 57      | Rack 8"x3"x18" with 8 shelves GR No.1640 Dt- 22.11.2013                                   |                 |                            |                                          |                                       |
| 58      | SONATO CONFERENCE TABLE 1 SEATER COPE FITTING GR SHEET NO-1643 DT-05.12.2013              |                 |                            |                                          |                                       |
| 59      | CHAIR MODEL CREST MID BACK GR SHEET NO-1643 DT-05.12.2013                                 |                 |                            |                                          |                                       |
| 60      | COMPUTER CHAIR CH-5102R GR SHEET NO-1643 DT-05.12.2013                                    |                 |                            |                                          |                                       |
| 61      | STOREWEL PLAIN GR SHEET NO-1643 DT-05.12.2013                                             |                 |                            |                                          |                                       |
| 62      | COMPUTER TABLE C-1 GR SHEET NO-1643 DT-05.12.2013                                         |                 |                            |                                          |                                       |
| 63      | CENTRE TABLE 1 SET . EASY CHAIR 1 PC                                                      |                 |                            |                                          |                                       |
| 64      | Godrej Refrigerator 165 Ltrs. ULTRA cas &                                                 |                 |                            |                                          |                                       |
| 65      | Godrej Refrigerator 300 Ltrs. ULTRA cas &                                                 |                 |                            |                                          |                                       |
| 66      | Sofa Set (VIP)                                                                            |                 |                            |                                          |                                       |
| 67      | Bouble bed Size 5'x6.5                                                                    |                 |                            |                                          |                                       |
| 68      | Refrigerator 253 Ltrs. Sansung Model No-RT26FAKMASE/TL GR No.1617 Dt-25.06.2013           |                 |                            |                                          |                                       |
| 69      | Wardrobe Model -H GR No.1640 Dt-22.11.2013                                                |                 |                            |                                          |                                       |
| 70      | Wardrobe Model -H GR No.1921 Dt-13.01.2015                                                |                 |                            |                                          |                                       |
| 71      | Sofa Set Cane (2+1+1+Centre Table)including transportation GR Sheet NO-1918 DT-03.01.2015 | 411707          | 4.52                       | 0.45                                     | 4.07                                  |
| 72      | Easy Chair                                                                                |                 |                            |                                          |                                       |
| 73      | Godrej Storewel with 4 shelves GR 1953 DT 10.12.15                                        |                 |                            |                                          |                                       |
| 74      | Godrej M/B Chair GR 1953 DT 10.12.15                                                      |                 |                            |                                          |                                       |
| 75      | Rack36"15"6 with 6 shelves GR 1953 DT 10.12.15                                            |                 |                            |                                          |                                       |
| 76      | GODREJ WARDROBE WITH MIRROR GR 1973 DT 20.11.16                                           |                 |                            |                                          |                                       |
| 77      | T V TROLLY (TEAK WOOD)4'X2.25'X16",GR 1981 DT 21.3.17                                     |                 |                            |                                          |                                       |



|     |                                                                                                                                                                                                                       |        |       |      |      |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-------|------|------|
| 78  | TABLE T-9, 1 NO, REVOLVING CHAIR 1 NOS, MULTIPURPOSE CHAIR 2 NOS, CHAIR 18 C 1 NO, GR 1995 DT 01.11.17                                                                                                                |        |       |      |      |
| 79  | Sony Vaio -Laptop, Model No-VPCEB34EN                                                                                                                                                                                 |        |       |      |      |
| 80  | SI No-                                                                                                                                                                                                                |        |       |      |      |
| 81  | HP Business Desktop Computer Model No-3330MT ,Intel Core i3 Gen 2100,2GB DDR3 RAM,500 GB SATA -II HDD ,18.5 " Monitor,Windows 7 Professional.                                                                         |        |       |      |      |
| 82  | HP Business Desktop Computer Model No-3330MT ,Intel Core i3 Gen 2100,2GB DDR3 RAM,500 GB SATA -II HDD ,18.5 " Monitor,Windows 7 Professional.                                                                         |        |       |      |      |
| 83  | DEL NOTE BOOK                                                                                                                                                                                                         |        |       |      |      |
| 84  | MACBOOK AR 13" DOUL CORE 15.1.8 GHz /4GB/256GB LESS /HD GRAPHICA 400                                                                                                                                                  |        |       |      |      |
| 85  | MOTOROLA XOOM TABLET -MZ601-WIFI +3G, PURCHASE DATE 07.02.2012 NHPC LTD ADVICE NO-Q1-03(2013-14)                                                                                                                      |        |       |      |      |
| 86  | NOTE BOOK -HP LAPTOP MODEL PRO BOOK 45105, PURCHASE DATE -16.12.2009, NHPC LTD ADVICE NO-Q1-04(2013-14)                                                                                                               |        |       |      |      |
| 87  | HP PAVILION NOTEBOOK 15-E016TX, SL NO-5CD3248TYB                                                                                                                                                                      |        |       |      |      |
| 88  | HP Business Desktop Computer Model No-3330MT ,Intel Core i3 Gen 2100,2GB DDR3 RAM,500 GB SATA -II HDD ,18.5 " Monitor,Windows 7 Professional.                                                                         |        |       |      |      |
| 89  | HP Business Desktop Computer Model No-3330MT ,Intel Core i3 Gen 2100,2GB DDR3 RAM,500 GB SATA -II HDD ,18.5 " Monitor,Windows 7 Professional.                                                                         |        |       |      |      |
| 90  | HP Desktop 3330, CORE I5/3RD GEN/4GB/500GB DVD,RWI WIN 7 PROF/KBD+MOUSE                                                                                                                                               |        |       |      |      |
| 91  | HP Desktop 3330, CORE I5/4GB/500GB DVD,RWI WIN 8 PROF                                                                                                                                                                 |        |       |      |      |
| 92  | NOTE BOOK                                                                                                                                                                                                             |        |       |      |      |
| 93  | DESKTOP HP 110-2161X -i3 PROCESSOR, H-61MB                                                                                                                                                                            | 411801 | 17.07 | 7.45 | 9.62 |
| 94  | LAPTOP -HP PAVILION NB PC 15-P001TX                                                                                                                                                                                   |        |       |      |      |
| 95  | LAPTOP -Dell Laptop Ins 3542 I5(4th) 4gb/500gb/Win 8Blue                                                                                                                                                              |        |       |      |      |
| 96  | TAB ,Make Samsung , Galaxy Model No:T-531, IMEI NO:35773206050652 GR-1958 DT 01.2.16                                                                                                                                  |        |       |      |      |
| 97  | HP DESKTOP pc Model 280G 2 MT, TFT MONITOR, GR 1974 DT 20.12.16                                                                                                                                                       |        |       |      |      |
| 98  | TAB ,Make Samsung , Model No:AB T355Y, Portable Power Bank, 3 in 1 Micro SD card GR -2021 DT 25.06.16                                                                                                                 |        |       |      |      |
| 99  | SAMSUNG TABLET GALAXY , TAB-A(SM-T355Y, ST 351558073020820)1 NOS ,FLASH CARD 32 GB, HEAD PHONE SAMSUNG BLUE TOOTH 1 NOS , & WITH REMP GLASS GR -1989 -1990 DT 04.09.2017                                              |        |       |      |      |
| 100 | DELL INSPIRON DESKTOP COMPUTER- I3 7TH GEN, 4 GB RAM , DDR 4 , 1 TB HDD, WIN 10 , 4 NOS, GR NO:2679 DT 05.01.2018                                                                                                     |        |       |      |      |
| 101 | ASUS DESK TOP ,PROCESSOR INTEL PENTIUM QUAD CORE 4 GB RAM, HDD :500GB OD-DVD RW ,OS-WIN 10,MONITOR -18.5" KEY BOARD & MOUSE 2 SET ,GR NO-2098 DT 22.9.17                                                              |        |       |      |      |
| 102 | ACER DESK TOP ,PROCESSOR INTEL PENTIUM QUAD CORE 4 GB RAM, HDD :1TB OD-DVD RW ,OS-WIN 10,MONITOR -18.5" KEY BOARD & MOUSE 2 SET ,GR NO-2100 DT 11.11.17                                                               |        |       |      |      |
| 103 | DELL AIO DLA10200 CORE I5-11th GEN, BGB RAM, 1TB HDD WIN10 HOME+ MS OFFICE 2019, 23.8" FHD TOUCH, NO ODD, WIRELESS KBM, 3 YEAR WARRANTY SERVICE TAG: FDRLE92 GR NO: 2248.06.02.2021                                   |        |       |      |      |
| 104 | DESKTOP DELL (DLD 10191) CI3 COREI3-10TH GEN, 4GB RAM, 1TB HDD WIN 10 HOME+ MS OFFICE 2019 SERVICE TAG: 8BXCH73 GR NO: 2248.06.02.2021                                                                                |        |       |      |      |
| 105 | HP LeserJet 1020Plus                                                                                                                                                                                                  |        |       |      |      |
| 106 | Laser HpLjm1216nfh SI No-CNF8B9J49T, GR Sheet No-1176 Dt-23.07.2011                                                                                                                                                   |        |       |      |      |
| 107 | HP Mono Laser Printer Model LJP1108,GR Sheet No-1049 Dt-07.06.2012                                                                                                                                                    |        |       |      |      |
| 108 | Laser Multifuntion Mono Device HP Model Laser Jet M1319F, SI No-CNJ8CC601C, GR Sheet No-1049 Dt-07.06.2012                                                                                                            |        |       |      |      |
| 109 | HP Mono Laser Printer Model LJP1108                                                                                                                                                                                   |        |       |      |      |
| 110 | HP Printer Pro 8600 Plus                                                                                                                                                                                              |        |       |      |      |
| 111 | HP Printer P2035                                                                                                                                                                                                      |        |       |      |      |
| 112 | HP Printer Pro 8600 Plus                                                                                                                                                                                              |        |       |      |      |
| 113 | HP LASERJET PRINTER-PRO P1108                                                                                                                                                                                         |        |       |      |      |
| 114 | HP LASER JET PRO MFP M435 nw -A3E42A                                                                                                                                                                                  | 411803 | 3.60  | 0.68 | 2.92 |
| 115 | HP LASER JET PRO MFP M126nw                                                                                                                                                                                           |        |       |      |      |
| 116 | CB376A HP LJ M1005 MFP                                                                                                                                                                                                |        |       |      |      |
| 117 | HP LASER JET PRINTER PRO.MFP-M227 FDW 1 NO, GR 2683 DT 29.1.2018 SL NO:VNC3805614                                                                                                                                     |        |       |      |      |
| 118 | PRINTER CANON MF 641 CW COLOR LASER PRINT, SCAN AND COPY PRINT SPEED (A4):18PPM(MONO/COLOUR) PRINT RESOLUTION: UPTO 9,600(EQUIVALENT)x 600DPI MONTHLY PRINT VOL: 250-2500 PAGES SN: 2JM22655 GR NO.2249 DT 06.02.2021 |        |       |      |      |
| 119 | PRINTER CANON MF232W (WIRELESS) PRINT, SCAN AND COPY, DUTY CYCLE-15,000PAGES PAGE SIZE SUPPORTED-A4,B5,LEGAL, LETTER COMPATIBLE-337; PAGE YEILD-2400 SN: WRG56411, WRG56491 GR NO:2250 DT 06.02.2021                  |        |       |      |      |
| 120 | EPSON DOT MATRIX PRINTER LQ-1310(24PIN) GR NO 2755 DT 22/06/2021                                                                                                                                                      |        |       |      |      |
| 121 | CORD LESS PHONE                                                                                                                                                                                                       |        |       |      | 0.25 |
| 122 | C 6602 XPERIA Z/B IMEI No.35566605-116633-7 TAB                                                                                                                                                                       | 411804 | 0.25  |      |      |
| 123 | CORD LESS PHONE                                                                                                                                                                                                       |        |       |      |      |
| 124 | C 6602 XPERIA Z/B IMEI No.35566605-116633-7 TAB                                                                                                                                                                       | 411902 | 0.43  | 0.10 | 0.33 |
| 125 | SUPPLY & INSTALLATION OF EPBAX SYSTEM , GR NO:2213 29.3.18                                                                                                                                                            | 411903 | 3.34  | 0.00 | 3.34 |
| 126 | Motoriyed -Tread Mill T-740 VIVA FITNESS                                                                                                                                                                              |        |       |      |      |
| 127 | Motoriyed -Tread Mill T-740 VIVA FITNESS                                                                                                                                                                              |        |       |      |      |
| 128 | KENT PEARL MINERAL R.O (15 LPH) PRE FILTER , 1 NO , GR NO: 1985 DT 23.6.2017                                                                                                                                          |        |       |      |      |
| 129 | GHROFAEK240 OIL FILLED RADITOR (ROOM HEATER) 1 NO , GR NO:2099 DT 14.11.2017                                                                                                                                          | 412007 | 1.87  | 0.03 | 1.84 |



|     |                                                                                                                                                                                 |        |       |      |       |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|-------|------|-------|
| 130 | RO WATER PURIFIER SYSTEM, 20 LPH KENT PEARL GR SHEETNO-2768 Dt: 18-11-2021 WARNTY 1)6month for filter 2) 12MONTH FOR MEMBRANCE (RO,UF) 3) 4 year free servicing without charges |        |       |      |       |
| 131 | AC Split 1.5Ton (Voltas-M-Verties)                                                                                                                                              | 412007 | 0.62  | 0.11 | 0.51  |
| 132 | HATACHI AC ESOG518HDEA( 5 STAR INVERTOR) 1.5T SPL                                                                                                                               |        |       |      |       |
| 133 | KENT WONDER RO MINERAL Water Purifier                                                                                                                                           | 412020 | 0.28  | 0.06 | 0.22  |
| 134 | SONY CYBERSHOT MODEL: DSC-W830 SL NO: 4700739 GR 1955 DT17.12.15                                                                                                                |        |       |      |       |
| 135 | Software Microsoft Office Home and Business 2010 SI No-99994689834747                                                                                                           | 412201 | 1.98  | 0.08 | 1.90  |
| 136 | DESIGN & DEVELOPMENT OF LDHCL WEBSITE , M/S GLOBIZS , Imphal                                                                                                                    |        |       |      |       |
| 137 | Sony Wega 53 cm Colour Television                                                                                                                                               |        |       |      |       |
| 138 | Samsung 20" Colour Television                                                                                                                                                   |        |       |      |       |
| 139 | EM PP-2000 Voltage Stabiliser(Part No. 105M70005 & 105M70006)                                                                                                                   |        |       |      |       |
| 140 | SamSung Coluer Television 21" Model No-CS21A551MLKXXL                                                                                                                           |        |       |      |       |
| 141 | NIKON CAMERA D.90 KIT (18-105)NM VR LENS) WITH 4 GB CARD,CASE AND ACCESSORIES                                                                                                   | 412501 | 3.22  | 0.54 | 2.68  |
| 142 | SAMSUNG LED TV Model No-UA23F4003                                                                                                                                               |        |       |      |       |
| 143 | SAMSUNG LED TV 23" Model No-UA23H4003 SL NO: H01A32NG815407M, GR 1954 DT 17.12.15                                                                                               |        |       |      |       |
| 144 | SONY TV KLV 32 R422E , SL NO 3064696 3064695 2 NOS , GR 2097 DT 13.11.17                                                                                                        |        |       |      |       |
| 145 | Optical Theodolite with accessories                                                                                                                                             |        |       |      |       |
| 146 | Prismatic Bionoculars 6X30 insling leather case                                                                                                                                 |        |       |      |       |
| 147 | Lynx Automatic Weather station                                                                                                                                                  |        |       |      |       |
| 148 | Garmin Etrex 30 - Dive No-2DV237652                                                                                                                                             |        |       |      |       |
| 149 | NSW-142 HOTA AIR OVEN WITH SIZE 355X355X355 MM CAP 45LITRES VIDE GR No.1404 dt 11.09.2014                                                                                       |        |       |      |       |
| 150 | 3082-DESSICATOR WITH COVER AND PORCELAIN PLATE &PHNOB SIZE 300MM VIDE GR No.1411dt 11.09.2014                                                                                   | 412502 | 20.84 | 7.26 | 13.58 |
| 151 | AUTOMATIC WATER LEVEL RECORDER(AWL) GR No.1901,1902,1903 Dt 21.08.2014                                                                                                          |        |       |      |       |
| 152 | WATER CURRENT METERGR GR No.1901,1902,1903 Dt 21.08.2014                                                                                                                        |        |       |      |       |
| 153 | AUTOMATIC WATER STATION(AWS) GR No.1901,1902,1903 Dt 21.08.2014                                                                                                                 |        |       |      |       |
| 154 | Table Tennis Board (STAG)                                                                                                                                                       |        |       |      |       |
| 155 | Standard Test Sreet Set 450 mm dia                                                                                                                                              |        |       |      |       |
| 156 | Harmonium Vertical, 7 part below,                                                                                                                                               |        |       |      |       |
| 157 | Electrical Hand Drill Capacity 10 mm                                                                                                                                            |        |       |      |       |
| 158 | LYNX Fibre glass self recording Rain Gauge LEATHER BAG GR NO-1783 Dated-15.05.2013                                                                                              |        |       |      |       |
| 159 | EXIDE INVERTOR 850 WITH BETTRY 1000,12V,100AH ,15 PLATE GR NO-1586 Dated-29.04.2013                                                                                             |        |       |      |       |
| 160 | BRUNTON COMPASS (DQL-8)TAIWAN MAKE                                                                                                                                              |        |       |      |       |
| 161 | GEOLOGICAL HAMMER(PEAK TYPE)                                                                                                                                                    | 412503 | 2.86  | 0.49 | 2.37  |
| 162 | Solar Panel -100W ,Controller-10 AMP,Solar Wire -2MM GR No-1477 Dt-18.03.2014 Rs 9660/-                                                                                         |        |       |      |       |
| 163 | DISPLAY BOARD(SIZE 2'X3' HIGHT 4'6") WITH GOLDEN LETTER KIT GR No-1912 Dt-25.09.2014                                                                                            |        |       |      |       |
| 164 | Water Filter ,Kent Grand RO , KR-1512021256, KR-1512006112 GR NO-1959 DT 24.2.16.                                                                                               |        |       |      |       |
| 165 | WASHING M/C - SAMSUNG MODEL WF 602U0BHSD SL NO: 03D45PBG00505H                                                                                                                  |        |       |      |       |
| 166 | BLUE 2000LT 3VT/C WATER TANK GR SHEET NO 2767 Dt: 18-11-2021                                                                                                                    |        |       |      |       |
| 167 | Hair Refrigerator 180Lts. Model No-HRD-205 CM-DGCB SI No-BS03C2E8400PIB2B0464                                                                                                   |        |       |      |       |
| 168 | SAMSUNG Refrigerator 180Lts. Model No-RR1914 GR No. 1618 Dt 26.06.2013                                                                                                          | 412505 | 1.13  | 0.10 | 1.03  |
| 169 | SAMSUNG Refrigerator 180Lts. Model No-RR1914BCARH GR No. 1922 Dt 13.01.2015                                                                                                     |        |       |      |       |
| 170 | HAIER REFRIDGETOR ,MODEL NO : HRD1703/SR ,1 NOS, GR 2686 DT 14.02.2018                                                                                                          |        |       |      |       |
| 171 | WHIRLPOOL REFRIDGETOR 1 NO,190 LTRS , MODEL -205 ICE MAGIC POWER COOL GR NO 2695 DT 21.2.18                                                                                     |        |       |      |       |
| 172 | Compas Prismatic 114 mm Dia In sling lether case with stand GR No.22135 of 7/99                                                                                                 |        |       |      |       |
| 173 | Staff levelling 4 mtrs. "E" Type (Aluminium)Telscopic in four lenthth GR No.22135 of 7/99                                                                                       |        |       |      |       |
| 174 | Staff levelling 4 mtrs. Telescopic in three legthth (Wooden)GR No.22135 of 7/99                                                                                                 |        |       |      |       |
| 175 | Dinning Table rectangle 6 mm thick plywood 3'X                                                                                                                                  |        |       |      |       |
| 176 | Wooden Rack 6' X 6"                                                                                                                                                             |        |       |      |       |
| 177 | Supreme Ornate Luxury chair with arm & cushion                                                                                                                                  |        |       |      |       |
| 178 | Wooden Bed/Cot size 6'3" x 3'2" with Ply                                                                                                                                        |        |       |      |       |
| 179 | Kusion Mattress 36" x 75" x 3"                                                                                                                                                  |        |       |      |       |
| 180 | ELGI Hand operated grease pump of 10 Kgs.                                                                                                                                       |        |       |      |       |
| 181 | Godrej Table T.P. DL Top                                                                                                                                                        |        |       |      |       |
| 182 | Godrej Premium Chair PCH -7003 Non-Rev                                                                                                                                          |        |       |      |       |
| 183 | Godrej Chair CH- 7                                                                                                                                                              |        |       |      |       |
| 184 | Godrej Chair CH- 4                                                                                                                                                              |        |       |      |       |
| 185 | Godrej Chair PCH- 7003                                                                                                                                                          |        |       |      |       |
| 186 | Godrej Table T- 8                                                                                                                                                               |        |       |      |       |
| 187 | 4 Nos. Godrej Chair CH-4                                                                                                                                                        |        |       |      |       |
| 188 | Godrej Table T-8 DL Top                                                                                                                                                         |        |       |      |       |
| 189 | Centre Table (Teak Wood) with black glass top                                                                                                                                   |        |       |      |       |
| 190 | Ceiling Fan 48" Bajaj 1200 MM S.Deluxe                                                                                                                                          |        |       |      |       |
| 191 | Ceiling Fan 48" S.Deluxe                                                                                                                                                        |        |       |      |       |
| 192 | Usha Heat Convertor                                                                                                                                                             |        |       |      |       |
| 193 | Wooden Bed ( 6.5' x 3' ) with sunmica hard top                                                                                                                                  |        |       |      |       |
| 194 | Wooden Bed (61/2' x 3' ) with sunmica                                                                                                                                           |        |       |      |       |
| 195 | Wooden Bed (61/2' x 3' ) with good quality                                                                                                                                      |        |       |      |       |
| 196 | Sunmica Table (5' x 3' ) with both side drawers                                                                                                                                 |        |       |      |       |
| 197 | Wooden Almira                                                                                                                                                                   |        |       |      |       |
| 198 | Wooden Cot (61/2' x 3' ) with sunmica                                                                                                                                           |        |       |      |       |
| 199 | Tata Phone Receiver Model T-744                                                                                                                                                 |        |       |      |       |
| 200 | Bajaj Ceiling Fan                                                                                                                                                               |        |       |      |       |
| 201 | Alumunium Ladder (Double Fold) 20 Ft                                                                                                                                            |        |       |      |       |

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|     |                                                                                      |
|-----|--------------------------------------------------------------------------------------|
| 203 | Tullu Pump T-110 S.P. including                                                      |
| 204 | Godrej Table T-8 DL Top                                                              |
| 205 | Chair CH-4 Plastic cane Non-Revolving                                                |
| 206 | Tata Phone Model T-744                                                               |
| 207 | Insect Flasher Spectrum make                                                         |
| 208 | Hero Alegro                                                                          |
| 209 | Sets of Standard test sieve of 200 mm dia                                            |
| 210 | Tripple beam balance of 3 Kg capacity with                                           |
| 211 | Kurlon Mattress , Super Deluxe (36"x6'3"x3")                                         |
| 212 | Wooden Almira (Medium Size)                                                          |
| 213 | Cotton Matress (8.4" x 3' x 3")                                                      |
| 214 | 14' 11/2" x 17'2" ( 242.48 Sq.ft.)                                                   |
| 215 | 14' x 16'10" ( 235.66 Sq.ft.)                                                        |
| 216 | 11 x 14'3" ( 156.75 Sq.ft.)                                                          |
| 217 | 11' 1/2" x 14'2" ( 157.60 Sq.ft.)                                                    |
| 218 | Tata Phone Receiver Model P-88                                                       |
| 219 | Hobner Guitter M-225                                                                 |
| 220 | Tabla (Neem Wood)                                                                    |
| 221 | Battery charger input 200/250 V                                                      |
| 222 | 1200 MM (48") Bajaj Ceiling Fan Grace HS                                             |
| 223 | Beetal Telephone - Marvel Clip                                                       |
| 224 | Geyser - Bajaj 25 Ltrs. Metal body                                                   |
| 225 | Ceiling Fan - 48" grace - Bajaj                                                      |
| 226 | Water Filter                                                                         |
| 227 | 15" Acer CRT monitor                                                                 |
| 228 | Battray                                                                              |
| 229 | Rain Gauge Roorkee Type Fibre Glass                                                  |
| 230 | Rain Gauge Roorkee Type Fibre Glass                                                  |
| 231 | Hydraulic Trolly Jack 2 Ton in Box/floor 2 Ton/minimum hight 135 mm max322 mm /A Car |
| 232 | Bed Side Box                                                                         |
| 233 | WOODEN BED SIZE -6.5'X3.5'                                                           |
| 234 | WOODEN BENCH SIZE -6'X1'                                                             |
| 235 | VISITOR CHAIRS                                                                       |
| 236 | VISITOR CHAIRS                                                                       |
| 237 | VISITOR CHAIRS                                                                       |
| 238 | VISITOR CHAIRS                                                                       |
| 239 | VISITOR CHAIRS                                                                       |
| 240 | VISITOR CHAIRS                                                                       |
| 241 | WRITING TABLE                                                                        |
| 242 | WRITING TABLE                                                                        |
| 243 | WRITING TABLE                                                                        |
| 244 | WRITING TABLE                                                                        |
| 245 | MOBILE PHONE NOKIA E71                                                               |
| 246 | VOLTAGE STABLIZER 4 KVA                                                              |
| 247 | STEEL BOX                                                                            |
| 248 | WOODEN COT SIZE 6"X3.5"                                                              |
| 249 | WOODEN RACK                                                                          |
| 250 | HP SCANJET Modal No-G2410 Flabed Scanner                                             |
| 251 | WIRELESS TELEPHONE SET (PANASONIC MAKE)                                              |
| 252 | Water Filter GR No-1701 Dt-23.09.2013                                                |
| 253 | Gas Stove GR No-1701 Dt-23.09.2013                                                   |
| 254 | D-Link wifi Router Model No-506L GR No-1637& 1638 Dt-16.11.2013                      |
| 255 | APC UPS 600VA Gr No-1639 Dt-16.11.2013                                               |
| 256 | Wooden Single Bed(Local Made) GR No-1632 Dt-01.10.2013                               |
| 257 | Wooden chair(Local Made) GR No-1632 Dt-01.10.2013                                    |
| 258 | Tata Sky Connection with settop Box GR No-1632 Dt-01.10.2013                         |
| 259 | Blanket (Medium Size) GR No-1704 Dt-01.10.2013                                       |
| 260 | Water Filter purifier 23 Lts GR No-1703 Dt-01.10.2013                                |

412801

10.61

9.74

0.87





(b) In respect of Items exceeding Rs 20 Lakhs each

| Sl. No. | Particular of assets | Head of account | Gross block Addition (Rs.) | Accumulated Depreciation till 31.03.2015 | Gross Block Deduction at Deemed Cost. |
|---------|----------------------|-----------------|----------------------------|------------------------------------------|---------------------------------------|
|         |                      |                 |                            |                                          | 0.00                                  |
|         |                      |                 |                            |                                          | 0.00                                  |
|         | Total                |                 | 0.00                       | 0.00                                     | 0.00                                  |
|         | Gross Total          |                 | 149.60                     | 93.95                                    | 55.65                                 |

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

(a) In respect of Items (up to Rs 20 Lakhs each)

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

(b) In respect of Items exceeding Rs 20 Lakhs each

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

## 2.3 Deductions on account of Inter-unit Transfer

(a) In respect of Items (up to Rs 20 Lakhs each)

| Sl. No. | Particular of assets | Head of account | Gross block Deduction (Rs.) | Detail of the Unit / Company to which Assets Sent (Transferred Out) |                        | Advice number | Accumulated Depreciation till 31.03.2015 |
|---------|----------------------|-----------------|-----------------------------|---------------------------------------------------------------------|------------------------|---------------|------------------------------------------|
|         |                      |                 |                             | Name of Unit / Company                                              | Code of Unit / Company |               |                                          |
|         |                      |                 |                             |                                                                     |                        |               |                                          |
|         |                      |                 |                             |                                                                     |                        |               |                                          |
|         |                      |                 |                             |                                                                     |                        |               |                                          |
|         | Total                |                 | 0                           |                                                                     |                        |               | 0                                        |

(b) In respect of Items exceeding Rs 20 Lakhs each

| Sl. No. | Particular of assets | Head of account | Gross block Deduction (Rs.) | Detail of the Unit / Company to which Assets Sent (Transferred Out) |                        | Advice number | Accumulated Depreciation till 31.03.2015 |
|---------|----------------------|-----------------|-----------------------------|---------------------------------------------------------------------|------------------------|---------------|------------------------------------------|
|         |                      |                 |                             | Name of Unit / Company                                              | Code of Unit / Company |               |                                          |
|         |                      |                 |                             |                                                                     |                        |               |                                          |
|         |                      |                 |                             |                                                                     |                        |               |                                          |
|         |                      |                 |                             |                                                                     |                        |               |                                          |
|         | Total                |                 | 0                           |                                                                     |                        |               | 0                                        |
|         | Gross Total          |                 | 0                           |                                                                     |                        |               | 0                                        |

## 3. Addition / Deduction of Fixed assets on account of Adjustments

(FERV, Reclassification, Transfer to Obsolete, Adjustment of Depreciation at COD)

| Sl. No. | Particular of assets | Head of account | Gross block Adjusted (Rs.)<br>(+) for Addition,<br>(-) for Deduction) | Accumulated Depreciation till 31.03.2015 | Gross Block Adjusted at Deemed Cost. | Nature (Select from Drop Down)                                         |
|---------|----------------------|-----------------|-----------------------------------------------------------------------|------------------------------------------|--------------------------------------|------------------------------------------------------------------------|
|         |                      |                 |                                                                       |                                          |                                      | RECLASSIFICATION from One Account code of PPE to Another (with in PPE) |
|         |                      |                 |                                                                       |                                          |                                      | RECLASSIFICATION from One Account code of PPE to Another (with in PPE) |
|         |                      |                 |                                                                       |                                          |                                      | Transferred to Obsolete Assets (41-30-XX) from PPE                     |
|         |                      |                 |                                                                       |                                          |                                      | Consumption of Capital Spares                                          |
|         |                      |                 |                                                                       |                                          |                                      | Adjustment of Depreciation up to COD                                   |
|         |                      |                 |                                                                       |                                          |                                      |                                                                        |
|         |                      |                 |                                                                       |                                          |                                      |                                                                        |
|         |                      |                 |                                                                       |                                          |                                      |                                                                        |
|         |                      |                 |                                                                       |                                          |                                      |                                                                        |
|         | Total                |                 | 0                                                                     | 0                                        | 0                                    |                                                                        |



**Annexure to Note 2.3**  
**31.3.2026**

**1.1 Addition of ROU 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 |
|---------|----------------------|-----------------|-------------------------------------------------------------------------|---------------------------------------------------------------------------|-------|
|         |                      |                 | (A)                                                                     | (B)                                                                       | (A+B) |
|         |                      |                 |                                                                         |                                                                           | 0     |
|         |                      |                 |                                                                         |                                                                           | 0     |
|         | Total                |                 | 0                                                                       | 0                                                                         | 0     |

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

**(a) In respect of Items (up to Rs 20 Lakhs each)**

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

**(b) In respect of Items exceeding Rs 20 Lakhs each**

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

**1.3 Addition on account of inter unit transfers**

**(a) In respect of Items (up to Rs 20 Lakhs each)**

| Sl. No. | Particular of assets | Head of account | Gross block of Assets (Rs.) | Detail of the Unit / Company from where Assets Received (Transferred In) |                        | Advice number | Accumulated Depreciation till 31.03.2015 | Gross Block Addition at Deemed Cost. |
|---------|----------------------|-----------------|-----------------------------|--------------------------------------------------------------------------|------------------------|---------------|------------------------------------------|--------------------------------------|
|         |                      |                 |                             | Name of Unit / Company                                                   | Code of Unit / Company |               |                                          |                                      |
|         |                      |                 |                             |                                                                          | e.g. 100 , 101         |               |                                          | -                                    |
|         |                      |                 |                             |                                                                          |                        |               |                                          | -                                    |
|         | Total                |                 | 0                           |                                                                          |                        |               | 0                                        | 0                                    |



(b) In respect of Items exceeding Rs 20 Lakhs each

| Sl. No. | Particular of assets | Head of account | Gross block of Assets (Rs.) | Detail of the Unit / Company from where Assets Received (Transferred In) |                                         | Advice number | Accumulated Depreciation till 31.03.2015 | Gross Block Addition at Deemed Cost. |
|---------|----------------------|-----------------|-----------------------------|--------------------------------------------------------------------------|-----------------------------------------|---------------|------------------------------------------|--------------------------------------|
|         |                      |                 |                             | Name of Unit / Company                                                   | Code of Unit / Company<br>e.g. 100, 101 |               |                                          |                                      |
|         |                      |                 |                             |                                                                          |                                         |               |                                          | -                                    |
|         |                      |                 |                             |                                                                          |                                         |               |                                          | -                                    |
|         | Total                |                 | 0                           |                                                                          |                                         |               | 0                                        | 0                                    |
|         | Gross Total          |                 | 0                           |                                                                          |                                         |               | 0                                        | 0                                    |

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

(a) In respect of Items (up to Rs 20 Lakhs each)

| Sl. No. | Particular of assets | Head of account | Gross block Addition (Rs.) | Accumulated Depreciation till 31.03.2015 | Gross Block Deduction at Deemed Cost. |
|---------|----------------------|-----------------|----------------------------|------------------------------------------|---------------------------------------|
|         |                      |                 |                            |                                          | -                                     |
|         |                      |                 |                            |                                          | -                                     |
|         |                      |                 |                            |                                          | -                                     |
|         | Total                |                 | 0                          | 0                                        | 0                                     |

(b) In respect of Items exceeding Rs 20 Lakhs each

| Sl. No. | Particular of assets | Head of account | Gross block Addition (Rs.) | Accumulated Depreciation till 31.03.2015 | Gross Block Deduction at Deemed Cost. |
|---------|----------------------|-----------------|----------------------------|------------------------------------------|---------------------------------------|
|         |                      |                 |                            |                                          | -                                     |
|         |                      |                 |                            |                                          | -                                     |
|         | Total                |                 | 0                          | 0                                        | 0                                     |
|         | Gross Total          |                 | 0                          | 0                                        | 0                                     |

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

(a) In respect of Items (up to Rs 20 Lakhs each)

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

(b) In respect of Items exceeding Rs 20 Lakhs each

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

## 2.3 Deductions on account of Inter-unit Transfer

(a) In respect of Items (up to Rs 20 Lakhs each)

| Sl. No. | Particular of assets | Head of account | Gross block Deduction (Rs.) | Detail of the Unit / Company to which Assets Sent (Transferred Out) |                        | Advice number | Accumulated Depreciation till 31.03.2015 | Gross Block Deduction at Deemed Cost. |
|---------|----------------------|-----------------|-----------------------------|---------------------------------------------------------------------|------------------------|---------------|------------------------------------------|---------------------------------------|
|         |                      |                 |                             | Name of Unit / Company                                              | Code of Unit / Company |               |                                          |                                       |
|         |                      |                 |                             |                                                                     |                        |               |                                          | -                                     |
|         |                      |                 |                             |                                                                     |                        |               |                                          | -                                     |
|         | Total                |                 | 0                           |                                                                     |                        |               | 0                                        | 0                                     |

(b) In respect of Items exceeding Rs 20 Lakhs each

| Sl. No. | Particular of assets | Head of account | Gross block Deduction (Rs.) | Detail of the Unit / Company to which Assets Sent (Transferred Out) |                        | Advice number | Accumulated Depreciation till 31.03.2015 | Gross Block Deduction at Deemed Cost. |
|---------|----------------------|-----------------|-----------------------------|---------------------------------------------------------------------|------------------------|---------------|------------------------------------------|---------------------------------------|
|         |                      |                 |                             | Name of Unit / Company                                              | Code of Unit / Company |               |                                          |                                       |
|         |                      |                 |                             |                                                                     |                        |               |                                          | -                                     |
|         | Total                |                 | 0                           |                                                                     |                        |               | 0                                        | 0                                     |
|         | Gross Total          |                 | 0                           |                                                                     |                        |               | 0                                        | 0                                     |

## 3. Addition / Deduction of Fixed assets on account of Adjustments

(FERV, Reclassification, Trsfr to Obsolete, Adjustment of Depreciation at COD)

| Sl. No. | Particular of assets | Head of account | Gross block Adjusted (Rs.)<br>(+) for Addition,<br>(-) for Deduction) | Accumulated Depreciation till 31.03.2015 | Gross Block Adjusted at Deemed Cost. | Nature (Select from Drop Down) |
|---------|----------------------|-----------------|-----------------------------------------------------------------------|------------------------------------------|--------------------------------------|--------------------------------|
|         |                      |                 |                                                                       |                                          | 0                                    |                                |
|         | Total                |                 | 0                                                                     | 0                                        | 0                                    |                                |



**Note no. 2.6 Intangible Assets Under Development**

(Amount in Lakh)

| S.No | Particulars                                                   | As at<br>01-Apr-2025 | Addition | Adjustment | Capitalised | As at 31st<br>March, 2026 |
|------|---------------------------------------------------------------|----------------------|----------|------------|-------------|---------------------------|
| (i)  | Computer Software Under Development                           | -                    |          |            |             | -                         |
| (ii) | Upfront Fees/ Premium                                         | -                    |          |            |             | -                         |
|      | <b>TOTAL</b>                                                  | -                    | -        | -          | -           | -                         |
|      | <b>Less: Intangible Assets Under Development provided for</b> | -                    |          |            |             | -                         |
|      | <b>TOTAL</b>                                                  | -                    | -        | -          | -           | -                         |
|      | Previous year                                                 |                      |          |            |             | -                         |

2.6.1 Intangible Assets under Development aging schedule as on 31st March 2026.

| Intangible Assets under Development | Amount in CWIP for a period of |           |           |                      | Total |
|-------------------------------------|--------------------------------|-----------|-----------|----------------------|-------|
|                                     | Less than 1<br>Year            | 1-2 Years | 2-3 Years | More than 3<br>Years |       |
| Projects in Progress                |                                |           |           |                      | -     |
| Projects temporarily Suspended      |                                |           |           |                      | -     |
| <b>Total</b>                        | -                              | -         | -         | -                    | -     |

2.6.2 Intangible Assets under Development Projects, whose completion is overdue or has exceeded its cost compared to its original plan as on 31st March 2026, completion schedules are as follows:-

| Intangible Assets under Development | To be Completed in  |           |           |                      | Total |
|-------------------------------------|---------------------|-----------|-----------|----------------------|-------|
|                                     | Less than 1<br>Year | 1-2 Years | 2-3 Years | More than 3<br>Years |       |
|                                     |                     |           |           |                      | -     |
|                                     |                     |           |           |                      | -     |
| <b>Total</b>                        | -                   | -         | -         | -                    | -     |

2.6.3 Intangible Assets under Development aging schedule as on 31st March 2025

| Intangible Assets under Development | Amount in CWIP for a period of |           |           |                      | Total |
|-------------------------------------|--------------------------------|-----------|-----------|----------------------|-------|
|                                     | Less than 1<br>Year            | 1-2 Years | 2-3 Years | More than 3<br>Years |       |
| Projects in Progress                |                                |           |           |                      | -     |
| Projects temporarily Suspended      |                                |           |           |                      | -     |
| <b>Total</b>                        | -                              | -         | -         | -                    | -     |

2.6.4 Intangible Assets under Development Projects, whose completion is overdue or has exceeded its cost compared to its original plan as on 31st March 2025, completion schedules are as follows:-

| Intangible Assets under Development | To be Completed in  |           |           |                      | Total |
|-------------------------------------|---------------------|-----------|-----------|----------------------|-------|
|                                     | Less than 1<br>Year | 1-2 Years | 2-3 Years | More than 3<br>Years |       |
|                                     |                     |           |           |                      | -     |
|                                     |                     |           |           |                      | -     |
| <b>Total</b>                        | -                   | -         | -         | -                    | -     |



(Amount in Lakh)

| PARTICULARS |  | As at 31st March, 2026 | As at 31st March, 2025 |
|-------------|--|------------------------|------------------------|
|             |  |                        |                        |
| Total       |  |                        |                        |

(Amount in Lakh)

| PARTICULARS                                                                        |  | As at 31st March, 2026 | 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-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.

3.2.3 Debt due by subsidiaries/ Joint Ventures and others related parties of the company .

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

(Amount in Lakh)

| PARTICULARS |                                                                                                       | As at 31st March, 2026 | As at 31st March, 2025 |
|-------------|-------------------------------------------------------------------------------------------------------|------------------------|------------------------|
|             | <b>At Amortised Cost</b>                                                                              |                        |                        |
| <b>A</b>    | <b>Loan to Related Party - Credit Impaired- Unsecured (Refer Note 34(8), 3.3.1, 3.3.2 and 3.3.10)</b> | -                      | -                      |
|             | <b>Less: Loss Allowances for doubtful loan to Related Party (Refer Note 3.3.4)</b>                    | -                      | -                      |
|             | <b>Sub-total</b>                                                                                      | -                      | -                      |
| <b>B</b>    | <b>Loans to Employees (including accrued interest) (Refer Note 3.3.2 and 3.3.3)</b>                   |                        |                        |
|             | - Considered good- Secured                                                                            | -                      | -                      |
|             | - Considered good- Unsecured                                                                          | -                      | -                      |
|             | - Credit Impaired- Unsecured                                                                          | -                      | -                      |
|             | <b>Less : Loss Allowances for doubtful Employees loans (Refer Note 3.3.5)</b>                         | -                      | -                      |
|             | <b>Sub-total</b>                                                                                      | -                      | -                      |
| <b>C</b>    | <b>Contractor / supplier</b>                                                                          |                        |                        |
|             | - Considered good- Secured                                                                            | -                      | -                      |
|             | - Considered good- Unsecured                                                                          | -                      | -                      |
|             | - Against bank guarantee                                                                              | -                      | -                      |
|             | - Others                                                                                              | -                      | -                      |
|             | - Credit Impaired- Unsecured                                                                          | -                      | -                      |
|             | <b>Less : Loss Allowances for doubtful advances to Contractor/ Supplier (Refer Note 3.3.6)</b>        | -                      | -                      |
|             | <b>Sub-total</b>                                                                                      | -                      | -                      |
| <b>D</b>    | <b>State Government in settlement of dues from customer</b>                                           |                        |                        |
|             | - Considered good- Secured                                                                            |                        |                        |
|             | - Considered good- Unsecured                                                                          | -                      | -                      |
|             | - Credit Impaired- Unsecured                                                                          |                        |                        |
|             | <b>Less : Loss Allowances for doubtful Loan to State Government (Refer Note 3.3.7)</b>                |                        |                        |
|             | <b>Sub-total</b>                                                                                      | -                      | -                      |
| <b>E</b>    | <b>Loan including Interest to Government of Arunachal Pradesh (Refer Note 3.3.8)</b>                  |                        |                        |
|             | - Considered good- Unsecured                                                                          | -                      | -                      |
|             | <b>Sub-total</b>                                                                                      | -                      | -                      |
|             | <b>TOTAL</b>                                                                                          | -                      | -                      |



|        |                                                                                                                                                                                                           |   |   |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| 3.3.1  | <b>Loan to Related Parties granted for business purpose. :-</b>                                                                                                                                           |   |   |
|        | - National High Power test Laboratory (P) Limited (NHPTL) (A)                                                                                                                                             | - | - |
|        | - Jal Power Corporation Limited (B)                                                                                                                                                                       | - | - |
|        | - BSUL (C)                                                                                                                                                                                                | - | - |
|        | - LDHCL (D)                                                                                                                                                                                               | - | - |
|        | <b>Total</b>                                                                                                                                                                                              | - | - |
|        | (A) Detail of Repayment:-                                                                                                                                                                                 |   |   |
|        | (B) Detail of Repayment:-                                                                                                                                                                                 |   |   |
|        | (C) Detail of Repayment:-                                                                                                                                                                                 |   |   |
|        | (D) Detail of Repayment:-                                                                                                                                                                                 |   |   |
| 3.3.2  | Loans and advances in the nature of loan that are repayable on demand.                                                                                                                                    |   |   |
|        | Loans and advances in the nature of loan that are without specifying any terms or period of repayment.                                                                                                    |   |   |
| 3.3.3  | Due from directors or other Key Management Personnel of the company.<br>(Refer Note 34(8) of Financial Statements)                                                                                        |   |   |
| 3.3.4  | <b>Loss Allowances for doubtful loan to Related Party</b>                                                                                                                                                 |   |   |
|        | Opening Balance                                                                                                                                                                                           | - | - |
|        | Addition during the year                                                                                                                                                                                  | - | - |
|        | Used during the year                                                                                                                                                                                      |   |   |
|        | Reversed during the year                                                                                                                                                                                  |   |   |
|        | <b>Closing balance</b>                                                                                                                                                                                    | - | - |
| 3.3.5  | <b>Loss Allowances for doubtful Employees loans</b>                                                                                                                                                       |   |   |
|        | Addition during the year                                                                                                                                                                                  |   |   |
|        | <b>Closing balance</b>                                                                                                                                                                                    | - | - |
| 3.3.6  | <b>Loss Allowances for doubtful advances to Contractor/ Supplier</b>                                                                                                                                      |   |   |
|        | Addition during the year                                                                                                                                                                                  |   |   |
|        | <b>Closing balance</b>                                                                                                                                                                                    | - | - |
| 3.3.7  | <b>Loss Allowances for doubtful Loan to State Government</b>                                                                                                                                              |   |   |
|        | Addition during the year                                                                                                                                                                                  |   |   |
|        | <b>Closing balance</b>                                                                                                                                                                                    | - | - |
| 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                                                                                                                                                                                                | - | - |
|        | <b>Total</b>                                                                                                                                                                                              | - | - |
|        | Less: Recovered                                                                                                                                                                                           | - | - |
|        | Less: Current (Refer Note 10 (E))                                                                                                                                                                         | - | - |
|        | <b>Non Current</b>                                                                                                                                                                                        | - | - |
| 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.                                                                                                   |   |   |
| 3.3.11 | Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.                                                                                                                    |   |   |



Annexure-I to Note No-3.2-Ageing of Non Current Trade Receivables

As at 31st March 2026

| Particulars                                                                         | Trade Receivable due and outstanding for following period<br>from due date of payment |         |                       |                    |           |           |                      | Total |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------|-----------------------|--------------------|-----------|-----------|----------------------|-------|
|                                                                                     | Unbilled                                                                              | Not Due | Less than 6<br>months | 6 months-1<br>year | 1-2 years | 2-3 years | More than<br>3 Years |       |
| (i) Undisputed Trade receivables-Considered Good                                    |                                                                                       |         |                       |                    |           |           |                      | -     |
| (ii) Undisputed Trade receivables-which have<br>significant increase in credit risk |                                                                                       |         |                       |                    |           |           |                      | -     |
| (iii) Undisputed Trade receivables-Credit Impaired                                  |                                                                                       |         |                       |                    |           |           |                      | -     |
| (iv) Disputed Trade receivables-Considered Good                                     |                                                                                       |         |                       |                    |           |           |                      | -     |
| (v) Disputed Trade receivables-which have significant<br>increase in credit risk    |                                                                                       |         |                       |                    |           |           |                      | -     |
| (vi) Disputed Trade receivables-Credit Impaired                                     |                                                                                       |         |                       |                    |           |           |                      | -     |
| <b>Total</b>                                                                        | -                                                                                     | -       | -                     | -                  | -         | -         | -                    | -     |

As at 31st March 2025

| Particulars                                                                         | Trade Receivable due and outstanding for following period<br>from due date of payment |         |                       |                    |           |           |                      | Total |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------|-----------------------|--------------------|-----------|-----------|----------------------|-------|
|                                                                                     | Unbilled                                                                              | Not Due | Less than 6<br>months | 6 months-1<br>year | 1-2 years | 2-3 years | More than<br>3 Years |       |
| (i) Undisputed Trade receivables-Considered Good                                    |                                                                                       |         |                       |                    |           |           |                      | -     |
| (ii) Undisputed Trade receivables-which have<br>significant increase in credit risk |                                                                                       |         |                       |                    |           |           |                      | -     |
| (iii) Undisputed Trade receivables-Credit Impaired                                  |                                                                                       |         |                       |                    |           |           |                      | -     |
| (iv) Disputed Trade receivables-Considered Good                                     |                                                                                       |         |                       |                    |           |           |                      | -     |
| (v) Disputed Trade receivables-which have significant<br>increase in credit risk    |                                                                                       |         |                       |                    |           |           |                      | -     |
| (vi) Disputed Trade receivables-Credit Impaired                                     |                                                                                       |         |                       |                    |           |           |                      | -     |
| <b>Total</b>                                                                        | -                                                                                     | -       | -                     | -                  | -         | -         | -                    | -     |



## NOTE NO. 3.4 NON-CURRENT - FINANCIAL ASSETS - OTHERS

(Amount in Lakh)

| PARTICULARS  |                                                                                                                                                    | As at 31st March, 2026        | As at 31st March, 2025        |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| <b>A</b>     | <b>Security Deposits</b>                                                                                                                           |                               |                               |
|              | - Considered good- Unsecured                                                                                                                       | -                             | -                             |
|              | - Credit Impaired- Unsecured                                                                                                                       | -                             | -                             |
|              | <b>Less : Loss Allowances for Doubtful Deposits (Refer Note 3.4.1)</b>                                                                             | -                             | -                             |
|              | <b>Sub-total</b>                                                                                                                                   | -                             | -                             |
| <b>B</b>     | <b>Bank Deposits with more than 12 Months Maturity (Refer Note 3.4.3)</b>                                                                          | -                             | -                             |
| <b>C</b>     | <b>Lease Rent receivable (Refer Note 3.4.5, 3.4.6 and 34(16)(C))</b>                                                                               | -                             | -                             |
| <b>D</b>     | <b>Amount Recoverable on account of Bonds Fully Serviced by Government of India</b>                                                                | -                             | -                             |
| <b>E</b>     | <b>Interest receivable on lease</b>                                                                                                                | -                             | -                             |
| <b>F</b>     | <b>Interest accrued on:</b>                                                                                                                        |                               |                               |
|              | - Bank Deposits with more than 12 Months Maturity                                                                                                  | -                             | -                             |
| <b>G</b>     | <b>Derivative Mark to Market Asset</b>                                                                                                             | -                             | -                             |
| <b>H</b>     | <b>Derivative Asset Under Hedged Contract</b>                                                                                                      | -                             | -                             |
| <b>I</b>     | <b>Receivable on account of Late payment Surcharge</b>                                                                                             | -                             | -                             |
| <b>J</b>     | <b>Receivable on account of Guarantee Fee</b>                                                                                                      | -                             | -                             |
| <b>K</b>     | <b>Amount Recoverable</b>                                                                                                                          | -                             | -                             |
| <b>L</b>     | <b>Share Application Money Pending Allotment</b>                                                                                                   | -                             | -                             |
|              | - Subsidiary (Refer Note 3.4.4)                                                                                                                    | -                             | -                             |
|              | <b>Less:-Loss allowances for Share application money pending allotment (Refer Note 3.4.7)</b>                                                      | -                             | -                             |
|              | <b>Sub-total</b>                                                                                                                                   | -                             | -                             |
| <b>TOTAL</b> |                                                                                                                                                    | -                             | -                             |
| <b>3.4.1</b> | <b>Loss Allowances for Doubtful Deposits</b>                                                                                                       |                               |                               |
|              | Opening Balance                                                                                                                                    | -                             | -                             |
|              | Addition during the year                                                                                                                           |                               |                               |
|              | Used during the year                                                                                                                               |                               |                               |
|              | Reversed during the year                                                                                                                           |                               |                               |
|              | <b>Closing balance</b>                                                                                                                             | -                             | -                             |
| <b>3.4.2</b> | Refer Note 16.3.1 in respect of amount payable towards Bonds fully serviced by Government of India.                                                |                               |                               |
| <b>3.4.3</b> | Includes FDR of Rs. ....NIL..... taken to provide 100% margin money for Bank Guarantee issued by the Company for obtaining electricity connection. |                               |                               |
| <b>3.4.4</b> | Share Application money pending allotment is on account of company contribution towards subscription of Share Capital in following subsidiaries :- |                               |                               |
|              | <b>Subsidiary Company</b>                                                                                                                          | <b>As at 31st March, 2026</b> | <b>As at 31st March, 2025</b> |
|              |                                                                                                                                                    |                               |                               |
|              |                                                                                                                                                    |                               |                               |
|              |                                                                                                                                                    |                               |                               |
|              |                                                                                                                                                    |                               |                               |
|              | <b>Joint Venture Company</b>                                                                                                                       |                               |                               |
|              |                                                                                                                                                    |                               |                               |
|              |                                                                                                                                                    |                               |                               |
|              |                                                                                                                                                    |                               |                               |
|              | <b>Total</b>                                                                                                                                       | -                             | -                             |
| <b>3.4.5</b> | Refer Note 34(9) of the Financial Statements with regard to assets mortgaged/hypothecated as security.                                             |                               |                               |
| <b>3.4.6</b> | Detail of Assets classified under Lease Rent Receivable are enclosed as under:-                                                                    |                               |                               |
|              |                                                                                                                                                    | <b>As at 31st March, 2026</b> | <b>As at 31st March, 2025</b> |
|              | Gross Block of PPE, Intangible Assets and Right to Use Assets (Refer Annexure-I to Note No 3.4)                                                    |                               |                               |
|              | Less : Principal Lease Payment Recovered                                                                                                           | -                             | -                             |
|              | Less : Accumulated Depreciation up to 31.03.2019                                                                                                   |                               |                               |
|              | <b>Lease Rent Receivable (Current and Non Current)</b>                                                                                             | -                             | -                             |



|              |                                                                                        |   |   |
|--------------|----------------------------------------------------------------------------------------|---|---|
| <b>3.4.7</b> | <b>Loss Allowances for Share Application Money Pending Allotment</b>                   |   |   |
|              | Opening Balance                                                                        | - |   |
|              | Addition during the year                                                               |   |   |
|              | Used during the year                                                                   |   |   |
|              | Reversed during the year                                                               |   |   |
|              | <b>Closing balance</b>                                                                 | - | - |
| <b>3.4.8</b> | Refer Note 34(13) of the Financial Statements with regard to confirmation of balances. |   |   |

**NOTE NO. 4 OTHER NON-CURRENT ASSETS**

(Amount in Lakh)

| PARTICULARS                                                                                     |  | As at 31st March, 2026 | As at 31st March, 2025 |
|-------------------------------------------------------------------------------------------------|--|------------------------|------------------------|
| <b>A. CAPITAL ADVANCES</b>                                                                      |  |                        |                        |
| - Considered good- Secured                                                                      |  | -                      | -                      |
| - Considered good- Unsecured                                                                    |  |                        |                        |
| - Against bank guarantee                                                                        |  | -                      | -                      |
| - Others                                                                                        |  | -                      | -                      |
| Less : Expenditure booked pending utilisation certificate                                       |  | -                      | -                      |
| - Considered doubtful - Unsecured                                                               |  | -                      | -                      |
| Less : Allowances for doubtful advances (Refer Note 4.1)                                        |  | -                      | -                      |
| <b>Sub-total</b>                                                                                |  | -                      | -                      |
| <b>B. ADVANCES OTHER THAN CAPITAL ADVANCES</b>                                                  |  |                        |                        |
| <b>i) DEPOSITS</b>                                                                              |  |                        |                        |
| - Considered good- Unsecured                                                                    |  | -                      | -                      |
| Less : Expenditure booked against demand raised by Government Departments.                      |  | -                      | -                      |
| - Considered doubtful - Unsecured                                                               |  | -                      | -                      |
| Less : Allowances for Doubtful Deposits (Refer Note 4.2)                                        |  | -                      | -                      |
| <b>Sub-total</b>                                                                                |  | -                      | -                      |
| <b>C. Interest accrued</b>                                                                      |  |                        |                        |
| Others                                                                                          |  |                        |                        |
| - Considered Good                                                                               |  | -                      | -                      |
| <b>D. Others</b>                                                                                |  |                        |                        |
| <b>i) Advance against arbitration awards towards capital works (Unsecured) (Refer Note 4.5)</b> |  |                        |                        |
| Released to Contractors - Against Bank Guarantee                                                |  | -                      | -                      |
| Released to Contractors - Others                                                                |  | -                      | -                      |
| Deposited with Court                                                                            |  | -                      | -                      |
| <b>Sub-total</b>                                                                                |  | -                      | -                      |
| Less: Provided for                                                                              |  | -                      | -                      |
| <b>Sub-total</b>                                                                                |  | -                      | -                      |
| <b>ii) Prepaid Expenditure</b>                                                                  |  | -                      | -                      |
| <b>iii) Non Current Tax Assets (Net)</b>                                                        |  |                        |                        |
| Advance Income Tax including Tax Deducted at Source                                             |  | 9.91                   | 9.94                   |
| Less: Provision for Current Tax                                                                 |  | -                      | -                      |
| <b>Sub-total</b>                                                                                |  | 9.91                   | 9.94                   |
| <b>iv) Deferred Foreign Currency Fluctuation Assets/ Expenditure</b>                            |  |                        |                        |
| Deferred Foreign Currency Fluctuation Assets                                                    |  | -                      | -                      |
| Deferred Expenditure on Foreign Currency Fluctuation                                            |  | -                      | -                      |
| <b>Sub-total</b>                                                                                |  | -                      | -                      |
| <b>v) Deferred Cost on Employees Advances</b>                                                   |  | -                      | -                      |
| <b>TOTAL</b>                                                                                    |  | <b>9.91</b>            | <b>9.94</b>            |



|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                               |                               |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| <b>4.1 Allowances for doubtful Advances</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               |                               |
| Opening Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                             |                               |
| Addition during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                               |
| Used during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                               |
| Reversed during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                               |
| <b>Closing balance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | -                             | -                             |
| <b>4.2 Allowances for doubtful Deposits</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               |                               |
| Opening Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                             |                               |
| Addition during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                               |
| Used during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                               |
| Reversed during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                               |                               |
| <b>Closing balance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | -                             | -                             |
| <b>4.3 Due from Directors or other officers of the company. (Refer Note 34(8) of Financial Statements).</b>                                                                                                                                                                                                                                                                                                                                                                                                                                       |                               |                               |
| <b>4.4 Advances due by Firms or Private Companies in which any director of the Company is a director or member</b>                                                                                                                                                                                                                                                                                                                                                                                                                                |                               |                               |
| <b>4.5 Advances amounting to ₹ .....NIL..... (Previous year ₹ .....NIL.....) 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 ₹ .....NIL..... (Previous year ₹ .....NIL.....) has been recognized against such advances. The Movement in provision is as follows:</b> |                               |                               |
| <b>Particulars</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | <b>As at 31st March, 2026</b> | <b>As at 31st March, 2025</b> |
| Opening Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | -                             |                               |
| Addition during the year#                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                               |                               |
| Used during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                               |                               |
| <b>Closing balance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | -                             | -                             |
| # Out of the addition of ₹ .....NIL....., ₹ .....NIL..... has been capitalized and the balance amount of ₹ .....NIL..... has been charged to the Statement of Profit & Loss.                                                                                                                                                                                                                                                                                                                                                                      |                               |                               |
| <b>4.5 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                               |                               |

#### NOTE NO. 5 INVENTORIES

(Amount in Lakh)

| PARTICULARS                                                                                                                                                     | As at 31st March, 2026 | As at 31st March, 2025 |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>(Valued at lower of Cost or Net Realisable Value)</b>                                                                                                        |                        |                        |
| 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) | -                      | -                      |
| <b>Total</b>                                                                                                                                                    | -                      | -                      |
| Less: Allowances for Obsolescence and Diminution in Value (Refer Note 5.1)                                                                                      | -                      | -                      |
| <b>TOTAL</b>                                                                                                                                                    | -                      | -                      |
| <b>5.1 Allowances for Obsolescence and Diminution in Value</b>                                                                                                  |                        |                        |
| Opening Balance                                                                                                                                                 | -                      |                        |
| Addition during the year (Refer Note 5.1.1)                                                                                                                     |                        |                        |
| Used during the year                                                                                                                                            |                        |                        |
| Reversed during the year (Refer Note 5.1.2)                                                                                                                     |                        |                        |
| <b>Closing balance</b>                                                                                                                                          | -                      | -                      |
| <b>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.</b>           | -                      | -                      |
| <b>5.1.2 Allowances for obsolescence and diminution in value of inventory booked in earlier years and reversed during the year.</b>                             | -                      | -                      |

#### NOTE NO. 6 CURRENT - FINANCIAL ASSETS - INVESTMENTS

(Amount in Lakh)

| PARTICULARS                                                                      | As at 31st March, 2026 | As at 31st March, 2025 |
|----------------------------------------------------------------------------------|------------------------|------------------------|
| Quoted Debt Instruments - At Fair Value through Other Comprehensive Income (OCI) | -                      | -                      |
| Government Securities                                                            |                        |                        |
| <b>TOTAL</b>                                                                     | -                      | -                      |



## NOTE NO. 7 CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES

(Amount in Lakh)

| PARTICULARS                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | As at 31st March, 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 and 7.7)                                                                                                                                                                                                                                                                                                                                                                              | -                      | -                      |
| - Trade Receivables -Credit Impaired (Refer Note 7.3 and 7.5)                                                                                                                                                                                                                                                                                                                                                                                                                | -                      | -                      |
| Less: Loss allowances for Trade Receivables (Refer Note 7.1)                                                                                                                                                                                                                                                                                                                                                                                                                 | -                      | -                      |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>-</b>               | <b>-</b>               |
| <b>7.1 Loss allowances for Trade Receivables</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |                        |
| Opening Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                              | -                      | -                      |
| Addition during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                        |                        |
| Used during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                        |                        |
| Reversed during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                        |                        |
| <b>Closing balance</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>-</b>               | <b>-</b>               |
| <b>7.2</b> During the year, the company has not recognised any impairment loss in respect of unbilled debtors.                                                                                                                                                                                                                                                                                                                                                               |                        |                        |
| <b>7.3</b> 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.                                                                                                                                                                                                      |                        |                        |
| <b>7.4</b> Debt due by subsidiaries/ Joint Ventures/Associates and others related parties of the company.                                                                                                                                                                                                                                                                                                                                                                    |                        |                        |
| <b>7.5</b> Refer Annexure-I to Note No-7 for Ageing schedule of Trade Receivables.                                                                                                                                                                                                                                                                                                                                                                                           |                        |                        |
| <b>7.6 Represents receivable on account of :</b>                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |                        |
| Impact of Effective Tax rate on Return on Equity                                                                                                                                                                                                                                                                                                                                                                                                                             |                        |                        |
| Water Usage Charges                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                        |                        |
| Unbilled sale for the month of March                                                                                                                                                                                                                                                                                                                                                                                                                                         |                        |                        |
| Unbilled Annual Fixed Charges (AFC) and recoverable as per CERC Regulation including Security and Insurance Expenses                                                                                                                                                                                                                                                                                                                                                         |                        |                        |
| Interest on Arbitration/Court Cases                                                                                                                                                                                                                                                                                                                                                                                                                                          |                        |                        |
| 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                        |                        |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>-</b>               | <b>-</b>               |
| <b>7.7</b> Due to the short-term nature of the current Trade Receivables, the carrying amount of ₹ .....NIL..... (Previous Year ₹ .....NIL.....) is equivalent to their transaction price.                                                                                                                                                                                                                                                                                   |                        |                        |
| <b>7.8</b> Trade Receivables amounting to ₹ .....NIL..... (Previous Year ₹ .....NIL..... ) 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. |                        |                        |
| <b>7.9</b> 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 Lakh)

| PARTICULARS                                                                            | As at 31st March, 2026 | As at 31st March, 2025 |
|----------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>A Balances with banks</b>                                                           |                        |                        |
| <b>With scheduled banks</b>                                                            |                        |                        |
| i) - In Current Account                                                                | 22.25                  | 23.90                  |
| ii) - In deposits account<br>(Deposits with original maturity of three months or less) | -                      | -                      |
| iii) - In Current Account -Other Earmarked Balances with Banks<br>(Refer Note 8.2)     | -                      | -                      |
| <b>With other banks</b>                                                                |                        |                        |
| - In current account                                                                   |                        |                        |
| Bank of Bhutan                                                                         | -                      | -                      |
| <b>B Cheques, drafts on hand</b>                                                       | -                      | -                      |
| <b>C Cash in hand (Refer Note 8.1)</b>                                                 | -                      | -                      |
| <b>TOTAL</b>                                                                           | <b>22.25</b>           | <b>23.90</b>           |



**Annexure-I to Note No-7-Ageing of Current Trade Receivables**  
**As at 31st March 2026**

| Particulars                                                                         | Trade Receivable due and outstanding for following period<br>from due date of payment |         |                       |                    |           |           |                      | Total |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------|-----------------------|--------------------|-----------|-----------|----------------------|-------|
|                                                                                     | Unbilled                                                                              | Not Due | Less than 6<br>months | 6 months-1<br>year | 1-2 years | 2-3 years | More than<br>3 Years |       |
| (i) Undisputed Trade receivables-Considered Good                                    |                                                                                       |         |                       |                    |           |           |                      | -     |
| (ii) Undisputed Trade receivables-which have<br>significant increase in credit risk |                                                                                       |         |                       |                    |           |           |                      | -     |
| (iii) Undisputed Trade receivables-Credit Impaired                                  |                                                                                       |         |                       |                    |           |           |                      | -     |
| (iv) Disputed Trade receivables-Considered Good                                     |                                                                                       |         |                       |                    |           |           |                      | -     |
| (v) Disputed Trade receivables-which have<br>significant increase in credit risk    |                                                                                       |         |                       |                    |           |           |                      | -     |
| (vi) Disputed Trade receivables-Credit Impaired                                     |                                                                                       |         |                       |                    |           |           |                      | -     |
| <b>Total</b>                                                                        | -                                                                                     | -       | -                     | -                  | -         | -         | -                    | -     |

**As at 31st March 2025**

| Particulars                                                                         | Trade Receivable due and outstanding for following period<br>from due date of payment |         |                       |                    |           |           |                      | Total |
|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|---------|-----------------------|--------------------|-----------|-----------|----------------------|-------|
|                                                                                     | Unbilled                                                                              | Not Due | Less than 6<br>months | 6 months-1<br>year | 1-2 years | 2-3 years | More than<br>3 Years |       |
| (i) Undisputed Trade receivables-Considered Good                                    |                                                                                       |         |                       |                    |           |           |                      | -     |
| (ii) Undisputed Trade receivables-which have<br>significant increase in credit risk |                                                                                       |         |                       |                    |           |           |                      | -     |
| (iii) Undisputed Trade receivables-Credit Impaired                                  |                                                                                       |         |                       |                    |           |           |                      | -     |
| (iv) Disputed Trade receivables-Considered Good                                     |                                                                                       |         |                       |                    |           |           |                      | -     |
| (v) Disputed Trade receivables-which have<br>significant increase in credit risk    |                                                                                       |         |                       |                    |           |           |                      | -     |
| (vi) Disputed Trade receivables-Credit Impaired                                     |                                                                                       |         |                       |                    |           |           |                      | -     |
| <b>Total</b>                                                                        | -                                                                                     | -       | -                     | -                  | -         | -         | -                    | -     |



|                                                                                                                                                             |   |   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| 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) | - | - |
| <b>Total</b>                                                                                                                                                | - | - |

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

(Amount in Lakh)

| PARTICULARS                                                                    | As at 31st March, 2026 | As at 31st March, 2025 |
|--------------------------------------------------------------------------------|------------------------|------------------------|
| <b>A</b> Bank Deposits for original maturity more than 3 months upto 12 months | -                      | -                      |
| <b>B</b> <b>Earmarked Balances with Banks</b>                                  |                        |                        |
| - Unpaid Dividend                                                              | -                      | -                      |
| - Unpaid Principal/ Interest                                                   | -                      | -                      |
| - Other                                                                        | -                      | -                      |
| <b>TOTAL</b>                                                                   | -                      | -                      |

**NOTE NO. 10 CURRENT - FINANCIAL ASSETS - LOANS**

(Amount in Lakh)

| PARTICULARS                                                                                                 | As at 31st March, 2026 | As at 31st March, 2025 |
|-------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>A</b> 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                                                                             | -                      | -                      |
| <b>Less : Loss Allowances for doubtful loan to Related Party (Refer Note 10.4)</b>                          | -                      | -                      |
| <b>Sub-total</b>                                                                                            | -                      | -                      |
| <b>B</b> Loans to Employees (including accrued interest) (Refer Note 10.2 and 10.3)                         |                        |                        |
| - Considered good- Secured                                                                                  | -                      | -                      |
| - Considered good- Unsecured                                                                                | -                      | -                      |
| - Credit Impaired- Unsecured                                                                                | -                      | -                      |
| <b>Less : Loss Allowances for doubtful Employees loans (Refer Note 10.5)</b>                                | -                      | -                      |
| <b>Sub-total</b>                                                                                            | -                      | -                      |
| <b>C</b> Loan to State Government in settlement of dues from customer                                       |                        |                        |
| - Unsecured (considered good)                                                                               | -                      | -                      |
| <b>Sub-total</b>                                                                                            | -                      | -                      |
| <b>D</b> Advances to Subsidiaries / JV's                                                                    | -                      | -                      |
| <b>E</b> Loan including interest to Government of Arunachal Pradesh (Refer Note 3.3.8 and 10.7)             |                        |                        |
| - Considered good- Unsecured                                                                                | -                      | -                      |
| <b>TOTAL</b>                                                                                                | -                      | -                      |



|      |                                                                                                                                                                                                       |   |   |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| 10.1 | <b>Loans to Related Parties (including interest thereon) granted for business purpose. :-</b>                                                                                                         |   |   |
|      | - NHPTL (A)                                                                                                                                                                                           | - | - |
|      | - JPCL (B)                                                                                                                                                                                            | - | - |
|      | - BSUL (C)                                                                                                                                                                                            | - | - |
|      | - LDHCL (D)                                                                                                                                                                                           | - | - |
|      | - CVPPL (E)                                                                                                                                                                                           | - | - |
|      | <b>Total</b>                                                                                                                                                                                          | - | - |
|      | (A) Detail of Repayment:-                                                                                                                                                                             |   |   |
|      | (B) Detail of Repayment:-                                                                                                                                                                             |   |   |
|      | (C) Detail of Repayment:-                                                                                                                                                                             |   |   |
|      | (D) Detail of Repayment:-                                                                                                                                                                             |   |   |
|      | (E) Detail of Repayment:-                                                                                                                                                                             |   |   |
| 10.2 | Loans and advances in the nature of loan that are repayable on demand.                                                                                                                                |   |   |
|      | Loans and advances in the nature of loan that are without specifying any terms or period of repayment.                                                                                                |   |   |
| 10.3 | Due from directors or other Key Management Personnel of the company.                                                                                                                                  |   |   |
| 10.4 | <b>Loss Allowances for doubtful loan to Related Party</b>                                                                                                                                             |   |   |
|      | Opening Balance                                                                                                                                                                                       | - |   |
|      | Addition during the year                                                                                                                                                                              |   |   |
|      | Used during the year                                                                                                                                                                                  |   |   |
|      | Reversed during the year                                                                                                                                                                              |   |   |
|      | <b>Closing balance</b>                                                                                                                                                                                | - | - |
| 10.5 | <b>Loss Allowances for doubtful Employees loans</b>                                                                                                                                                   |   |   |
|      | Opening Balance                                                                                                                                                                                       | - |   |
|      | Addition during the year                                                                                                                                                                              |   |   |
|      | Used during the year                                                                                                                                                                                  |   |   |
|      | Reversed during the year                                                                                                                                                                              |   |   |
|      | <b>Closing balance</b>                                                                                                                                                                                | - | - |
| 10.6 | Advance due by firms or private companies in which any Director of the Company is a Director or member.                                                                                               |   |   |
| 10.7 | Estimated on the basis of realisation from sale of free power of Subsari 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 31st March, 2026 | As at 31st March, 2025 |
|--------------|----------------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>A</b>     | <b>Security Deposits</b>                                                                           |                        |                        |
|              | - Considered good- Unsecured                                                                       | -                      | -                      |
|              | - Credit Impaired- Unsecured                                                                       |                        |                        |
|              | <b>Less : Loss Allowances for Doubtful Deposits (Refer Note 11.1)</b>                              | -                      | -                      |
|              | <b>Sub-total</b>                                                                                   | -                      | -                      |
| <b>B</b>     | <b>Amount recoverable from</b>                                                                     |                        |                        |
|              | - Insurance Company                                                                                | -                      | -                      |
|              | - Employee Benefits Trust                                                                          | -                      | -                      |
|              | - Others (Refer Note 11.5)                                                                         | -                      | -                      |
|              | <b>Sub-total</b>                                                                                   | -                      | -                      |
|              | <b>Less: Loss Allowances for Doubtful Recoverables (Refer Note 11.2)</b>                           | -                      | -                      |
|              | <b>Sub-total</b>                                                                                   | -                      | -                      |
| <b>C</b>     | Receivable from Subsidiaries / Joint Ventures                                                      | -                      | -                      |
| <b>D</b>     | Receivable on account of Late Payment Surcharge                                                    | -                      | -                      |
|              | <b>Less: Loss allowances for Receivable on account of Late Payment Surcharge (Refer Note 11.3)</b> | -                      | -                      |
|              | <b>Sub-total</b>                                                                                   | -                      | -                      |
| <b>E</b>     | Lease Rent receivable (Finance Lease) (Refer Note 11.7 and 34(16)(B))                              | -                      | -                      |
| <b>F</b>     | Interest Income accrued on Bank Deposits (Refer Note 11.4)                                         | -                      | -                      |
| <b>G</b>     | Interest receivable on Finance lease                                                               | -                      | -                      |
| <b>H</b>     | Interest recoverable from beneficiary                                                              | -                      | -                      |
| <b>I</b>     | Interest Accrued on Investment (Bonds)                                                             | -                      | -                      |
| <b>J</b>     | Amount Recoverable on account of Bonds Fully Serviced by Government of India                       |                        |                        |
|              | -Principal                                                                                         | -                      | -                      |
|              | - Interest accrued                                                                                 | -                      | -                      |
| <b>K</b>     | Interest accrued on Loan to State Government in settlement of dues from customers                  | -                      | -                      |
| <b>L</b>     | Contract Assets (Refer Note 11.6)                                                                  | -                      | -                      |
| <b>M</b>     | Derivative Mark To Market Asset                                                                    | -                      | -                      |
| <b>N</b>     | Derivative Asset Under Hedge Contract                                                              | -                      | -                      |
| <b>O</b>     | Receivable on account of Guarantee Fee                                                             | -                      | -                      |
| <b>P</b>     | Claim recoverable from parent company - NHPC LTD.                                                  | -                      | -                      |
| <b>TOTAL</b> |                                                                                                    | -                      | -                      |
| <b>11.1</b>  | <b>Loss Allowances for Doubtful Deposits</b>                                                       |                        |                        |
|              | Opening Balance                                                                                    | -                      |                        |
|              | Addition during the year                                                                           |                        |                        |
|              | Used during the year                                                                               |                        |                        |
|              | Reversed during the year                                                                           |                        |                        |
|              | <b>Closing balance</b>                                                                             | -                      | -                      |
| <b>11.2</b>  | <b>Loss Allowances for Doubtful Recoverables</b>                                                   |                        |                        |
|              | Opening Balance                                                                                    | -                      |                        |
|              | Addition during the year                                                                           |                        |                        |
|              | Used during the year                                                                               |                        |                        |
|              | Reversed during the year                                                                           |                        |                        |
|              | <b>Closing balance</b>                                                                             | -                      | -                      |
| <b>11.3</b>  | <b>Loss Allowances for Receivables on account of late payment surcharge</b>                        |                        |                        |
|              | Opening Balance                                                                                    | -                      |                        |
|              | Addition during the year                                                                           |                        |                        |
|              | Used during the year                                                                               |                        |                        |
|              | Reversed during the year                                                                           |                        |                        |
|              | <b>Closing balance</b>                                                                             | -                      | -                      |



- 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 ₹ .....NIL..... 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.
- 11.6 Represents receivable on account of :  
O&M, Security, Wage/GST.  
Annual Fixed Charges -Revision-Petition Filed  
Normative Idc Claim For Kishanganga Power Station  
Int On Arbitration/ Court Case  
Insurance & Security Expenses  
Others  
**Total**
- 11.7 Refer Note 34(9) of the Financial Statements with regard to assets mortgaged/ hypothecated as security.
- 11.8 Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.

**NOTE NO. 12 CURRENT TAX ASSETS (NET)**

(Amount in Lakh)

| PARTICULARS                         |                                                     | As at 31st March, 2026 | As at 31st March, 2025 |
|-------------------------------------|-----------------------------------------------------|------------------------|------------------------|
| <b>Current Tax Assets</b>           |                                                     |                        |                        |
| A                                   | Advance Income Tax including Tax Deducted at Source | -                      | -                      |
| B                                   | Less: Provision for Current Tax                     | -                      | -                      |
| <b>Net Current Tax Assets (A-B)</b> |                                                     | -                      | -                      |
| Current Tax (Refer Note No-23)      |                                                     | -                      | -                      |
| Income Tax Refundable               |                                                     | -                      | -                      |
| <b>Total</b>                        |                                                     | -                      | -                      |



| PARTICULARS                                                                                                       | As at 31st March, 2026 | As at 31st March, 2025 |
|-------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>A. Advances other than Capital Advances</b>                                                                    |                        |                        |
| a) <b>Deposits</b>                                                                                                |                        |                        |
| - Considered good- Unsecured                                                                                      | -                      | -                      |
| <b>Less :</b> Expenditure booked against demand raised by Government Departments                                  | -                      | -                      |
| - Considered doubtful- Unsecured                                                                                  | -                      | -                      |
| <b>Less :</b> Allowances for Doubtful Deposits (Refer Note 13.1.1)                                                | -                      | -                      |
| <b>Sub-total</b>                                                                                                  | -                      | -                      |
| b) <b>Advance to contractors and suppliers (Refer Note 13.1.8)</b>                                                |                        |                        |
| - Considered good- Secured                                                                                        | -                      | -                      |
| - Considered good- Unsecured                                                                                      | -                      | -                      |
| - Against bank guarantee                                                                                          | -                      | -                      |
| - Others                                                                                                          | -                      | -                      |
| <b>Less :</b> Expenditure booked pending utilisation certificate                                                  | -                      | -                      |
| - Considered doubtful- Unsecured                                                                                  | -                      | -                      |
| <b>Less :</b> Allowances for doubtful advances (Refer Note 13.1.2)                                                | -                      | -                      |
| <b>Sub-total</b>                                                                                                  | -                      | -                      |
| c) <b>Other advances - Employees</b>                                                                              |                        |                        |
| - Considered good- Unsecured (Refer Note 13.1.7)                                                                  | -                      | -                      |
| <b>Sub-total</b>                                                                                                  | -                      | -                      |
| d) <b>Interest accrued</b>                                                                                        |                        |                        |
| Others                                                                                                            |                        |                        |
| - Considered Good                                                                                                 | -                      | -                      |
| - Considered Doubtful                                                                                             | -                      | -                      |
| <b>Less:</b> Allowances for Doubtful Interest (Refer Note 13.1.3)                                                 | -                      | -                      |
| <b>Sub-total</b>                                                                                                  | -                      | -                      |
| <b>B. Others</b>                                                                                                  |                        |                        |
| a) Expenditure awaiting adjustment                                                                                | -                      | -                      |
| <b>Less:</b> Allowances for project expenses awaiting write off sanction (Refer Note 13.1.4)                      | -                      | -                      |
| <b>Sub-total</b>                                                                                                  | -                      | -                      |
| b) Losses/Assets awaiting write off sanction/pending investigation                                                | -                      | -                      |
| <b>Less:</b> Allowances for losses/Assets pending investigation/awaiting write off / sanction (Refer Note 13.1.5) | -                      | -                      |
| <b>Sub-total</b>                                                                                                  | -                      | -                      |
| c) <b>Work In Progress</b>                                                                                        |                        |                        |
| 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) <b>Prepaid Expenditure</b>                                                                                     | -                      | -                      |
| f) <b>Deferred Cost on Employees Advances</b>                                                                     | -                      | -                      |
| g) <b>Deferred Foreign Currency Fluctuation</b>                                                                   |                        |                        |
| Deferred Foreign Currency Fluctuation Assets                                                                      | -                      | -                      |
| Deferred Expenditure on Foreign Currency Fluctuation                                                              | -                      | -                      |
| h) <b>Goods and Services Tax Input Receivable</b>                                                                 | -                      | -                      |
| <b>Less:</b> Allowances for Goods and Services Tax Input Receivable (Refer Note 13.1.6)                           | -                      | -                      |
| <b>Sub-total</b>                                                                                                  | -                      | -                      |
| i) <b>Others</b>                                                                                                  | -                      | -                      |
| <b>TOTAL</b>                                                                                                      | -                      | -                      |



|                                                                                                                       |   |   |
|-----------------------------------------------------------------------------------------------------------------------|---|---|
| <b>13.1.1 Allowances for Doubtful Deposits</b>                                                                        |   |   |
| Opening Balance                                                                                                       | - |   |
| Addition during the year                                                                                              |   |   |
| Used during the year                                                                                                  |   |   |
| Reversed during the year                                                                                              |   |   |
| <b>Closing balance</b>                                                                                                | - | - |
| <b>13.1.2 Allowances for doubtful advances (Contractors and Suppliers)</b>                                            |   |   |
| Opening Balance                                                                                                       | - |   |
| Addition during the year                                                                                              |   |   |
| Used during the year                                                                                                  |   |   |
| Reversed during the year                                                                                              |   |   |
| <b>Closing balance</b>                                                                                                | - | - |
| <b>13.1.3 Allowances for Doubtful Accrued Interest</b>                                                                |   |   |
| Opening Balance                                                                                                       | - |   |
| Addition during the year                                                                                              |   |   |
| Used during the year                                                                                                  |   |   |
| Reversed during the year                                                                                              |   |   |
| <b>Closing balance</b>                                                                                                | - | - |
| <b>13.1.4 Allowances for project expenses awaiting write off sanction</b>                                             |   |   |
| Opening Balance                                                                                                       | - |   |
| Addition during the year                                                                                              |   |   |
| <b>Closing balance</b>                                                                                                | - | - |
| <b>13.1.5 Allowances for losses pending investigation/ awaiting write off / sanction</b>                              |   |   |
| Opening Balance                                                                                                       | - |   |
| Addition during the year                                                                                              |   |   |
| Used during the year                                                                                                  |   |   |
| Reversed during the year                                                                                              |   |   |
| <b>Closing balance</b>                                                                                                | - | - |
| <b>13.1.6 Allowances for Goods and Services Tax Input Receivable</b>                                                  |   |   |
| Opening Balance                                                                                                       | - |   |
| Addition during the year                                                                                              |   |   |
| Used during the year                                                                                                  |   |   |
| Reversed during the year                                                                                              |   |   |
| <b>Closing balance</b>                                                                                                | - | - |
| <b>13.1.7</b> Due from directors or other officers of the company. (Refer Note 34(8) of Financial Statements).        |   |   |
| <b>13.1.8</b> Advance due by Firms or Private Companies in which any Director of the Company is a Director or member. |   |   |
| <b>13.1.9</b> 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 Lakh)

| PARTICULARS                                       | As at 31st March, 2026 | As at 31st March, 2025 |
|---------------------------------------------------|------------------------|------------------------|
| Property, Plant and Equipment (Refer Note 13.2.1) | 18.04                  | 2.31                   |
| <b>TOTAL</b>                                      | <b>18.04</b>           | <b>2.31</b>            |

- 13.2.1** The gross value of obsolete assets amounting to ₹147.62 lakh, with accumulated depreciation of ₹131.90 lakh provided thereafter, resulting in a written down value (WDV) of ₹15.73 lakh, has been reclassified as "Assets Held for Sale" pursuant to the approval of the competent authority.



| PARTICULARS                                                                                            | As at 31st March, 2026 | As at 31st March, 2025 |
|--------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>A Regulatory Deferral Account Balances in respect of Subansiri Lower Project</b>                    |                        |                        |
| Opening Balance                                                                                        | -                      | -                      |
| Addition during the year (Refer Note 31)                                                               | -                      | -                      |
| Used during the year                                                                                   | -                      | -                      |
| Reversed during the year                                                                               | -                      | -                      |
| Less: Provided for                                                                                     | -                      | -                      |
| <b>Closing balance</b>                                                                                 | -                      | -                      |
| <b>B Wage Revision as per 3rd Pay Revision Committee</b>                                               |                        |                        |
| 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                                                                               | -                      | -                      |
| <b>Closing balance</b>                                                                                 | -                      | -                      |
| <b>C Differential Depreciation due to Moderation of Tariff in respect of Kishanganga Power Station</b> |                        |                        |
| Opening Balance                                                                                        | -                      | -                      |
| Addition during the year (Refer Note 31)                                                               | -                      | -                      |
| Adjustment during the year                                                                             | -                      | -                      |
| Reversed during the year                                                                               | -                      | -                      |
| <b>Closing balance</b>                                                                                 | -                      | -                      |
| <b>D Exchange Differences on Monetary Items</b>                                                        |                        |                        |
| Opening Balance                                                                                        | -                      | -                      |
| Addition during the year (Refer Note 31)                                                               | -                      | -                      |
| Adjustment during the year                                                                             | -                      | -                      |
| Reversed during the year                                                                               | -                      | -                      |
| <b>Closing balance</b>                                                                                 | -                      | -                      |
| <b>E Interest Paid on Court/Arbitration Cases</b>                                                      |                        |                        |
| Opening Balance                                                                                        | -                      | -                      |
| Addition during the year (Refer Note 31)                                                               | -                      | -                      |
| Adjustment during the year                                                                             | -                      | -                      |
| Reversed during the year                                                                               | -                      | -                      |
| <b>Closing balance</b>                                                                                 | -                      | -                      |
| <b>F Adjustment against Deferred Tax Recoverable for tariff period upto 2009</b>                       |                        |                        |
| Opening Balance                                                                                        | -                      | -                      |
| Addition during the year (Refer Note 31)                                                               | -                      | -                      |
| Used during the year                                                                                   | -                      | -                      |
| Reversed during the year                                                                               | -                      | -                      |
| <b>Closing balance</b>                                                                                 | -                      | -                      |
| <b>G Adjustment against Deferred Tax Liabilities for tariff period 2014-2019 and</b>                   |                        |                        |
| Opening Balance                                                                                        | -                      | -                      |
| Addition during the year (Refer Note 31)                                                               | -                      | -                      |
| Used during the year                                                                                   | -                      | -                      |
| Reversed during the year                                                                               | -                      | -                      |
| <b>Closing balance</b>                                                                                 | -                      | -                      |
| <b>Closing Balance (A+B+C+D+E+F+G)</b>                                                                 | -                      | -                      |
| Less: Deferred Tax on Regulatory Deferral Account Balances                                             | -                      | -                      |
| Add: Deferred Tax recoverable from Beneficiaries                                                       | -                      | -                      |
| <b>Regulatory Deferral Account Balances net of Deferred Tax.</b>                                       | -                      | -                      |

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.



| PARTICULARS  |                                                                         | As at 31st March, 2026 | As at 31st March, 2025 |
|--------------|-------------------------------------------------------------------------|------------------------|------------------------|
| (i)          | <b>MAT Credit to be passed on to beneficiaries</b>                      |                        |                        |
|              | Opening Balance                                                         | -                      |                        |
|              | Addition during the year (Refer Note 31)                                |                        |                        |
|              | Used during the year (Refer Note 31)                                    |                        |                        |
|              | Reversed during the year (Refer Note 31)                                |                        |                        |
|              | <b>Closing balance</b>                                                  | -                      | -                      |
| (ii)         | <b>Deferred Tax on Business Losses to be passed on to beneficiaries</b> |                        |                        |
|              | Opening Balance                                                         | -                      |                        |
|              | Addition during the year (Refer Note 31)                                |                        |                        |
|              | Used during the year                                                    |                        |                        |
|              | Reversed during the year                                                |                        |                        |
|              | <b>Closing balance</b>                                                  | -                      | -                      |
| <b>Total</b> |                                                                         | -                      | -                      |

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 Lakh)

| PARTICULARS                    |                                                                                        | As at 31st March, 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                                    | -                      | -                      |
|                                | Provision for Proposed Dividend                                                        | -                      | -                      |
|                                | Tax on Proposed Dividend                                                               | -                      | -                      |
|                                | ii) Closing Balance Remeasurement of the defined benefit plans                         | -                      | -                      |
|                                | iii) Surplus                                                                           | (14,324.75)            | (14,266.91)            |
| I                              | FVTOCI Reserve-                                                                        |                        |                        |
|                                | - Equity Instruments                                                                   | -                      | -                      |
|                                | - Debt Instruments                                                                     | -                      | -                      |
|                                | - Cost of Hedge Reserve                                                                | -                      | -                      |
| <b>Total</b>                   |                                                                                        | <b>(14,324.75)</b>     | <b>(14,266.91)</b>     |
| <b>* Surplus</b>               |                                                                                        |                        |                        |
|                                | Profit for the Year as per Statement of Profit and Loss                                | (57.84)                | (102.82)               |
|                                | Adjustment arising out of transition provisions for recognising Rate Regulatory Assets | -                      | -                      |
|                                | Balance brought forward                                                                | (14,266.91)            | (14,164.09)            |
|                                | <b>Add:</b>                                                                            |                        |                        |
|                                | 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                                            | -                      | -                      |
|                                | <b>Balance available for Appropriation</b>                                             | <b>(14,324.75)</b>     | <b>(14,266.91)</b>     |
|                                | <b>Less:</b>                                                                           |                        |                        |
|                                | 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                                                | -                      | -                      |
|                                | <b>Dividend :</b>                                                                      |                        |                        |
|                                | - Interim                                                                              | -                      | -                      |
|                                | - Final                                                                                | -                      | -                      |
| <b>Balance carried forward</b> |                                                                                        | <b>(14,324.75)</b>     | <b>(14,266.91)</b>     |



**NOTE : 15.1 EQUITY SHARE CAPITAL**

| PARTICULARS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | As at 31st March, 2026         |               | As at 31st March, 2025 |                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|---------------|------------------------|--------------------------|
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Nos                            | Amount        | Nos                    | Amount                   |
| Authorized Share Capital (Par value per share Rs. 10)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 2300.00                        | 23000         | 2300.00                | 23000.00                 |
| Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 1426.54                        | 14265.37      | 1426.54                | 14265.37                 |
| <b>15.1.1 Reconciliation of equity shares outstanding at the beginning and at the end of the reporting year:-</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |               |                        |                          |
| Opening Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1426.54                        | 14265.37      | 1410.94                | 14109.37                 |
| Add: No. of shares/Share Capital issued/ subscribed during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 0.00                           | 0.00          | 15.60                  | 156.00                   |
| Less:-Buyback of shares during the year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0.00                           | 0.00          | 0.00                   | 0.00                     |
| Closing Balance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 1426.54                        | 14265.37      | 1426.54                | 14265.37                 |
| <b>15.1.2</b> 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. |                                |               |                        |                          |
| <b>15.1.3</b> Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held :-                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                |               |                        |                          |
| Shareholders                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | As at 31st March, 2026         |               | As at 31st March, 2025 |                          |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Number                         | In (%)        | Number                 | In (%)                   |
| NHPC LIMITED (HOLDING COMPANY)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 1055.62                        | 74.00%        | 1055.62                | 74.00%                   |
| GOVT. OF MANIPUR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 370.91                         | 26.00%        | 370.91                 | 26.00%                   |
| <b>15.1.4</b> Shareholding of Promoters as at 31st March 2026 :-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                |               |                        |                          |
| S.No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Promoter Name                  | No. of Shares | % of Total Shares      | % Change during the year |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | NHPC LIMITED (HOLDING COMPANY) | 1055.62       | 74.00%                 | 0%                       |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | GOVT. OF MANIPUR               | 370.91        | 26.00%                 | 0%                       |
| <b>15.1.5</b> Shareholding of Promoters as at 31st March 2025 :-                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                |               |                        |                          |
| S.No                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Promoter Name                  | No. of Shares | % of Total Shares      | % Change during the year |
| 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | NHPC LIMITED (HOLDING COMPANY) | 1055.62       | 74.00%                 | -0.82%                   |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | GOVT. OF MANIPUR               | 370.91        | 26.00%                 | 0.82%                    |



STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH 2026

A. EQUITY SHARE CAPITAL

| Particulars                                                | Note No. | (Amount in Lakh) |
|------------------------------------------------------------|----------|------------------|
| As at 1st April 2025                                       | 15.1     | 14,265.37        |
| Changes in Equity Share Capital due to prior period errors |          |                  |
| Restated balances as at 1st April 2025                     | 15.1     | 14,265.37        |
| Change in Equity Share Capital during the year             |          |                  |
| As at 31st March 2026                                      | 15.1     | 14,265.37        |

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                       | -                   | -                          | -                       | -               | -14,266.91                 | -                            | -                     | -                              |
| Changes in accounting policy or prior period errors |                     |                            |                         |                 |                            |                              |                       |                                |
| Restated balances as at 1st April 2025              | -                   | -                          | -                       | -               | -14,266.91                 | -                            | -                     | -                              |
| Profit for the year                                 |                     |                            |                         |                 | -57.84                     | -                            | -                     | -                              |
| Other Comprehensive Income                          |                     |                            |                         |                 | -                          | -                            | -                     | -                              |
| Total Comprehensive Income for the year             |                     |                            |                         |                 | -57.84                     | -                            | -                     | -                              |
| Amount transferred from Bond Redemption Reserve     |                     |                            |                         |                 |                            |                              |                       |                                |
| Dividend                                            |                     |                            |                         |                 |                            |                              |                       |                                |
| Transfer to Bond Redemption Reserve                 |                     |                            |                         |                 |                            |                              |                       |                                |
| Balance as at 31st March 2026                       | -                   | -                          | -                       | -               | -14,324.75                 | -                            | -                     | -                              |
|                                                     |                     |                            |                         |                 |                            |                              |                       | -14,324.75                     |

For KUNJABI & CO.  
Chartered Accountants  
(Firm Regn. No. 309115E)

*Linda Kshetrimayum*  
Partner  
(Linda Kshetrimayum)  
M.No. 511377

*Surya Narayan Palai*  
CFO  
(Surya Narayan Palai)

*Gursharan Singh*  
CEO  
(Gursharan Singh)



UPIN-26511837E2LKDK 4790

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

(Amount in Lakh)

| PARTICULARS                          | As at 31st March, 2026 | As at 31st March, 2025 |
|--------------------------------------|------------------------|------------------------|
| FUNDS FROM CORPORATE OFFICE          | -                      | -                      |
| C.O.(FDB)                            | -                      | -                      |
| IUT Closing Entries - CO             | -                      | -                      |
| L.O. MUMBAI                          | -                      | -                      |
| L.O. LUCKNOW                         | -                      | -                      |
| RO-JAMMU                             | -                      | -                      |
| RO-ITANAGAR                          | -                      | -                      |
| RO-SILIGURI                          | -                      | -                      |
| RO-CHANDIGARH                        | -                      | -                      |
| BAIRASIUL                            | -                      | -                      |
| RO-BANIKHET                          | -                      | -                      |
| LOKTAK                               | -                      | -                      |
| SALAL                                | -                      | -                      |
| TANAKPUR                             | -                      | -                      |
| CHAMERA-I                            | -                      | -                      |
| URI - I                              | -                      | -                      |
| RANGIT                               | -                      | -                      |
| CHAMERA-II                           | -                      | -                      |
| DULHASTI                             | -                      | -                      |
| DHAULIGANGA-I                        | -                      | -                      |
| TEESTA-V                             | -                      | -                      |
| CHAMERA-III                          | -                      | -                      |
| CHUTAK                               | -                      | -                      |
| TLDP-III                             | -                      | -                      |
| PARBATI -II                          | -                      | -                      |
| PARBATI-III                          | -                      | -                      |
| SEWA-II                              | -                      | -                      |
| URI - II                             | -                      | -                      |
| KISHANGANGA                          | -                      | -                      |
| NIMMO BAZGO                          | -                      | -                      |
| TLDP-IV                              | -                      | -                      |
| TEESTA-IV                            | -                      | -                      |
| SUBANSARI LOWER                      | -                      | -                      |
| DIBANG                               | -                      | -                      |
| TAWANG I & II                        | -                      | -                      |
| INVESTIGATION PROJECTS, UTTRAKHAND   | -                      | -                      |
| WIND POWER PROJECTS, JAISALMER       | -                      | -                      |
| BRRP                                 | -                      | -                      |
| 50MW SOLAR POWER PROJECT, TAMILNADU  | -                      | -                      |
| POWER TRADING CELL                   | -                      | -                      |
| DUGAR HE PROJECT                     | -                      | -                      |
| 40MW SOLAR PROJECT GANJAM            | -                      | -                      |
| 300 MW KARNISAR SOLAR POWER PLANT    | -                      | -                      |
| NHPC NEPAL PROJECT                   | -                      | -                      |
| NHPC SOLAR POWER PROJECTS            | -                      | -                      |
| SIANG BASIN PROJECT                  | -                      | -                      |
| Teesta-VI HEP                        | -                      | -                      |
| NHPC PUMP STORAGE PROJECTS           | -                      | -                      |
| CHEQUE PAID ACCOUNT                  | -                      | -                      |
| CHEQUE COLLECTED ACCOUNT             | -                      | -                      |
| COMMERCIAL - IUT                     | -                      | -                      |
| CENTRALIZED EMPLOYEE PAYMENT ACCOUNT | -                      | -                      |
| CENTRALIZED VENDOR PAYMENT ACCOUNT   | -                      | -                      |
| Total                                | -                      | -                      |

## NOTE NO. 16.1 NON CURRENT - FINANCIAL LIABILITIES - BORROWINGS

(Amount in Lakh)

| PARTICULARS                                    | As at 31st March, 2026 | As at 31st March, 2025 |
|------------------------------------------------|------------------------|------------------------|
| 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) | -                      | -                      |
| - from Other (in Foreign Currency)             | -                      | -                      |
| C Loan from Parent Company                     |                        |                        |
| - Term Loan -Unsecured                         | -                      | -                      |
| TOTAL                                          | -                      | -                      |



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

(Amount in Lakh)

| PARTICULARS       | As at 31st March, 2026 | As at 31st March, 2025 |
|-------------------|------------------------|------------------------|
| Lease Liabilities | -                      | -                      |
| <b>TOTAL</b>      | -                      | -                      |

## NOTE NO. 16.3 NON CURRENT - FINANCIAL LIABILITIES - OTHERS

(Amount in Lakh)

| PARTICULARS                                                                                                                                                                                                                                                                                                                                                            | As at 31st March, 2026 | As at 31st March, 2025 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| Payable towards Bonds Fully Serviced by Government of India<br>- Principal                                                                                                                                                                                                                                                                                             | -                      | -                      |
| Retention Money                                                                                                                                                                                                                                                                                                                                                        | -                      | -                      |
| 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                                                                                                                                                                                                                                                                                                                                                | -                      | -                      |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                           | -                      | -                      |
| <b>16.3.1 Maturity Analysis of Note No-16.3</b>                                                                                                                                                                                                                                                                                                                        |                        |                        |
| The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) :                                                                                                                                                                                                                              |                        |                        |
| Particulars                                                                                                                                                                                                                                                                                                                                                            | As at 31st March, 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                                                                                                                                                                                                                                                                                                                                                      |                        |                        |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                           | -                      | -                      |
| <b>16.3.2 Disclosure regarding Micro, Small and Medium Enterprise :-</b>                                                                                                                                                                                                                                                                                               |                        |                        |
| 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 <b>Note 34(15)</b> of Financial Statements. |                        |                        |

## NOTE NO. 17 PROVISIONS - NON CURRENT

(Amount in Lakh)

| PARTICULARS                                                                                   | As at 31st March, 2026 | As at 31st March, 2025 |
|-----------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>A. PROVISION FOR EMPLOYEE BENEFITS</b>                                                     |                        |                        |
| <b>i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)</b> |                        |                        |
| Opening Balance                                                                               | -                      | -                      |
| Additions during the year                                                                     | -                      | -                      |
| Amount used during the year                                                                   | -                      | -                      |
| Amount reversed during the year                                                               | -                      | -                      |
| <b>Closing Balance</b>                                                                        | -                      | -                      |
| <b>B. OTHERS</b>                                                                              |                        |                        |
| <b>i) Provision For Committed Capital Expenditure</b>                                         |                        |                        |
| Opening Balance                                                                               | -                      | -                      |
| Additions during the year                                                                     | -                      | -                      |
| Amount used during the year                                                                   | -                      | -                      |
| Amount reversed during the year                                                               | -                      | -                      |
| Unwinding of discount                                                                         | -                      | -                      |
| <b>Closing Balance</b>                                                                        | -                      | -                      |
| <b>ii) Provision For Livelihood Assistance</b>                                                |                        |                        |
| Opening Balance                                                                               | -                      | -                      |
| Additions during the year                                                                     | -                      | -                      |
| Amount used during the year                                                                   | -                      | -                      |
| Amount reversed during the year                                                               | -                      | -                      |
| Unwinding of discount                                                                         | -                      | -                      |
| <b>Closing Balance</b>                                                                        | -                      | -                      |



|                                                                                                           |   |   |
|-----------------------------------------------------------------------------------------------------------|---|---|
| iii) <b>Provision For O&amp;M Expenditure</b>                                                             |   |   |
| As per last Balance Sheet                                                                                 | - |   |
| Additions during the year                                                                                 |   |   |
| Amount used during the year                                                                               |   |   |
| Amount reversed during the year                                                                           |   |   |
| Unwinding of discount                                                                                     | - | - |
| <b>Closing Balance</b>                                                                                    | - | - |
| iv) <b>Provision-Others</b>                                                                               |   |   |
| Opening Balance                                                                                           | - |   |
| Additions during the year                                                                                 |   |   |
| Amount used during the year                                                                               |   |   |
| Amount reversed during the year                                                                           | - | - |
| <b>Closing Balance</b>                                                                                    | - | - |
| <b>TOTAL</b>                                                                                              | - | - |
| 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 Lakh)

| PARTICULARS                                                                                       | As at 31st March, 2026 | As at 31st March, 2025 |
|---------------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>Deferred Tax Liability On:-</b>                                                                |                        |                        |
| a) Property, Plant and Equipment, Right of Use Assets, Investment Property and Intangible Assets. | -                      | -                      |
| b) Financial Assets at FVTOCI                                                                     | -                      | -                      |
| c) Other Items                                                                                    | -                      | -                      |
| <b>Deferred Tax Liability</b>                                                                     | -                      | -                      |
| <b>Less:-Set off of Deferred Tax Assets pursuant to set off provisions</b>                        |                        |                        |
| a) Provision for employee benefit scheme, doubtful debts, inventory and others                    | -                      | -                      |
| b) Other Items                                                                                    | -                      | -                      |
| c) MAT credit entitlement                                                                         | -                      | -                      |
| d) Business Losses                                                                                | -                      | -                      |
| <b>Deferred Tax Assets</b>                                                                        | -                      | -                      |
| <b>Deferred Tax Liability (Net)</b>                                                               | -                      | -                      |

**NOTE NO. 19 OTHER NON CURRENT LIABILITIES**

(Amount in Lakh)

| PARTICULARS                                                          | As at 31st March, 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            | -                      | -                      |
| Grants in aid from Government (Refer Note 19.1)                      | -                      | -                      |
| <b>TOTAL</b>                                                         | -                      | -                      |
| <b>19.1 GRANTS IN AID FROM GOVERNMENT OF INDIA</b>                   |                        |                        |
| Opening Balance (Current and Non Current)                            | -                      | -                      |
| Add: Received during the year                                        |                        |                        |
| Less: Transferred to Statement of Profit and Loss (Refer Note 24.2)  |                        |                        |
| <b>Closing Balance (Current and Non Current) (Refer Note 19.1.1)</b> | -                      | -                      |
| Grants in Aid from Government-(Current)- (Refer Note No-21)          | -                      | -                      |
| Grants in Aid from Government-(Non-Current)                          | -                      | -                      |



|                                                                                                                                                                                                                                                                                                                                                                                                                                 |   |   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|---|
| <b>19.1.1 Grant includes:-</b>                                                                                                                                                                                                                                                                                                                                                                                                  |   |   |
| (i)                                                                                                                                                                                                                                                                                                                                                                                                                             |   |   |
| (ii)                                                                                                                                                                                                                                                                                                                                                                                                                            |   |   |
| (iii)                                                                                                                                                                                                                                                                                                                                                                                                                           |   |   |
| (iv)                                                                                                                                                                                                                                                                                                                                                                                                                            |   |   |
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                                                                                                    | - | - |
| <b>19.2</b> "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 Lakh)

| PARTICULARS  |                                                 | As at 31st March, 2026 | As at 31st March, 2025 |
|--------------|-------------------------------------------------|------------------------|------------------------|
| <b>A</b>     | <b>Loan Repayable on Demand</b>                 |                        |                        |
|              | From Banks-Secured                              | -                      | -                      |
|              | From Banks-Unsecured                            | -                      | -                      |
| <b>B</b>     | <b>Other Loans</b>                              |                        |                        |
|              | From Bank-Secured                               | -                      | -                      |
| <b>C</b>     | <b>Current maturities of long term debt</b>     |                        |                        |
|              | - 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)         | -                      | -                      |
|              | <b>Sub Total (C )</b>                           | -                      | -                      |
| <b>D</b>     | <b>Loan from Parent Company</b>                 |                        |                        |
|              | - Term Loan -Unsecured                          | -                      | -                      |
| <b>TOTAL</b> |                                                 | -                      | -                      |

**20.1.1 Detail of Borrowings (Unsecured)**

| S.No | Name of Bank along with particulars of repayment | As at 31st March, 2026 | As at 31st March, 2025 |
|------|--------------------------------------------------|------------------------|------------------------|
| 1    |                                                  |                        |                        |
| 2    |                                                  |                        |                        |
| 3    |                                                  |                        |                        |
|      | <b>Total</b>                                     | -                      | -                      |

**20.1.2** Secured loan from Bank amounting to ₹ .....NIL..... (Previous Year ₹ .....NIL..... ) 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.

**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 Lakh)

| PARTICULARS       | As at 31st March, 2026 | As at 31st March, 2025 |
|-------------------|------------------------|------------------------|
| Lease Liabilities | -                      | -                      |
| <b>TOTAL</b>      | <b>-</b>               | <b>-</b>               |

## NOTE NO. 20.3 TRADE PAYABLE - CURRENT

(Amount in Lakh)

| PARTICULARS                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | As at 31st March, 2026 | As at 31st March, 2025 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| Total outstanding dues of micro and small enterprises (Refer Note 20.3.1)                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 0.61                   | 0.61                   |
| Total outstanding dues of Creditors other than micro and small enterprises                                                                                                                                                                                                                                                                                                                                                                                                                                                     | -                      | -                      |
| <b>TOTAL</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>0.61</b>            | <b>0.61</b>            |
| <b>20.3.1 Disclosure regarding Micro, Small and Medium Enterprise :-</b><br>Outstanding Liabilities towards Micro, Small and Medium Enterprise 0.61 0.61<br>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. |                        |                        |
| <b>20.3.2</b> Refer Annexure-I to Note No-20.3 for Ageing schedule of Trade Payables.                                                                                                                                                                                                                                                                                                                                                                                                                                          |                        |                        |
| <b>20.3.3</b> Total outstanding dues of Creditors other than micro enterprises and small enterprises includes Rs. NIL (Previous Year Rs.NIL) due to Parent Company.-<br><b>(Applicable to JVs and Subsidiary Company)</b>                                                                                                                                                                                                                                                                                                      |                        |                        |
| <b>20.3.4</b> Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.                                                                                                                                                                                                                                                                                                                                                                                                                           |                        |                        |

## NOTE NO. 20.4 CURRENT - OTHER FINANCIAL LIABILITIES

(Amount in Lakh)

| PARTICULARS                                                                              | As at 31st March, 2026 | As at 31st March, 2025 |
|------------------------------------------------------------------------------------------|------------------------|------------------------|
| Bond application money                                                                   | -                      | -                      |
| Liability against capital works/supplies other than Micro and Small Enterprises          | -                      | -                      |
| Liability against capital works/supplies-Micro and Small Enterprises (Refer Note 20.4.1) | -                      | -                      |
| Liability against Corporate Social Responsibility                                        | -                      | -                      |
| Interest accrued but not due on borrowings                                               | -                      | -                      |
| Interest accrued and due on borrowings                                                   | -                      | -                      |
| 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                                                   | 134.95                 | -                      |
| Due to Parent Company                                                                    | -                      | -                      |
| Liability for share application money -to the extent refundable                          | -                      | -                      |
| Unpaid dividend                                                                          | -                      | -                      |
| Unpaid Principal/ Interest                                                               | -                      | -                      |
| Payable for Late Payment Surcharge                                                       | -                      | -                      |
| Payable for Financial Guarantee                                                          | -                      | -                      |
| Derivative Mark To Market Liability                                                      | -                      | -                      |
| Derivative Liability-Hedged Contract                                                     | -                      | -                      |
| Currency Option Premium                                                                  | -                      | -                      |
| Payable to Employees                                                                     | -                      | -                      |
| Payable to Ex-Employees                                                                  | -                      | -                      |
| Payable to Others                                                                        | -                      | -                      |
| <b>TOTAL</b>                                                                             | <b>134.95</b>          | <b>-</b>               |

**Foot Note:** In the previous financial year 2024-25, the Company created an estimated provision of ₹92.91 lakh towards pay anomaly in respect of 20 employees of NHPC Limited who were on deputation to Loktak Downstream Hydroelectric Corporation Limited(LDHCL). During the current financial year 2025-26, the actual pay anomaly amount for these 20 employees has been finalized to ₹134.95 lakh. Upon finalization of the pay anomaly dues, the provision created in the previous financial year has been reversed. Further, due to the non-availability of sufficient funds with LDHCL, the amount payable has been transferred to NHPC Limited for disbursement of the pay anomaly to the concerned employees.



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

As at 31st March 2026

| 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                  |                                                                                 | 0.61        |                  |           |           |                   | 0.61        |
| (ii) Others               |                                                                                 |             |                  |           |           |                   | 0           |
| (iii) Disputed dues-MSME  |                                                                                 |             |                  |           |           |                   | 0           |
| (iv) Disputed dues-Others |                                                                                 |             |                  |           |           |                   | 0           |
| <b>Total</b>              | <b>0</b>                                                                        | <b>0.61</b> | <b>0</b>         | <b>0</b>  | <b>0</b>  | <b>0</b>          | <b>0.61</b> |

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                  | 0.61                                                                            |          |                  |           |           |                   | 0.61        |
| (ii) Others               |                                                                                 |          |                  |           |           |                   | 0           |
| (iii) Disputed dues-MSME  |                                                                                 |          |                  |           |           |                   | 0           |
| (iv) Disputed dues-Others |                                                                                 |          |                  |           |           |                   | 0           |
| <b>Total</b>              | <b>0.61</b>                                                                     | <b>0</b> | <b>0</b>         | <b>0</b>  | <b>0</b>  | <b>0</b>          | <b>0.61</b> |



20.4.1

Outstanding Liabilities towards Micro, Small and Medium Enterprise

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

NOTE NO. 21 OTHER CURRENT LIABILITIES

(Amount in Lakh)

| PARTICULARS                                                                            | As at 31st March, 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                                                                | 0.04                   | 0.04                   |
| 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)                                     | -                      | -                      |
| <b>TOTAL</b>                                                                           | <b>0.04</b>            | <b>0.04</b>            |

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

NOTE NO. 22 PROVISIONS - CURRENT

(Amount in Lakh)

| PARTICULARS                                                                                   | As at 31st March, 2026 | As at 31st March, 2025 |
|-----------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>A. PROVISION FOR EMPLOYEE BENEFITS</b>                                                     |                        |                        |
| <b>i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)</b> |                        |                        |
| Opening Balance                                                                               | -                      | -                      |
| Additions during the year                                                                     | -                      | -                      |
| Amount used during the year                                                                   | -                      | -                      |
| Amount reversed during the year                                                               | -                      | -                      |
| <b>Closing Balance</b>                                                                        | <b>-</b>               | <b>-</b>               |
| <b>ii) Provision for Wage Revision</b>                                                        |                        |                        |
| Opening Balance                                                                               | -                      | -                      |
| Additions during the year                                                                     | -                      | -                      |
| Amount used during the year                                                                   | -                      | -                      |
| Amount reversed during the year                                                               | -                      | -                      |
| <b>Closing Balance</b>                                                                        | <b>-</b>               | <b>-</b>               |
| <b>Less: Advance paid</b>                                                                     | <b>-</b>               | <b>-</b>               |
| <b>Closing Balance Net of Advance</b>                                                         | <b>-</b>               | <b>-</b>               |
| <b>iii) Provision for Performance Related Pay/Incentive</b>                                   |                        |                        |
| Opening Balance                                                                               | -                      | -                      |
| Additions during the year                                                                     | -                      | -                      |
| Amount used during the year                                                                   | -                      | -                      |
| Amount reversed during the year                                                               | -                      | -                      |
| <b>Closing Balance</b>                                                                        | <b>-</b>               | <b>-</b>               |
| <b>Less:-Advance Paid</b>                                                                     | <b>-</b>               | <b>-</b>               |
| <b>Closing Balance Net of Advance</b>                                                         | <b>-</b>               | <b>-</b>               |



|                                                                    |       |              |
|--------------------------------------------------------------------|-------|--------------|
| iv) <u>Provision for Superannuation / Pension Fund</u>             |       |              |
| Opening Balance                                                    | -     |              |
| Additions during the year                                          | -     |              |
| Amount used during the year                                        | -     |              |
| Amount reversed during the year                                    | -     |              |
| <u>Closing Balance</u>                                             | -     | -            |
| 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                                    |       |              |
| <u>Closing Balance</u>                                             | -     | -            |
| vi) <u>Provision For Employee Remuneration-Pay Anomaly</u>         |       |              |
| Opening Balance                                                    | 92.91 |              |
| Additions during the year                                          |       | 92.91        |
| Amount used during the year                                        |       |              |
| Amount reversed during the year                                    | 92.91 |              |
| <u>Closing Balance</u>                                             | -     | 92.91        |
| <b>B. OTHERS</b>                                                   |       |              |
| i) <u>Provision For Tariff Adjustment</u>                          |       |              |
| Opening Balance                                                    | -     |              |
| Additions during the year                                          | -     |              |
| Amount used during the year                                        | -     |              |
| Amount reversed during the year                                    | -     |              |
| <u>Closing Balance</u>                                             | -     | -            |
| ii) <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                                              | -     | -            |
| <u>Closing Balance</u>                                             | -     | -            |
| 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                                    |       |              |
| <u>Closing Balance</u>                                             | -     | -            |
| 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                                              | -     | -            |
| <u>Closing Balance</u>                                             | -     | -            |
| v) <u>Provision in respect of arbitration award/ court cases</u>   |       |              |
| Opening Balance                                                    | -     |              |
| Additions during the year                                          | -     |              |
| Amount used during the year                                        | -     |              |
| Amount reversed during the year                                    | -     |              |
| <u>Closing Balance</u>                                             | -     | -            |
| vi) <u>Provision - Others</u>                                      |       |              |
| Opening Balance                                                    | -     |              |
| Additions during the year                                          | -     |              |
| Amount used during the year                                        | -     |              |
| Amount reversed during the year                                    | -     |              |
| <u>Closing Balance</u>                                             | -     | -            |
| <b>TOTAL</b>                                                       | -     | <b>92.91</b> |

**Foot Note:** In the previous financial year 2024-25, the Company created an estimated provision of ₹92.91 lakh towards pay anomaly in respect of 20 employees of NHPC Limited who were on deputation to Loktak Downstream Hydroelectric Corporation Limited (LDHCL). During the current financial year 2025-26, the actual pay anomaly amount for these 20 employees has been finalized to ₹134.95 lakh. Upon finalization of the pay anomaly dues, the provision created in the previous financial year has been reversed. Further, due to the non-availability of sufficient funds with LDHCL, the amount payable has been transferred to NHPC Limited for disbursement of the pay anomaly to the concerned employees.



(Amount in Lakh)

NOTE NO. 24.1 REVENUE FROM OPERATIONS

(Amount in Lakh)



## NOTE NO. 24.2 OTHER INCOME

(Amount in Lakh)

| PARTICULARS |                                                                                          | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|-------------|------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>A</b>    | <b>Interest Income</b>                                                                   |                                        |                                        |
| (i)         | <b>Financial Assets measured at FVTOCI</b>                                               |                                        |                                        |
|             | - Investments carried at FVTOCI- Non Taxable                                             | -                                      | -                                      |
|             | - Investments carried at FVTOCI- Taxable                                                 | -                                      | -                                      |
| (ii)        | <b>Financial Assets at Amortised Cost</b>                                                |                                        |                                        |
|             | - Interest - Government Securities (8.5% tax free bonds issued by the State Governments) | -                                      | -                                      |
|             | - Loan to Government of Arunachal Pradesh                                                | -                                      | -                                      |
|             | - Deposit Account                                                                        | -                                      | -                                      |
|             | - Employee's Loans and Advances (Net of Rebate)                                          | -                                      | -                                      |
|             | - Advance to contractors                                                                 | -                                      | -                                      |
|             | - Unwinding of Fair Value Loss on Financial Assets                                       | -                                      | -                                      |
|             | - Others                                                                                 | -                                      | -                                      |
| <b>B)</b>   | <b>Dividend Income</b>                                                                   |                                        |                                        |
|             | - Dividend from subsidiaries                                                             | -                                      | -                                      |
|             | - Dividend - Others                                                                      | -                                      | -                                      |
| <b>C)</b>   | <b>Other Non Operating Income (Net of Expenses directly attributable to such income)</b> |                                        |                                        |
|             | 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                 | -                                      | -                                      |
|             | <b>Material issued to contractor</b>                                                     |                                        |                                        |
|             | (i) Sale on account of material issued to contractors                                    | -                                      | -                                      |
|             | (ii) Less: Cost of material issued to contractors on recoverable basis                   | -                                      | -                                      |
|             | (iii) Net: Adjustment on account of material issued to contractor                        | -                                      | -                                      |
|             | Amortization of Grant in Aid                                                             | -                                      | -                                      |
|             | Exchange rate variation (Net)                                                            | -                                      | -                                      |
|             | Mark to Market Gain on Derivative                                                        | -                                      | -                                      |
|             | Income on account of Guarantee Fee                                                       | -                                      | -                                      |
|             | Others                                                                                   | -                                      | 0.05                                   |
|             | <b>Sub-total</b>                                                                         | -                                      | <b>0.05</b>                            |
|             | Add/(Less): C.O. Income Allocation                                                       | -                                      | -                                      |
|             | Add/(Less): Regional Office Income Allocation                                            | -                                      | -                                      |
|             | <b>Sub-total</b>                                                                         | -                                      | <b>0.05</b>                            |
|             | Less: Transferred to Expenditure Attributable to Construction                            | -                                      | 0.05                                   |
|             | Less: Transferred to Advance/ Deposit from Client/Contractees and against Deposit Works  | -                                      | -                                      |
|             | Less: Transfer of other income to grant                                                  | -                                      | -                                      |
|             | <b>Total</b>                                                                             | -                                      | -                                      |

## NOTE NO. 25 GENERATION EXPENSES

(Amount in Lakh)

| PARTICULARS |                                                               | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|-------------|---------------------------------------------------------------|----------------------------------------|----------------------------------------|
|             | Water Usage Charges                                           | -                                      | -                                      |
|             | Consumption of stores                                         | -                                      | -                                      |
|             | <b>Sub-total</b>                                              | -                                      | -                                      |
|             | Less: Transferred to Expenditure Attributable to Construction | -                                      | -                                      |
|             | <b>Total</b>                                                  | -                                      | -                                      |



## NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in Lakh)

| PARTICULARS                                                   | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|---------------------------------------------------------------|----------------------------------------|----------------------------------------|
| Salaries and Wages (Refer Note 26.3)                          | 36.78                                  | 78.93                                  |
| Contribution to provident and other funds (Refer Note 26.2)   | 5.25                                   | 13.98                                  |
| Staff welfare expenses                                        | -                                      | -                                      |
| Leave Salary & Pension Contribution                           | -                                      | -                                      |
| <b>Sub-total</b>                                              | <b>42.04</b>                           | <b>92.91</b>                           |
| Less: Transferred to Expenditure Attributable to Construction | 42.04                                  | 92.91                                  |
| <b>Total</b>                                                  | <b>-</b>                               | <b>-</b>                               |

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

(Amount in Lakh)

| 26.2 Contribution to provident and other funds include contributions:        | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| i) towards Employees Provident Fund                                          | -                                      | -                                      |
| ii) towards Employees Defined Contribution Superannuation/New Pension Scheme | -                                      | -                                      |

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 ₹ .....NIL..... (Previous year ₹ ....NIL.....) being interest overdue on certain investments of the trust which has become impaired.

26.5 Employee benefit expenditure includes an amount of Rs. ....NIL..... (Previous year.....NIL.....) in respect of employees engaged in Research and Development Activities of the Company.

## NOTE NO. 27 FINANCE COSTS

(Amount in Lakh)

| PARTICULARS                                                                           | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|---------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>A Interest on Financial Liabilities at Amortized Cost</b>                          |                                        |                                        |
| Bonds                                                                                 | -                                      | -                                      |
| Term Loans                                                                            | -                                      | -                                      |
| Foreign Currency Loans                                                                | -                                      | -                                      |
| Loans by Government of India                                                          | -                                      | -                                      |
| Short Term Loans                                                                      | -                                      | 0.02                                   |
| Cash credit facilities /WCDL                                                          | -                                      | -                                      |
| Other interest charges                                                                | -                                      | -                                      |
| <b>Unwinding of interest :-</b>                                                       |                                        |                                        |
| Provision & Financial Liabilities                                                     | -                                      | -                                      |
| Lease Liabilities                                                                     | -                                      | -                                      |
| Government of India Loan                                                              | -                                      | -                                      |
| <b>Sub-total</b>                                                                      | <b>-</b>                               | <b>0.02</b>                            |
| <b>B Other Borrowing Cost</b>                                                         |                                        |                                        |
| Call spread/ Coupon Swap                                                              | -                                      | -                                      |
| Amortisation of Hedge Premium                                                         | -                                      | -                                      |
| Bond issue/ service expenses                                                          | -                                      | -                                      |
| Royalty                                                                               | -                                      | -                                      |
| Commitment fee                                                                        | -                                      | -                                      |
| Guarantee fee on loan                                                                 | -                                      | -                                      |
| Other finance charges                                                                 | -                                      | -                                      |
| <b>Sub-total</b>                                                                      | <b>-</b>                               | <b>-</b>                               |
| <b>C Applicable net (gain)/ loss on Foreign currency transactions and translation</b> |                                        |                                        |
| Exchange differences regarded as adjustment to interest cost                          | -                                      | -                                      |
| Less: Transferred to Deferred Foreign Currency Fluctuation Assets                     | -                                      | -                                      |
| <b>Sub-total</b>                                                                      | <b>-</b>                               | <b>-</b>                               |
| <b>D Others</b>                                                                       |                                        |                                        |
| Interest on Arbitration/ Court Cases                                                  | -                                      | -                                      |
| Interest to beneficiary                                                               | -                                      | -                                      |
| <b>Sub-total</b>                                                                      | <b>-</b>                               | <b>-</b>                               |
| <b>E Interest on Income Tax</b>                                                       |                                        |                                        |
| <b>Sub-total</b>                                                                      | <b>-</b>                               | <b>-</b>                               |
| <b>Total (A + B + C+ D+ E)</b>                                                        | <b>-</b>                               | <b>0.02</b>                            |
| Less: Transferred to Expenditure Attributable to Construction                         | -                                      | 0.02                                   |
| <b>Total</b>                                                                          | <b>-</b>                               | <b>(0.00)</b>                          |



## NOTE NO. 28 DEPRECIATION, AMORTIZATION AND IMPAIRMENT EXPENSES

(Amount in Lakh)

| PARTICULARS                                                           | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|-----------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| Depreciation and Impairment -Property, Plant and Equipment            | 14.11                                  | 6.05                                   |
| Depreciation-Right of use Assets                                      | 0.01                                   | 0.01                                   |
| Amortization -Intangible Assets                                       | -                                      | -                                      |
| Depreciation adjustment on account of Foreign Exchange Rate Variation | -                                      | -                                      |
| <b>Sub-total</b>                                                      | <b>14.13</b>                           | <b>6.06</b>                            |
| Less: Transferred to Expenditure Attributable to Construction         | 14.13                                  | 6.06                                   |
| <b>Total</b>                                                          | <b>(0.00)</b>                          | <b>0.00</b>                            |

## NOTE NO. 29 OTHER EXPENSES

(Amount in Lakh)

| PARTICULARS                                                                              | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>REPAIRS AND MAINTENANCE</b>                                                           | -                                      | -                                      |
| - Building                                                                               | -                                      | -                                      |
| - Machinery                                                                              | -                                      | -                                      |
| - Others                                                                                 | -                                      | -                                      |
| Rent                                                                                     | -                                      | -                                      |
| Hire Charges                                                                             | -                                      | -                                      |
| Rates and taxes                                                                          | 0.76                                   | 0.55                                   |
| Insurance                                                                                | -                                      | -                                      |
| Security expenses                                                                        | -                                      | -                                      |
| Electricity Charges                                                                      | -                                      | -                                      |
| Travelling and Conveyance                                                                | -                                      | -                                      |
| Expenses on vehicles                                                                     | -                                      | -                                      |
| Telephone, telex and Postage                                                             | -                                      | -                                      |
| Advertisement and publicity                                                              | -                                      | -                                      |
| Entertainment and hospitality expenses                                                   | -                                      | -                                      |
| Printing and stationery                                                                  | -                                      | 0.13                                   |
| Legal Expenses                                                                           | -                                      | 0.28                                   |
| Consultancy charges - Indigenous                                                         | 0.42                                   | 0.26                                   |
| Consultancy charges - Foreign                                                            | -                                      | -                                      |
| Audit expenses (Refer Note 29.2)                                                         | 0.47                                   | 0.54                                   |
| Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses | -                                      | -                                      |
| Expenses downstream protection works                                                     | -                                      | -                                      |
| Expenditure on land not belonging to company                                             | -                                      | -                                      |
| Loss on disposal/write-off of assets (Net)                                               | -                                      | 2.03                                   |
| Loss on Sale of Investment                                                               | -                                      | -                                      |
| Losses out of insurance claims                                                           | -                                      | -                                      |
| Donation                                                                                 | -                                      | -                                      |
| Corporate social responsibility (Refer Note 34(14))                                      | -                                      | -                                      |
| Community Development Expenses                                                           | -                                      | -                                      |
| Directors' Sitting Fees                                                                  | -                                      | -                                      |
| Compensation on Arbitration/ Court Cases                                                 | -                                      | -                                      |
| Expenditure on Self Generated VER's/REC                                                  | -                                      | -                                      |
| Exchange rate variation (Net)                                                            | -                                      | -                                      |
| Training Expenses                                                                        | -                                      | -                                      |
| Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IE/PXIL                     | -                                      | -                                      |
| Operational/Running Expenses of Kendriya Vidyalay                                        | -                                      | -                                      |
| Operational/Running Expenses of Other Schools                                            | -                                      | -                                      |
| Operational/Running Expenses of Guest House/Transit Hostel                               | -                                      | -                                      |
| Operating Expenses of DG Set-Other than Residential                                      | -                                      | -                                      |
| Fair Value Loss on Financial Assets                                                      | -                                      | -                                      |
| Sale of Debt instrument-Reclassification adjustment from OCI                             | -                                      | -                                      |
| Change in Fair Value of Derivatives                                                      | -                                      | -                                      |
| Network Access/ Transmission Charges                                                     | -                                      | -                                      |
| Other general expenses                                                                   | 0.03                                   | 0.09                                   |
| <b>Sub-total</b>                                                                         | <b>1.68</b>                            | <b>3.88</b>                            |
| Less: Transferred to Expenditure Attributable to Construction                            | 0.27                                   | 0.76                                   |
| <b>Sub-total (i)</b>                                                                     | <b>1.41</b>                            | <b>3.12</b>                            |



|                                                                                 |              |               |
|---------------------------------------------------------------------------------|--------------|---------------|
| <b>PROVISIONS/ IMPAIRMENT ALLOWANCE</b>                                         |              |               |
| Loss allowance for trade receivables                                            | -            | -             |
| Loss Allowance for Expected Credit Loss -Trade Receivables                      | -            | -             |
| Allowance for Bad and doubtful advances / deposits                              | -            | -             |
| Allowance for Bad and doubtful claims                                           | -            | -             |
| Allowance for Bad and Doubtful Loan                                             | -            | -             |
| Allowance for Doubtful Interest                                                 | -            | -             |
| Allowance for stores and spares/ Construction stores                            | -            | -             |
| Allowance for Shortage in store & spares provided                               | -            | -             |
| Allowance against diminution in the value of investment                         | -            | -             |
| Allowance for Project expenses                                                  | 56.43        | 99.70         |
| Allowance for losses pending investigation awaiting write off sanction          | -            | -             |
| Allowance for Diminution in value of Inventory of Self Generated VER's Provided | -            | -             |
| Allowance for Goods and Services Tax Input Credit Receivable                    | -            | -             |
| Others                                                                          | -            | -             |
| <b>Sub-total</b>                                                                | <b>56.43</b> | <b>99.70</b>  |
| Less: Transferred to Expenditure Attributable to Construction                   | -            | -             |
| <b>Sub-total (ii)</b>                                                           | <b>56.43</b> | <b>99.70</b>  |
| <b>Total (i+ii)</b>                                                             | <b>57.84</b> | <b>102.82</b> |

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

(Amount in Lakh)

| 29.2                                      | Detail of audit expenses are as under: - | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|-------------------------------------------|------------------------------------------|----------------------------------------|----------------------------------------|
| i) Statutory auditors                     |                                          |                                        |                                        |
| As Auditor                                |                                          |                                        |                                        |
| - Audit Fees                              |                                          | 0.47                                   | 0.54                                   |
| - 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               |                                          | -                                      | -                                      |
| <b>Total Audit Expenses</b>               |                                          | <b>0.47</b>                            | <b>0.54</b>                            |

**NOTE NO. 30.1 TAX EXPENSES**

(Amount in Lakh)

| PARTICULARS                                                     | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|-----------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>Current Tax</b>                                              |                                        |                                        |
| Current Tax on Profits for the year                             | -                                      | -                                      |
| Adjustment Relating To Earlier years                            | -                                      | -                                      |
| <b>Total Current Tax expenses</b>                               | -                                      | -                                      |
| <b>Deferred Tax</b>                                             |                                        |                                        |
| <b>Decrease /(increase) in Deferred Tax Assets</b>              |                                        |                                        |
| - 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              | -                                      | -                                      |
| - Adjustments on account of Business Losses entitlement         | -                                      | -                                      |
| <b>Increase/ (decrease) in Deferred Tax Liabilities</b>         |                                        |                                        |
| - Relating to origination and reversal of temporary differences | -                                      | -                                      |
| - Relating to change in tax rate                                | -                                      | -                                      |
| - Adjustments in respect of deferred tax of earlier years       | -                                      | -                                      |
| <b>Net Deferred Tax</b>                                         | -                                      | -                                      |
| <b>Total</b>                                                    | -                                      | -                                      |



(Amount in Lakh)

|        |                                                                                                                                                                                   | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| 30.1.1 | <b>Reconciliation of Tax Expense and the accounting profit multiplied by India's statutory Income Tax rate.</b>                                                                   |                                        |                                        |
|        | Accounting profit/loss before income tax including movement in Regulatory Deferral Account Balance                                                                                | (57.84)                                | (102.82)                               |
|        | Applicable tax rate (%)                                                                                                                                                           | -                                      | -                                      |
|        | <b>Computed tax expense</b>                                                                                                                                                       |                                        |                                        |
|        | <b>Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.</b>                                                                                   |                                        |                                        |
|        | 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                                                                                                                                              |                                        |                                        |
|        | <b>Tax expense reported in Statement of Profit and Loss</b>                                                                                                                       | -                                      | -                                      |
| 30.1.2 | <b>Amounts recognised directly in Equity</b>                                                                                                                                      |                                        |                                        |
|        | 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                                                                                                                                                                      | .....                                  | .....                                  |
|        | <b>Total</b>                                                                                                                                                                      |                                        |                                        |
| 30.1.3 | <b>Tax losses and credits</b>                                                                                                                                                     |                                        |                                        |
|        | (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 | <b>Unrecognised temporary differences</b>                                                                                                                                         |                                        |                                        |
|        | 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 Lakh)

| PARTICULARS                                                                                                    | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|----------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>(i) Items that will not be reclassified to profit or loss</b>                                               |                                        |                                        |
| (a) Remeasurement of the post employment defined benefit obligations                                           | -                                      | -                                      |
| Less: Income Tax on remeasurement of the post employment defined benefit obligations                           | -                                      | -                                      |
| <b>Remeasurement of the post employment defined benefit obligations (net of Tax)</b>                           | -                                      | -                                      |
| 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                                                            | -                                      | -                                      |
| <b>Sub total (a)</b>                                                                                           | -                                      | -                                      |
| (b) Changes in the fair value of equity investments at FVTOCI                                                  | -                                      | -                                      |
| Less: Income Tax on above item                                                                                 | -                                      | -                                      |
| <b>Sub total (b)</b>                                                                                           | -                                      | -                                      |
| <b>Total (i)=(a)+(b)</b>                                                                                       | -                                      | -                                      |
| <b>(ii) Items that will be reclassified to profit or loss</b>                                                  |                                        |                                        |
| (a) Changes in the fair value of debt investments at FVTOCI                                                    | -                                      | -                                      |
| Less: Income Tax on above item                                                                                 | -                                      | -                                      |
| <b>Sub total (a)</b>                                                                                           | -                                      | -                                      |
| (b) Cost of Hedge Reserve                                                                                      | -                                      | -                                      |
| Less: Income Tax on above item                                                                                 | -                                      | -                                      |
| <b>Sub total (b)</b>                                                                                           | -                                      | -                                      |
| <b>Total (ii)=(a)+(b)</b>                                                                                      | -                                      | -                                      |
| <b>Total =(i+ii)</b>                                                                                           | -                                      | -                                      |



## NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in Lakh)

| PARTICULARS                                                                              | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| (i) Kishanganga Power Station:-Depreciation due to moderation of Tariff                  | -                                      | -                                      |
| (ii) Movement in RDA Balance -Subansiri Lower Project                                    | -                                      | -                                      |
| (iii) Exchange Differences on Monetary Items                                             | -                                      | -                                      |
| (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                       | -                                      | -                                      |
| (viii) Regulatory Liability on account of recognition of Deferred tax on Business Losses | -                                      | -                                      |
| <b>TOTAL (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)</b>                                   | -                                      | -                                      |
| <b>Impact of Tax on Regulatory Deferral Accounts</b>                                     |                                        |                                        |
| Less: Deferred Tax on Regulatory Deferral Account Balances                               | -                                      | -                                      |
| Add: Deferred Tax recoverable from Beneficiaries                                         | -                                      | -                                      |
| <b>TOTAL (B)</b>                                                                         | -                                      | -                                      |
| <b>Total</b>                                                                             | -                                      | -                                      |

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 Lakh)

| PARTICULARS                                      | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|--------------------------------------------------|----------------------------------------|----------------------------------------|
| <b>A. GENERATION EXPENSE</b>                     |                                        |                                        |
| Water Usage Charges                              | -                                      | -                                      |
| Consumption of stores                            | -                                      | -                                      |
| <b>Sub-total</b>                                 | -                                      | -                                      |
| <b>B. EMPLOYEE BENEFITS EXPENSE</b>              |                                        |                                        |
| Salaries and Wages                               | 36.78                                  | 78.93                                  |
| Contribution to provident and other funds        | 5.25                                   | 13.98                                  |
| Staff welfare expenses                           | -                                      | -                                      |
| Leave Salary and Pension Contribution            | -                                      | -                                      |
| <b>Sub-total</b>                                 | <b>42.04</b>                           | <b>92.91</b>                           |
| <b>C. FINANCE COST</b>                           |                                        |                                        |
| Interest on : (Refer Note 2.2.3)                 |                                        |                                        |
| Loans by Government of India                     | -                                      | -                                      |
| Bonds                                            | -                                      | -                                      |
| Foreign loan                                     | -                                      | -                                      |
| Term loan                                        | -                                      | 0.02                                   |
| Cash credit facilities /WCDL                     | -                                      | -                                      |
| <b>Unwinding of interest-</b>                    |                                        |                                        |
| Provision & Financial Liabilities                | -                                      | -                                      |
| Lease Liabilities                                | -                                      | -                                      |
|                                                  | -                                      | 0.02                                   |
| Call spread / Coupon Swap                        | -                                      | -                                      |
| Amortisation of Hedge Premium                    | -                                      | -                                      |
| Bond issue/ service expenses                     | -                                      | -                                      |
| Commitment fee                                   | -                                      | -                                      |
| Guarantee fee on loan                            | -                                      | -                                      |
| Other finance charges                            | -                                      | -                                      |
| <b>Sub-total</b>                                 | -                                      | 0.02                                   |
| <b>D. DEPRECIATION AND AMORTISATION EXPENSES</b> |                                        |                                        |
|                                                  | 14.13                                  | 6.06                                   |
| <b>Sub-total</b>                                 | <b>14.13</b>                           | <b>6.06</b>                            |



|                                                                                          |              |              |
|------------------------------------------------------------------------------------------|--------------|--------------|
| <b>E. <u>OTHER EXPENSES</u></b>                                                          |              |              |
| Repairs And Maintenance :                                                                |              |              |
| -Building                                                                                | -            | -            |
| -Machinery                                                                               | -            | -            |
| -Others                                                                                  | -            | -            |
| Rent and Hire Charges                                                                    | -            | -            |
| Rates and taxes                                                                          | -            | -            |
| Insurance                                                                                | -            | -            |
| Security expenses                                                                        | -            | -            |
| Electricity Charges                                                                      | -            | -            |
| Travelling and Conveyance                                                                | -            | -            |
| Expenses on vehicles                                                                     | -            | -            |
| Telephone, telex and Postage                                                             | -            | -            |
| Advertisement and publicity                                                              | -            | -            |
| Entertainment and hospitality expenses                                                   | -            | 0.13         |
| Printing and stationery                                                                  | -            | -            |
| Legal and Consultancy charges:                                                           |              |              |
| - Indigenous                                                                             | 0.24         | 0.54         |
| - Foreign                                                                                | -            | -            |
| Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses | -            | -            |
| Expenses on downstream protection works                                                  | -            | -            |
| Expenditure on land not belonging to company                                             | -            | -            |
| Assets/ Claims written off                                                               | -            | -            |
| Land Acquisition and Rehabilitation Expenditure                                          | -            | -            |
| Losses on sale of assets                                                                 | -            | -            |
| Network Access/Transmission Charges                                                      | -            | -            |
| Other general expenses                                                                   | 0.03         | 0.09         |
| <b>Sub-total</b>                                                                         | <b>0.27</b>  | <b>0.76</b>  |
| <b>F. <u>PROVISIONS</u></b>                                                              |              |              |
| <b>Sub-total</b>                                                                         | -            | -            |
| <b>G. <u>CORPORATE OFFICE/REGIONAL OFFICE EXPENSES</u></b>                               |              |              |
| Other Income                                                                             | -            | -            |
| Other Expenses                                                                           | -            | -            |
| Employee Benefits Expense                                                                | -            | -            |
| Depreciation and Amortisation Expenses                                                   | -            | -            |
| Finance Cost                                                                             | -            | -            |
| Provisions                                                                               | -            | -            |
| <b>Sub-total</b>                                                                         | -            | -            |
| <b>H. <u>LESS: RECEIPTS AND RECOVERIES</u></b>                                           |              |              |
| Income from generation of electricity – precommissioning                                 | -            | -            |
| Interest on loans and advances                                                           | -            | -            |
| Profit on sale of assets                                                                 | -            | -            |
| Provision/Liability not required written back                                            | -            | -            |
| Others                                                                                   | -            | 0.05         |
| <b>Sub-total</b>                                                                         | -            | <b>0.05</b>  |
| <b>TOTAL (A+B+C+D+E+F+G-H) (Refer Note 2.2)</b>                                          | <b>56.43</b> | <b>99.70</b> |



Note-33: Disclosure on Financial Instruments and Risk Management

(1) Fair Value Measurement

(Amount in Lakh)

A) Financial Instruments by category

|                                                                                                                             |       | As at 31st March, 2026            |                                               |                | As at 31st March, 2025            |                                               |                |
|-----------------------------------------------------------------------------------------------------------------------------|-------|-----------------------------------|-----------------------------------------------|----------------|-----------------------------------|-----------------------------------------------|----------------|
| Financial assets                                                                                                            | Notes | 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 |
| <b>Non-current Financial assets</b>                                                                                         |       |                                   |                                               |                |                                   |                                               |                |
| (i) Non-current investments                                                                                                 | 3.1   |                                   |                                               |                |                                   |                                               |                |
| a) In Equity Instrument (Quoted)                                                                                            |       |                                   |                                               |                |                                   |                                               |                |
| b) In Debt Instruments (Government/ Public Sector Undertaking)- Quoted                                                      | 3.1   |                                   |                                               |                |                                   |                                               |                |
| <b>Sub-total</b>                                                                                                            |       |                                   | -                                             | -              |                                   | -                                             | -              |
| (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                                                                                                                 |       |                                   |                                               |                |                                   |                                               |                |
| -Security Deposits                                                                                                          | 3.4   |                                   |                                               | -              |                                   |                                               | -              |
| -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   |                                   |                                               | -              |                                   |                                               | -              |
| <b>Total Non-current Financial assets</b>                                                                                   |       | -                                 | -                                             | -              | -                                 | -                                             | -              |
| <b>Current Financial assets</b>                                                                                             |       |                                   |                                               |                |                                   |                                               |                |
| (i) Current Investments                                                                                                     | 6     |                                   | -                                             |                |                                   |                                               | -              |
| (ii) Trade Receivables                                                                                                      | 7     |                                   |                                               | -              |                                   |                                               | 23.90          |
| (iii) Cash and cash equivalents                                                                                             | 8     |                                   |                                               | 22.25          |                                   |                                               | -              |
| (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, Contract assets, Derivative MTM Asset and Derivative Asset Under Hedged Contract) | 11    |                                   |                                               | -              |                                   |                                               | -              |
| (vii) others (Contract assets)                                                                                              | 11    |                                   |                                               | -              |                                   |                                               | -              |
| (viii) others (Derivative Mark to Market Asset)                                                                             | 11    |                                   |                                               | -              |                                   |                                               | -              |
| (ix) others (Derivative Asset Under Hedged Contract)                                                                        | 11    |                                   |                                               | -              |                                   |                                               | -              |
| (x) others (Lease Receivables including interest)                                                                           | 11    |                                   |                                               | -              |                                   |                                               | -              |
| <b>Total Current Financial Assets</b>                                                                                       |       | -                                 | -                                             | 22.25          | -                                 | -                                             | 23.90          |
| <b>Total Financial Assets</b>                                                                                               |       | -                                 | -                                             | 22.25          | -                                 | -                                             | 23.90          |



|                                                                                                                     |                    |   |   |   |   |   |   |
|---------------------------------------------------------------------------------------------------------------------|--------------------|---|---|---|---|---|---|
| <b>Financial Liabilities</b>                                                                                        |                    |   |   |   |   |   |   |
| (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               | - |   | - | 0 |   | 0 |
| <b>Total Financial Liabilities</b>                                                                                  |                    | 0 | 0 | 0 | 0 | 0 | 0 |

(Amount in Lakh)

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

| Particulars                                                                                                         | Note No.           | As at 31st March, 2026 |            | As at 31st March, 2025 |            |
|---------------------------------------------------------------------------------------------------------------------|--------------------|------------------------|------------|------------------------|------------|
|                                                                                                                     |                    | Carrying Amount        | Fair Value | Carrying Amount        | Fair Value |
| <b>Financial assets</b>                                                                                             |                    |                        |            |                        |            |
| (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                | -                      | -          | -                      | -          |
| -Bank Deposits with more than 12 Months Maturity (Including Interest accrued)                                       | 3.4                | -                      | -          | -                      | -          |
| -Receivable on account of Late payment Surcharge                                                                    | 3.4                | -                      | -          | -                      | -          |
| -Receivable on account of Guarantee Fee                                                                             | 3.4                | -                      | -          | -                      | -          |
| -Amount Recoverable                                                                                                 | 3.4                | -                      | -          | -                      | -          |
| -Recoverable on account of Bonds fully Serviced by Government of India                                              | 3.4                | -                      | -          | -                      | -          |
| <b>Total Financial Assets</b>                                                                                       |                    | -                      | -          | -                      | -          |
| <b>Financial Liabilities</b>                                                                                        |                    |                        |            |                        |            |
| (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               | -                      | -          | -                      | -          |
| <b>Total Financial Liabilities</b>                                                                                  |                    | -                      | -          | -                      | -          |

**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.



## 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 Lakh)

| Particulars                                                             | Note No.      | As at 31st March, 2026 |         |         | As at 31st March, 2025 |         |         |
|-------------------------------------------------------------------------|---------------|------------------------|---------|---------|------------------------|---------|---------|
|                                                                         |               | Level 1                | Level 2 | Level 3 | Level 1                | Level 2 | Level 3 |
| <b>Financial Assets at FVTOCI</b>                                       |               |                        |         |         |                        |         |         |
| <b>(i) Investments-</b>                                                 |               |                        |         |         |                        |         |         |
| - In Equity Instrument (Quoted)                                         | 3.1           | -                      |         |         | -                      |         |         |
| - In Debt Instruments (Government/ Public Sector Undertaking)- Quoted * | 3.1 and 6     | -                      |         |         | -                      |         |         |
| <b>Financial Assets at FVTPL :</b>                                      |               |                        |         |         |                        |         |         |
| (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    |                        | -       |         |                        | -       | -       |
| <b>Total Financial Assets</b>                                           |               | -                      | -       | -       | -                      | -       |         |
| <b>Financial Liabilities at FVTPL :</b>                                 |               |                        |         |         |                        |         |         |
| (i) Derivative MTM Liability (Call spread option)                       | 16.3 and 20.4 |                        | -       |         |                        | -       |         |
| (ii) Derivative Liability under Hedged Contract                         | 16.3 and 20.4 |                        | -       |         |                        | -       |         |
| <b>Total Financial Liabilities</b>                                      |               |                        | -       |         |                        | -       |         |

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 Lakh)

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

| Particulars                                                                   | Note No.   | As at 31st March, 2026 |         |         | As at 31st March, 2025 |         |         |
|-------------------------------------------------------------------------------|------------|------------------------|---------|---------|------------------------|---------|---------|
|                                                                               |            | Level 1                | Level 2 | Level 3 | Level 1                | Level 2 | Level 3 |
| <b>Financial assets</b>                                                       |            |                        |         |         |                        |         |         |
| <b>(i) Trade Receivables</b>                                                  | 3.2        |                        |         |         |                        |         |         |
| <b>(ii) Loans</b>                                                             |            |                        |         |         |                        |         |         |
| 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 |                        | -       |         |                        | 0.00    | -       |
| d) Others                                                                     | 3.3        |                        |         |         |                        |         |         |
| <b>(iii) Others</b>                                                           |            |                        |         |         |                        |         |         |
| Security Deposits                                                             | 3.4        |                        | -       |         |                        | -       |         |
| -Bank Deposits with more than 12 Months Maturity (Including Interest accrued) | 3.4        |                        | -       |         |                        | -       |         |
| -Receivable on account of Late payment Surcharge                              | 3.4        |                        |         | -       |                        |         | -       |
| -Receivable on account of Guarantee Fee                                       | 3.4        |                        |         | -       |                        |         | -       |
| -Amount Recoverable                                                           | 3.4        |                        |         | -       |                        |         | -       |
| -Recoverable on account of Bonds fully Serviced by Government of India        | 3.4        | -                      |         |         | 0                      |         |         |
| <b>Total Financial Assets</b>                                                 |            | 0                      | 0       | 0       | 0                      | 0       | 0       |



## (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<br>2. Refinancing<br>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.<br>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:

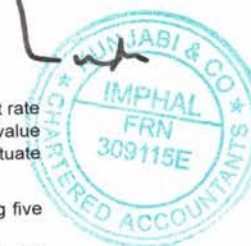
1. Return on Equity (RoE), 2. Depreciation, 3. Interest on Loans, 4. Operation & Maintenance Expenses and 5. Interest on Working Capital Loans. In addition to the above, Foreign Exchange rate variations and Taxes are also recoverable from Beneficiaries in terms of the Tariff Regulations. Hence variation 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 Debtors, Contract assets 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 Debtors/Contract assets 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.



**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.

**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.

**(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 Lakh)

| Particulars                                                                                                    | As at 31st March, 2026 | As at 31st March, 2025 |
|----------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b>Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)</b>      |                        |                        |
| Non-current investments (Other than Subsidiaries and Joint Ventures)                                           | -                      | -                      |
| Loans -Non Current (including interest)                                                                        | -                      | -                      |
| Other Non Current Financial Assets (Excluding Lease Receivables and Share Application Money Pending Allotment) | -                      | -                      |
| Current Investments                                                                                            | -                      | -                      |
| Cash and cash equivalents                                                                                      | 22.25                  | 23.90                  |
| Bank balances other than Cash and Cash Equivalents                                                             | -                      | -                      |
| Loans -Current                                                                                                 | -                      | -                      |
| Other Financial Assets (Excluding Lease Receivables and Contract assets)                                       | -                      | -                      |
| <b>Total (A)</b>                                                                                               | <b>22.25</b>           | <b>23.90</b>           |
| <b>Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)</b>      |                        |                        |
| Trade Receivables                                                                                              | -                      | -                      |
| Contract Assets                                                                                                | -                      | -                      |
| Lease Receivables (Including Interest)                                                                         | -                      | -                      |
| <b>Total (B)</b>                                                                                               | <b>-</b>               | <b>-</b>               |
| <b>TOTAL (A+B)</b>                                                                                             | <b>22.25</b>           | <b>23.90</b>           |



(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.

(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 Lakh)

| Particulars                | Trade Receivables | Investments | Amount Recoverable | Loans | Total |
|----------------------------|-------------------|-------------|--------------------|-------|-------|
| Balance as at 1.4.2024     | -                 | -           | -                  | -     | -     |
| Changes in Loss Allowances | -                 | -           | -                  | -     | -     |
| Balance as at 1.4.2025     | -                 | -           | -                  | -     | -     |
| Changes in Loss Allowances | -                 | -           | -                  | -     | -     |
| Balance as at 31.3.2026    | -                 | -           | -                  | -     | -     |

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 Lakh)

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

CEO

**Terms of undrawn borrowing facilities**

**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 Lakh)

As at 31st March, 2026

| Contractual maturities of financial liabilities | Note No.      | Outstanding Debt as on 31.3.2026 | Within 1 Year | More than 1 Year & Less than 3 Years | More than 3 Year & Less than 5 Years | More than 5 Year |
|-------------------------------------------------|---------------|----------------------------------|---------------|--------------------------------------|--------------------------------------|------------------|
| <b>(i) Non Derivative Financial Liabilities</b> |               |                                  |               |                                      |                                      |                  |
| Borrowings                                      | 16.1 and 20.1 | -                                | -             | -                                    | -                                    | -                |
| Lease Liabilities                               | 16.2 & 20.2   | -                                | -             | -                                    | -                                    | -                |
| Other financial Liabilities                     | 16.3 & 20.4   | 134.95                           | 134.95        | -                                    | -                                    | -                |
| Trade Payables                                  | 20.3          | 0.61                             | 0.61          | -                                    | -                                    | -                |
| <b>Sub Total (i)</b>                            |               | <b>135.56</b>                    | <b>135.56</b> | -                                    | -                                    | -                |
| <b>(ii) Derivative Financial Liability</b>      |               |                                  |               |                                      |                                      |                  |
| Currency Option Premium                         | 16.3 & 20.4   | -                                | -             | -                                    | -                                    | -                |
| <b>Sub Total (ii)</b>                           |               | -                                | -             | -                                    | -                                    | -                |
| <b>Total Financial Liabilities (i+ii)</b>       |               | <b>135.56</b>                    | <b>135.56</b> | -                                    | -                                    | -                |



As at 31st March, 2025

(Amount in Lakh)

| (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   | -                                 | -             | -                                    | -                                    | -                |
| Other financial Liabilities                     | 16.3 & 20.4   | -                                 | -             | -                                    | -                                    | -                |
| Trade Payables                                  | 20.3          | 0.61                              | 0.61          | -                                    | -                                    | -                |
| <b>Sub Total (i)</b>                            |               | <b>0.61</b>                       | <b>0.61</b>   | -                                    | -                                    | -                |
| (ii) Derivative Financial Liability             |               |                                   |               |                                      |                                      |                  |
| Currency Option Premium                         | 16.3 & 20.4   | -                                 | -             | -                                    | -                                    | -                |
| <b>Sub Total (ii)</b>                           |               | -                                 | -             | -                                    | -                                    | -                |
| <b>Total Financial Liabilities (i+ii)</b>       |               | <b>0.61</b>                       | <b>0.61</b>   | -                                    | -                                    | -                |

**(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 Lakh)

| Particulars                                             | As at 31st March, 2026             | As at 31st March, 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)                             |                                    |                        |                                    |                        |
| Fixed Rate Borrowings (INR) - Subordinate Debt from GOI |                                    |                        |                                    |                        |
| Fixed Rate Borrowings (FC)                              |                                    |                        |                                    |                        |
| <b>Total</b>                                            |                                    | -                      |                                    | -                      |

**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: NIL

(iii) Foreign Currency Risk: NIL



## TOTAL

### **(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 gearing ratio, which is Net debt divided by total capital. The gearing ratio are as follows:

(Amount in Lakh)

| Statement of Gearing Ratio |                        |                        |
|----------------------------|------------------------|------------------------|
| Particulars                | As at 31st March, 2026 | As at 31st March, 2025 |
| (a) Net Debt               | -                      | -                      |
| (b) Total Capital          | (59.38)                | (1.54)                 |
| Gearing Ratio (a/b)        | -                      | -                      |



|                                                                                 |              | As at 31st March, 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 |
| <b>Financial Liabilities</b>                                                    | <b>Notes</b> |                                   |                                               |                |                                   |                                               |                |
| <b>Non-current Financial Liabilities</b>                                        |              |                                   |                                               |                |                                   |                                               |                |
| (i) Long-term borrowings                                                        | 16.1         |                                   |                                               | -              |                                   |                                               | -              |
| (ii) Long term maturities of lease liabilities                                  | 16.2         |                                   |                                               | -              |                                   |                                               | -              |
| (iii) Other Financial Liabilities                                               | 16.3         |                                   |                                               | -              |                                   |                                               | -              |
| (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         |                                   | -                                             |                |                                   | -                                             |                |
| <b>Total Non-current Financial Liabilities</b>                                  |              | -                                 | -                                             | -              | -                                 | -                                             | -              |
| <b>Current Financial Liabilities</b>                                            |              |                                   |                                               |                |                                   |                                               |                |
| (iv) Borrowing -Short Term including current maturities of long term borrowings | 20.1         |                                   |                                               | -              |                                   |                                               | -              |
| (v) Current maturities of lease obligations                                     | 20.2         |                                   |                                               |                |                                   |                                               |                |
| (vi) Trade Payables including Micro, Small and Medium Enterprises               | 20.3         |                                   |                                               | 0.61           |                                   |                                               | 0.61           |
| (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         |                                   |                                               | 134.95         |                                   |                                               |                |
| <b>Total Current Financial Liabilities</b>                                      |              | -                                 | -                                             | <b>135.56</b>  | -                                 | -                                             | <b>0.61</b>    |
| <b>Total Financial Liabilities</b>                                              |              | -                                 | -                                             | <b>135.56</b>  | -                                 | -                                             | <b>0.61</b>    |



**Note No-33(4) :-Financial Ratios of NHPC Limited**

The following are analytical ratios for the year ended March 31,2026 and March 31,2025.

| S.No | Particulars                       | Numerator                         | Denominator                                                       | 31st March 2026 | 31st March 2025 | % Variance | Reason for variance |
|------|-----------------------------------|-----------------------------------|-------------------------------------------------------------------|-----------------|-----------------|------------|---------------------|
| (a)  | Current Ratio                     | Current Assets                    | Current Liabilities                                               | 0.16            | 0.26            | -0.36      |                     |
| (b)  | Debt-Equity Ratio                 | Total Debts                       | Shareholder's Equity                                              | -               | -               |            |                     |
| (c)  | Debt Service Coverage Ratio       | Earning Avilable for debt service | Debt Service                                                      |                 |                 |            |                     |
| (d)  | Return on Equity Ratio (in %)     | Profit After Tax                  | Average Shareholder's Equity                                      | 1.90            | (2.06)          | -1.92      |                     |
| (e)  | Inventory turnover Ratio          | Revenue From Operation            | Average Inventory                                                 |                 |                 |            |                     |
| (f)  | Trade Receivable turnover ratio   | Revenue From Operation            | Average Debtors                                                   |                 |                 |            |                     |
| (g)  | Trade Payables turnover ratio     | Purchases                         | Average Trade Payables                                            |                 |                 |            |                     |
| (h)  | Net Capital turnover ration       | Revenue From Operation            | Average Working Capital                                           | -               |                 |            |                     |
| (i)  | Net Profit ratio (In %)           | Net Profit                        | Revenue from operations                                           |                 |                 |            |                     |
| (j)  | Return on Capital Employed (In %) | Earning Before Interest and Taxes | Capital Employed (Tangible Net Worth + Total Debts + Deferred Tax | 0.97            | 66.58           | -98.54     |                     |
| (k)  | Return on investment (In %)       | Income generated from investments | Time weighted average investments                                 |                 |                 |            |                     |



**Note No. – 34: Other Explanatory Notes to Accounts**

**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**

Contractors have lodged claims aggregating to **Lakh NIL. ..** (Previous year **Lakh NIL. ..**) 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. These include **Lakh NIL. ..** (Previous year **Lakh NIL. ..**) towards arbitration awards including updated interest thereon, against the Company, which have been challenged/decided to be challenged in the Court of Law.

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

**(ii) Land Compensation cases**

In respect of land acquired for the projects, some of the erstwhile land owners have filed claims for higher compensation amounting to **Lakh NIL..** (Previous year **Lakh NIL..**) Before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of **Lakh NIL...** (Previous year **Lakh NIL...**) based on probability of outflow of resources embodying economic benefits and estimated **Lakh NIL...** (Previous year **Lakh NIL...**) as the amount of contingent liability as outflow of resources is considered as not probable.

**(iii) Disputed Tax Demands**

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

**(iv) Others**

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



The above is summarized as below:

(Lakh in ..)

| Sl. No. | Particulars             | Claims as on 31.03.2026 | up to date Provision against the claims | Contingent liability as on 31.03.2026 | Contingent liability as on 31.03.2025 | Addition/ (deduction) from contingent liability during the year | 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           | NIL                     | NIL                                     | NIL                                   | NIL                                   | NIL                                                             | NIL                                                                    |
| 2.      | Land Compensation cases | NIL                     | NIL                                     | NIL                                   | NIL                                   | NIL                                                             | NIL                                                                    |
| 3.      | Disputed tax matters    | NIL                     | NIL                                     | NIL                                   | NIL                                   | NIL                                                             | NIL                                                                    |
| 4.      | Others                  | NIL                     | NIL                                     | NIL                                   | NIL                                   | NIL                                                             | NIL                                                                    |
|         | <b>Total</b>            | <b>NIL</b>              | <b>NIL</b>                              | <b>NIL</b>                            | <b>NIL</b>                            | <b>NIL</b>                                                      | <b>NIL</b>                                                             |

- (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.
- (d) There is possibility of reimbursement to the company of **Lakh NIL. ..** (Previous year **Lakh NIL. ..**) towards above Contingent Liabilities.
- (e) 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.
- (f) During the year Contingent liabilities of **Lakh ---NIL---** (Previous year **Lakh 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:**

The company has lodged counter claims aggregating to **Lakh ...NIL. ..** (Previous year **Lakh ...NIL ..**) against claims of other entities. These claims have been lodged on the basis of contractual provisions and are being contested at arbitration tribunal/other forums/under examination with the counterparty. It includes counter claims of **Lakh NIL** (Previous year **Lakh ...NIL ..**) towards arbitration awards including updated interest thereon.



Based on Management assessment, a favourable outcome is probable in respect of the claims aggregating **Lakh NIL**(Previous year **Lakh ...NIL ..**) and for rest of the claims, the possibility of any inflow is remote. Accordingly, these claims have not been recognised.

**b) Other Cases**

Claims on account of other miscellaneous matters estimated by Management to be **Lakh ..NIL ..** (Previous year **Lakh .. NIL..**) has not been recognised.

**3. Commitments (to the extent not provided for):**

Estimated amount of contracts remaining to be executed on capital account are as under:

(In Lakh )

| Sl. No. | Particulars                                                       | As at 31.03.2026 | As at 31.03.2025 |
|---------|-------------------------------------------------------------------|------------------|------------------|
| (i)     | (ii)                                                              | (iii)            | (iv)             |
| 1.      | Property Plant and Equipment (including Capital Work in Progress) | NIL              | NIL              |
| 2.      | Intangible Assets                                                 | NIL              | NIL              |
|         | <b>Total</b>                                                      | <b>NIL</b>       | <b>NIL</b>       |

**4. The effect of foreign exchange rate variation (FERV) during the year is as under:**

(In Lakh )

| Sl. No. | Particulars                                                      | For the year ended 31.03.2026 | For the year ended 31.03.2025 |
|---------|------------------------------------------------------------------|-------------------------------|-------------------------------|
| (i)     | Amount charged to Statement of Profit and Loss as FERV           | NIL                           | NIL                           |
| (ii)    | Amount charged to Statement of Profit and Loss as Borrowing Cost | NIL                           | NIL                           |
| (iii)   | Amount adjusted in the carrying amount of PPE                    | NIL                           | NIL                           |
| (iv)    | Amount recognised in Regulatory Deferral Account Balances        | NIL                           | NIL                           |

**5. Operating Segment:**

a) Electricity generation is the principal business activity of the Company.

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

**6. Disclosures under Ind AS-24 “Related Party Disclosures”:**

**(A) List of Related parties:**

**(i) Parent Company:**

| Name of Company | Principle place of operation |
|-----------------|------------------------------|
| NHPC Limited    | India                        |



**(ii) Subsidiaries, Joint Venture and Associate of Parent Company**

| Name of Company                                             | Subsidiaries, Joint Venture and Associate of Parent Company | Principle place of operation |
|-------------------------------------------------------------|-------------------------------------------------------------|------------------------------|
| NHDC Limited (NHDC)                                         | Subsidiary                                                  | India                        |
| Jal Power Corporation Limited (JPCL)                        | Subsidiary                                                  | India                        |
| Bundelkhand Saur Urja Limited (BSUL)                        | Subsidiary                                                  | India                        |
| Ratle Hydroelectric Power Corporation Limited (RHPCL)       | Subsidiary                                                  | India                        |
| NHPC Renewable Energy Limited (NREL)                        | Subsidiary                                                  | India                        |
| Chenab Valley Power Projects Limited (CVPPL)                | Subsidiary                                                  | India                        |
| National High Power Test Laboratory Private Limited (NHPTL) | Associate                                                   | India                        |
| APGENCO NHPC Green Energy Limited                           | Joint Venture                                               | India                        |

**(iii) Key Managerial Personnel:**

| Sl. No. | Name                      | Position Held           |
|---------|---------------------------|-------------------------|
| 1       | Shri. GURSHARAN SINGH     | Chief Executive Officer |
| 2       | Shri. SURYA NARAYAN PALAI | Chief Finance Officer   |

**(iv) Post-Employment Benefit Plans of Parent Company:**

| Name of Related Parties                                              | Principal place of operation |
|----------------------------------------------------------------------|------------------------------|
| NHPC Ltd. Employees Provident Fund                                   | India                        |
| NHPC Ltd. Employees Group Gratuity Assurance Fund                    | India                        |
| NHPC Ltd. Retired Employees Health Scheme Trust                      | India                        |
| NHPC Employees Social Security Scheme Trust                          | India                        |
| NHPC Ltd. Employees Defined Contribution Superannuation Scheme Trust | India                        |
| NHPC Ltd. Employee Leave Encashment Trust                            | India                        |

**(v) Other entities with joint-control or significant influence over the Company:**

The Company is a Central Public Sector Undertaking (CPSU) controlled by Central Government by holding majority of shares. The Company has applied the exemption available for government related entities and has made limited disclosures in the Financial Statements in accordance with Ind AS 24. Accordingly, Party-wise details of material/significant transaction carried out with the Central Public Sector Enterprises/Govt. Agencies only have been disclosed. Transactions with these related parties are carried out in the ordinary course of business at normal commercial terms.





(In Lakh )

| Balances with Parent              | As at 31.03.2026 | As at 31.03.2025 |
|-----------------------------------|------------------|------------------|
| (i)                               | (ii)             | (iii)            |
| Receivable (unsecured) from       |                  |                  |
| ▪ NHPC                            | NIL              | NIL              |
| Payable (unsecured) to            |                  |                  |
| ▪ NHPC                            | 134.95           | NIL              |
| Investment in Equity by           |                  |                  |
| ▪ NHPC                            | 10556.23         | 10556.23         |
| Loans & Advances Receivable from: |                  |                  |
| ▪ NHPC                            | NIL              | NIL              |
| Loans & Advances Payable to:      |                  |                  |
| ▪ NHPC                            | NIL              | NIL              |

(ii) Transactions and Balances Subsidiaries, Joint Venture and Associate of Parent Company.

(iii) Transactions and Balances with JKSPDC/ UPNEDA/Govt. of Manipur

( in Lakh)

| Transactions                                                                     | For the year ended<br>31.03.2026 | For the year ended<br>31.03.2025 |
|----------------------------------------------------------------------------------|----------------------------------|----------------------------------|
| (i)                                                                              | (ii)                             | (iii)                            |
| Services Provided by the Company                                                 | NIL                              | NIL                              |
| Services Received by the Company                                                 | NIL                              | NIL                              |
| Equity contributions (including share application money) received by the company | NIL                              | NIL                              |
| Loan given by the company                                                        | NIL                              | NIL                              |
| Loan received by the company                                                     | NIL                              | NIL                              |
| Interest on Loan Paid by the company                                             | NIL                              | NIL                              |
| Interest on Loan received from the company                                       | NIL                              | NIL                              |
| Grant received during the year                                                   |                                  |                                  |

| Balances                    | As at 31.03.2026 | As at 31.03.2025 |
|-----------------------------|------------------|------------------|
| (i)                         | (ii)             | (iii)            |
| Receivable (unsecured)      | NIL              | NIL              |
| Payable (unsecured)         | NIL              | NIL              |
| Investment in Equity        | 3709.13          | 3709.13          |
| Loans & Advances Receivable | NIL              | NIL              |
| Loans & Advances Payable    | NIL              | NIL              |



## (iv) Transactions and Balances with Key Management Personnel:

(In Lakh)

| Particulars                                  | Transactions for the year ended 31.03.2026 and Balances as at 31.03.2026 |                          |                          |                      |                                        |             |                              |
|----------------------------------------------|--------------------------------------------------------------------------|--------------------------|--------------------------|----------------------|----------------------------------------|-------------|------------------------------|
| Key management Personnel (KMP)               | Compensation to Key Management Personnel                                 |                          |                          |                      | Other transactions & Balances          |             |                              |
| Name                                         | Short Term Employee Benefits                                             | Post-Employment Benefits | Other Long-Term Benefits | Termination Benefits | Interest received on outstanding loans | Sitting Fee | Outstanding Loans receivable |
| <b>1. Whole Time Directors</b>               |                                                                          |                          |                          |                      |                                        |             |                              |
| NIL                                          | NIL                                                                      | NIL                      | NIL                      | NIL                  | NIL                                    | NIL         | NIL                          |
| <b>2. Government/State Nominee Directors</b> |                                                                          |                          |                          |                      |                                        |             |                              |
| NIL                                          | NIL                                                                      | NIL                      | NIL                      | NIL                  | NIL                                    | NIL         | NIL                          |
| <b>3. Company Secretary/CFO</b>              |                                                                          |                          |                          |                      |                                        |             |                              |
| 1.Mrs. NEELAM SINGH                          | NIL                                                                      | NIL                      | NIL                      | NIL                  | NIL                                    | NIL         | NIL                          |
| 2.Surya Narayan Palaia                       | NIL                                                                      | NIL                      | NIL                      | NIL                  | NIL                                    | NIL         | NIL                          |

(In Lakh)

| Particulars                                  | Transactions for the year ended 31.03.2025 and Balances as at 31.03.2025 |                          |                          |                      |                                        |             |                              |
|----------------------------------------------|--------------------------------------------------------------------------|--------------------------|--------------------------|----------------------|----------------------------------------|-------------|------------------------------|
| Key management Personnel (KMP)               | Compensation to Key Management Personnel                                 |                          |                          |                      | Other transactions & Balances          |             |                              |
| Name                                         | Short Term Employee Benefits                                             | Post-Employment Benefits | Other Long-Term Benefits | Termination Benefits | Interest received on outstanding loans | Sitting Fee | Outstanding Loans receivable |
| Mrs. Neelam Singh                            | NIL                                                                      | NIL                      | NIL                      | NIL                  | NIL                                    | NIL         | NIL                          |
| Shri. GURSHARAN                              | NIL                                                                      | NIL                      | NIL                      | NIL                  | NIL                                    | NIL         | NIL                          |
| Shri. SURYA NARAYAN PALAI                    | NIL                                                                      | NIL                      | NIL                      | NIL                  | NIL                                    | NIL         | NIL                          |
| <b>2. Government/State Nominee Directors</b> |                                                                          |                          |                          |                      |                                        |             |                              |
| Shri. Shailesh Kumar                         | NIL                                                                      | NIL                      | NIL                      | NIL                  | NIL                                    | NIL         | NIL                          |
| <b>3. Company Secretary/CFO</b>              |                                                                          |                          |                          |                      |                                        |             |                              |
| Mrs. Neelam Singh                            | NIL                                                                      | NIL                      | NIL                      | NIL                  | NIL                                    | NIL         | NIL                          |
| Shri. SURYA NARAYAN PALAI                    | NIL                                                                      | NIL                      | NIL                      | NIL                  | NIL                                    | NIL         | NIL                          |

(iv) Transactions & Balances with Post -Employment Benefit Plans

(In Lakh )

| Post -Employment Benefit Plans                           | Contribution by the company<br>(Net of Refund from Post -<br>Employment Benefit Plans) |                                     | Balances with Post -<br>Employment Benefit Plans |                     |
|----------------------------------------------------------|----------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------------------|---------------------|
|                                                          | for the year<br>ended<br>31.03.2026                                                    | for the year<br>ended<br>31.03.2025 | As at<br>31.03.2026                              | As at<br>31.03.2025 |
| NHPC LIMITED EMPLOYEE<br>PROVIDENT FUND                  | NIL                                                                                    | NIL                                 | NIL                                              | NIL                 |
| NHPC LIMITED RETIRED<br>EMPLOYEES HEALTH SCHEME<br>TRUST | NIL                                                                                    | NIL                                 | NIL                                              | NIL                 |
| NHPC LIMITED EMPLOYEES<br>SOCIAL SECURITY SCHEME         | NIL                                                                                    | NIL                                 | NIL                                              | NIL                 |
| NHPC LIMITED EMPLOYEES<br>DEFINED CONTRIBUTION           | NIL                                                                                    | NIL                                 | NIL                                              | NIL                 |

(v) Significant Transactions with Government that has control over the Parent Company ( i.e  
Central Government)

(In Lakh)

| Particulars                                                                   | For the year ended<br>31.03.2026 | For the year<br>ended 31.03.2025 |
|-------------------------------------------------------------------------------|----------------------------------|----------------------------------|
| (i)                                                                           | (ii)                             | (iii)                            |
| Services Received by the Company                                              | NIL                              | NIL                              |
| Services Provided by the Company                                              | NIL                              | NIL                              |
| Sale of goods (Electricity) by the Company                                    | NIL                              | NIL                              |
| Dividend Paid during the year                                                 | NIL                              | NIL                              |
| Subordinate Debts received by the company                                     | NIL                              | NIL                              |
| Interest on Subordinate debts paid by company<br>(including interest accrued) | NIL                              | NIL                              |
| Grant received during the year                                                | NIL                              | NIL                              |

(vi) Outstanding balances and guarantees with Central Government:

(In Lakh)

| Particulars                                                             | As at<br>31.03.2026 | As at<br>31.03.2025 |
|-------------------------------------------------------------------------|---------------------|---------------------|
| (vii)T<br>r<br>(i)                                                      | (ii)                | (iii)               |
| Balances with Central Government (that has control over<br>the Company) | NIL                 | NIL                 |
| ▪ Loan Payable to Government (Subordinate debts)                        | NIL                 | NIL                 |
| ▪ Payables (unsecured)                                                  | NIL                 | NIL                 |
| ▪ Receivables (Unsecured)                                               | NIL                 | NIL                 |



(vii) Transactions with entities controlled by the Government that has control over the Parent Company (i.e CPSUs): NIL

(viii) Outstanding balances and guarantees with Entities Controlled by Central Government: NIL

**C) Other notes to related party transactions:**

(i) Terms and conditions of transactions with the related parties:

(a) Outstanding balances of Parent company as at 31.03.2026 are unsecured and settlement occurs through banking transactions.

7. **Particulars of Security:** The carrying amount of assets mortgaged/ hypothecated as security for borrowings - NIL

8. **Disclosures under Ind AS-19 "Employee Benefits":** Employee benefit obligations in respect of employees of Parent Company have been recognised by the parent company on the basis of actuarial valuation. Corresponding expenditure is born by the company and recognised in the financial statement of company

9. Particulars of income and expenditure in foreign currency and consumption of spares are as under: -

(In Lakh)

| Sl. No. | Particulars                                                                                       | For the year ended 31.03.2026 | For the year ended 31.03.2025 |
|---------|---------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| a)      | Expenditure in Foreign Currency<br>Interest<br>Other Misc. Matters                                | NIL                           | NIL                           |
| b)      | Value of spare parts and Components consumed in operating units.<br>i) Imported<br>ii) Indigenous | NIL                           | NIL                           |
| c)      | Income in foreign currency (Specify Nature)                                                       | NIL                           | NIL                           |

**10. Earnings Per Share:**

a) The Earnings Per Share (Basic and Diluted) are as under:

| Particulars                                                            | For the year ended 31.03.2026 | For the year ended 31.03.2025 |
|------------------------------------------------------------------------|-------------------------------|-------------------------------|
| Earnings per Share before Regulatory Income (Lakh) – Basic and Diluted | NIL                           | NIL                           |
| Earnings per Share after Regulatory Income (Lakh) – Basic and Diluted  | NIL                           | NIL                           |
| Par value per share (Lakh)                                             | 10                            | 10                            |

b) Reconciliation of Earning used in calculating Earnings Per Share:

| Particulars                                                                      | For the year ended<br>31.03.2026 | For the year ended<br>31.03.2025 |
|----------------------------------------------------------------------------------|----------------------------------|----------------------------------|
| Net Profit after Tax but before Regulatory Income used as numerator (Lakh in...) | (57.84)                          | (102.82)                         |
| Net Profit after Tax and Regulatory Income used as numerator (Lakh in ..)        | (57.84)                          | (102.82)                         |

c) Reconciliation of weighted average number of shares used as denominator :

| Particulars                                                  | For the year ended<br>31.03.2026 | For the year ended<br>31.03.2025 |
|--------------------------------------------------------------|----------------------------------|----------------------------------|
| Weighted Average number of equity shares used as denominator | 1426.54                          | 1410.94                          |

**11. Disclosure related to Confirmation of Balances is as under :**

- (a) The Company has a system of obtaining periodic confirmation of balances from banks and other parties. There are no unconfirmed balances in respect of bank accounts and borrowings from banks & financial institutions. With regard to receivables for energy sales, the Company sends demand intimations to the beneficiaries with details of amount paid and balance outstanding which can be said to be automatically confirmed on receipt of subsequent payment from such beneficiaries. In addition, reconciliation with beneficiaries and other customers is generally done on quarterly basis
- (b) The confirmation in respect of Trade Receivables, Trade Payables, loans, Advances to Contractors/ Suppliers/ Service Providers/ Others including for capital expenditure have been sought for outstanding balances of Lakh 0.05 crore or above in respect of each party as at 31st December, 2025. Status of confirmation of balances against total outstanding as at December 31, 2025 as well as total outstanding as on 31.03.2026 is as under:

(In Lakh)

| Particulars                                                                                              | Total outstanding amount as on<br>31.12.2025 | Amount confirmed | Total outstanding amount as on<br>31.03.2026 |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------|------------------|----------------------------------------------|
| Trade receivable (Excluding Unbilled) (Current & Non-Current) *                                          | NIL                                          | NIL              | NIL                                          |
| Loans and Advances to contractors/ suppliers/service providers/ others including for capital expenditure | NIL                                          | NIL              | NIL                                          |
| Trade/Other payables                                                                                     | NIL                                          | NIL              | 0.61                                         |
| Security Deposit/Retention Money payable                                                                 | NIL                                          | NIL              | NIL                                          |

\* Trade receivables are including receivables on account of interest receivable from Beneficiaries and net of advance from customers.



- (c) In the opinion of the management, unconfirmed balances will not require any adjustment having any material impact on the Financial Statements of the Company.

**12. Disclosure related to Corporate Social Responsibility (CSR) (Refer Note 29)**

- i. As per Section 135 of the Companies Act, 2013 read with guidelines issued by Department of Public Enterprises, GOI, the Company is required to spend, in every financial year, at least two per cent of the average net profits of the Company made during the three immediately preceding financial years in accordance with its CSR Policy. The details of CSR expenses for the year are as under:

( in Lakh)

| S. No | Particulars                                                                          | For the year ended 31.03.2026 | For the year ended 31.03.2025 |
|-------|--------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| A     | <b>Amount required to be spent during the year</b>                                   |                               |                               |
|       | (i) Gross amount (2% of average net profit as per Section 135 of Companies Act,2013) | NIL                           | NIL                           |
|       | (ii) Surplus arising out of CSR project                                              | NIL                           | NIL                           |
|       | (iii) Set off available from previous year                                           | NIL                           | NIL                           |
|       | (iv) Total CSR obligation for the year [(i)+(ii) -(iii)]                             | NIL                           | NIL                           |
| B     | Amount approved by the Board to be spent during the year                             | NIL                           | NIL                           |
| C     | Amount spent during the year                                                         | NIL                           | NIL                           |
| D     | Set off available for succeeding years (C- A(iv))                                    | NIL                           | NIL                           |
| E     | Amount Unspent during the year                                                       | NIL                           | NIL                           |

Note: - The set off available in the succeeding years has not recognised as an asset as a matter of prudence, considering the uncertainty involved in the adjustment of the same in future years.



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

(in Lakh )

| Sl. No. | Heads of Expenses constituting CSR expenses                                       | For the year ended 31.03.2026 | For the year ended 31.03.2025 |
|---------|-----------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| 1       | Health Care and Sanitation                                                        | NIL                           | NIL                           |
| 2       | Education and Skill Development                                                   | NIL                           | NIL                           |
| 3       | Women Empowerment /Senior Citizen                                                 | NIL                           | NIL                           |
| 4       | Environment                                                                       | NIL                           | NIL                           |
| 5       | Art and Culture                                                                   | NIL                           | NIL                           |
| 6       | Ex Armed Forces                                                                   | NIL                           | NIL                           |
| 7       | Sports                                                                            | NIL                           | NIL                           |
| 8       | Rural Development                                                                 | NIL                           | NIL                           |
| 9       | Swachh Vidyalaya Abhiyan                                                          | NIL                           | NIL                           |
| 10      | Swachh Bharat Abhiyan                                                             | NIL                           | NIL                           |
| 11      | Disaster Management                                                               | NIL                           | NIL                           |
| 12      | Contribution to Central Government Fund (including Contribution to PM CARES Fund) | NIL                           | NIL                           |
| 13      | Administrative Overhead                                                           | NIL                           | NIL                           |
| 14      | CSR Impact assessment                                                             | NIL                           | NIL                           |
|         | <b>Total amount</b>                                                               | NIL                           | NIL                           |

(iii) Other disclosures:-

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

( in Lakh)

|      | Purpose                                | For the year ended 31.03.2026 |                    |             | For the year ended 31.03.2025 |                    |             |
|------|----------------------------------------|-------------------------------|--------------------|-------------|-------------------------------|--------------------|-------------|
|      |                                        | Paid (a)                      | Yet to be paid (b) | Total (a+b) | Paid (a)                      | Yet to be paid (b) | Total (a+b) |
| (i)  | Construction/ Acquisition of any asset | NIL                           | NIL                | NIL         | NIL                           | NIL                | NIL         |
| (ii) | For purpose other than (i) above       | NIL                           | NIL                | NIL         | NIL                           | NIL                | NIL         |
|      | <b>Total</b>                           | NIL                           | NIL                | NIL         | NIL                           | NIL                | NIL         |

- (b) As stated above, a sum of **Lakh -NIL---** out of the total expenditure of **Lakh --NIL----** is yet to be paid to concerned parties which are included in the relevant head of accounts pertaining to liabilities.



13. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dated 11<sup>th</sup> October, 2018 to the extent information available with management are as under:

(Amt in Lakh)

| Sl. No. | Particulars                                                                                                                                                                                                                                                                                                                   | As at 31.03.2026 | As at 31.03.2025 |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------|
| (i)     | The principal amount and the interest due thereon remaining unpaid to any supplier on Balance Sheet date:                                                                                                                                                                                                                     | NIL              | NIL              |
|         | a) Trade Payables:                                                                                                                                                                                                                                                                                                            |                  |                  |
|         | -Principal (Refer Note 20.3)                                                                                                                                                                                                                                                                                                  | 0.61             | 0.61             |
|         | -Interest                                                                                                                                                                                                                                                                                                                     |                  |                  |
|         | b) Others:                                                                                                                                                                                                                                                                                                                    |                  |                  |
|         | -Principal (Refer Note 16.3 & 20.4)                                                                                                                                                                                                                                                                                           |                  |                  |
|         | -Interest                                                                                                                                                                                                                                                                                                                     |                  |                  |
| (ii)    | The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year.                                                                                         | NIL              | NIL              |
| (iii)   | The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;                                                             | NIL              | NIL              |
| (iv)    | The amount of interest accrued and remaining unpaid as on Balance Sheet date.                                                                                                                                                                                                                                                 | NIL              | NIL              |
| (v)     | The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006. | NIL              | NIL              |

**14. Disclosures regarding leases as per IND AS -116 "Leases": NIL**

**15. Disclosures under Ind AS-27 'Separate Financial Statements':**

**Interest of Parent:**

| Name of Companies | Principal place of operation | Principal activities | Proportion of Ownership interest as at |            |
|-------------------|------------------------------|----------------------|----------------------------------------|------------|
|                   |                              |                      | 31.03.2026                             | 31.03.2025 |
| NHPC Limited      | India                        | Power Generation     | 74%                                    | 74%        |

16. Ind AS 36- *Impairment of Assets* requires an entity to assess on each Balance Sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the entity is required to estimate the recoverable amount of the asset. If there is no indication of a potential impairment loss, the Standard does not require an enterprise to make a formal estimate of the recoverable amount.

Management has determined that the project entrusted to the company are under tendering/award/construction stage and no cash generating unit (CGU) exist as on date. Further, considering the indications regarding closure of the Company necessary impairment provisions has been created in respect of expenditures incurred by the Company during the FY 2025-26.



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

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. When the company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit and loss net of any reimbursement.

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

18. Disclosure regarding Relationship with Struck off Companies: Following is the disclosure regarding balances with companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 as per requirement of Schedule-III of the Companies Act, 2013:

| Name of the struck off company | Nature of transactions with struck off company | Balance Outstanding as at 31.03.2025 | Relationship with the struck off company, if any, to be disclosed | Balance Outstanding as at 31.03.2025 | Relationship with the struck off company, if any, to be disclosed |
|--------------------------------|------------------------------------------------|--------------------------------------|-------------------------------------------------------------------|--------------------------------------|-------------------------------------------------------------------|
|                                | Investment in securities                       | NIL                                  | NIL                                                               | NIL                                  | NIL                                                               |
|                                | Receivables                                    | NIL                                  | NIL                                                               | NIL                                  | NIL                                                               |
|                                | Payables                                       | NIL                                  | NIL                                                               | NIL                                  | NIL                                                               |
|                                | Shares held by struck off company              | NIL                                  | NIL                                                               | NIL                                  | NIL                                                               |
|                                | Other outstanding balances (to be specified)   | NIL                                  | NIL                                                               | NIL                                  | NIL                                                               |

19. Disclosure regarding Registration of charges or satisfaction with Registrar of Companies (ROC): Following is the disclosure as per requirement of Schedule-III of the Companies Act, 2013, where any charges or satisfaction yet to be registered with ROC beyond the statutory period:

| Brief description of the charges or satisfaction | Location of the Registrar | Period (in days or months) by which such charge had to be registered | Reason for delay in registration |
|--------------------------------------------------|---------------------------|----------------------------------------------------------------------|----------------------------------|
| NIL                                              | NIL                       | NIL                                                                  | NIL                              |
| NIL                                              | NIL                       | NIL                                                                  | NIL                              |



## 20. Disclosure regarding impact of New Labour Codes during FY 2025-26:

*Pursuant to the notification issued by the Ministry of Labour and Employment, the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational, Safety, Health and Working Conditions Code, 2020 (Collectively referred to as the "New Labour Codes") became effective from November 21, 2025. The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations.*

*The impact of these changes as assessed by the Company on the basis of the information available is Rs NIL and has been recognised in the Financial Statements of the Company for the FY 2025-26. The Company continues to monitor the finalization of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes and would provide appropriate accounting effect as and when such clarifications are issued/rules are notified.*

## 21. Other Disclosure required under Schedule-III of the Companies Act, 2013:

- (i) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries") with the understanding, whether recorded in writing or otherwise, that the Intermediary shall lend or invest in party identified by or on behalf of the Company (Ultimate Beneficiaries) or provide any guarantee security or the or the like on behalf of the Ultimate Beneficiaries.
- (ii) The Company has not received any fund from any party(s) (Funding Party) with the understanding that the Company shall whether, directly or indirectly lend or invest in other persons or entities identified by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (iii) The Company has not been declared wilful defaulter by any bank or financial institution or other lender.
- (iv) There was no scheme of Arrangements approved by the competent authority during the year in terms of sections 230 to 237 of the Companies Act, 2013.
- (v) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
- (vi) The provisions of clause (87) of section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 are not applicable to the company as per Section 2(45) of the Companies Act, 2013
- (vii) No proceedings have been initiated or are pending against the company under the Benami Transactions (Prohibition) Act, 1988.



- (viii) The quarterly returns / statement of current assets filed by the company with banks / financial institutions are in agreement with the books of accounts.
- (ix) The Company does not have any transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- (x) During the financial year, there is no delay by the company in the registration of charges or satisfaction with Registrar of Companies beyond statutory period.

22. The Board of Director of NHPC Limited has accorded in-principle approval for closure of Loktak Downstream Hydroelectric Corporation Limited, Subject to the approval of DIPAM, ministry of power & Government of Manipur. Further, The Board of the Company directed to initiate the closure procedure of the company and to start writing to Promoters for closure of Loktak Hydroelectric Corporation Limited. Pending approval of DIPAM and the Government of Manipur (Promoter), the financial statements of the Company have been prepared on going concern basis.

23. Figures for the previous year have been regrouped/restated wherever necessary.

**For KUNJABI & CO**  
Chartered Accountants  
(Firm Regn. No. 309115E)



(Linda Kshetrimayum)  
**Partner**  
M.No. 511377





(Surya Narayan Palai)  
**CFO**

(Gursharan Singh)  
**CEO**

UDIN-2651137EZLKDK 4790

Place:-Manipur

Date:- 8/5/2026



**LOKTAK DOWNSTREAM HYDROELECTRIC CORPORATION LIMITED**  
(A Joint Venture of NHPC Limited and Govt. of Manipur)

CIN: U40101MN2009GOI008249

STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED 31st MARCH, 2026

(Figures in Lakh)

| Particulars                                                                                                                                        | For the Year ended<br>31st March, 2026 | For the Year ended<br>31st March, 2025 |
|----------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
|                                                                                                                                                    | Audited                                | Audited                                |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>                                                                                                      |                                        |                                        |
| Profit before tax for the year including movements in Regulatory Deferral Account Balance                                                          | -57.84                                 | -102.82                                |
| Less: Movement in Regulatory Deferral Account Balances (Net of Tax)                                                                                | -57.84                                 | -102.82                                |
| <b>Profit before Tax</b>                                                                                                                           |                                        |                                        |
| <b>ADD :</b>                                                                                                                                       |                                        |                                        |
| Depreciation and Amortization                                                                                                                      | -                                      | -                                      |
| Finance Cost (Net of EAC)                                                                                                                          | -                                      | -                                      |
| Provision for Diminution in value of investment                                                                                                    | 56.43                                  | 99.70                                  |
| Provisions Others (Net of EAC)                                                                                                                     | -                                      | -                                      |
| Net Exchange rate variation (Loss)                                                                                                                 | -                                      | -                                      |
| Tariff Adjustment (loss)                                                                                                                           | -                                      | -                                      |
| Sales adjustment on account of Exchange Rate Variation                                                                                             | -                                      | 2.03                                   |
| Loss/(Profit) on sale of Assets/Claims written off                                                                                                 | -                                      | -                                      |
| Loss on sale of Investment                                                                                                                         | -                                      | -                                      |
| Fair value Adjustments                                                                                                                             | 56.43                                  | 101.73                                 |
|                                                                                                                                                    | <u>-1.41</u>                           | <u>-1.09</u>                           |
| <b>LESS :</b>                                                                                                                                      |                                        |                                        |
| Advance against Depreciation written back                                                                                                          | -                                      | -                                      |
| Provisions (Net of EAC)                                                                                                                            | -                                      | -                                      |
| Net Gain/Loss on sale of Investments                                                                                                               | -                                      | -                                      |
| Adjustment against Consultancy Charges from Subsidiary Companies                                                                                   | -                                      | -                                      |
| Dividend Income                                                                                                                                    | -                                      | -                                      |
| Interest Income & Guarantee Fees (including Late Payment Surcharge)                                                                                | -                                      | -                                      |
| Net Exchange rate variation (Gain)                                                                                                                 | -                                      | -                                      |
| Other Adjustments                                                                                                                                  | -                                      | -                                      |
| Fair value Adjustments                                                                                                                             | -                                      | -                                      |
| Amortisation of Government Grants                                                                                                                  | -                                      | -                                      |
| <b>Cash flow from Operating Activities before Operating Assets &amp; Liabilities adjustments</b>                                                   | <u>-1.41</u>                           | <u>-1.09</u>                           |
| <b>Changes in Operating Assets and Liabilities:</b>                                                                                                |                                        |                                        |
| (Increase)/Decrease in Inventories                                                                                                                 | -                                      | -                                      |
| (Increase)/Decrease in Trade Receivables                                                                                                           | -                                      | -                                      |
| (Increase)/Decrease in Other Financial Assets, Loans and Advances                                                                                  | 134.95                                 | -131.88                                |
| Increase/(Decrease) in Other Financial Liabilities and Provisions                                                                                  | -                                      | -                                      |
| Regulatory Deferral Account Balances                                                                                                               | 134.95                                 | -131.88                                |
|                                                                                                                                                    | <u>133.54</u>                          | <u>-132.98</u>                         |
| <b>Cash flow from operating activities before taxes</b>                                                                                            |                                        |                                        |
| Less : Income Taxes Paid                                                                                                                           | -0.03                                  | 0.03                                   |
| <b>NET CASH FLOW FROM OPERATING ACTIVITIES (A)</b>                                                                                                 | <u>133.56</u>                          | <u>-133.00</u>                         |
| <b>CASH FLOW FROM INVESTING ACTIVITIES</b>                                                                                                         |                                        |                                        |
| <b>B.</b>                                                                                                                                          | -135.21                                | -1.23                                  |
| Purchase of Property, Plant and Equipment, Investment Property, Other intangible Assets, CWIP and Movement in Regulatory Deferral Account Balances | -                                      | -                                      |
| Receipt of Grant                                                                                                                                   | -                                      | 3.07                                   |
| Proceeds from sale of Property, Plant and Equipment                                                                                                | -                                      | -                                      |
| Investment in Joint Venture (including Share Application Money pending allotment)                                                                  | -                                      | -                                      |
| Investment in Subsidiaries (including Share Application Money pending allotment)                                                                   | -                                      | -                                      |
| Loan to Subsidiaries                                                                                                                               | -                                      | -                                      |
| Repayment of Loan by Subsidiaries                                                                                                                  | -                                      | -                                      |
| Interest on Loan to Subsidiaries/Joint Ventures                                                                                                    | -                                      | -                                      |
| Net Investment in Term Deposits                                                                                                                    | -                                      | -                                      |
| Proceeds from Sale of Investment                                                                                                                   | -                                      | -                                      |
| Dividend Income                                                                                                                                    | -                                      | -                                      |
| Interest Income & Guarantee Fees (including Late Payment Surcharge)                                                                                | -                                      | -                                      |
| <b>Net Cash Flow From/(Used) in Investing Activities (B)</b>                                                                                       | <u>-135.21</u>                         | <u>1.84</u>                            |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>                                                                                                      |                                        |                                        |
| Issue & Buyback of Equity Shares including Security Premium                                                                                        | -                                      | -                                      |
| Dividend Paid                                                                                                                                      | -                                      | -                                      |
| Proceeds from Long Term Borrowings                                                                                                                 | -                                      | -                                      |
| Proceeds from Short Term Borrowings (Net)                                                                                                          | -                                      | -5.00                                  |
| Repayment of Borrowings                                                                                                                            | -                                      | -0.02                                  |
| Interest & Finance Charges                                                                                                                         | -                                      | -                                      |
| Principal Repayment of Lease Liability                                                                                                             | -                                      | -                                      |
| Interest paid on Lease Liability                                                                                                                   | -                                      | -5.02                                  |
| <b>Net Cash Flow From/(Used) in Financing Activities (C)</b>                                                                                       | <u>-</u>                               | <u>-5.02</u>                           |
| <b>NET INCREASE/(DECREASE) IN CASH AND CASH</b>                                                                                                    | <u>-1.65</u>                           | <u>-136.18</u>                         |
| <b>D. EQUIVALENTS (A+B+C)</b>                                                                                                                      |                                        |                                        |
| Cash & Cash Equivalents (Opening Balance)                                                                                                          | 23.90                                  | 160.07                                 |
| Cash & Cash Equivalents (Closing Balance) #                                                                                                        | 22.25                                  | 23.90                                  |
|                                                                                                                                                    |                                        | -0                                     |

# Cash and Cash Equivalents at the end of the year includes ₹ NIL (corresponding previous year ₹ NIL) held in earmarked current accounts which are not available for use by the Company.

The above Statement of Cash Flows is prepared in accordance with the Indirect method prescribed in Ind AS 7 - "Statement of Cash Flows".  
\*Figures for the previous year have been re-grouped/re-arranged/re-classified/re-stated wherever necessary.



# EXPLANATORY NOTES TO STATEMENT OF CASH FLOWS

Cash and Cash equivalents consists of Cash in hand, Cheques/Drafts in hands and Bank Balances including Short Term Deposits with original maturity of less than three months. The detail of Cash and Cash equivalents is as under:

|                                                             | As at 31st March, 2026 | As at 31st March, 2025 |
|-------------------------------------------------------------|------------------------|------------------------|
| <b>Balances with Banks</b>                                  |                        |                        |
| With scheduled Banks:                                       |                        |                        |
| - In Current Account                                        | 22.25                  | 23.90                  |
| - In Deposits Account                                       | -                      | -                      |
| (Deposits with original maturity of less than three months) | -                      | -                      |
| -In Current Account -Other Earmarked Balances with Banks    | -                      | -                      |
| <b>Cash on Hand</b>                                         | -                      | -                      |
| <b>Cash and Cash equivalents</b>                            | <b>22.25</b>           | <b>23.90</b>           |

2 Interest and finance charges in Cash Flow from Financing Activities includes borrowing cost of ₹ ... NIL..... (Previous year ₹ .....0.02.....) capitalised during the period on account of Expenditure attributable to construction (EAC).

3 Amount of undrawn loan as on 31-03-2026 : ₹ ...NIL..... (Previous Year ₹ .....NIL.....).

4 Company has incurred ₹ .....NIL..... in cash on account of Corporate Social Responsibility (CSR) expenditure during the year ended 31st March, 2026 (Previous Year ₹ .....NIL.....).

## 5 Net Debt Reconciliation :

|                                    | 31-03-2026 | (₹ in Lakh)<br>31-03-2025 |
|------------------------------------|------------|---------------------------|
| Borrowings (Current & Non-Current) | -          | -                         |
| Lease Liability                    | -          | -                         |
| <b>Total</b>                       | <b>-</b>   | <b>-</b>                  |

| Particulars                              | For the Year ended 31st March, 2026     |                 |          | For the year ended 31st March, 2025     |                 |          |
|------------------------------------------|-----------------------------------------|-----------------|----------|-----------------------------------------|-----------------|----------|
|                                          | **Borrowings<br>(Current & Non-Current) | Lease Liability | Total    | **Borrowings<br>(Current & Non-Current) | Lease Liability | Total    |
| Opening Net Debt as on 1st April         | -                                       | -               | -        | 5.00                                    | -               | 5.00     |
| Proceeds from Borrowings                 | -                                       | -               | -        | -                                       | -               | -        |
| Repayment of Borrowings/Lease Liability  | -                                       | -               | -        | (5.00)                                  | -               | (5.00)   |
| Interest paid                            | -                                       | -               | -        | (0.02)                                  | -               | (0.02)   |
| <b>Other Non-Cash Movements :</b>        |                                         |                 |          |                                         |                 |          |
| -Increase in Lease Liability             | -                                       | -               | -        | -                                       | -               | -        |
| -Foreign exchange adjustments            | -                                       | -               | -        | 0.02                                    | -               | 0.02     |
| -Interest and Finance Charges            | -                                       | -               | -        | -                                       | -               | -        |
| -Fair value adjustments                  | -                                       | -               | -        | -                                       | -               | -        |
| <b>Closing Net Debt as on 31st March</b> | <b>-</b>                                | <b>-</b>        | <b>-</b> | <b>-</b>                                | <b>-</b>        | <b>-</b> |

\*\*For Borrowings refer Note No.16.1, 20.1 and 20.4 (Item namely Interest Accrued on Borrowings - due & not due)

For KUNJABI & CO.  
Chartered Accountants  
(Firm Regn. No. 309115E)

(Linda Kshetrimayum)  
Partner  
M.No. 511337

(Bhupender Gupta)  
Chairman  
DIN:06940941

(Gursharan Singh)  
CEO

(Ajay Kumar Jain)  
Director  
DIN:11628502

(Neelam Singh)  
Company Secretary  
M.No.A35813

UDIN-26511337EZLKDK4790



| A/C CODE | Head of Account                    | TRIAL Balance   |          | During the period |        | Closing Balance |          |
|----------|------------------------------------|-----------------|----------|-------------------|--------|-----------------|----------|
|          |                                    | Opening Balance |          | Debit             | Credit | Debit           | Credit   |
|          |                                    | Debit           | Credit   |                   |        |                 |          |
|          |                                    | 0.00            | 14265.37 | 0.00              | 0.00   | 0.00            | 14265.37 |
| 110101   | EQUITY SHARE CAPITAL ISSUED        |                 |          |                   |        |                 |          |
| 130801   | PROFIT AND LOSS ACCOUNT            | 14174.00        | 0.00     | 92.91             | 0.00   | 14266.91        | 0.00     |
| 310434   | SUNDRY CREDITORS OTHER THAN        | 0.00            | 0.61     | 0.00              | 0.00   | 0.00            | 0.61     |
| 311306   | INCOME TAX RECOVERED-SERVICES      | 0.00            | 0.04     | 0.00              | 0.00   | 0.00            | 0.04     |
| 311902   | AMOUNT PAYBLE TO PARENT COMPANY-   | 0.00            | 0.00     | 0.00              | 134.95 | 0.00            | 134.95   |
| 350433   | PROV EMPL PAY ANOMALY              | 0.00            | 92.91    | 92.91             | 0.00   | 0.00            | 0.00     |
| 350916   | PROVISION FOR CONSTRUCTION STORES  | 0.00            | 0.97     | 0.00              | 0.00   | 0.00            | 0.97     |
| 350922   | PROVISION FOR PROJECT EXPENSES     | 0.00            | 0.00     | 0.00              | 56.43  | 0.00            | 16309.29 |
| 410111   | LAND- LEASE HOLD                   | 0.20            | 16252.86 | 0.00              | 0.00   | 0.20            | 0.00     |
| 410203   | BRIDGES AND CULVERTS               | 2.82            | 0.00     | 0.00              | 0.00   | 2.82            | 0.00     |
| 410204   | AERODROMES, HELIPAD AND AIR STRIPS | 44.81           | 0.00     | 0.00              | 0.00   | 44.81           | 0.00     |
| 410304   | OFFICE BUILDINGS-PERMANENT         | 2.15            | 0.00     | 0.00              | 0.00   | 2.15            | 0.00     |
| 410305   | OFFICE BUILDINGS-TEMPORARY         | 31.97           | 0.00     | 0.00              | 0.00   | 31.97           | 0.00     |
| 410306   | STORES AND GODOWN BUILDINGS        | 16.58           | 0.00     | 0.00              | 0.00   | 16.58           | 0.00     |
| 410321   | EQPT.AND FITTINGS FOR G.H./CLB     | 11.59           | 0.00     | 0.00              | 0.00   | 11.59           | 0.00     |
| 410325   | RESIDENTIAL BUILDING-PERMANENT     | 1.41            | 0.00     | 0.00              | 0.00   | 1.41            | 0.00     |
| 410326   | RESIDENTIAL BUILDING-TEMPORARY     | 7.06            | 0.00     | 0.00              | 0.00   | 7.06            | 0.00     |
| 410328   | BUILDINGS-OTHERS                   | 2.84            | 0.00     | 0.00              | 0.00   | 2.84            | 0.00     |
| 411002   | DIESEL GENERATING SETS             | 0.95            | 0.00     | 0.00              | 0.95   | 0.00            | 0.00     |
| 411105   | DOZERS                             | 57.66           | 0.00     | 0.00              | 57.66  | 0.00            | 0.00     |
| 411110   | CONCRETING EQUIPMENT               | 1.09            | 0.00     | 0.00              | 1.09   | 0.00            | 0.00     |
| 411114   | WELDING SETS                       | 1.00            | 0.00     | 0.00              | 1.00   | 0.00            | 0.00     |
| 411116   | DRILLING EQUIPMENT                 | 0.61            | 0.00     | 0.00              | 0.61   | 0.00            | 0.00     |
| 411130   | CONSTRUCTION PLANT & MACHINERY     | 0.61            | 0.00     | 0.00              | 1.12   | 0.00            | 0.00     |
| 411701   | FURNITURE-FIXTURES-OFFICE          | 1.12            | 0.00     | 0.00              | 12.24  | 3.11            | 0.00     |
| 411707   | FURNITURE-FIXTURES-FIELD HOSTEL/   | 15.35           | 0.00     | 0.00              | 4.52   | 0.00            | 0.00     |
| 411801   | COMPUTERS                          | 4.52            | 0.00     | 0.00              | 17.07  | 0.00            | 0.00     |
| 411803   | PRINTERS                           | 17.07           | 0.00     | 0.00              | 3.60   | 0.00            | 0.00     |
| 411804   | OTHER EDP EQUIPMENTS               | 3.60            | 0.00     | 0.00              | 0.25   | 0.00            | 0.00     |
| 411902   | TELEPHONE TELEX MACHINES           | 0.25            | 0.00     | 0.00              | 0.43   | 0.00            | 0.00     |
| 411903   | INTERIOR COMMUNICATION EQUIPMENTS  | 0.43            | 0.00     | 0.00              | 3.34   | 0.00            | 0.00     |
| 412003   | PHOTOCOPY/ DUPLICATING MACHINES    | 3.34            | 0.00     | 0.00              | 2.32   | 0.00            | 0.00     |
| 412005   | HOSPITAL EQUIPMENTS                | 2.32            | 0.00     | 0.00              | 0.00   | 0.32            | 0.00     |
| 412007   | TRANSIT HOSTEL/ GUEST HOUSE        | 0.32            | 0.00     | 0.00              | 1.87   | 0.00            | 0.00     |
| 412008   | AIR CONDITIONERS                   | 1.87            | 0.00     | 0.00              | 0.62   | 0.00            | 0.00     |
| 412020   | OTHER OFFICE EQUIPMENTS            | 0.62            | 0.00     | 0.00              | 0.28   | 0.00            | 0.00     |
| 412201   | INTANGIBLE ASSETS - COMPUTER       | 0.28            | 0.00     | 0.00              | 1.98   | 0.00            | 0.00     |
| 412501   | TV, PROJECTORS, AUDIO VISUALS      | 1.98            | 0.00     | 0.00              | 3.22   | 0.00            | 0.00     |
| 412502   | LABORATORY TESTING AND METER       | 3.22            | 0.00     | 0.00              | 20.84  | 0.00            | 0.00     |
| 412503   | MISC. ASSETS EQPT.                 | 20.84           | 0.00     | 0.00              | 2.86   | 7.37            | 0.00     |
| 412505   | REFRIGERATOR OTHER THAN FOR OFFICE | 10.23           | 0.00     | 0.00              | 1.13   | 0.00            | 0.00     |
| 412801   | FIXED ASSETS OF MINOR VALUE        | 1.13            | 0.00     | 0.00              | 10.61  | 0.00            | 0.00     |
| 413001   | CONST. P&MECH. AWAITING DISPOSAL   | 10.61           | 0.00     | 15.73             | 0.00   | 18.04           | 0.00     |
| 415111   | LAND LEASE HOLD                    | 2.31            | 0.00     | 0.00              | 0.00   | 0.00            | 0.00     |
| 415203   | BRIDGE AND CULVERTS                | 0.00            | 0.93     | 0.00              | 0.00   | 0.00            | 0.93     |
| 415204   | AERODROMES, HELIPAD AND AIR        | 0.00            | 10.79    | 0.00              | 0.00   | 0.00            | 10.79    |
| 415304   | DEEMED COST ESTIMATE               | 0.00            | 0.70     | 0.00              | 0.00   | 0.00            | 0.70     |
| 415305   | OFFICE BUILDING TEMPORARY DEEMED   | 0.00            | 17.12    | 0.00              | 0.00   | 0.00            | 17.12    |
| 415306   | STORE AND GODOWN BUILDING DEEMED.  | 0.00            | 6.70     | 0.00              | 0.00   | 0.00            | 6.70     |
| 415321   | TRANSIT CAMP AND FIELD HOSTEL      | 0.00            | 4.18     | 0.00              | 0.00   | 0.00            | 4.18     |
| 415325   | RESIDENTIAL BLD PERMA DEEMED COST  | 0.00            | 0.46     | 0.00              | 0.00   | 0.00            | 0.46     |
| 415326   | RESIDENTIAL BLD TEMPORARY DEEMED   | 0.00            | 7.06     | 0.00              | 0.00   | 0.00            | 7.06     |
| 415328   | BUILDINGS OTHERS A DEEMED COST     | 0.00            | 0.83     | 0.00              | 0.00   | 0.00            | 0.83     |
| 416002   | DIESEL GENERATING SET DEEMED COST  | 0.00            | 0.83     | 0.83              | 0.00   | 0.00            | 0.00     |
| 416105   | DOZERS DEEMED COST ADJUSTMENT      | 0.00            | 54.78    | 54.78             | 0.00   | 0.00            | 0.00     |
| 416110   | CONCRETING EQUIPMENT DEEMED COST   | 0.00            | 1.04     | 1.04              | 0.00   | 0.00            | 0.00     |
| 416114   | WELDING SETS DEEMED COST           | 0.00            | 1.00     | 1.00              | 0.00   | 0.00            | 0.00     |
| 416116   | DRILLING EQUIPMENT DEEMED COST     | 0.00            | 0.49     | 0.49              | 0.00   | 0.00            | 0.00     |
| 416130   | OTHER EQUIPMENT DEEMED COST        | 0.00            | 1.12     | 1.12              | 0.00   | 0.00            | 0.00     |
| 416701   | OFFICE DEEMED COST ADJUSTMENT      | 0.00            | 7.64     | 7.64              | 0.00   | 0.00            | 0.00     |
| 416707   | FURNITURE- FIXTURES-FIELD HOSTEL / | 0.00            | 0.45     | 0.45              | 0.00   | 0.00            | 0.00     |
| 416801   | DEEMED COST ADJUSTMENT             | 0.00            | 7.45     | 7.45              | 0.00   | 0.00            | 0.00     |
| 416803   | PRINTERS DEEMED COST ADJUSTMENT    | 0.00            | 0.68     | 0.68              | 0.00   | 0.00            | 0.00     |
| 416902   | DEEMED COST ADJUSTMENT             | 0.00            | 0.10     | 0.10              | 0.00   | 0.00            | 0.00     |
| 417007   | TRANSIT HOSTEL/GUEST HOUSE         | 0.00            | 0.03     | 0.03              | 0.00   | 0.00            | 0.00     |
| 417008   | AIR CONDITIONERS DEEMED COST       | 0.00            | 0.11     | 0.11              | 0.00   | 0.00            | 0.00     |
| 417020   | OTHERS OFFICE EQUIPMENTS DEEMED    | 0.00            | 0.06     | 0.06              | 0.00   | 0.00            | 0.00     |
| 417201   | COMPUTER SOFTWARE DEEMED COST      | 0.00            | 0.08     | 0.08              | 0.00   | 0.00            | 0.00     |
| 417501   | OTHER THAN FOR OFFICE,PROJECTORS,  | 0.00            | 0.54     | 0.54              | 0.00   | 0.00            | 0.00     |
| 417502   | LABROTARY TESTING AND METER        | 0.00            | 7.26     | 7.26              | 0.00   | 0.00            | 0.00     |
| 417503   | MISC ASSETS / EQUIPMENTS DEEMED    | 0.00            | 0.49     | 0.49              | 0.00   | 0.00            | 0.00     |
| 417505   | REFRIGERATORS OTHER THAN FOR       | 0.00            | 0.10     | 0.10              | 0.00   | 0.00            | 0.00     |
| 417801   | >750<5000 DEEMED COST ADJUSTMENT   | 0.00            | 9.74     | 9.74              | 0.00   | 0.00            | 0.00     |



|        |                                    |         |        |       |       |         |        |
|--------|------------------------------------|---------|--------|-------|-------|---------|--------|
| 420101 | LAND- LEASE HOLD                   | 0.00    | 0.06   | 0.00  | 0.01  | 0.00    | 0.07   |
| 420201 | ROADS, BRIDGES, CULVERTS,          | 0.00    | 27.63  | 0.00  | 2.12  | 0.00    | 29.75  |
| 420301 | BUILDING                           | 0.00    | 62.46  | 0.00  | 5.31  | 0.00    | 67.78  |
| 421001 | PLANT AND MACHINERY OTHERS         | 0.00    | 0.83   | 0.83  | 0.00  | 0.00    | 0.00   |
| 421002 | DIESEL GENERATING SETS             | 0.00    | 0.02   | 0.02  | 0.00  | 0.00    | 0.00   |
| 421101 | CONSTRUCTION EQUIPMENT             | 0.00    | 58.60  | 58.60 | 0.00  | 0.00    | 1.71   |
| 421701 | FURNITURE FIXTURES AND EQUIPMENT   | 0.00    | 15.47  | 13.76 | 0.00  | 0.00    | 0.00   |
| 421801 | COMPUTERS                          | 0.00    | 19.57  | 19.57 | 0.00  | 0.00    | 0.00   |
| 421901 | COMMUNICATION EQUIPMENTS           | 0.00    | 1.82   | 1.82  | 0.00  | 0.00    | 0.17   |
| 422001 | OFFICE EQUIPMENT                   | 0.00    | 2.95   | 2.78  | 0.00  | 0.00    | 0.00   |
| 422201 | INTANGIBLE ASSETS-COMPUTER         | 0.00    | 1.98   | 1.98  | 0.00  | 0.00    | 6.75   |
| 422501 | OTHER ASSETS                       | 0.00    | 23.99  | 17.24 | 0.00  | 0.00    | 0.00   |
| 422801 | FIXED ASSETS OF MINOR              | 0.00    | 10.60  | 10.60 | 0.00  | 0.00    | 0.00   |
| 425101 | LAND LEASE HOLD                    | 0.00    | 0.00   | 0.00  | 0.00  | 11.71   | 0.00   |
| 425201 | ROAD BRIDGE CULVERT AERODROMES     | 11.71   | 0.00   | 0.00  | 0.00  | 37.06   | 0.00   |
| 425301 | DEEMED COST ADJUSTMENT             | 37.06   | 0.00   | 0.00  | 0.83  | 0.00    | 0.00   |
| 426002 | DEEMED COST ADJUSTMENT             | 0.83    | 0.00   | 0.00  | 58.43 | 0.00    | 0.00   |
| 426101 | DEEMED COST ADJUSTMENT             | 58.43   | 0.00   | 0.00  | 8.09  | 0.00    | 0.00   |
| 426701 | DEEMED COST ADJUSTMENT             | 8.09    | 0.00   | 0.00  | 8.12  | 0.00    | 0.00   |
| 426801 | DEEMED COST ESTIMATE               | 8.12    | 0.00   | 0.00  | 0.10  | 0.00    | 0.00   |
| 426901 | DEEMED COST ADJUSTMENT             | 0.10    | 0.00   | 0.00  | 0.19  | 0.00    | 0.00   |
| 427001 | DEEMED COST ADJUSTMENT             | 0.19    | 0.00   | 0.00  | 0.08  | 0.00    | 0.00   |
| 427201 | DEEMED COST ADJUSTMENT             | 0.08    | 0.00   | 0.00  | 8.38  | 0.00    | 0.00   |
| 427501 | DEEMED COST ADJUSTMENT             | 8.38    | 0.00   | 0.00  | 9.74  | 0.00    | 0.00   |
| 427801 | DEEMED COST ADJUSTMENT             | 9.74    | 0.00   | 0.00  | 0.00  | 351.99  | 0.00   |
| 430325 | RESIDENTIAL BUILDING-PERMANENT     | 351.99  | 0.00   | 0.00  | 0.00  | 189.34  | 0.00   |
| 434001 | EXPENDITURE ON HYDRO AND           | 189.34  | 0.00   | 0.00  | 0.00  | 960.51  | 0.00   |
| 434002 | EXPENSES ON SURVEY                 | 960.51  | 0.00   | 0.00  | 0.00  | 5.97    | 0.00   |
| 434003 | EXPLORATORY DRIFTS, TRENCHES AND   | 5.97    | 0.00   | 0.00  | 0.00  | 223.51  | 0.00   |
| 434004 | DRILLING AND DRAFTING              | 223.51  | 0.00   | 0.00  | 0.00  | 167.95  | 0.00   |
| 434008 | OTHER SURVEY INVESTIGATION,        | 167.95  | 0.00   | 0.00  | 0.00  | 1595.28 | 0.00   |
| 435001 | EXPENDITURE ON COMPENSATORY        | 1595.28 | 0.00   | 36.78 | 0.00  | 7281.22 | 0.00   |
| 437501 | WAGES, ALLOWANCES AND BENEFITS     | 7244.43 | 0.00   | 5.25  | 0.00  | 1107.55 | 0.00   |
| 437502 | GRATUITY AND CONTRIBUTION TO       | 1102.30 | 0.00   | 0.00  | 0.00  | 612.32  | 0.00   |
| 437503 | STAFF WELFARE EXPENSES             | 612.32  | 0.00   | 0.00  | 0.00  | 0.05    | 0.00   |
| 437504 | LEAVE SALARY AND PENSION           | 0.05    | 0.00   | 0.00  | 0.00  | 579.37  | 0.00   |
| 437510 | REPAIR AND MAINTENANCE- BUILDING   | 579.37  | 0.00   | 0.00  | 0.00  | 1.15    | 0.00   |
| 437511 | REPAIR AND MAINTENANCE-            | 1.15    | 0.00   | 0.00  | 0.00  | 311.64  | 0.00   |
| 437512 | REPAIR AND MAINTENANCE- OTHERS     | 311.64  | 0.00   | 0.00  | 0.00  | 175.95  | 0.00   |
| 437514 | RENT/HIRING CHARGES                | 175.95  | 0.00   | 0.00  | 0.00  | 8.35    | 0.00   |
| 437515 | RATES AND TAXES                    | 8.35    | 0.00   | 0.00  | 0.00  | 27.50   | 0.00   |
| 437516 | INSURANCE                          | 27.50   | 0.00   | 0.00  | 0.00  | 2.10    | 0.00   |
| 437518 | ELECTRICITY EXPENSES               | 2.10    | 0.00   | 0.00  | 0.00  | 288.91  | 0.00   |
| 437519 | TRAVELLING AND CONVEYANCE          | 288.91  | 0.00   | 0.00  | 0.00  | 115.94  | 0.00   |
| 437520 | EXPENSE ON VEHICLES/STAFF CAR      | 115.94  | 0.00   | 0.00  | 0.00  | 38.78   | 0.00   |
| 437521 | TELEPHONE TELEX AND POSTAGE -      | 38.78   | 0.00   | 0.00  | 0.00  | 21.92   | 0.00   |
| 437522 | ADVERTISEMENT PUBLICITY            | 21.92   | 0.00   | 0.00  | 0.00  | 0.23    | 0.00   |
| 437523 | ENTERTAINMENT AND HOSPITALITY      | 0.23    | 0.00   | 0.00  | 0.00  | 56.06   | 0.00   |
| 437524 | PRINTING AND STATIONERY            | 56.06   | 0.00   | 0.03  | 0.00  | 433.76  | 0.00   |
| 437525 | OTHER EXPENSES                     | 433.74  | 0.00   | 0.24  | 0.00  | 1410.91 | 0.00   |
| 437526 | DESIGN AND CONSULTANCY-INDIGENOUS  | 1410.67 | 0.00   | 0.00  | 0.00  | 4.70    | 0.00   |
| 437528 | LOSSES ON ASSETS/ MATERIAL WRITTEN | 4.70    | 0.00   | 0.00  | 0.00  | 1.83    | 0.00   |
| 437532 | EXPENDITURE ON LAND NOT BELONGING  | 1.83    | 0.00   | 0.00  | 0.00  | 19.00   | 0.00   |
| 437534 | LEASE RENT                         | 19.00   | 0.00   | 0.00  | 0.00  | 0.12    | 0.00   |
| 437544 | INT.ON BORROWED MONEY-SHORT TERM   | 0.12    | 0.00   | 0.00  | 0.00  | 1.86    | 0.00   |
| 437549 | OTHER FINANCE CHARGES              | 1.86    | 0.00   | 0.00  | 0.00  | 1.30    | 0.00   |
| 437552 | REMUNERATION TO AUDITORS           | 1.30    | 0.00   | 0.00  | 0.00  | 346.01  | 0.00   |
| 437560 | DEP. DURING CONSTRUCTION           | 331.90  | 0.00   | 14.11 | 0.00  | 16.61   | 0.00   |
| 437561 | PROVISIONS                         | 16.61   | 0.00   | 0.00  | 0.00  | 0.65    | 0.00   |
| 437565 | PRIOR PERIOD EXPENSES              | 0.65    | 0.00   | 0.00  | 0.00  | 0.00    | 27.06  |
| 437571 | INTEREST ON LOANS AND ADVANCES     | 0.00    | 27.06  | 0.00  | 0.00  | 0.00    | 31.24  |
| 437572 | MISCELLANEOUS RECEIPTS AND         | 0.00    | 31.24  | 0.00  | 0.00  | 0.00    | 0.62   |
| 437573 | PROFIT ON SALE OF ASSET            | 0.00    | 0.62   | 0.00  | 0.00  | 0.00    | 133.81 |
| 437574 | PROVISIONS-LIABILITY NOT REQUIRED  | 0.00    | 133.81 | 0.00  | 0.00  | 0.00    | 4.29   |
| 437575 | RENT/HIRE CHARGES                  | 0.00    | 4.29   | 0.00  | 0.00  | 0.00    | 0.60   |
| 437579 | PRIOR PERIOD INCOME                | 0.00    | 0.60   | 0.00  | 0.00  | 32.02   | 0.00   |
| 437586 | EAC-DEPRECIATION-RIGHT TO USE      | 32.00   | 0.00   | 0.01  | 0.00  | 2.03    | 0.00   |
| 437587 | EAC - INTEREST EXPENSES - UNDER    | 2.03    | 0.00   | 0.00  | 0.00  | 0.00    | 19.00  |
| 437588 | EAC - CONTRA FOR LEASE EXPENSES -  | 0.00    | 19.00  | 0.00  | 0.00  | 131.53  | 0.00   |
| 437599 | COPORATE/REGIONAL OFFICE EXPENSES  | 131.53  | 0.00   | 0.00  | 0.00  | 0.85    | 0.00   |
| 440301 | OTHER CIVIL BUILDING MATERIAL      | 0.85    | 0.00   | 0.00  | 0.00  | 0.12    | 0.00   |
| 440901 | OTHER GENERIC HARDWARE/MECHANICAL  | 0.12    | 0.00   | 0.00  | 1.65  | 22.25   | 0.00   |
| 640501 | CHEQUE ISSUED ACCOUNT NO.1         | 23.90   | 0.00   | 0.00  | 0.03  | 5.71    | 0.00   |
| 660501 | INCOME TAX DEDUCTED AT SOURCE BY   | 5.73    | 0.00   | 0.00  | 0.00  | 4.20    | 0.00   |
| 660502 | INCOME TAX PAID IN ADVANCE         | 4.20    | 0.00   | 36.78 | 0.00  | 36.78   | 0.00   |
| 901112 | PAY ANOMALY                        | 0.00    | 0.00   | 5.25  | 0.00  | 5.25    | 0.00   |
| 901212 | COM CONTRIBUTION PAY ANOMALY       | 0.00    | 0.00   |       |       |         |        |



|        |                                   |          |          |        |        |          |          |
|--------|-----------------------------------|----------|----------|--------|--------|----------|----------|
| 921212 | FEES PAID TO REGISTRAR OF         | 0.00     | 0.00     | 0.76   | 0.00   | 0.76     | 0.00     |
| 922601 | LEGAL EXPENSES                    | 0.00     | 0.00     | 0.00   | 0.00   | 0.00     | 0.00     |
| 922602 | PAYMENT TO CONSULTANTS            | 0.00     | 0.00     | 0.24   | 0.00   | 0.24     | 0.00     |
| 922608 | PAYMENT TO INTERNAL AUDITORS      | 0.00     | 0.00     | 0.18   | 0.00   | 0.18     | 0.00     |
| 923101 | STATUTORY AUDIT FEES              | 0.00     | 0.00     | 0.47   | 0.00   | 0.47     | 0.00     |
| 925013 | EXPENSES ON DEPARTMENTAL MEETING  | 0.00     | 0.00     | 0.02   | 0.00   | 0.02     | 0.00     |
| 925020 | MISCELLANEOUS EXPENSES            | 0.00     | 0.00     | 0.00   | 0.00   | 0.00     | 0.00     |
| 925037 | OTHER BANK CHARGES - INDIAN       | 0.00     | 0.00     | 0.01   | 0.00   | 0.01     | 0.00     |
| 930121 | LAND- LEASE HOLD                  | 0.00     | 0.00     | 2.12   | 0.00   | 2.12     | 0.00     |
| 930201 | ROADS, BRIDGES, CULVERTS,         | 0.00     | 0.00     | 0.82   | 0.00   | 0.82     | 0.00     |
| 930304 | OFFICE BUILDINGS-PERMANENT        | 0.00     | 0.00     | 1.81   | 0.00   | 1.81     | 0.00     |
| 930306 | STORES AND GODOWN BUILDINGS       | 0.00     | 0.00     | 2.59   | 0.00   | 2.59     | 0.00     |
| 930321 | ADMINISTRATIVE BLOCK (INCLUDING   | 0.00     | 0.00     | 0.00   | 0.00   | 0.00     | 0.00     |
| 931101 | CONSTRUCTION PLANT AND EQUIPMENT  | 0.00     | 0.00     | 0.71   | 0.00   | 0.71     | 0.00     |
| 931701 | FURNITURE, FIXTURES AND EQUIPMENT | 0.00     | 0.00     | 0.49   | 0.00   | 0.49     | 0.00     |
| 931801 | COMPUTERS                         | 0.00     | 0.00     | 0.21   | 0.00   | 0.21     | 0.00     |
| 931901 | COMMUNICATION EQUIPMENTS          | 0.00     | 0.00     | 0.30   | 0.00   | 0.30     | 0.00     |
| 932001 | OFFICE EQUIPMENTS                 | 0.00     | 0.00     | 5.07   | 0.00   | 5.07     | 0.00     |
| 932501 | OTHER ASSETS                      | 0.00     | 0.00     | 56.43  | 0.00   | 56.43    | 0.00     |
| 951201 | PROJECT EXPENSES PROVIDED FOR     | 0.00     | 0.00     | 0.00   | 36.78  | 0.00     | 36.78    |
| 980101 | WAGES, ALLOWANCES AND BENEFITS    | 0.00     | 0.00     | 0.00   | 5.25   | 0.00     | 5.25     |
| 980102 | GRATUITY AND CONTRIBUTION TO      | 0.00     | 0.00     | 0.00   | 0.00   | 0.00     | 0.00     |
| 980120 | EXPENSES ON VEHICLES/STAFF CARS   | 0.00     | 0.00     | 0.00   | 0.03   | 0.00     | 0.03     |
| 980125 | OTHER EXPENSES                    | 0.00     | 0.00     | 0.00   | 0.24   | 0.00     | 0.24     |
| 980126 | DESIGN & CONSULTANCY-INDIGENIOUS  | 0.00     | 0.00     | 0.00   | 14.11  | 0.00     | 14.11    |
| 980160 | DEPRECIATION DURING CONSTRUCTION  | 0.00     | 0.00     | 0.00   | 0.01   | 0.00     | 0.01     |
| 980186 | TRANSFER OF EXPENSES TO EAC -     | 0.00     | 0.00     | 0.00   | 0.00   | 0.00     | 0.00     |
| TOTAL  |                                   | 31105.17 | 31198.08 | 593.39 | 500.47 | 31139.26 | 31139.26 |

