



BALANCE SHEET

(As on 31-03-2026)

RATLE HYDROELECTRIC POWER CORPORATION
Limited
KISHTWAR (J&K)

FINANCIAL YEAR 2025-26

(Rs.in Lakhs)

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Vivek Mahajan & Co

Chartered Accountants

H. No. 512, Sector-3, Channi Himmat, Jammu-180015

REVISED INDEPENDENT AUDITORS' REPORT

To the Members of Ratle Hydroelectric Power Corporation Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying Standalone Financial Statements of Ratle Hydroelectric Power Corporation Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2026, and the Statement of Profit and Loss (including Other Comprehensive Income), Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes to the Standalone Financial Statements, including a summary of material accounting policies and Other Explanatory Notes for the year ended on that date (hereinafter referred to as "Financial Statements").

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 Companies Act 2013 ("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 profit, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditors' 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

We did not find any key audit matter required to be communicated.

Information other than the Financial Statements and Auditors' Report thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information to be included in the Annual Report, but does not include the standalone financial statements and our auditors' report thereon. The other information as stated above is expected to be made available to us after the date of this auditors' report.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above when it becomes available, and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the other information as stated above and if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and describe necessary actions required as per applicable laws and regulations.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs (financial position), Profit or Loss (financial performance including other comprehensive income), changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian 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 standalone financial statements 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.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 Standard on Auditing (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 standalone financial statements.

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

- Identify and assess the risks of material misstatement 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system with reference to financial statements 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 management;
- Conclude on the appropriateness of 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 a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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

auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern; and

- 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.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

Report on Other Legal and Regulatory Requirements

I) As required by the Companies (Auditors' Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "**Annexure A**" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

II) Based on the verification of books of account of the Company and according to information and explanations given to us, we give in "**Annexure B**" a report on the Directions issued by the Comptroller and Auditor General of India in terms of Section 143(5) of the Act:

III) Further to our comments in the annexure referred to in the paragraph above, 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 (including Other Comprehensive Income), the Statement of Changes in Equity and the Cash Flow Statement 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 Indian Accounting Standards specified under Section 133 of the Act;
- e) in terms of Notification no. G.S.R. 463(E) dated 05th June 2015 issued by the Ministry of Corporate Affairs, provisions of Section 164(2) of the Act regarding disqualifications of the Directors, are not applicable as it is a Government Company;
- f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in “**Annexure C**”. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company’s internal control; and
- g) With respect to the other matters to be included in the Auditors’ Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i) The Company did not have any material foreseeable losses against long-term contracts including derivative contracts and thereby requirement for making provision in this respect is not applicable to the Company;
 - ii) There have been no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iii) As per notification number G.S.R. 463(E) dated 5th June, 2015 issued by Ministry of Corporate Affairs, section 197 of the Act as regards the managerial remuneration is not applicable to the Company, since it is a Government Company.
 - iv (a) The management has represented that, to the best of it’s knowledge and belief, other than as disclosed in the notes to the accounts, 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, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The management has represented, that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

(c) Based on such audit procedures we consider reasonable and appropriate in the circumstances; nothing has come to our notice that has caused to believe that the representations under sub-clause (i) and (ii) contain any material mis-statement.

(v) No dividend has been declared or paid during the year by the company.

(vi) According to the information and explanations given to us and based on our audit, all accounting transactions are routed through ERP system implemented by the Company which has a feature of recording audit trail (edit log) facility. Based on our examination which included test checks, the Company has used 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 tampered with. Additionally, the audit trail has been preserved by the company as per the statutory requirements for record retention.

**For Vivek Mahajan & Co.
Chartered Accountants
(Firm Regn. No. 022398N)**

**CA Vivek Mahajan
(Proprietor)
M No 510651
UDIN: 26510651FPIPLM1045**

**Vivek
Mahajan**
an
Digitally signed
by Vivek
Mahajan
Date:
2026.06.11
18:18:12 +05'30'

**Date: 11-06-2026
Place: Jammu**

P.S.: Pursuant to some observations issued by C&AG in relation to the Independent Auditors' Report, this revised Independent Auditors' Report dated 11 June 2026 is being issued. This revised Independent Auditors' Report should be read in place of the Independent Auditors' Report dated 02-05-2026.

Annexure-A

(Annexure "A" Referred to in paragraph I under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

Name of Unit: RATLE HYDROELECTRIC POWER CORPORATION LIMITED

Disclosure for reporting of matters to be included in Auditor's Report as per Companies (Auditor's Report) Order, 2020.

Place :	(a) (A) whether the company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment; REPLY: Yes. the company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment; (B) whether the company is maintaining proper records showing full particulars of intangible assets; REPLY: Yes. The company has maintained proper records showing full particulars of intangible assets;	
	(b) whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account	
	REPLY: As per the information and explanations given to us and on the basis of our examination of the records of the Company, the Property, Plant and Equipment have been physically verified by the management once during the year which in our opinion is reasonable considering that company has been incorporated on 01.06.2021 only and no significant transactions have taken place so far. No discrepancies have been reported on such verification. (c) whether the title deeds of all the immovable properties. (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company. If not, provide the details thereof in the format below: -	

REPLY: According to the information and explanations given to us and the records examined by us, we report that there is no immovable property with the Company as on 31.03.2026 described as Land-Freehold except for the following where the title deeds are not in the name of the Company:

Relevant Line Item in balance Sheet	Description of Item of Property	Gross carrying value (Gross Block at deemed cost as at 31.03.2026) (Amount in Rs)	Area in Hectare	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company
Property Plant and Equipment	Land - Freehold	There is no immovable property with the Company as on 31.03.2026.					
Right Of Use Assets	Land-Lease Hold	668210722	289.48 Hectare	Not yet executed	One of the promoters of the company	18-01-2022	The reason given to us by the management that Lease deed in respect of the land has been transferred by JKSPDCL to RHPCL, is under finalization on the basis of rent to be paid in future and

							therefore it is yet to be executed.
	d) Whether the Company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer; specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets; REPLY : According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its Property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year						
	(e) Whether any proceedings have been initiated or are pending against the company for holding any Benami property under the “Benami Transactions (Prohibition) Act, 1988 and Rules made thereunder; if so, whether the Company has appropriately disclosed the details in its financial statements; REPLY: According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.						
(ii)	(a) whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account; REPLY: As informed, the inventories of the Company except for inventories in transit, have been physically verified by the management internally once during the year. In our opinion and according to the information and explanations given to us, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.						
	(b) whether during any point of time of the year, the Company has been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the Company with such banks or financial institutions are in agreement with the books of account of the Company. If not, give details.						

	REPLY: No, the Company has not been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, from banks or financial institutions on the basis of security of current assets	
(iii)	whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured to companies, firms, Limited Liability Partnerships or any other parties. If so, (a) whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate- REPLY: As per the information and explanations given to us and on the basis of our examination of the records of the Company during the year the company has not provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity. (A) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates. REPLY: Not applicable to company (B) the aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates. REPLY: Not applicable to company	
	(b) whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest; REPLY: Not applicable to company	
	(c) in respect of loans and advances in the nature of loans whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular; REPLY: Not applicable to company	
	(d) if the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;	

	REPLY : Not applicable to company	
	(e) whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties; If so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year. [Not applicable to companies whose principal business is to give loans]; REPLY : Not applicable to company	
	(f) whether the Company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment; if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013 REPLY : Not applicable to company	
(iv)	in respect of loans, investments, guarantees, and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide the details thereof. REPLY : Not applicable to company	
(v)	in respect of deposits accepted by the Company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed thereunder, where applicable, have been complied with? If not, the nature of such contraventions be stated; If an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any other tribunal, whether the same has been complied with or not? REPLY : Not applicable to company	
(vi)	whether maintenance of cost records has been specified by the Central Government under sub-section (1) of section 148 of the Companies Act and whether such accounts and records have been so made and maintained REPLY : Not applicable to company	

(vii)	(a) whether the company is regular in depositing undisputed statutory dues including Goods and Service Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated; REPLY : According to the information and explanations given to us, during the year, the Company has generally been regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service tax, Custom Duty, Excise Duty, Value Added Tax, Cess and other material statutory dues as applicable to it.												
	(b) where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned. (A mere representation to the concerned Department shall not be treated as a dispute). REPLY : Not applicable in case of company												
(viii)	whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961; if so, whether the previously unrecorded income has been properly recorded in the books of account during the year? REPLY : No												
(ix)	(a) whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender? If yes, the period and the amount of default to be reported as per the format below: <table><tr><th>Nature of borrowings, including debt securities</th><th>Name of lender*</th><th>Amount not paid on due date</th><th>Whether principal or interest</th><th>No. of days delay or unpaid</th><th>Remarks, if any</th></tr><tr><td></td><td>* lender wise details to be provided in case of defaults to banks, financial</td><td></td><td></td><td></td><td></td></tr></table>	Nature of borrowings, including debt securities	Name of lender*	Amount not paid on due date	Whether principal or interest	No. of days delay or unpaid	Remarks, if any		* lender wise details to be provided in case of defaults to banks, financial				
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	institutions and Governme nt.							
	REPLY: No. The company has not availed any loan from any lender.							
	(b) Whether the company is a declared wilful defaulter by any bank or financial institution or other lender?							
	REPLY: No. The company has not availed any loan from any lender.							
	(c) Whether term loans were applied for the purpose for which the loans were obtained; if not, the amount of loan so diverted and the purpose for which it is used may be reported							
	REPLY: No. The company has not availed any loan from any lender.							
	(d) whether funds raised on short term basis have been utilised for long term purposes? If yes, the nature and amount to be indicated							
	REPLY: No. The company has not availed any loan from any lender.							
	(e) whether the Company has taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures? If so, details thereof with nature of such transactions and the amount in each case							
	REPLY : No funds have been taken from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.							
	(f) whether the Company has raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies? If so, give details thereof and also report if the company has defaulted in repayment of such loans raised.							
	REPLY : Company has not raised any loan during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.							
(x)	(a) whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised. If not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;							
	REPLY : No money has been raised by way of initial public offer or further public offer (including debt instruments) during the year.							

	(b) whether the Company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of Section 42 and Section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised. If not, provide details in respect of amount involved and nature of non-compliance REPLY : No preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) has been made during the year	
(xi)	(a) whether any fraud by the company or any fraud on the Company has been noticed or reported during the year; If yes, the nature and the amount involved is to be indicated; REPLY : No fraud by the company or any fraud on the Company has been noticed or reported during the year	
	(b) whether any report under sub-Section (12) of Section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules 2014 with the Central Government? REPLY :- No	
	(c) whether the auditor has considered whistle-blower complaints, if any, received during the year by the Company? REPLY : No whistle-blower compliant has been reported during the year	
(xii)	(a) whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1:20 to meet out the liability REPLY : Not applicable to company	
	(b) whether the Nidhi Company is maintaining ten per cent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability; REPLY : Not applicable to company	
	(c). whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof REPLY : Not applicable to company	
(xiii)	whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;	

	REPLY: Yes. All transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards;	
(xiv)	(a) whether the company has an internal audit system commensurate with the size and nature of its business? REPLY: The company has an internal audit system commensurate with the size and nature of its business (b) Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor? REPLY : We have considered the internal audit reports for the year under audit, submitted by Internal Auditors in determining the nature, timing and extent of our audit procedures.	
(xv)	whether the company has entered into any non-cash transactions with directors or persons connected with him and if so, whether the provisions of section 192 of Companies Act have been complied with; REPLY : The company has not entered into any non-cash transactions with directors or persons connected with him.	
(xvi)	(a) whether the company is required to be registered under section 45-1A of the Reserve Bank of India Act, 1934 and if so, whether the registration has been obtained. REPLY : The company is not required to be registered under section 45-1A of the Reserve Bank of India Act, 1934.	
	(b) whether the Company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act 1934 REPLY : The Company has not conducted any Non-Banking Financial or Housing Finance activities.	
	(c) whether the Company is a Core Investment Company (CIC) as defined under the Regulations by the Reserve Bank of India? If so, whether it continues to fulfil the criteria of a CIC and In case the company is an exempted or unregistered CIC, whether it continues to fulfil such criteria REPLY : No, the company is not a Core Investment Company (CIC) as defined under the Regulations by the Reserve Bank of India.	

	(d) Whether the Group has more than one CIC as part of the Group, If yes, indicate the number of CICs which are part of the Group. REPLY : No.	
(xvii)	whether the Company has incurred cash losses in the Financial Year and in the immediately preceding Financial year? If so, state the amount of cash losses REPLY : No	
(xviii)	whether there has been any resignation of the statutory auditors during the year? If so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors? REPLY : No, there has not been any resignation of the statutory auditors during the year	
(xix)	on the basis of the financial ratios, ageing and expected dates of realization 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, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is 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. REPLY : In our opinion and according to the information and explanations given to us by the Management of the company, the company is 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	
(xx)	(a) whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act. REPLY : According to the information given by the management of the company the unspent amount has been transferred to a fund specified in Schedule VII to the Companies Act within a specified period as mentioned above.	
(xxi)	whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements? If yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks. REPLY : Not applicable to company	

**For Vivek Mahajan & Co.
Chartered Accountants
(Firm Regn. No. 022398N)**

**CA Vivek Mahajan
(Proprietor)
M No 510651
UDIN: 26510651FPIPLM1045**

**Vivek
Mahajan**

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**Date: 11-06-2026
Place: Jammu**

Annexure-B

NAME OF UNIT: RATLE HYDROELECTRIC POWER CORPORATION LIMITED

(Annexure "B" Referred to in paragraph II under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

Directions indicating the areas to be examined by the Statutory Auditors during the course of audit of annual accounts of **RATLE HYDROELECTRIC POWER CORPORATION LIMITED** for the year 2025-26 issued by the Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013:

Annexure-I		
Sl. No.	Directions	Auditors' Reply
I	Assess the fair valuation of all the investments, both quoted and unquoted, made directly by the Company or through Trusts, 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 compliance with applicable regulations, reporting any material deviations or misstatements.	According to the information and explanations given to us and based on our audit, there is no investment made by the Company for Post-retirement benefits of the employees. Employee benefit obligations in respect of employees of Parent Company (i.e. NHPC Limited) posted at Ratle Hydroelectric Power Corporation Ltd have been recognised by the parent company (i.e. NHPC Limited) on the basis of actuarial valuation under Ind AS 19 "Employee Benefit". Corresponding expenditure is born by the company and recognised in the financial statement of company
II	Whether the Company has a system in place to process all the accounting transactions through IT system? If yes, whether review of this system and controls that are significant to the Companies' financial reporting process as well as cyber security has been done by Information Security Auditing Organisations empanelled by Cert-In at a minimum frequency of once in a year 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 also be reported."	According to the information and explanations given to us and based on our audit, all accounting transactions are routed through ERP system implemented by the Company. Period end Financial Statements are compiled offline based on balances and transactions generated from ERP system. The ERP System being used by the Company is extended by the Parent Company i.e NHPC As per the information received from the management, Cyber Security Audit covering VAPT and ISMS certification done annually by CERT-In empanelled Information Security Auditing Organisation by the parent company

		i.e NHPC limited and same ERP system used by the company i.e RHPCL itself and no material discrepancy found. Based on the audit procedures performed by us there are no material weakness in such IT systems and controls, which may result in material misstatement of the financial statements of the entity. We have neither been informed nor have we come across during the course of our audit any accounting transactions having impact on the integrity of the accounts along with the financial implications which have been processed outside the IT system.
III	Whether funds (grants/ subsidy etc.) received/receivable for specific schemes from Central/State Government or its agencies were properly accounted for as per the applicable accounting standards or norms and whether the funds received 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.	According to information and explanations given to us and based on our audit, no funds (grants/ subsidy etc.) from Central/State Government or its agencies has been received/receivable to the company.
IV	Whether the Company has identified the 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 the best global practices? (b) whether, the Company has identified its data assets and whether it has been valued appropriately?	According to information and explanations given to us and based on our audit, a) The Company is following all policies of the Parent Company. The Company has a well-defined and dynamic Risk Management Policy to provide overall framework for the risk management in the Company. The Policy is based on ISO 31000 international standard for managing risk in any organization. The Company has identified key risk areas. b) The Company does not have any Data Asset in its books

V	Whether the Company is complying with the Securities and Exchange Board of India (SEBI) (Listing Obligation and Disclosure Requirements) Regulations, 2015, and 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.	According to information and explanations given to us and based on our audit, the Company has complied the laws applicable to it.
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Annexure-II

Sl. No.	Directions	Auditors' Reply
I	Verify whether the existing regulatory assets of the Company are supported by the tariff orders of the Electricity Regulatory Commission;	The Company does not have any regulatory assets in the books of accounts.
II	Verify whether the revenue in respect of such assets has been recognised by the Company on the basis of tariff orders issued by the Electricity Regulatory Commission;	The Company does not have any regulatory assets in the books of accounts. Hence not applicable to the Company.
III	State the impact of recognition/ existence of regulatory assets in the absence of tariff orders, if any;	Not Applicable
IV	State the impact of delayed/non-recovery of regulatory assets on the financial statements of the Company:	Not Applicable

V	Examine and report upon the accuracy/ adequacy of accounting treatment/ related disclosures in this regard.	Not Applicable
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UDIN: 26510651FPIPLM1045

**For Vivek Mahajan & Co.
Chartered Accountants
(Firm Regn. No. 022398N)**

CA Vivek Mahajan
(Proprietor)
M No 510651
UDIN: 26510651FPIPLM1045

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Mahajan
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Vivek Mahajan
Date: 2026.06.11
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**Date: 11-06-2026
Place: Jammu**

Mobile: +91-9419189455
Email: vivekmahajan07@yahoo.com

Vivek Mahajan & Co
Chartered Accountants
H. H. No. 512, Sector-3, Channi Himmat, Jammu-180015

Annexure-III
Compliance Certificate

We have conducted the audit of annual accounts of **Ratle Hydroelectric Power Corporation Limited** for the year ended **31 March 2026** in accordance with the directions/sub- directions issued by the C&AG of the 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.

Thanking You.

For Vivek Mahajan & Co.
Chartered Accountants
(Firm Regn. No. 022398N)

CA Vivek Mahajan
(Proprietor)
M No 510651

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Date: 11-06-2026
Place: Jammu

Annexure-C

NAME OF UNIT: RATLE HYDROELECTRIC POWER CORPORATION LIMITED

Annexure “C” TO THE INDEPENDENT AUDITOR’S REPORT

(Referred to in paragraph III (f) under ‘Report on Other Legal and Regulatory Requirements’ of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting 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 Ratle Hydroelectric Power 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. 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 Act.

Auditor’s 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”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls. 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 a 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 authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system with

reference to financial reporting and such internal financial controls with reference to financial reporting were operating effectively during the FY ended on March 31, 2026, based on the internal control with reference to financial statements 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.

UDIN: 26510651FPIPLM1045

**For Vivek Mahajan & Co.
Chartered Accountants
(Firm Regn. No. 022398N)**

**CA Vivek Mahajan
(Proprietor)
M No 510651**

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Mahajan**
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**Date: 11-06-2026
Place: Jammu**

**RATLE HYDROELECTRIC POWER CORPORATION LIMITED**

(A Joint Venture of NHPC Ltd. & JKSPDC Ltd.)

BALANCE SHEET AS AT 31ST MARCH, 2026

(Amount in ₹ in Lakhs)

PARTICULARS	Note No.	As at 31st March, 2026	As at 31st March, 2025
ASSETS			
(1) NON-CURRENT ASSETS			
a) Property, Plant and Equipment	2.1	432.81	412.04
b) Capital Work In Progress	2.2	109000.72	76501.62
c) Right Of Use Assets	2.3	7517.11	7651.48
d) Investment Property	2.4	-	-
e) Intangible Assets	2.5	5.11	2.76
f) Intangible Assets under development	2.6	-	-
g) Financial Assets			
i) Investments	3.1	-	-
ii) Trade Receivables	3.2	-	-
iii) Loans	3.3	-	-
iv) Others	3.4	0.16	0.16
h) Deferred Tax Assets (Net)	18.1	62.92	62.92
i) Other Non Current Assets	4	38675.85	6957.76
TOTAL NON CURRENT ASSETS		155694.68	91588.74
(2) CURRENT ASSETS			
a) Inventories	5	-	-
b) Financial Assets			
i) Investments	6	-	-
ii) Trade Receivables	7	-	-
iii) Cash and Cash Equivalents	8	7168.68	9599.06
iv) Bank balances other than Cash and Cash Equivalents	9	5303.83	425.00
v) Loans	10	-	-
vi) Others	11	4532.11	4332.06
c) Current Tax Assets (Net)	12	4.67	-
d) Other Current Assets	13.1	3.57	38.40
TOTAL CURRENT ASSETS		17012.86	14394.52
(3) Assets Classified as held for Sale	13.2	0.03	-
(4) Regulatory Deferral Account Debit Balances	14.1	-	-
TOTAL ASSETS		172707.57	105983.26
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	15.1	158447.00	86004.00
(b) Other Equity	15.2	1680.72	11829.74
TOTAL EQUITY		160127.72	97833.74
(2) LIABILITIES			
NON-CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	16.1	-	-
ii) Lease Liabilities	16.2	1909.70	2518.04
iii) Other financial liabilities	16.3	5.06	1.32
b) Provisions	17	-	-
c) Deferred Tax Liabilities (Net)	18	-	-
d) Other non-current Liabilities	19	-	-
TOTAL NON CURRENT LIABILITIES		1914.76	2519.36
(3) CURRENT LIABILITIES			
a) Financial Liabilities			
i) Borrowings	20.1	-	-
ii) Lease Liabilities	20.2	770.66	39.44
iii) Trade Payables	20.3		
Total outstanding dues of micro and small enterprises		35.67	65.22
Total outstanding dues of Creditors other than micro and small enterprises		84.94	46.32
iv) Other financial liabilities	20.4	9138.85	5105.15
b) Other Current Liabilities	21	462.18	72.00
c) Provisions	22	172.79	302.03
d) Current Tax Liabilities (Net)	23	-	-
(4) FUND FROM C.O.	15.3	-	-
TOTAL CURRENT LIABILITIES		10665.09	5630.16
(5) Regulatory Deferral Account Credit Balances	14.2	-	-
TOTAL EQUITY & LIABILITIES		172707.57	105983.26

The accompanying notes form an integral part to the Financial Statements

1-34

For Vivek Mahajan & Co.
Chartered Accountants
(Firm Regn. No.022398N)

(CA Vivek Mahajan)
Proprietor
M.No.510651

Chief Executive Officer
(Mahender Kumar Kashyap)

For and on behalf of Board of Directors

Director
(SANJAY KR. SINGH)
DIN 10718481

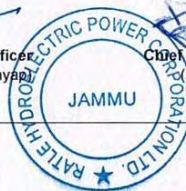
Director
(ANUJ KAPOOR)
DIN 10137420

Chief Financial Officer
(Jai Prakash)

Company Secretary
(Abhishek Dagur)
A34036

Place: - Jammu

Date: - 02/05/2026





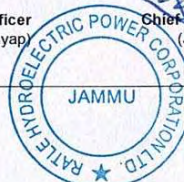
RATLE HYDROELECTRIC POWER CORPORATION LIMITED

(A Joint Venture of NHPC Ltd. & JKSPDC Ltd.)

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

(Amount in ₹ in Lakhs)

PARTICULARS	Note No.	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
INCOME			
i) Revenue from Operations	24.1	-	-
ii) Other Income	24.2	503.26	529.37
TOTAL INCOME		503.26	529.37
EXPENSES			
i) Purchase of Power - Trading	25.1	-	-
ii) Generation Expenses	25.2	-	-
iii) Employee Benefits Expense	26	-	-
iv) Finance Costs	27	0.15	0.03
v) Depreciation, Amortization and Impairment Expense	28	-	-
vi) Other Expenses	29	29.73	73.16
TOTAL EXPENSES		29.88	73.19
PROFIT BEFORE EXCEPTIONAL ITEMS, REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		473.38	456.18
Exceptional items		-	-
PROFIT BEFORE REGULATORY DEFERRAL ACCOUNT BALANCES AND TAX		473.38	456.18
Tax Expenses	30.1		
i) Current Tax		122.40	119.82
ii) Deferred Tax		-	-
Total Tax Expenses		122.40	119.82
PROFIT FOR THE YEAR BEFORE NET MOVEMENTS IN REGULATORY DEFERRAL ACCOUNT BALANCES		350.98	336.36
Movement in Regulatory Deferral Account Balances (Net of Tax)	31	-	-
PROFIT FOR THE YEAR (A)		350.98	336.36
OTHER COMPREHENSIVE INCOME (B)	30.2		
(i) Items that will not be reclassified to profit or loss (Net of Tax)			
(a) Remeasurement of the post employment defined benefit obligations		-	-
Less:- Movement in Regulatory Deferral Account Balances (Net of Tax)		-	-
Sub total (a)		-	-
(b) Changes in the fair value of equity investments at FVTOCI		-	-
Sub total (b)		-	-
Total (i)=(a)+(b)		-	-
(ii) Items that will be reclassified to profit or loss (Net of Tax)			
(a) Changes in the fair value of debt investments at FVTOCI		-	-
(b) Cost of Hedge Reserve		-	-
Total (ii)		-	-
Other Comprehensive Income for the year (Net of Tax) (B)=(i+ii)		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR (A+B) (COMPRISING OF PROFIT AND OTHER COMPREHENSIVE INCOME FOR THE YEAR)		350.98	336.36
Earning per share (Basic and Diluted) (Equity shares, face value of ₹ 10/- each)	34 (12)		
Excluding movements in Regulatory Deferral Account Balances		0.03	0.04
Including movements in Regulatory Deferral Account Balances		0.03	0.04
The accompanying notes form an integral part to the Financial Statements	1-34		
For Vivek Mahajan & Co. Chartered Accountants (Firm Regn. No.022398N) <i>Vivek Mahajan</i> (CA Vivek Mahajan) Proprietor M.No.510651 For and on behalf of Board of Directors <i>(SANJAY KR.SINGH)</i> DIN 10718481 Director <i>(ANU KAPOOR)</i> DIN 10137420 Director <i>(Mahender Kumar Kashyap)</i> Chief Executive Officer (Mahender Kumar Kashyap) <i>(Jai Prakash)</i> Chief Financial Officer (Jai Prakash) <i>(Abhishek Dagur)</i> Company Secretary (Abhishek Dagur) A34036 Place: - <i>Jammu</i> Date: - <i>02/05/2026</i>			



**RATLE HYDROELECTRIC POWER CORPORATION LIMITED**

(A Joint Venture of NHPC Ltd. & JKSPDC Ltd.)

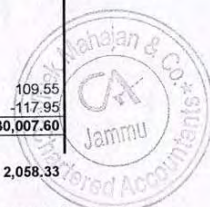
STATEMENT OF STANDALONE CASH FLOW FOR THE YEAR ENDED 31st MARCH, 2026

(Figures in ₹ Lakhs)

Particulars	For the Year ended 31st March, 2026 Audited	For the Year ended 31st March, 2025 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax for the year including movements in Regulatory Deferral Account Balance	473.38	456.18
Less: Movement in Regulatory Deferral Account Balances (Net of Tax)	-	-
Profit before Tax	473.38	456.18
ADD :		
Depreciation and Amortization	-	-
Finance Cost (Net of EAC)	0.15	0.03
Provision for Diminution in value of investment	-	-
Provisions Others (Net of EAC)	-	-
Net Exchange rate variation (Loss)	-	-
Tariff Adjustment (loss)	-	-
Sales adjustment on account of Exchange Rate Variation	-	-
Loss/(Profit) on sale of Assets/Claims written off	3.16	0.94
Loss on sale of Investment	-	-
Fair value Adjustments	-	-
	<u>3.31</u>	<u>0.97</u>
	476.69	457.15
LESS :		
Advance against Depreciation written back	-	-
Provisions (Net of EAC)	-	-
Net Gain/Loss on sale of Investments	-	-
Profit on Sale of Assets \ Realization of Loss	-	-
Adjustment against Consultancy Charges from Subsidiary Companies	-	-
Dividend Income	-	-
Interest Income & Guarantee Fees (including Late Payment Surcharge)	503.26	529.37
Net Exchange rate variation (Gain)	-	-
Other Adjustments	-	-
Fair value Adjustments	-	-
Amortisation of Government Grants	-	-
	<u>503.26</u>	<u>529.37</u>
Cash flow from Operating Activities before Operating Assets & Liabilities adjustments	-26.57	-72.22
Changes in Operating Assets and Liabilities:		
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Trade Receivables	-	-
(Increase)/Decrease in Other Financial Assets, Loans and Advances	-181.00	-
Increase/(Decrease) in Other Financial Liabilities and Provisions	-646.08	324.64
Regulatory Deferral Account Balances	-	-
	<u>-827.08</u>	<u>324.64</u>
Cash flow from operating activities before taxes	-853.65	252.42
Less : Income Taxes Paid	119.15	126.21
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	-972.80	126.21
CASH FLOW FROM INVESTING ACTIVITIES		
B.		
Purchase of Property, Plant and Equipment, Investment in Property, Other Intangible Assets, CWIP and Movement in Regulatory Deferral Account Balances	-59,050.37	-28,555.42
Receipt of Grant	-	-
Proceeds from sale of Property, Plant and Equipment	0.34	0.92
Creation of Regulatory Deferral Account Balances	-	-
Realization/ (Payments) for Investments / Bonds	-	-
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	-4,878.83	-
Proceeds from Sale of Investment	-	-
Dividend Income	-	-
Interest Income & Guarantee Fees (including Late Payment Surcharge)	536.68	479.02
Net Cash Flow From/(Used) in Investing Activities (B)	-63,392.18	-28,075.48
C. CASH FLOW FROM FINANCING ACTIVITIES		
Issue & Buyback of Equity Shares including Security Premium	61,943.00	30,016.00
Dividend Paid	-	-
Proceeds from Long Term Borrowings	-	-
Proceeds from Short Term Borrowings (Net)	-	-
Repayment of Borrowings	-	-
Interest & Finance Charges	-	-
Principal Repayment of Lease Liability	107.80	109.55
Interest paid on Lease Liability	-117.20	-
Net Cash Flow From/(Used) in Financing Activities (C)	61,934.60	30,007.60
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	-2,430.38	2,058.33
Cash & Cash Equivalents (Opening Balance)	9,599.06	7,540.73
Cash & Cash Equivalents (Closing Balance) #	7,168.68	9,599.06

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
Balances with Banks		
With scheduled Banks:		
- In Current Account	168.68	299.06
- In Deposits Account	7,000.00	9,300.00
(Deposits with original maturity of less than three months)		
-In Current Account -Other Earmarked Balances with Banks	-	-
Cash on Hand	-	-
Cash and Cash equivalents	7,168.68	9,599.06

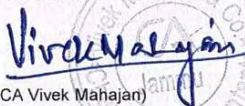
- Interest and finance charges in Cash Flow from Financing Activities includes borrowing cost of ₹ NIL (Previous year ₹ NIL) capitalised during the period on
- Amount of undrawn loan as on 31-03-2026 : ₹ NIL (Previous Year ₹ NIL).
- Company has incurred ₹ 4.38 lakhs in cash on account of Corporate Social Responsibility (CSR) expenditure during the year ended 31st March, 2026 (Previous Year ₹ 19.35 lakhs).

5 Net Debt Reconciliation :

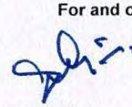
	31-03-2026	(₹ in lakhs) 31-03-2025
Borrowings (Current & Non-Current)	-	-
Lease Liability	2680.35	2557.48
Total	2680.35	2557.48

Particulars	For the Year ended 31st March, 2026			For the year ended 31st March, 2025		
	**Borrowings (Current & Non-Current)	Lease Liability	Total	**Borrowings (Current & Non-Current)	Lease Liability	Total
Opening Net Debt as on 1st April	-	2,557.48	2,557.48	-	2,444.52	2,444.52
Proceeds from Borrowings	-	-	-	-	-	-
Repayment of Borrowings/Lease Liability	-	107.80	107.80	-	109.55	109.55
Interest paid	-	(116.20)	(116.20)	-	(117.95)	(117.95)
Other Non-Cash Movements :						
-Increase in Lease Liability	-	15.08	15.08	-	3.41	3.41
-Foreign exchange adjustments	-	-	-	-	-	-
-Interest and Finance Charges	-	116.20	116.20	-	117.95	117.95
-Fair value adjustments	-	-	-	-	-	-
Closing Net Debt as on 31st March	-	2,680.35	2,680.35	-	2,557.48	2,557.48

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

For Vivek Mahajan & Co.
Chartered Accountants
(Firm Regn. No.022398N)

(CA Vivek Mahajan)
Proprietor
M.No.510651

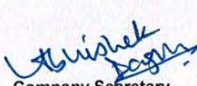
For and on behalf of Board of Directors


Director
(SANJAY KR. SINGH)
DIN 10718481

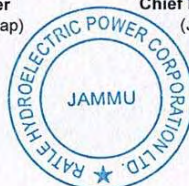

Director
(ANURAG KAPOOR)
DIN 10137420


Chief Executive Officer
(Mahender Kumar Kashyap)


Chief Financial Officer
(Jai Prakash)


Company Secretary
(Abhishek Dagur)
A34036

Place: Jammu
Date: 02/05/2026



STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH 2026

A. EQUITY SHARE CAPITAL

Particulars	Note No.	Note No.	(Amount in ₹ in Lakhs)
As at 1st April 2025	15.1	15.1	86,004.00
Changes in Equity Share Capital due to prior period errors			-
Restated balances as at 1st April 2025		15.1	86,004.00
Change in Equity Share Capital during the year			72,443.00
As at 31st March 2026	15.1	15.1	1,58,447.00

B. OTHER EQUITY

Particulars	Reserve and Surplus				Other Comprehensive Income			Total
	Share Application Money Pending Allotment	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	10,500.00	-	-	-	1,329.74	-	-	-
Changes in accounting policy or prior period errors								
Restated balances as at 1st April 2025		-	-	-	1,329.74	-	-	-
Profit for the year		-	-	-	350.98	-	-	-
Other Comprehensive Income		-	-	-	-	-	-	-
Total Comprehensive Income for the year		-	-	-	350.98	-	-	-
Share Application Money received during the year.	61,943.00							
Utilization for issue of Equity Shares	-72,443.00							
Utilization for expenditure on Buy Back of Equity Shares								
Transfer to Retained Earning								
Transfer from Retained Earning								
Dividend								
Transfer to Bond Redemption Reserve								
Balance as at 31st March 2026	-	-	-	-	1,680.72	-	-	-

For and on behalf of Board of Directors

For Vivek Mahajan & Co.
Chartered Accountants
(Firm Regn. No.022398N)

Vivek Mahajan
(CA Vivek Mahajan)
Proprietor
M.No.510651

(SANJAY KR. SINGH)
DIN 10718481
Director

(ANUJ KAPOOR)
DIN 10137420
Director

(Mahender Kumar Kashyap)
Chief Executive Officer
(Mahender Kumar Kashyap)

(Jai Prakash)
Chief Financial Officer
(Jai Prakash)

(Abhishek Dagur)
A34036
Company Secretary
(Abhishek Dagur)



STATEMENT OF CHANGES IN EQUITY AS AT 31ST MARCH 2025

A. EQUITY SHARE CAPITAL

Particulars	Note No.	Note No.	(Amount in ₹ in Lakhs)
As at 1st April 2024	15.1	15.1	66,488.00
Changes in Equity Share Capital due to prior period errors			
Restated balances as at 1st April 2024	15.1	15.1	66,488.00
Change in Equity Share Capital			19,516.00
As at 31st March 2025	15.1	15.1	86,004.00

B. OTHER EQUITY

Particulars	Reserve and Surplus				Other Comprehensive Income		Total
	Capital Reserve	Share Application Money Pending Allotment	Capital Redemption Reserve	Bond Redemption Reserve	General Reserve	Surplus/ Retained Earnings	
Balance as at 1st April, 2024	-	-	-	-	-	993.38	993.38
Changes in accounting policy or prior period errors							
Restated balances as at 1st April 2024						993.38	993.38
Profit for the year						336.36	336.36
Other Comprehensive Income						-	-
Total Comprehensive Income for the year						336.36	336.36
Share Application Money received during the year.		10,500.00					10,500.00
Utilization for Buy Back of Equity Shares							-
Utilization for expenditure on Buy Back of Equity Shares							-
Transfer to Retained Earning							-
Amount transferred from Bond Redemption Reserve							-
Dividend							-
Tax on Dividend							-
Transfer to Bond Redemption Reserve							-
Balance as at 31st March 2025	-	10,500.00	-	-	-	1,329.74	11,829.74

For and on behalf of Board of Directors

For Vivek Mahajan & Co.
Chartered Accountants
(Firm Regn. No.022398N)

Vivek Mahajan
(CA Vivek Mahajan)
Proprietor
M.No.510651

Director
(SANJAY KR. SINGH)
DIN 10718481

Director
(ANUS KAPOOR)
DIN 10137420

Chief Executive Officer
(Mahender Kumar Kashyap)

Chief Financial Officer
(Jai Prakash)

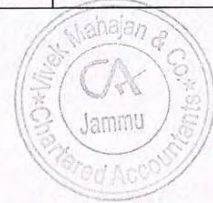
Company Secretary
(Abhishek Dagur)
A34036



NOTE : 15.1 EQUITY SHARE CAPITAL

(Amount in ₹ in Lakhs)

PARTICULARS	As at 31st March, 2026		As at 31st March, 2025	
	Nos	Amount	Nos	Amount
Authorized Share Capital (Par value per share Rs. 10)	16000.00	160000.00	16000.00	160000.00
Equity shares issued, subscribed and fully paid (Par value per share Rs. 10)	8600.40	86004.00	8600.40	86004.00
15.1.1 Reconciliation of equity shares outstanding at the beginning and at the end of the reporting year:-				
Opening Balance	8600.40	86004.00	6648.80	66488.00
Add: No. of shares/Share Capital issued/ subscribed during the year	7244.30	72443.00	1951.60	19516.00
Less:-Buyback of shares during the year	0	0	0	0
Closing Balance	15844.70	158447.00	8600.40	86004.00
15.1.2 The Company has issued only one kind of equity shares with voting rights proportionate to the share holding of the shareholders. These voting rights are exercisable at meeting of shareholders. The holders of the equity shares are also entitled to receive dividend as declared from time to time. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the				
15.1.3 Shares in the company held by each shareholder holding more than 5 percent specifying the number of shares held :-				
Shareholders	As at 31st March, 2026		As at 31st March, 2025	
	Number	In (%)	Number	In (%)
- NHPC Limited	8081.40	51.00%	4937.10	57.41%
- JKSPDC	7763.30	49.00%	3663.30	42.59%
15.1.4 Shareholding of Promoters as at 31st March 2026 :-				
S.No	Promoter Name	No. of Shares	% of Total Shares	% Change during the year
-	NHPC Limited	8081.40	51.00%	-6.40%
-	JKSPDC	7763.30	49.00%	6.40%
15.1.5 Shareholding of Promoters as at 31st March 2025 :-				
S.No	Promoter Name	No. of Shares	% of Total Shares	% Change during the year
-	NHPC Limited	4937.10	57.41%	2.53%
-	JKSPDC	3663.30	42.59%	-2.53%



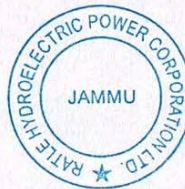
NOTE NO. 15.2 OTHER EQUITY

(Amount in ₹ in Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
(i) Share Application Money Pending Allotment		
As per last Balance Sheet	10,500.00	-
Add: Received During The Year	61,943.00	30,016.00
Less: Shares Issued during the Year	72,443.00	19,516.00
As at Balance Sheet date	-	10,500.00
(ii) Surplus/ Retained Earnings		
Opening Balance	1,329.74	993.38
Add: Profit during the year	350.98	336.36
Add: Other Comprehensive Income during the year	-	-
Less: Tax on Dividend	-	-
Closing Balance	1,680.72	1,329.74
(iii) Fair value through Other Comprehensive Income (FVTOCI)-Debt Instruments		
Opening Balance	-	-
Add: Change in Fair value of FVTOCI (Net of Tax)	-	-
Less: Deferred Tax on change in Fair Value	-	-
Closing Balance	-	-
(iv) Fair value through Other Comprehensive Income (FVTOCI)-Equity Instruments		
Opening Balance	-	-
Add: Change in Fair value of FVTOCI (Net of Tax)	-	-
Less: Deferred Tax on change in Fair Value	-	-
Less: Reclassification to P&L	-	-
Closing Balance	-	-
TOTAL	1,680.72	11,829.74

15.2.1 **Nature and Purpose of Reserves**

- (i) **Surplus/ Retained Earnings** : Surplus/ Retained earnings generally represent the undistributed profit/ amount of accumulated earnings of the company and includes remeasurement gain/ losses on defined benefit obligations.



NOTE NO. 1: COMPANY INFORMATION AND MATERIAL ACCOUNTING POLICIES

(I) Reporting entity

Ratle Hydroelectric Power Corporation Limited (the "Company") is a Company domiciled in India and limited by shares (CIN: U40105JK2021GOI012380). The shares of the Company are not listed on any stock Exchange of India.. RHPCL is a Joint Venture of NHPC Limited (51%) and Jammu and Kashmir State Power Development Corporation Limited i.e. JKSPDC (49%) and also subsidiary of NHPC Limited. The address of the Company's registered office is Room No. 8 Block-2, NHPC Regional Office, JDA commercial complex No. 1, Narwal, Jammu, J&K-180006. The Company is primarily involved in the generation and sale of bulk power to various Power Utilities.

(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 authorized for issue by the Board of Directors on 02-05-2026.

(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.

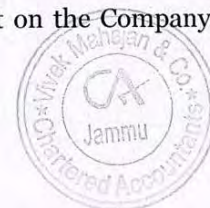
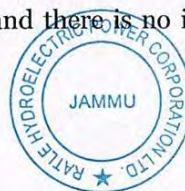
(C) Application of new and revised standards

The Ministry of Corporate Affairs vide notification dated 7th May 2025 and 13th 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 crore (upto two decimals) except where indicated otherwise.

(E) Use of estimates and management judgments

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

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

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

Critical judgments and estimates

a) Leases

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

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 true up orders of the CERC, etc. are recognized as Contract Assets.

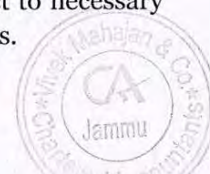
(III) MATERIAL ACCOUNTING POLICIES:

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 up-gradation of common public facilities, depreciation on assets used in construction of project including Right-of-Use assets, interest during construction and other costs that are directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management are accumulated under "Expenditure

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.

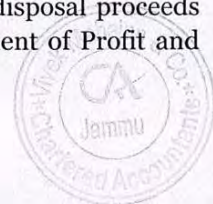
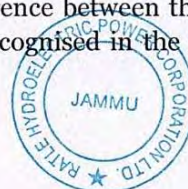
The Company measures investment property using cost based measurement and fair value of investment property is disclosed in the notes.

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.



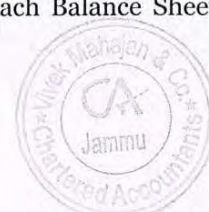
5.0 Foreign Currency Transactions

- 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

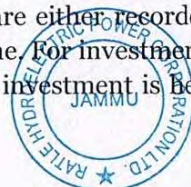
The Company classifies its financial assets in the following categories:

- 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:

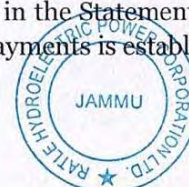
- i) The objective of the business model is achieved both by collecting contractual cash flows and selling the financial assets, and
- ii) The asset's contractual cash flows represent Solely Payments of Principal and Interest (SPPI).

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*.

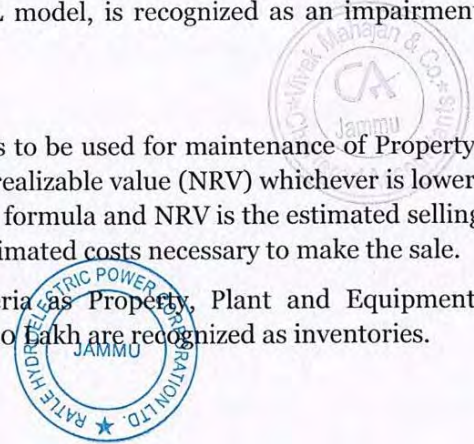
The Company follows the 'simplified approach' permitted under Ind AS 109, "Financial Instruments" for recognition of impairment loss allowance based on life time expected credit loss from initial recognition on contract assets, lease receivables and trade receivables resulting from transactions within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

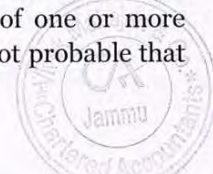
- a) The benefits of a government loan at a below market rate of interest is treated as a Government Grant. The loan is initially recognised and measured at fair value and the grant is measured as the difference between the initially recognized amount of the loan and the proceeds received. The loan is 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.

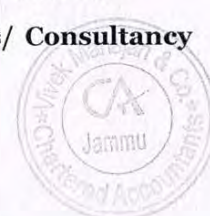
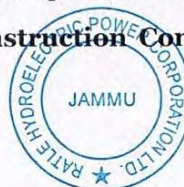
15.0 Revenue Recognition and Other Income

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



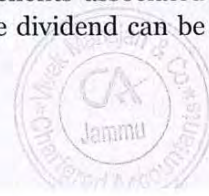
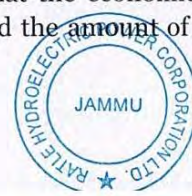
- i) Revenue from Project Management / Construction Contracts/ Consultancy assignments is measured based on the consideration that is specified in a contract with a customer or is expected to be received in exchange for the services and excludes amounts collected on behalf of third parties. The Company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

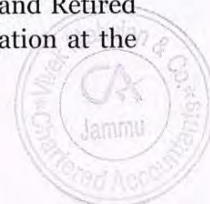
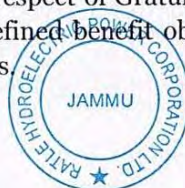
A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions into separate trusts and will have no legal or constructive obligation to pay further amounts. Obligations for contributions to defined contribution plans are recognised as an employee benefit 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.o 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.o(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.o(d).
ii) Depreciation on old and used items of PPE of other than Operating Units is charged on straight-line method to the extent of 90% of the cost of the asset over estimated useful life determined on the basis of technical assessment.
- d) i) Depreciation in respect of following items of PPE is provided on straight line method based on the useful life and residual value (5%) given in the Schedule II of the Companies Act, 2013:

- Construction Plant and Machinery
- Computer and Peripherals



- ii) Based on technical assessment, depreciation on Mobile Phones is provided on straight line basis over a period of three years with residual value of Re 1.
- iii) Based on technical assessment, depreciation on Roof Top Solar Power System / Equipment is provided on straight line basis over a period of twenty five years with residual value of 10%.
- (iv) Based on technical assessment, depreciation on furniture & other equipment provided at residential office of employees is charged on straight line basis over a period of five years with residual value of 10%.
- e) Temporary erections are depreciated fully (100%) in the year of acquisition /capitalization by retaining Re. 1/- as WDV.
- f) All assets valuing Rs. 5000/- or less but more than Rs. 750/- are fully depreciated/amortised during the year in which the asset becomes available for use with WDV of Re. 1/- for tangible assets 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.

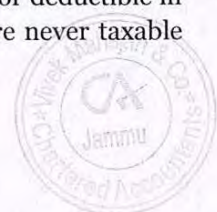
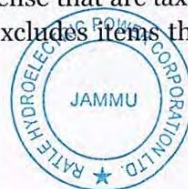
20.0 Income Taxes

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



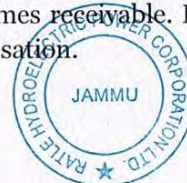
- i) Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the Company's financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Balance Sheet method. Deferred tax liabilities 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.

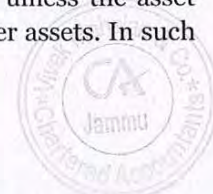
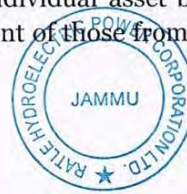
i. Company as a lessee

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.

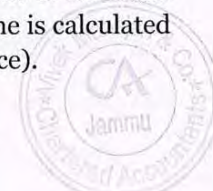
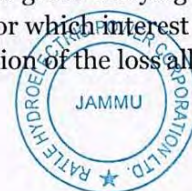
ii. Company as a lessor

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.

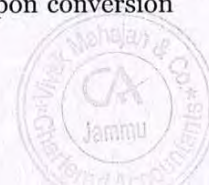
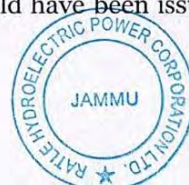
The balance of the retained earnings appearing in the financial statements of the transferor is aggregated with the corresponding balance appearing in the financial statements of the transferee. The identity of the reserves is preserved and the reserves of the transferor become the reserves of the transferee. 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.

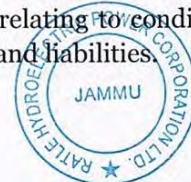
- c) Deferred tax assets /liabilities are classified as non-current assets / liabilities.

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

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



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

Sl. No.	PARTICULARS	GROSS CARRYING AMOUNT					DEPRECIATION AND IMPAIRMENT				NET CARRYING AMOUNT	
		As at 01-Apr-2025	Additions		Deductions		As at 01-Apr-2025	For the year	Adjustments	As at 31st March, 2026	As at 31st March, 2026	As at 31st March, 2025
			IUT	Others	IUT	Others						
i)	Land – Freehold	0					0	0	0	0	0	0
ii)	Roads and Bridges	0					0	0	0	0	0	0
iii)	Buildings	0					0	0	0	0	0	0
iv)	Railway sidings	0					0	0	0	0	0	0
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	0					0	0	0	0	0	0
vi)	Generating Plant and machinery	0					0	0	0	0	0	0
vii)	Plant and machinery	0					0	0	0	0	0	0
viii)	Plant and machinery	5.40					5.08	0.64	0.29	-0.06	0.87	4.76
ix)	Transmission lines	48.47				0.32	48.47	3.67	2.56	0	6.23	44.80
x)	Plant and machinery Others	0					0	0	0	0	0	0
xi)	Construction Equipment	15.26					15.26	1.25	0.55	0	1.80	14.01
xii)	Water Supply System/Drainage and Sewerage	0					0	0	0	0	0	0
xiii)	Electrical installations	0					37.21	9.41	3.54	0	12.95	27.80
xiv)	Vehicles	37.21					0	0	0	0	0	0
xv)	Aircraft/ Boats	0					0	0	0	0	0	0
xvi)	Furniture and fixture	130.16		27.15		8.25	149.06	24.05	11.61	-1.61	34.05	106.11
xvii)	Computer and Peripherals	104.52		59.08		32.99	130.59	56.38	22.52	-9.55	69.35	61.24
xviii)	Communication Equipment	10.22		3.71		0.96	12.97	2.30	2.62	0.48	5.40	7.57
xix)	Office Equipments	202.39		46.29		22.19	226.49	43.89	21.16	-3.38	61.67	164.82
	Total	553.63	0	136.21	0	64.71	625.13	141.59	64.85	-14.12	192.32	432.81
	Previous year	461.17	0	122.21	0	29.75	553.63	83.42	65.67	-7.50	141.59	412.04
												377.75

Note: -

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 Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company
Property, Plant and Equipment	Land					
	Building					
	Others					

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

Relevant Line item in the Balance Sheet	Description of Item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company
Property, Plant and Equipment	Land					
	Building					
	Others					

2.1.2 Refer Note No 34(7) of Financial Statement for information of non-current assets equitably mortgaged/hypothecated with banks as security against borrowings.

2.1.3 Refer Note no. 34(16) of Financial Statements for information regarding impairment of Assets.



NOTE NO. 2.5 Intangible Assets

(Amount in ₹ in Lakhs)

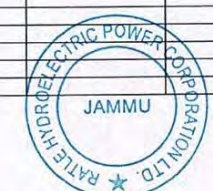
Sl. No.	PARTICULARS	GROSS CARRYING AMOUNT					AMORTISATION			NET CARRYING AMOUNT	
		As at 01-Apr-2025	Additions		Deductions		As at 01-Apr-2025	For the year	Adjustments	As at 31st March, 2026	As at 31st March, 2025
			IUT	Others	IUT	Others					
i)	Uplift Fees	0					0				0
ii)	Computer Software	16.41		7.02			23.43	4.67	0	18.32	5.11
		16.41	0	7.02	0	0	23.43	4.67	0	18.32	5.11
	Total	16.39	0	0.02	0	0	16.41	9.80	0	13.65	2.76
	Previous year										6.59

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.

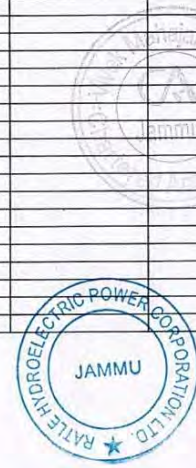


1.1 Addition of Fixed assets on account of Others (New Purchases & CWIP Capitalized)

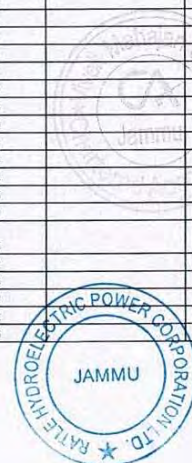
Sl. No.	Particular of assets	Head of account	Gross block Adjusted in respect of Items (up to Rs 20 Lakhs each) (Rs.)	Gross block Adjusted in respect of Items exceeding Rs 20 Lakhs each (Rs.)	Total (in Rs. Lakhs)
			(A)	(B)	(A+B)
1	HP PAVILLION 14-EK0074TU	411811	0.60		0.60
2	Cooler	412021	0.16		0.16
3	Air Conditioner	412021	0.49		0.49
4	Stabilizer	412022	0.03		0.03
5	Microphone	412022	0.04		0.04
6	Bicycle Relish Clamber	412021	0.12		0.12
7	Water Filtration Plant	412021	0.26		0.26
8	Mobile Phone	411911	0.45		0.45
9	Sony LED BRAVIA 2 138.8CM	412021	0.64		0.64
10	Washing Machine	412021	0.28		0.28
11	Philips Air Fryer	412021	0.07		0.07
12	Washing Machine	412021	0.39		0.39
13	Chair	411702	0.13		0.13
14	Chair	411702	0.13		0.13
15	Geyser	412021	0.12		0.12
16	Grinder	412021	0.06		0.06
17	Cloth Dryer	412021	0.22		0.22
18	Speaker	412021	0.07		0.07
19	LED TV	412021	0.17		0.17
20	Mobile	411911	0.12		0.12
21	RO Water Purifier	412021	0.16		0.16
22	GLEN Glass Top (HOB)	412021	0.11		0.11
23	Bed purchased (M-2025000005)	411702	0.25		0.25
24	Sound Appliance purchased (M-2025000005)	412021	0.06		0.06
25	AC purchased (M-2025000005)	412021	0.41		0.41
26	APPLE I-PAD AIR (6TH GEN, 11" DISPLAY, WI-FI+CELLULAR), PENCIL & SMART COVER WITH KEYBOARD APPLE	411801	0.92		0.92
27	LED TV purchased (M-2025000005)	412021	0.13		0.13
28	Samsung Smart LED TV M-2025000020 Dt.06-06-2025	412021	0.30		0.30
29	Carrier 1.5T 3Star Inverter AC M-2025000020 Dt.06-06-2025	412021	0.34		0.34
30	V Guard Stabilizer 1st M-2025000020 Dt.06-06-2025	412021	0.06		0.06
31	AM CR200 Tall Tubular Battery M-2025000020 Dt.06-06-2025	412021	0.13		0.13
32	IFB 9KG FAFL Executive MXC 9014 SSL Washing Machine M-2025000020 Dt.06-06-2025	412021	0.43		0.43
33	AMHB950 HI BACKUP PURESINEWAVE INVERTER Battery with Plastic Home UPS Cabinet M-2025000020 Dt.6-6-25	412021	0.05		0.05
34	SAMSUNG FF 419L 2S Fridge M-2025000020 Dt.06-06-2025	412021	0.46		0.46
35	APPLE I-PAD Air M3 (11" 256GB) with Keypad (M-2025000007)	411801	1.02		1.02
36	1st Orient Geotech Prime Fan M-2025000020 Dt.06-06-2025	412022	0.03		0.03
37	5th Orient Geotech Prime Fan M-2025000020 Dt.06-06-2025	412022	0.02		0.02
38	3rd Orient Geotech Prime Fan M-2025000020 Dt.06-06-2025	412022	0.02		0.02
39	4th Orient Geotech Prime Fan M-2025000020 Dt.06-06-2025	412022	0.02		0.02
40	2nd Orient Fan M-2025000020 Dt.06-06-2025	412022	0.02		0.02
41	Double Bed Box type 6X6feet M-2025000020 Dt.06-06-2025	411702	0.21		0.21
42	Dining Table M-2025000020 Dt.06-06-2025	411702	0.09		0.09
43	Sofa Set 5seater M-2025000020 Dt.06-06-2025	411702	0.21		0.21
44	Centre Table M-2025000020 Dt.06-06-2025	411712	0.03		0.03
45	Dining Chair 6th M-2025000020 Dt.06-06-2025	411712	0.01		0.01
46	Dining Chair 4th M-2025000020 Dt.06-06-2025	411712	0.01		0.01
47	Dining Chair M-2025000020 Dt.06-06-2025	411712	0.01		0.01
48	Dining Chair 2 M-2025000020 Dt.06-06-2025	411712	0.01		0.01
49	Dining Chair 5th M-2025000020 Dt.06-06-2025	411712	0.01		0.01
50	Dining Chair 3rd M-2025000020 Dt.06-06-2025	411712	0.01		0.01
51	XIAOMI SMART GTV 43" M-2025000020 Dt.06-06-2025	412021	0.21		0.21
52	KENT R O M-2025000020 Dt.06-06-2025	412021	0.14		0.14
53	Whirlpool Washing machine M-2025000020 Dt.06-06-2025	412021	0.13		0.13
54	Havells Geyser M-2025000020 Dt.06-06-2025	412021	0.08		0.08
55	Whirlpool Fridge M-2025000020 Dt.06-06-2025	412021	0.19		0.19
56	LG Refrigerator side by side M-2025000020 Dt.06-06-2025	412021	0.84		0.84
57	JUICER SUJATA/POWERMATIC	412801	0.05		0.05
58	BHATTI IRON 3 BURNER UNBRANDED	412006	0.07		0.07
59	COOK TOP LPG GAS 4 BRASS BURNER (GAS STOVE) MAKE GLEN MODEL 1041	412006	0.06		0.06
60	FOOD WARMER BAIN MARIE 4 BOX UNBRANDED	412006	0.22		0.22
61	MIXER GRINDER SUJATA DYNAMIX 900W SUJATA	412006	0.06		0.06
62	DOSA BHATTI WITH TAWA 3' SIZE	412006	0.07		0.07
63	DOSA BHATTI WITH TAWA 3' SIZE	412006	0.07		0.07
64	STEAM IRON BAJAJ MX 4 NEO	412801	0.02		0.02
65	STEAM IRON BAJAJ MX 4 NEO	412801	0.02		0.02
66	STEAM IRON BAJAJ MX 4 NEO	412801	0.02		0.02
67	STEAM IRON BAJAJ MX 4 NEO	412801	0.02		0.02
68	STEAM IRON BAJAJ MX 4 NEO	412801	0.02		0.02
69	STEAM IRON BAJAJ MX 4 NEO	412801	0.02		0.02
70	STEAM IRON BAJAJ MX 4 NEO	412801	0.02		0.02
71	STEAM IRON BAJAJ MX 4 NEO	412801	0.02		0.02
72	STEAM IRON BAJAJ MX 4 NEO	412801	0.02		0.02
73	STEAM IRON BAJAJ MX 4 NEO	412801	0.02		0.02
74	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
75	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
76	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
77	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
78	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
79	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
80	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
81	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
82	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
83	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
84	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
85	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
86	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
87	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
88	GEYSER 25 LITER CAPACITY COMFORT-MAKE- COMFORTS AND MODEL-GT COPPER 25	412503	0.07		0.07
89	2nd Havells Cooler May2025 M-2025000020 Dt.06-06-2025	412021	0.15		0.15
90	1st Havells Cooler May2025 M-2025000020 Dt.06-06-2025	412021	0.15		0.15
91	Godrej TV Cabinet M-2025000020 Dt.06-06-2025	411702	0.40		0.40



92	Gas Stove M-2025000020 Dt.06-06-2025	412021	0.14		0.14
93	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
94	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
95	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
96	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
97	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
98	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
99	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
100	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
101	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
102	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
103	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
104	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
105	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
106	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
107	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
108	WORKSTATION 5X4X4 UNBRANDED	411701	0.29		0.29
109	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
110	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
111	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
112	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
113	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
114	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
115	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
116	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
117	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
118	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
119	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
120	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
121	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
122	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
123	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
124	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
125	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
126	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
127	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
128	ELECTRIC CEILING FAN 1200 MM MAKE-HALONIX MODEL-ZEPHYR 5S	412801	0.02		0.02
129	A4, A3 AND LEGAL SIZE COLOUR LASER JET MULTI-FUNCTION MACHINE MAKE- HP, MODEL- E78635DN	412003	2.53		2.53
130	A4, A3 AND LEGAL SIZE COLOUR LASER JET MULTI-FUNCTION MACHINE MAKE- HP, MODEL- E78635DN	412003	2.53		2.53
131	V Guard Stabilizer 2nd M-2025000020 Dt.06-06-2025	412021	0.06		0.06
132	A4, A3 AND LEGAL SIZE COLOUR INKJET MULTIFUNCTION MACHINE-BROTHER MFC-T4500DW	411803	0.54		0.54
133	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
134	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
135	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
136	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
137	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
138	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
139	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
140	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
141	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
142	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
143	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
144	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
145	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
146	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
147	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
148	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
149	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
150	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
151	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
152	WALL MOUNTED FAN 16 INCH-BAJAJ & ESTEEM 400mm W/F Double String	412801	0.02		0.02
153	Godrej Almirah No1 M2025000022 Dt.09.06.2025	411702	0.39		0.39
154	Godrej Almirah No2 M2025000022 dt.09.06.2025	411702	0.33		0.33
155	8 PORT GIGABIT POE ETHERNET NETWORK SWITCH UNMANAGED (120 WATTS) MAKE D-LINK MODEL DGS-F1010P-E	411903	0.07		0.07
156	WIRELESS 300 MBPS 23 DBI OUTDOOR CPE-TP-LINK CPE610	411804	0.05		0.05
157	WIRELESS 300 MBPS 23 DBI OUTDOOR CPE-TP-LINK CPE610	411804	0.05		0.05
158	WIRELESS 300 MBPS 23 DBI OUTDOOR CPE-TP-LINK CPE610	411804	0.05		0.05
159	WIRELESS 300 MBPS 23 DBI OUTDOOR CPE-TP-LINK CPE610	411804	0.05		0.05
160	STEEL ALMIRAH BIG	411705	0.12		0.12
161	STEEL ALMIRAH BIG	411705	0.12		0.12
162	REVOLVING CHAIR WITH HIGH BACK	411701	0.23		0.23
163	REVOLVING CHAIR WITH HIGH BACK	411701	0.23		0.23
164	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
165	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
166	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
167	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
168	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
169	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
170	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
171	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
172	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
173	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
174	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
175	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
176	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
177	MID BACK REVOLVING CHAIR GODREJ INTERIO	411701	0.21		0.21
178	VISITOR CHAIR -MAKE : GODREJ MODEL-MARVEL	411701	0.16		0.16
179	VISITOR CHAIR -MAKE : GODREJ MODEL-MARVEL	411701	0.16		0.16
180	VISITOR CHAIR -MAKE : GODREJ MODEL-MARVEL	411701	0.16		0.16
181	VISITOR CHAIR -MAKE : GODREJ MODEL-MARVEL	411701	0.16		0.16
182	STORE WELL PLAIN (ALMIRAH BIG SIZE) MAKE-GODREJ MODEL-SLIMLINE 4 SHELVES	411701	0.25		0.25
183	STORE WELL PLAIN (ALMIRAH BIG SIZE) MAKE-GODREJ MODEL-SLIMLINE 4 SHELVES	411701	0.25		0.25
184	STORE WELL PLAIN (ALMIRAH BIG SIZE) MAKE-GODREJ MODEL-SLIMLINE 4 SHELVES	411701	0.25		0.25
185	DINING TABLE SET (WITH SIX CHAIRS)	411701	0.63		0.63
186	DINING TABLE SET (WITH SIX CHAIRS)	411701	0.63		0.63
187	BACK UNIT OF EXECUTIVE TABLE GODREJ INTERIO, ARISTO	411701	0.50		0.50
188	BACK UNIT OF EXECUTIVE TABLE GODREJ INTERIO, ARISTO	411701	0.50		0.50
189	TABLE-ARISTO TBL 1650 RH RU 900	411701	0.91		0.91
190	TABLE-ARISTO TBL 1650 RH RU 900	411701	0.91		0.91
191	GODREJ CHAIR , MODEL- KAREENA	411707	0.17		0.17
192	GODREJ CHAIR , MODEL- KAREENA	411707	0.17		0.17



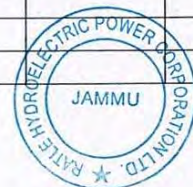
193	STUDY TABLE	411707	0.20		0.20
194	TABLE WITH DRAWER	411707	0.24		0.24
195	SINGLE SEATED SOFA	411707	0.26		0.26
196	ACER AL15-41 R7 UN31ZSI040 Windws11 LAPTOP_M2025000041 dt.30.06.2025	411813	0.41		0.41
197	Sofa Cum Bed/Settl M2025000030 Dt.23-06-2025	411702	0.12		0.12
198	BOSCH Dishwasher Machine M2025000030 Dt.23-06-2025	412021	0.60		0.60
199	Solar Inverter M2025000030 Dt.23-06-2025	412021	0.44		0.44
200	Whirlpool Refrigerator_M-2025000087	412021	0.15		0.15
201	SAMSUNG Refrigerator_M-2025000087	412021	0.13		0.13
202	Induction_M-2025000087	412022	0.03		0.03
203	Mobile Phone_M-2025000087	411911	0.30		0.30
204	BT Speaker_M-2025000087	412021	0.08		0.08
205	KENT MINARAL RO_M-2025000087	412021	0.16		0.16
206	HAIER AIR FRYER_M-2025000087	412021	0.05		0.05
207	Pigeon Rice Cooker_M-2025000087	412022	0.01		0.01
208	MICROSOFT OFFICE LTSC STANDARD 2024 MAKE: MICROSOFT MODEL: OFFICE LTSC STANDARD 2024	412201	0.43		0.43
209	MICROSOFT OFFICE LTSC STANDARD 2024 MAKE: MICROSOFT MODEL: OFFICE LTSC STANDARD 2024	412201	0.43		0.43
210	MICROSOFT OFFICE LTSC STANDARD 2024 MAKE: MICROSOFT MODEL: OFFICE LTSC STANDARD 2024	412201	0.43		0.43
211	MICROSOFT OFFICE LTSC STANDARD 2024 MAKE: MICROSOFT MODEL: OFFICE LTSC STANDARD 2024	412201	0.43		0.43
212	MICROSOFT OFFICE LTSC STANDARD 2024 MAKE: MICROSOFT MODEL: OFFICE LTSC STANDARD 2024	412201	0.43		0.43
213	MICROSOFT OFFICE LTSC STANDARD 2024 MAKE: MICROSOFT MODEL: OFFICE LTSC STANDARD 2024	412201	0.43		0.43
214	MICROSOFT OFFICE LTSC STANDARD 2024 MAKE: MICROSOFT MODEL: OFFICE LTSC STANDARD 2024	412201	0.43		0.43
215	MICROSOFT OFFICE LTSC STANDARD 2024 MAKE: MICROSOFT MODEL: OFFICE LTSC STANDARD 2024	412201	0.43		0.43
216	MICROSOFT OFFICE LTSC STANDARD 2024 MAKE: MICROSOFT MODEL: OFFICE LTSC STANDARD 2024	412201	0.43		0.43
217	MICROSOFT OFFICE LTSC STANDARD 2024 MAKE: MICROSOFT MODEL: OFFICE LTSC STANDARD 2024	412201	0.43		0.43
218	MICROSOFT OFFICE LTSC STANDARD 2024 MAKE: MICROSOFT MODEL: OFFICE LTSC STANDARD 2024	412201	0.43		0.43
219	MICROSOFT OFFICE LTSC STANDARD 2024 MAKE: MICROSOFT MODEL: OFFICE LTSC STANDARD 2024	412201	0.43		0.43
220	Lamp_M-2025000087	412022	0.01		0.01
221	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412801	0.05		0.05
222	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412801	0.05		0.05
223	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412801	0.05		0.05
224	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412801	0.05		0.05
225	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412801	0.05		0.05
226	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412801	0.05		0.05
227	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412801	0.05		0.05
228	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412801	0.05		0.05
229	Whirlpool Top Load Washing Machine_M-2025000087	412021	0.14		0.14
230	Bajaj 500 Watt GX 1 Mixer Grinder_M-2025000068	412022	0.02		0.02
231	Air Conditioner_M-2025000068	412021	0.39		0.39
232	Rice Cooker_M-2025000068	412022	0.03		0.03
233	A4 AND LEGAL SIZE COLOUR LASER MULTI-FUNCTION MACHINE CANON MF752CDW	411803	0.67		0.67
234	A4 AND LEGAL SIZE COLOUR LASER MULTI-FUNCTION MACHINE CANON MF752CDW	411803	0.67		0.67
235	APPLE I-PAD AIR M4, 11" DISPLAY, 256 GB, WI-FI+CELL, APPLE PENCIL PRO & APPLE MAGIC KEYBOARD-APPLE	411801	1.09		1.09
236	PLAN SET TELEPHONE BEETEL M88	412801	0.03		0.03
237	PLAN SET TELEPHONE BEETEL M88	412801	0.03		0.03
238	EPSON A4, A3 AND LEGAL SIZE COLOUR INKJET MULTIFUNCTION MACHINE MAKE-EPSON, MODEL-L8180	411803	0.41		0.41
239	05-Seater Sofa Set_M2025000064 Dt.07.08.2025	411702	0.44		0.44
240	06-Seater Dining Set_M2025000064 Dt.07.08.2025	411702	0.46		0.46
241	Stabilizers_M2025000064 Dt.07.08.2025	412021	0.05		0.05
242	AUTOMATIC LINE VOLTAGE CORRECTOR (STEP TYPE) - 2 KVA STABILIZER ASABA	412503	0.09		0.09
243	AUTOMATIC LINE VOLTAGE CORRECTOR (STEP TYPE) - 2 KVA STABILIZER ASABA	412503	0.09		0.09
244	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
245	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
246	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
247	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
248	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
249	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
250	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
251	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
252	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
253	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
254	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
255	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
256	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
257	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
258	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
259	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
260	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
261	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
262	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
263	EXHAUST FAN SWEEP SIZE-300MM BAJAJ, BAHAR	412801	0.01		0.01
264	two seater Sofa M2025000053 dt.12-07-2025	411702	0.20		0.20
265	three seater Sofa M2025000053 dt.12-07-2025	411702	0.26		0.26
266	Voltas Air Conditioner 5star M2025000053&M2025000060 dt.12-07-2025	412021	0.30		0.30
267	MILD STEEL HEAVY DUTY STORAGE RACKS SIZE 2000X1000X600 MM UNBRANDED	411701	0.10		0.10
268	HAVELLS CARLO 5L Geyser M2025000121	412022	0.04		0.04
269	WONDERCHEF CKM Grinder Mixer M2025000121	412022	0.03		0.03
270	LED TV SONY 32 INCH MAKE-SONY, MODEL-KD-32W835	412501	0.25		0.25
271	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.10		0.10
272	TATA PLAY SET TOP BOX WITH SUBSCRIPTION OF 12 MONTHS INCLUDING INSTALLATION-TATA PLAY	412503	0.05		0.05
273	HAVELLS GS8714 GKT Hair Dryer M2025000121	412022	0.02		0.02
274	4 KVA STABILIZER SUITABLE FOR 1.5 TON AC MAKE-VOLTAS,MODEL-VE 400	412503	0.06		0.06
275	INVERTER TYPE SPLIT AC 1.5TON HOT & COLD-MAKE: VOLTAS, MODEL-183VH	412008	0.32		0.32
276	PURCHASE GAS STOVE FOR HOME M2025000121	412022	0.02		0.02
277	4 KVA STABILIZER SUITABLE FOR 1.5 TON AC MAKE-VOLTAS,MODEL-VE 400	412503	0.06		0.06

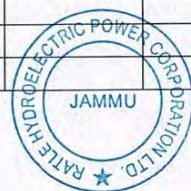


278	APPLE IPAD AIR(6TH GEN.11"DISP,256GB,WI-FI+CELL), PENCIL&COMPATIBLE SMART COVER WITH KEYBOARD&GROVE	411801	0.90		0.90
279	CEILING FAN No.2 M2025000121	412022	0.01		0.01
280	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"X75", FRONT MIRROR AND LOCKER -LOCAL MAKE 2 DOOR	411707	0.14		0.14
281	CEILING FAN No.1 M2025000121	412022	0.01		0.01
282	Iron/ Press M2025000121	412022	0.02		0.02
283	INVERTER TYPE SPLIT AC 1.5TON HOT & COLD-MAKE: VOLTAS, MODEL:183VH	412008	0.32		0.32
284	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.10		0.10
285	LED TV SONY 32 INCH MAKE-SONY, MODEL-KD-32W835	412501	0.25		0.25
286	TATA PLAY SET TOP BOX WITH SUBSCRIPTION OF 12 MONTHS INCLUDING INSTALLATION-TATA PLAY	412503	0.05		0.05
287	INVERTER TYPE SPLIT AC 1.5TON HOT & COLD-MAKE: VOLTAS, MODEL:183VH	412008	0.32		0.32
288	Philips Dry Iron M2025000121	412022	0.02		0.02
289	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.10		0.10
290	APPLE IPAD AIR(6TH GEN.11"DISP,256GB,WI-FI+CELL), PENCIL&COMPATIBLE SMART COVER WITH KEYBOARD&GROVE	411801	0.90		0.90
291	Rice Cooker M2025000121	412022	0.02		0.02
292	MILD STEEL HEAVY DUTY STORAGE RACKS SIZE 2000X1000X600 MM UNBRANDED	411701	0.10		0.10
293	Bajaj Room Heater M-2025000138	412022	0.02		0.02
294	INVERTER TYPE SPLIT AC 1.5TON HOT & COLD-MAKE: VOLTAS, MODEL:183VH	412008	0.32		0.32
295	4 KVA STABILIZER SUITABLE FOR 1.5 TON AC MAKE-VOLTAS,MODEL-VE 400	412503	0.06		0.06
296	LED TV SONY 32 INCH MAKE-SONY, MODEL-KD-32W835	412501	0.25		0.25
297	LED TV SONY 32 INCH MAKE-SONY, MODEL-KD-32W835	412501	0.25		0.25
298	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.10		0.10
299	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"X75", FRONT MIRROR AND LOCKER -LOCAL MAKE 2 DOOR	411707	0.14		0.14
300	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.10		0.10
301	INVERTER TYPE SPLIT AC 1.5TON HOT & COLD-MAKE: VOLTAS, MODEL:183VH	412008	0.32		0.32
302	MILD STEEL HEAVY DUTY STORAGE RACKS SIZE 2000X1000X600 MM UNBRANDED	411701	0.10		0.10
303	4 KVA STABILIZER SUITABLE FOR 1.5 TON AC MAKE-VOLTAS,MODEL-VE 400	412503	0.06		0.06
304	4 KVA STABILIZER SUITABLE FOR 1.5 TON AC MAKE-VOLTAS,MODEL-VE 400	412503	0.06		0.06
305	MILD STEEL HEAVY DUTY STORAGE RACKS SIZE 2000X1000X600 MM UNBRANDED	411701	0.10		0.10
306	TATA PLAY SET TOP BOX WITH SUBSCRIPTION OF 12 MONTHS INCLUDING INSTALLATION-TATA PLAY	412503	0.05		0.05
307	LED TV SONY 32 INCH MAKE-SONY, MODEL-KD-32W835	412501	0.25		0.25
308	TATA PLAY SET TOP BOX WITH SUBSCRIPTION OF 12 MONTHS INCLUDING INSTALLATION-TATA PLAY	412503	0.05		0.05
309	LED TV SONY 32 INCH MAKE-SONY, MODEL-KD-32W835	412501	0.25		0.25
310	Cista Room Heater M-2025000138	412022	0.03		0.03
311	MILD STEEL HEAVY DUTY STORAGE RACKS SIZE 2000X1000X600 MM UNBRANDED	411701	0.10		0.10
312	STIHL MT HAND HELD BRUSH CUTTER WITH CUTTING BLADE/CIRCULAR SAW ATTACHMENT STIHL FS250	412503	0.16		0.16
313	STIHL MT HAND HELD BRUSH CUTTER WITH CUTTING BLADE/CIRCULAR SAW ATTACHMENT STIHL FS250	412503	0.16		0.16
314	MILD STEEL HEAVY DUTY STORAGE RACKS SIZE 2000X1000X600 MM UNBRANDED	411701	0.10		0.10
315	Dry Iron Blaze M-2025000138	412022	0.01		0.01
316	TATA PLAY SET TOP BOX WITH SUBSCRIPTION OF 12 MONTHS INCLUDING INSTALLATION-TATA PLAY	412503	0.05		0.05
317	INVERTER TYPE SPLIT AC 1.5TON HOT & COLD-MAKE: VOLTAS, MODEL:183VH	412008	0.32		0.32
318	MILD STEEL HEAVY DUTY STORAGE RACKS SIZE 2000X1000X600 MM UNBRANDED	411701	0.10		0.10
319	COLD PRESS SLOW JUICER-MAKE: SUJATA MODEL- SJ01	412503	0.13		0.13
320	TATA PLAY SET TOP BOX WITH SUBSCRIPTION OF 12 MONTHS INCLUDING INSTALLATION-TATA PLAY	412503	0.05		0.05
321	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.10		0.10
322	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.10		0.10
323	APPLE IPAD AIR(6TH GEN.11"DISP,256GB,WI-FI+CELL), PENCIL&COMPATIBLE SMART COVER WITH KEYBOARD&GROVE	411801	0.90		0.90
324	TATA PLAY SET TOP BOX WITH SUBSCRIPTION OF 12 MONTHS INCLUDING INSTALLATION-TATA PLAY	412503	0.05		0.05
325	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.10		0.10
326	LED TV SONY 32 INCH MAKE-SONY, MODEL-KD-32W835	412501	0.25		0.25
327	MILD STEEL HEAVY DUTY STORAGE RACKS SIZE 2000X1000X600 MM UNBRANDED	411701	0.10		0.10
328	4 KVA STABILIZER SUITABLE FOR 1.5 TON AC MAKE-VOLTAS,MODEL-VE 400	412503	0.06		0.06
329	INVERTER TYPE SPLIT AC 1.5TON HOT & COLD-MAKE: VOLTAS, MODEL:183VH	412008	0.32		0.32
330	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.10		0.10
331	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"X75", FRONT MIRROR AND LOCKER -LOCAL MAKE 2 DOOR	411707	0.14		0.14
332	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"X75", FRONT MIRROR AND LOCKER -LOCAL MAKE 2 DOOR	411707	0.14		0.14
333	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"X75", FRONT MIRROR AND LOCKER -LOCAL MAKE 2 DOOR	411707	0.14		0.14
334	MILD STEEL HEAVY DUTY STORAGE RACKS SIZE 2000X1000X600 MM UNBRANDED	411701	0.10		0.10
335	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.10		0.10
336	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.10		0.10
337	Juicer Mixer BJ Juvel Hand Blender M-2025000138	412022	0.02		0.02
338	4 KVA STABILIZER SUITABLE FOR 1.5 TON AC MAKE-VOLTAS,MODEL-VE 400	412503	0.06		0.06
339	Usha Induction M-2025000138	412022	0.02		0.02
340	MILD STEEL HEAVY DUTY STORAGE RACKS SIZE 2000X1000X600 MM UNBRANDED	411701	0.10		0.10
341	Gas Stove M-2025000138	412021	0.10		0.10
342	Cold Pressed Juicer M2025000121	412021	0.16		0.16
343	Gas stove M-2025000138	412021	0.18		0.18
344	sofa recliner from Homecentre M-2025000138	411702	0.40		0.40
345	Sofa recliner Homecentre M-2025000138	411702	0.30		0.30
346	Dyson purifier cool GEN1 TP11 BLK/NK M2025000121	412021	0.39		0.39
347	Bluebird Stabilizer M-2025000138	412022	0.04		0.04
348	Philips Mixer Grindr M2025000121	412021	0.07		0.07
349	Havells Air Purifier M-2025000138	412021	0.11		0.11
350	ACER SWIFT LITE LAPTOP NXD2GSI001 M-2025000138	411811	0.55		0.55
351	Coffee Table with Marble Top M2025000121	411702	0.24		0.24
352	iPhone17 256GB M2025000121	411911	0.83		0.83
353	Apple iPod Sound appliance M2025000121	412021	0.18		0.18
354	INDUCTION M-2025000138	412022	0.03		0.03
355	STEAM PRESS HAVELLS M-2025000138	412022	0.02		0.02
356	JBL SB ET 2.1CH 220W SB180 Black Base Sound Speaker with Tube speaker M2025000121	412021	0.11		0.11
357	Havells Toastino Toaster M2025000121	412021	0.05		0.05
358	Samsung MWO CONV MC28A5025VS 28L Microwave Oven M2025000121	412021	0.14		0.14
359	Samsung 75 4K QLED SMART LED TV 75Q7F M2025000121	412021	0.94		0.94
360	Cloth Iron M-2025000138	412022	0.04		0.04
361	Philips FS GC026 30 STE3160 30 Steam Press M2025000121	412021	0.07		0.07
362	Prestige Juicer M-2025000138	412022	0.05		0.05
363	Orient CF 1200 M-2025000138	412022	0.03		0.03
364	Plastic Almirah M2025000121	412021	0.06		0.06
365	CF BLDC M-2025000138	412022	0.03		0.03
366	PURCHASE HP PRINTER FOR HOME M2025000121	411811	0.08		0.08
367	BED M-2025000138	411702	0.69		0.69
368	SOFA M-2025000138	411702	0.69		0.69



369	Samsung Mobile Phone M2025000121	411911	0.33		0.33
370	Pureit Revito Max Black M-2025000138	412021	0.20		0.20
371	Bed M-2025000138	411702	0.34		0.34
372	Sofa M-2025000138	411702	0.28		0.28
373	ELECTRIC KETTLE 1.5 LITER MAKE-CROMPTON,MODEL-ACGEK-INSTADEL1.5	412801	0.01		0.01
374	ELECTRIC KETTLE 1.5 LITER MAKE-CROMPTON,MODEL-ACGEK-INSTADEL1.5	412801	0.01		0.01
375	Haveels Electric Geyser M-2025000138	412021	0.08		0.08
376	ELECTRIC KETTLE 1.5 LITER MAKE-CROMPTON,MODEL-ACGEK-INSTADEL1.5	412801	0.01		0.01
377	ELECTRIC KETTLE 1.5 LITER MAKE-CROMPTON,MODEL-ACGEK-INSTADEL1.5	412801	0.01		0.01
378	ELECTRIC KETTLE 1.5 LITER MAKE-CROMPTON,MODEL-ACGEK-INSTADEL1.5	412801	0.01		0.01
379	Projector M-2025000138	412021	0.06		0.06
380	ELECTRIC KETTLE 1.5 LITER MAKE-CROMPTON,MODEL-ACGEK-INSTADEL1.5	412801	0.01		0.01
381	Havell Gas Geyser M-2025000138	412021	0.06		0.06
382	Sujata Mixer Grinder M-2025000138	412021	0.05		0.05
383	POCO Mobile Phone M-2025000138	411911	0.08		0.08
384	Washing machine M-2025000138	412021	0.11		0.11
385	ELECTRIC KETTLE 1.5 LITER MAKE-CROMPTON,MODEL-ACGEK-INSTADEL1.5	412801	0.01		0.01
386	Gas Stove M-2025000138	412021	0.07		0.07
387	STEAM IRON MAKE-INALSA,MODEL-ONYX 2200	412801	0.02		0.02
388	Refrigerator Cellocore M-2025000138	412021	0.14		0.14
389	Cellocor Speaker M-2025000138	412021	0.08		0.08
390	STEAM IRON MAKE-INALSA,MODEL-ONYX 2200	412801	0.02		0.02
391	STEAM IRON MAKE-INALSA,MODEL-ONYX 2200	412801	0.02		0.02
392	LG TV M2025000121	412021	0.13		0.13
393	LG Fridge M2025000121	412021	0.22		0.22
394	STEAM IRON MAKE-INALSA,MODEL-ONYX 2200	412801	0.02		0.02
395	Apple Macbook Air M4 M2025000117	411813	0.60		0.60
396	Split Air Conditioner M2025000121	412021	0.37		0.37
397	Washing Machine M2025000121	412021	0.23		0.23
398	Water Purifier M2025000121	412021	0.19		0.19
399	Dining Table M2025000121	411702	0.51		0.51
400	Apple Macbook MBA13" 16G,256GB M2025000120_MPID=3344	411813	0.60		0.60
401	SOFA SET M2025000121	411702	0.63		0.63
402	Prestige Induction M-2025000138	412021	0.06		0.06
403	STEAM IRON MAKE-INALSA,MODEL-ONYX 2200	412801	0.02		0.02
404	65 inch LED TV M-2025000138	412021	0.65		0.65
405	STEAM IRON MAKE-INALSA,MODEL-ONYX 2200	412801	0.02		0.02
406	Apple iPad Air11 with M3 chip M2025000121	411811	0.56		0.56
407	MIXER BAJAJ M-2025000138	412021	0.07		0.07
408	MIXER BAJAJ M-2025000138	412021	0.07		0.07
409	STEAM IRON MAKE-INALSA,MODEL-ONYX 2200	412801	0.02		0.02
410	Apple iPad Air 11 with M3 Chip M2025000121	411811	0.56		0.56
411	BG6E3PA HP 15 Fd0576TU M2025000120_MPID=3344	411813	0.55		0.55
412	LAPTOP ASUS ROG STRIX G15 15.6"	411813	0.60		0.60
413	LAPTOP HP MAKE 440G8/5 5CD2510P1P	411813	0.60		0.60
414	Laptop HP Envy 13-ay 1000x360 Sr No. CND2190RNR	411813	0.60		0.60
415	HP 245 GBusiness Laptop	411813	0.53		0.53
416	HP Notebook Envy 15-ew0043TUx360	411813	0.55		0.55
417	HP LAPTOP15 FQ511TU	411813	0.60		0.60
418	Purchase of Laptop HP14-dv2041TU serial No.5CD322B9H6	411813	0.60		0.60
419	Laptop-HP14-dv2041TU(M-2023000226)	411813	0.60		0.60
420	Laptop-HP14-DV2041TU(M-2023000226)	411813	0.60		0.60
421	Laptop-LENOVO R5 82XX0070IN(M-2023000226)	411813	0.60		0.60
422	Laptop-ASUS ZENBOOK 14X/UM5401QA(M-2023000226)	411813	0.60		0.60
423	Laptop-HP PAVILION AERO(2023)(M-2023000226)	411813	0.60		0.60
424	Laptop-Apple Macbook Air M1(M-2023000226)	411813	0.60		0.60
425	Laptop-HP Pavilion Intel Core i5(M-2023000234)	411813	0.50		0.50
426	HP Victus Gaming Laptop (M-2023000251)	411813	0.60		0.60
427	HP Laptop 15s-EQ2084AU(M-2023000251)	411813	0.55		0.55
428	Laptop Intel Core i7 12th Gen (M-2023000251)	411813	0.55		0.55
429	HP Laptop 15S-EQ2084AU(M-2023000251)	411813	0.55		0.55
430	HP PAVILION X 360 INTEL COREI5 13GEN1335U_M2024000089	411813	0.60		0.60
431	HP PAVILION X 360 INTEL COREI5 13GEN1335U_M2024000092	411813	0.60		0.60
432	Lenovo IdeaPad Slim 5 MP2GKQDG M 2024000150	411813	0.60		0.60
433	Apple Macbook Air M2 GTD4HYRHQ4_M 2024000150	411813	0.60		0.60
434	Apple Macbook Air M2 A2681 G73DKVP9FK_M 2024000150	411813	0.60		0.60
435	iPad with accessories (M-2024000206)	411813	0.80		0.80
436	Apple Macbook Air M2, M-2024000216	411813	0.60		0.60
437	2.0 TON SPLIT HOT AND COLD INVERTER AC LLOYD GLS24H3FWRHC MAKE LLOYD AND MODEL GLS24H3FWRHC	412008	0.47		0.47
438	APPLE IPAD AIR(6TH GEN.11"DISP,256GB,WI-FI+CELL.), PENCIL&COMPATIBLE SMART COVER WITH KEYBOARD&GROVE	411801	0.90		0.90
439	SPIRAL BINDING MACHINE	412801	0.04		0.04
440	SPIRAL BINDING MACHINE	412801	0.04		0.04
441	SPIRAL BINDING MACHINE	412801	0.04		0.04
442	AUTOMATIC LINE VOLTAGE CORRECTOR (STEP TYPE) - 2 KVA STABILIZER ASABA	412503	0.06		0.06
443	DIGITAL CLAMP METER (TONG TESTER),1000A AC, 750V AC, 3.5 DIGIT(MIN) LCD DISPLAY	412801	0.03		0.03
444	DIGITAL CLAMP METER (TONG TESTER),1000A AC, 750V AC, 3.5 DIGIT(MIN) LCD DISPLAY	412801	0.03		0.03
445	DIGITAL CLAMP METER (TONG TESTER),1000A AC, 750V AC, 3.5 DIGIT(MIN) LCD DISPLAY	412801	0.03		0.03
446	HEAT CONVECTOR 2KW	412801	0.02		0.02
447	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02
448	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02
449	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02
450	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02
451	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02
452	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02
453	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02
454	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02
455	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02
456	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02
457	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02
458	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02
459	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02		0.02

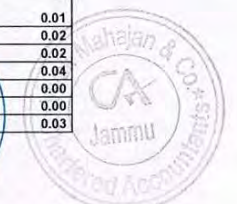
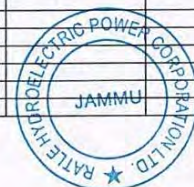


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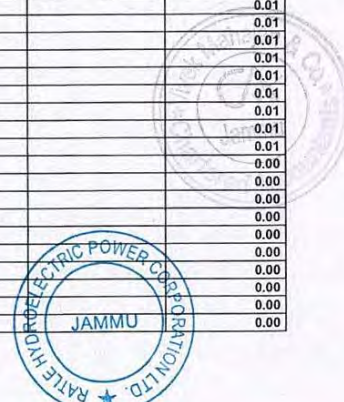
516	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
517	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
518	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
519	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
520	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
521	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
522	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
523	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
524	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
525	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
526	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
527	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
528	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
529	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
530	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
531	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
532	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
533	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
534	SOPHOS END POINT PROTECTION SOFTWARE CLOUD WITH 3 YEARS SUBSCRIPTION CENTRAL INTERCEPT X ADVANCE	412210	0.02	0.02
535	SPLIT AIR CONDITIONER 1.5 TON-MAKE- INDCOOL & MODEL- IDCACHC18K3	412008	0.33	0.33
536	SPLIT AIR CONDITIONER 1.5 TON-MAKE- INDCOOL & MODEL- IDCACHC18K3	412008	0.33	0.33
537	SPLIT AIR CONDITIONER 1.5 TON-MAKE- INDCOOL & MODEL- IDCACHC18K3	412008	0.33	0.33
538	SPLIT AIR CONDITIONER 1.5 TON-MAKE- INDCOOL & MODEL- IDCACHC18K3	412008	0.33	0.33
539	SPLIT AIR CONDITIONER 1.5 TON-MAKE- INDCOOL & MODEL- IDCACHC18K3	412008	0.33	0.33
540	SPLIT AIR CONDITIONER 1.5 TON-MAKE- INDCOOL & MODEL- IDCACHC18K3	412008	0.33	0.33
541	SPLIT AIR CONDITIONER 1.5 TON-MAKE- INDCOOL & MODEL- IDCACHC18K3	412008	0.33	0.33
542	SPLIT AIR CONDITIONER 1.5 TON-MAKE- INDCOOL & MODEL- IDCACHC18K3	412008	0.33	0.33
543	ALUMINIUM STEP LADDER 06 FEET	412503	0.07	0.07
544	ALUMINIUM STEP LADDER 06 FEET	412503	0.07	0.07
545	ALUMINIUM STEP LADDER 06 FEET	412503	0.07	0.07
546	APPLE IPAD AIR(6TH GEN.11"DISP.256GB,WI-FI+CELL), PENCIL&COMPATIBLE SMART COVER WITH KEYBOARD&GROVE	411801	0.90	0.90
547	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
548	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
549	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
550	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
551	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
552	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
553	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
554	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
555	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
556	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
557	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
558	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
559	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
560	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
561	HP 440 G9 AIO I5 14500 WIN11P (16GB/1TB) MAKE- HP, MODEL- HP 440 G9	411801	1.12	1.12
562	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
563	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
564	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
565	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
566	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
567	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
568	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
569	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
570	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
571	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
572	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
573	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
574	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
575	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
576	UPS -1KVA Make - ELNOVA, MODEL - I1002	411804	0.05	0.05
577	HP A4 A3 AND LEGAL SIZE MONOCHROME (BLACK) LASER MULTIFUNCTION MACHINE- MAKE-HP, MODEL-E73135DN	412003	1.62	1.62
578	LAPTOP Apple 2025MacBook Air13inchAppleM5, M 2025000178	411813	1.31	1.31
579	Venus SWH 35LIT Cello Smart Storage Water Heater, M 2025000177	412021	0.14	0.14
580	Exercise Bicycle Combat 27.5 D, M 2025000177	412021	0.10	0.10
581	Single door wardrobe, M 2025000177	411702	0.19	0.19
582	HP OmniBook 7 14-fr0116TU (along with accessories), M 2025000194	411813	1.30	1.30
583	Prestige PIC 6.1V3 Induction, M 2025000177	412021	0.06	0.06
584	Havella Insta Cook TC20 Induction, M 2025000177	412021	0.06	0.06
585	Aquaguard RO WaterPurifier, M 2025000177	412021	0.19	0.19
586	Bicycle for exercise, M 2025000177	412021	0.18	0.18
587	Sujata Oil Heater SRH99, M 2025000177	412021	0.09	0.09
588	SONY K45S22 LED TV, M 2025000177	412021	0.39	0.39
589	Havells Geyser RUSH 3Ltr, M 2025000177	412022	0.04	0.04
590	LAPTOP Apple 2025MacBook Air13inchAppleM4, M 2025000177	411813	0.60	0.60
591	4.5L INALSA Air Fryer, M 2025000177	412022	0.05	0.05
592	Whirlpool ACE7.0 SUP SOAK WINE Washing Machine, M 2025000177	412021	0.10	0.10
593	LG TV, M 2025000177	412021	0.95	0.95
594	LG Refrigerator, M 2025000177	412021	0.55	0.55
595	AO Smith Water Purifier, M 2025000177	412021	0.24	0.24
596	LG Washing Machine, M 2025000177	412021	0.61	0.61
597	One Plus Nord Mobile, M 2025000177	411911	0.29	0.29
598	HP Notebook PC Omnibook X 14, M 2025000191	411813	0.94	0.94
599	HP Smartchoice Omnibook 5 (With Speaker), M 2025000191	411813	0.83	0.83
600	HP Smartchoice Omnibook 5 (With Speaker), M 2025000191	411813	0.83	0.83
601	Apple Macbook Air M4, M 2025000191	411813	0.83	0.83



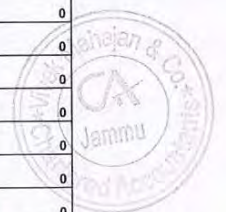
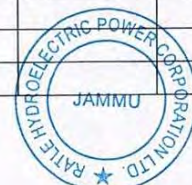
602	Apple Macbook Air M4 M 2025000191	411813	0.83		0.83
603	WIRELESS ACCESS POINT TP LINK CP-710	411903	0.01		0.01
604	WIRELESS ACCESS POINT TP LINK CP-710	411903	0.01		0.01
605	Phone 13 128GB (111679Y)	411911	0.58		0.58
606	Samsung Galaxy Z Flip (103192L)	411911	0.65		0.65
607	IPAD AIR 10.9 WIFI + CELL 256GB S. G. (MM713HN/A)	411801	0.07		0.07
608	LOGITECH- GROUP CONFERENCE SYSTEM (CAMERA + SPEAKERPHONE + REMOTE CONTROL+HUB)-LOGITECH GROUP	411804	0.12		0.12
609	NoteBook PC Spectre (103192L)	411811	1.38		1.38
610	LAPTOP HP ENVY X360 13 -BF0085TU	411813	0.60		0.60
611	HP Notebook PC OmniBook 7 14-fr0116TU M 2025000197	411813	1.18		1.18
612	HP Notebook PC OmniBook 7 14-fr0116TU M 2025000197	411813	1.18		1.18
613	VIP BRIEFCASE-KNIGHT 8W EXP STR (H) 65 BLACK MAKE - VIPMODEL - STKN8WH65BLK	412801	0.00		0.00
614	BHATTI GAS, MEDIUM SIZE	412801	0.00		0.00
615	ELECTRIC KETTLE STAINLESS STEEL	412801	0.00		0.00
616	BAJAJ 550W SPLENDORA 3 JARS MIXER GRINDER BAJAJ, SPLENDOR	412801	0.00		0.00
617	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
618	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
619	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
620	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
621	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
622	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
623	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
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625	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
626	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
627	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
628	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
629	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
630	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
631	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
632	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
633	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
634	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
635	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
636	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
637	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
638	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
639	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
640	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
641	DOUBLE ROD HEAT PILLAR , 1500 WATTMAKE: GOPI	412801	0.00		0.00
642	STEAM IRON-BAJAJ MX35N	412801	0.00		0.00
643	STEAM IRON-BAJAJ MX35N	412801	0.00		0.00
644	STEAM IRON-BAJAJ MX35N	412801	0.00		0.00
645	STEAM IRON 1400 W-MAKE: BAJAJ MODEL-BAJAJ MX 16 (440500)	412801	0.00		0.00
646	STEAM IRON 1400 W-MAKE: BAJAJ MODEL-BAJAJ MX 16 (440500)	412801	0.00		0.00
647	STEAM IRON 1400 W-MAKE: BAJAJ MODEL-BAJAJ MX 16 (440500)	412801	0.00		0.00
648	STEAM IRON 1400 W-MAKE: BAJAJ MODEL-BAJAJ MX 16 (440500)	412801	0.00		0.00
649	STEAM IRON 1400 W-MAKE: BAJAJ MODEL-BAJAJ MX 16 (440500)	412801	0.00		0.00
650	STEAM IRON 1400 W-MAKE: BAJAJ MODEL-BAJAJ MX 16 (440500)	412801	0.00		0.00
651	STEAM IRON 1400 W-MAKE: BAJAJ MODEL-BAJAJ MX 16 (440500)	412801	0.00		0.00
652	Wooden Dining Set (M-2023000227)	411702	0.05		0.05
653	Study Table (M-2023000227)	411702	0.00		0.00
654	Almirah/ Wardrobe(M-2023000227)	411702	0.02		0.02
655	RECLINER 1 SEATER-MAKE-GODREJ MODEL-THAMES	411707	0.00		0.00
656	DINING CHAIR-MAKE- GODREJ MODEL-MUNA	411707	0.00		0.00
657	DINING CHAIR-MAKE- GODREJ MODEL-MUNA	411707	0.00		0.00
658	DINING CHAIR	411707	0.01		0.01
659	DINING CHAIR	411707	0.01		0.01
660	DINING CHAIR	411707	0.01		0.01
661	DINING CHAIR	411707	0.01		0.01
662	DINING CHAIR	411707	0.01		0.01
663	DINING CHAIR	411707	0.01		0.01
664	DINING CHAIR	411707	0.01		0.01
665	DINING CHAIR	411707	0.01		0.01
666	DINING CHAIR	411707	0.01		0.01
667	DINING CHAIR	411707	0.01		0.01
668	DINING CHAIR	411707	0.01		0.01
669	DINING CHAIR	411707	0.01		0.01
670	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
671	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
672	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
673	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
674	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
675	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
676	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
677	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
678	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
679	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
680	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
681	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
682	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
683	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
684	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
685	2 DOOR STEEL WARDROBE WITH 22 GAUGE SHEET, SIZE 34"x75" , FRONT MIRROR AND LOCKER-LOCAL MAKE 2 DOOR	411707	0.01		0.01
686	WARDROBE 3 DOOR MAKE GODREJ MODEL ASTRA 3 DOOR WARDROBE	411707	0.02		0.02
687	WARDROBE 3 DOOR MAKE GODREJ MODEL ASTRA 3 DOOR WARDROBE	411707	0.02		0.02
688	WARDROBE 3 DOOR MAKE GODREJ MODEL KALISTA 3 DOOR WARDROBE	411707	0.04		0.04
689	SIDE TABLE-MAKE-GODREJ MODEL-QUARTZ	411707	0.00		0.00
690	CORNER TABLE-MAKE-GODREJ MODEL-SKYLIGHT	411707	0.00		0.00
691	DINING TABLE SET (WITH SIX CHAIRS)	411707	0.03		0.03



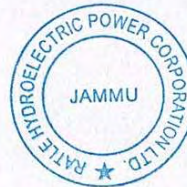
692	CENTRE TABLE WITH GLASS TOP (2'X4')	411707	0.01	0.01
693	CENTRE TABLE WITH GLASS TOP (2'X4')	411707	0.01	0.01
694	CENTRE TABLE WITH GLASS TOP (2'X4')	411707	0.01	0.01
695	CENTRE TABLE WITH GLASS TOP (2'X4')	411707	0.01	0.01
696	DINING TABLE	411707	0.03	0.03
697	DINING TABLE	411707	0.03	0.03
698	BED SIDE TABLE MAKE GODREJ MODEL MORF BED SIDE TABLE	411707	0.01	0.01
699	BED SIDE TABLE MAKE GODREJ MODEL MORF BED SIDE TABLE	411707	0.01	0.01
700	SIDE TABLE	411707	0.00	0.00
701	SIDE TABLE	411707	0.00	0.00
702	SIDE TABLE	411707	0.00	0.00
703	SIDE TABLE	411707	0.00	0.00
704	SIDE TABLE	411707	0.00	0.00
705	SIDE TABLE	411707	0.00	0.00
706	SIDE TABLE	411707	0.00	0.00
707	SIDE TABLE	411707	0.00	0.00
708	DRESSING/DRESSER TABLE-MAKE-GODREJ MODEL- SQUADRO PREMIUM	411707	0.00	0.00
709	DRESSING/DRESSER TABLE-MAKE-GODREJ MODEL- SQUADRO PREMIUM	411707	0.01	0.01
710	DRESSING/DRESSER TABLE-MAKE-GODREJ MODEL- SQUADRO PREMIUM	411707	0.01	0.01
711	DRESSING/DRESSER TABLE-MAKE-GODREJ MODEL- SQUADRO PREMIUM	411707	0.01	0.01
712	DRESSING TABLE WOODEN.	411707	0.02	0.02
713	COFFEE TABLE-MAKE-GODREJ MODEL-ARBOR	411707	0.00	0.00
714	COFFEE TABLE GLOW MODIFIED	411707	0.01	0.01
715	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
716	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
717	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
718	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
719	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
720	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
721	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
722	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
723	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
724	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
725	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
726	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
727	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
728	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
729	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
730	SINGLE BED BOX TYPES SIZE-6'X3'	411707	0.01	0.01
731	SINGLE BED WITH 6'X3'	411707	0.00	0.00
732	SINGLE BED WITH 6'X3'	411707	0.00	0.00
733	SINGLE BED WITH 6'X3'	411707	0.00	0.00
734	SINGLE BED WITH 6'X3'	411707	0.00	0.00
735	SINGLE BED WITH 6'X3'	411707	0.00	0.00
736	SINGLE BED WITH 6'X3'	411707	0.00	0.00
737	DOUBLE BED (6' X 6 5')	411707	0.06	0.06
738	DOUBLE BED MAKE GODREJ MODEL ASTRA KING SIZE	411707	0.03	0.03
739	DOUBLE BED MAKE GODREJ MODEL ASTRA KING SIZE	411707	0.03	0.03
740	DOUBLE BED MAKE GODREJ MODEL ASTRA KING SIZE	411707	0.03	0.03
741	DOUBLE BED MAKE GODREJ MODEL ASTRA KING SIZE	411707	0.03	0.03
742	KING SIZE BED-MAKE- GODREJ MODEL-EDEN	411707	0.00	0.00
743	TWO SEATER SOFA, MODEL : CONFORTO, MAKE : GODREJ INTERIO MODEL : CONFORTO, MAKE : GODREJ INTERIO	411707	0.00	0.00
744	TWO SEATER SOFA, MODEL : CONFORTO, MAKE : GODREJ INTERIO MODEL : CONFORTO, MAKE : GODREJ INTERIO	411707	0.00	0.00
745	THREE SEATER SOFA, MODEL : CONFORTO, MAKE : GODREJ INTERIO MODEL : CONFORTO	411707	0.00	0.00
746	SOFA TWO SEATER	411707	0.03	0.03
747	SOFA TWO SEATER MAKE GODREJ MODEL REJOICE 2 SAETER SOFE	411707	0.02	0.02
748	SOFA TWO SEATER MAKE GODREJ MODEL REJOICE 2 SAETER SOFE	411707	0.02	0.02
749	SOFA TWO SEATER MAKE GODREJ MODEL REJOICE 2 SAETER SOFE	411707	0.02	0.02
750	SOFA TWO SEATER MAKE GODREJ MODEL REJOICE 2 SAETER SOFE	411707	0.02	0.02
751	SHOE CABINET-MAKE-GODREJ MODEL-MERAKI	411707	0.00	0.00
752	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
753	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
754	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
755	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
756	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
757	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
758	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
759	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
760	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
761	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
762	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
763	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
764	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
765	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
766	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
767	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
768	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
769	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
770	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
771	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
772	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
773	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
774	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
775	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
776	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
777	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
778	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
779	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
780	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
781	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
782	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
783	KENT RO WATER PURIFIER WITH 8 LTR STORAGE, MODEL- ELIGANT LITE	411707	0.01	0.01
784	CENTRE TABLE PLASTIC (35"X23"X18")-AVRO	411710	0.00	0.00
785	CENTRE TABLE PLASTIC (35"X23"X18")-AVRO	411710	0.00	0.00
786	CENTRE TABLE PLASTIC (35"X23"X18")-AVRO	411710	0.00	0.00
787	CENTRE TABLE PLASTIC (35"X23"X18")-AVRO	411710	0.00	0.00
788	CENTRE TABLE PLASTIC (35"X23"X18")-AVRO	411710	0.00	0.00
789	CENTRE TABLE PLASTIC (35"X23"X18")-AVRO	411710	0.00	0.00
790	CENTRE TABLE PLASTIC (35"X23"X18")-AVRO	411710	0.00	0.00
791	CENTRE TABLE PLASTIC (35"X23"X18")-AVRO	411710	0.00	0.00
792	CENTRE TABLE PLASTIC (35"X23"X18")-AVRO	411710	0.00	0.00
793	CENTRE TABLE PLASTIC (35"X23"X18")-AVRO	411710	0.00	0.00



885	1.0 TON SPLIT HOT AND COLD INVERTER AC LLOYD GLS12H3FWRHC MAKE LLOYD AND MODEL GLS12H3FWRHC	412008	0.04		0.04
886	1.0 TON SPLIT HOT AND COLD INVERTER AC LLOYD GLS12H3FWRHC MAKE LLOYD AND MODEL GLS12H3FWRHC	412008	0.04		0.04
887	1.0 TON SPLIT HOT AND COLD INVERTER AC LLOYD GLS12H3FWRHC MAKE LLOYD AND MODEL GLS12H3FWRHC	412008	0.04		0.04
888	1.0 TON SPLIT HOT AND COLD INVERTER AC LLOYD GLS12H3FWRHC MAKE LLOYD AND MODEL GLS12H3FWRHC	412008	0.04		0.04
889	1.0 TON SPLIT HOT AND COLD INVERTER AC LLOYD GLS12H3FWRHC MAKE LLOYD AND MODEL GLS12H3FWRHC	412008	0.04		0.04
890	65 INCH LED TV SAMSUNG UA65CU7700KLXL	412014	0.09		0.09
891	Battery for AC 250Amp V Guard (M-2023000221)	412021	0.03		0.03
892	VOLTAS AC HOT & COLD 1.5 TON (M-2023000221)	412021	0.05		0.05
893	Battery for AC 250Amp V Guard (M-2023000221)	412021	0.03		0.03
894	VOLTAS AC HOT & COLD 2.0 TON (M-2023000221)	412021	0.05		0.05
895	Juicer/ Mixer/ Grinder-Prasitge(M-2023000234)	412021	0.01		0.01
896	Air Conditioner 1.5T IFB Make (111679Y)	412021	0.36		0.36
897	Double Door Refrigerator 340L (111679Y)	412021	0.37		0.37
898	Samsung LED QA55Q60C (111679Y)	412021	0.69		0.69
899	TV 111679Y	412021	0.34		0.34
900	Hitachi Air Conditioner 1.5 (103192L)	412021	0.38		0.38
901	Hitachi Air Conditioner 1.5 (103192L)	412021	0.38		0.38
902	Sujata Juicer Powermatic (111679Y)	412022	0.05		0.05
903	Dessert Cooler (111679Y)	412022	0.04		0.04
904	Stabilizers 111679Y	412022	0.04		0.04
905	FOLDING LADDER WITH 63 MM (H) WITH STEPS , SIZE 14 FEET.	412503	0.01		0.01
906	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
907	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
908	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
909	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
910	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
911	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
912	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
913	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
914	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
915	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
916	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
917	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
918	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
919	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
920	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
921	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
922	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
923	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
924	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
925	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
926	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
927	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
928	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
929	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
930	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
931	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
932	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
933	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
934	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
935	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
936	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
937	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
938	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
939	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
940	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
941	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
942	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
943	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
944	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
945	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
946	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
947	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0



948	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
949	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
950	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
951	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
952	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
953	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
954	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
955	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
956	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
957	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
958	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
959	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
960	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
961	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
962	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
963	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
964	STABILIZER 4 KVA MAKE SERVOKON MODEL SKSG480C MAKE SERVOKON AND MODEL SKSG480C	412503	0.00		0
965	GEYSER 25 LITRE-MAKE- V-GUARD MODEL-SIETA PLUS 25	412503	0.01		0.01
966	GEYSER 25 LITRE-MAKE- V-GUARD MODEL-SIETA PLUS 25	412503	0.01		0.01
967	GEYSER 25 LITRE-MAKE- V-GUARD MODEL-SIETA PLUS 25	412503	0.01		0.01
968	GEYSER 25 LITRE-MAKE- V-GUARD MODEL-SIETA PLUS 25	412503	0.01		0.01
969	GEYSER 25 LITRE-MAKE- V-GUARD MODEL-SIETA PLUS 25	412503	0.01		0.01
970	GEYSER 25 LITRE-MAKE- V-GUARD MODEL-SIETA PLUS 25	412503	0.01		0.01
971	GEYSER 25 LITRE-MAKE- V-GUARD MODEL-SIETA PLUS 25	412503	0.01		0.01
972	GEYSER 25 LITRE-MAKE- V-GUARD MODEL-SIETA PLUS 25	412503	0.01		0.01
973	GEYSER 25 LITRE-MAKE- V-GUARD MODEL-SIETA PLUS 25	412503	0.01		0.01
974	GEYSER 25 LITRE-MAKE- V-GUARD MODEL-SIETA PLUS 25	412503	0.01		0.01
	Total		143.23	0	143.23



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

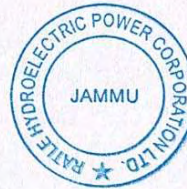
1.3 Addition on account of inter unit transfers

(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

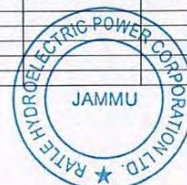
Sl. No.	Particular of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Block Addition at Deemed Cost.
				Name of Unit / Company	Code of Unit / Company			
					e.g. 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.
1	Apple I Phone(M-202400010)	411911	0.26		0.26
2	IPAD AIR WI-FI+CELL 256GB-SGREY SR NO DMPG90GMQ195	411801	0.82		0.82
3	ASUS X 1500EA LAPTOP(M-2023000247)	411811	0.33		0.33
4	Air Conditioner (M-2024000010)	411811	0.36		0.36
5	PC TREND SELLER BACK PACK(M-2024000015)	411811	0.66		0.66
6	HP LAPTOP 15-EG3027TU (M-2024000015)	411811	0.13		0.13
7	LAPTOP ASUS FX517ZC-HN084WS	411811	0.60		0.60
8	HP Pavilion 14-Dv2014TU+HP	411811	0.60		0.60
9	Purchase of Laptop Lenevo 82RK0090IN-Wndow11	411811	0.60		0.60
10	Lenovo Laptop LOQ intel core i713th Gen13620H Serial No SMP2H7FQB(M-2024000014)	411811	0.80		0.80
11	Apple Macbook Air M2 FLXJUDVVKW_M 2024000150	411811	0.60		0.60
12	Apple2025 Macbook Air13 M4 chip 13.6"RetinaDisplay16GB512GBSSD_M2024000217_MPID	411811	0.80		0.80
13	2438	411702	0.25		0.25
14	Bed	411702	0.05		0.05
15	Revolving Chair	411702	0.05		0.05
16	Purchase of CCTV Camera at residence Balasore Odisha	411702	0.41		0.41
17	DOUBLE BED/ DOUBLE SIZE (M-2024000082)	411702	0.47		0.47
18	Sofa Set 3-2-2 Seater M2024000155	411702	0.94		0.94
19	Dining Table, M-2024000165	411702	0.47		0.47
20	Almirah, M-2024000165	411702	0.32		0.32
21	Side Table	411712	0.04		0.04
22	Chair	411712	0.03		0.03
23	Chair	411712	0.03		0.03
24	WaterPurifier	412021	0.13		0.13
25	Microwave	412021	0.18		0.18
26	Air Conditioner	412021	0.47		0.47
27	Samsung LED	412021	0.41		0.41
28	Air Conditioner	412021	0.28		0.28
29	Refrigerator	412021	0.12		0.12
30	Florence LED	412021	0.26		0.26
31	Purchase of Geyser	412021	0.08		0.08
32	AIR CONDITION(M_2024000015)	412021	0.36		0.36
33	DESERT COOLER(M_2024000015)	412021	0.13		0.13
34	DESERT COOLER(M_2024000015)	412021	0.11		0.11
35	purchase of Tablet under furniture Scheme (M-2024000032)	412021	0.21		0.21
36	ELECTRIC JUICER MIXER GRINDER (M-2024000034)	412021	0.06		0.06
37	WASHING MACHINE (M-2024000082)	412021	0.20		0.20
38	CEILING FANS 1200MM (M-2024000082)	412021	0.07		0.07
39	CF CEILING FAN USHA 1200MM (M-2024000082)	412021	0.09		0.09
40	AIR CONDITIONER 1.5 TON 5 STAR RATING (M-2024000082)	412021	0.42		0.42
41	GEYSER USHA AQUA 25L (M-2024000082)	412021	0.12		0.12
42	Ceiling Fan (M-2024000095)	412021	0.08		0.08
43	Ceiling Fan (M-2024000095)	412021	0.08		0.08
44	IFB MICROWAVE OVEN, M 2024000150	412021	0.15		0.15
45	Bajaj Microwave, M-2024000153	412021	0.19		0.19
46	KENT RO GRAND PLUS NEW MINERAL WATER PURIFIER, M-2024000153	412021	0.23		0.23
47	Google LED TV 80cm, M-2024000153	412021	0.12		0.12
48	AO Smith Geyser, M-2024000153	412021	0.12		0.12
49	1.5THaier Split AC, M-2024000165	412021	0.37		0.37
50	IFB Convection Microwave Oven, M-2024000165	412021	0.17		0.17
51	Havells Mixer Grinder, M-2024000165	412021	0.07		0.07
52	Haier ES 25V ESTILE GEYSER, M-2024000216	412021	0.08		0.08
53	ASSEMBLED DESKTOP from AVS INFOMEDIA 92NEHRU PLACE, M-2024000216	412021	0.84		0.84
54	Split AC, M-2024000233	412021	0.43		0.43
55	Split AC, M-2024000233	412021	0.43		0.43
56	Split AC, M-2024000233	412021	0.43		0.43
57	Split AC, M-2024000233	412021	0.43		0.43
58	Split AC, M-2024000233	412021	0.43		0.43
59	STEAM IRON(M_2024000015)	412022	0.02		0.02
60	ELECTRIC KETTLE (M-2024000034)	412022	0.02		0.02
61	ROOM HEATER /electric (M-2024000034)	412022	0.03		0.03
62	Induction Plate/ electric (M-2024000034)	412022	0.05		0.05
63	Rice cooker (M-2024000034)	412022	0.04		0.04
64	STEAM IRON, M 2024000150	412022	0.02		0.02
65	Stabilizer, M-2024000233	412022	0.02		0.02
66	IPAD AIR WI-FI+CELL 256GB-SGREY SR NO GG7GF0YJQ195	411801	0.82		0.82
67	IPAD AIR 10.9 WIFI + CELL 256GB S. G. (MM713HNA)	411801	0.76		0.76
68	Apple iPhone(M-2024000010)	411911	0.70		0.70
69	IPAD AIR WI-FI+CELL 256GB-SGREY SR NO GG7G802IQ195	411801	0.82		0.82
70	IPAD AIR WI-FI+CELL 256GB-SGREY SR NO DMPG90QDQ195	411801	0.82		0.82
71	IPAD AIR 10.9 WIFI + CELL 256GB S. G. (MM713HNA)	411801	0.76		0.76
72	APPLE I-PAD AIR (6TH GEN, 11" DISPLAY, WI-FI+CELLULAR), PENCIL & SMART COVER	411801	0.90		0.90
73	HP PAVILION PLUS LAPTOP 14-eh025TU S NO 8CG3226ZR	411811	0.52		0.52
74	Monitor BenQ PD2706U, M-2024000165	411811	0.38		0.38
75	LAPTOP HP MAKE ENVY 13-BF0121TU X360 CND3060941	411811	0.60		0.60
76	Lenovo Yoga7 82NC00EWIN	411811	0.60		0.60
77	HP Laptop15-ew0040TU	411811	0.60		0.60
78	DELL P121F501 i5 HX/16GB/512GB, S.No J63V34, M 2024000094	411811	0.80		0.80
79	STUDY TABLE	411702	0.15		0.15
80	DINING TABLE	411702	0.25		0.25
81	SOFA SET	411702	0.40		0.40
82	Purchase of Recliner-Brown 2nos under furniture Scheme	411702	0.50		0.50
83	Sofa Set (M-2024000010)	411702	0.18		0.18
84	Sofa Cum Bed (M-2024000010)	411702	0.39		0.39
85	Double Bed with Side Boxes(M-2024000010)	411702	0.05		0.05
86	Almirah (M-2024000010)	411702	0.08		0.08
87	Cane wood Chair (M-2024000010)	411702	0.08		0.08
88	Cane wood Chair (M-2024000010)	411702	0.08		0.08
89	Chair(M-2024000010)	411702	0.08		0.08
90	OFFICE CHAIR (M-2024000082)	411702	0.27		0.27
91	Dining Set, M-2024000153	411702	0.25		0.25
92	Almirah, M-2024000216	411702	0.34		0.34
93	Side Table Round(M-2024000010)	411712	0.04		0.04
94	Canon Printer G-3020 KXW403742	412021	0.18		0.18
95	MOBILE PHONE APPLE IPHONE 14 256GB BLUE(261939)	412021	0.79		0.79
96	Inverter AC Panasonic make 1.5T AU18ZKYF 7ADJ	412021	0.46		0.46
97	INVERTER AC 2T PANASONIC MAKE WU24ZKYF 7ADJ (267844)	412021	0.60		0.60
98	WaterPurifier Livpure WP Zinger RO (251189)	412021	0.21		0.21
99	JBL PARTY BOX 110 BLACK(251582)	412021	0.30		0.30
100	LG INVERTER AC 1.5T RS-Q18ANXE 6ADJ 3S(267019)	412021	0.39		0.39
101	SAMSUNG WASHING MACHINE SEMI 7.0KG WTTOM3200HL	412021	0.12		0.12
102	FRIDGE LG MAKE FF 423L GL-S422SPZY	412021	0.45		0.45
103	Domestic Solar Thermal Water Heater, Solar Cooker.	412021	0.26		0.26
104	LED	412021	0.31		0.31
105	Fridge	412021	0.25		0.25
106	Washing Machine	412021	0.49		0.49
107	Mixer/ Grinder/Food Processor(M-2024000010)	412021	0.06		0.06
108	Usha Slow Juicer(M-2024000010)	412021	0.10		0.10
109	Vacume cleaner (M-2024000034)	412021	0.11		0.11
110	Fridge (M-2024000034)	412021	0.50		0.50
111	MixerGrinder (M-2024000034)	412021	0.12		0.12
112	SONY XR-55X90L, 5 LED TV (M-2024000068)	412021	1.11		1.11
113	SAMSUNG LED 138CM QA55Q70DA QLED 4K (M-2024000082)	412021	0.72		0.72
114	32inch LED TV (M-2024000082)	412021	0.17		0.17
115	Apple ipad under furniture scheme (M-2024000082)	412021	0.32		0.32
116	SONY HTS40R 600W Bluetooth Soundbar with Remote, M-2024000153	412021	0.23		0.23
117	Morphy Richard Air fryer SL, M-2024000153	412021	0.06		0.06



118	Canon Printer, M-2024000153	412021	0.14		0.14
119	Redmi Note13Pro 5G Mobile phone, M-2024000165	412021	0.29		0.29
120	Oil Filled Radiator, M-2024000165	412021	0.11		0.11
121	Mac Mini Laptop(Computer)(M-2024000206)	412021	1.90		1.90
122	VOLTA S AC(M-2024000206)	412021	0.51		0.51
123	ROOM HEATER(M-2024000206)	412021	0.11		0.11
124	AirPurifier(M-2024000206)	412021	0.17		0.17
125	Air Conditioner (M-2024000206)	412021	0.50		0.50
126	Air Conditioner (M-2024000206)	412021	0.50		0.50
127	Apple 20W USB-C Power Adapter(M-2024000010)	412022	0.02		0.02
128	Morphy Steam Press, M-2024000165	412022	0.02		0.02
129	LAPTOP ASUS ROG STRIX G15 15.6"	411813	0.60		0.60
130	LAPTOP HP MAKE 440G8/R5 5CD2510P1P	411813	0.60		0.60
131	Laptop HP Envy 13-ay 1000x360 Sr No. CND2190RNR	411813	0.60		0.60
132	HP 245 GBusiness Laptop	411813	0.53		0.53
133	HP Notebook Envy 15-ew0043TUx360	411813	0.55		0.55
134	HP LAPTOP15 FQ511TU	411813	0.60		0.60
135	Purchase of Laptop HP14-dv2041TU serial No 5CD322B9H6	411813	0.60		0.60
136	Laptop-HP14-dv2041TU(M-2023000226)	411813	0.60		0.60
137	Laptop-HP14-DV2041TU(M-2023000226)	411813	0.60		0.60
138	Laptop-LENOVO R5 82XX0070IN(M-2023000226)	411813	0.60		0.60
139	Laptop-ASUS ZENBOOK 14X/UM5401QA(M-2023000226)	411813	0.60		0.60
140	Laptop-HP PAVILION AERO(2023)(M-2023000226)	411813	0.60		0.60
141	Laptop-Apple Macbook Air M1(M-2023000226)	411813	0.60		0.60
142	Laptop-HP Pavilion Intel Core i5(M-2023000234)	411813	0.50		0.50
143	HP Victus Gaming Laptop (M-2023000251)	411813	0.60		0.60
144	HP Laptop 15s-EQ2084AU(M-2023000251)	411813	0.55		0.55
145	Laptop Intel Core i7 12th Gen (M-2023000251)	411813	0.55		0.55
146	HP Laptop 15S-EQ2084AU(M-2023000251)	411813	0.55		0.55
147	HP PAVILION X 360 INTEL COREI5 13GEN1335U M2024000089	411813	0.60		0.60
148	HP PAVILION X 360 INTEL COREI5 13GEN1335U M2024000092	411813	0.60		0.60
149	Lenovo IdeaPad Slim 5 MP2GKG0G3 M 2024000150	411813	0.60		0.60
150	Apple Macbook Air M2 GTD4HYRH04 M 2024000150	411813	0.60		0.60
151	Apple Macbook Air M2 A2681 G73DKVP9FK M 2024000150	411813	0.60		0.60
152	iPad with accessories (M-2024000206)	411813	0.80		0.80
153	Apple Macbook Air M2, M-2024000216	411813	0.60		0.60
154	HP PAVILLION 14-EK0074TU	411813	0.60		0.60
155	Bed purchased(M-2025000005)	411702	0.25		0.25
156	Godrej Almirah No1 M2025000022 Dt.09.06.2025	411702	0.39		0.39
157	Godrej Almirah No2 M2025000022 dt.09.06.2025	411702	0.33		0.33
158	AC purchasedAC purchased (M-2025000005)	412021	0.41		0.41
159	Solar Street Lighting System AAL/AIO/303075	410905	0.11		0.11
160	Solar Street Lighting System AAL/AIO/303075	410905	0.11		0.11
161	Solar Street Lighting System AAL/AIO/303075	410905	0.11		0.11
162	LAPTOP HP ENVY X360 13-BF0085TU	411813	0.60		0.60
163	05-Seater Sofa Set M2025000064 Dt.07.08.2025	411702	0.44		0.44
164	06-Seater Dining Set M2025000064 Dt.07.08.2025	411702	0.46		0.46
165	2nd Havells Cooler May2025 M-2025000020 Dt.06-06-2025	412021	0.15		0.15
166	1st Havells Cooler May2025 M-2025000020 Dt.06-06-2025	412021	0.15		0.15
167	Volta s Air Conditioner 5star M2025000053&M2025000060 dt.12-07-2025	412021	0.30		0.30
168	Stabilizers M2025000064 Dt.07.08.2025	412021	0.05		0.05
169	HP ENVY 13-ay1000 x360 Convertible PC (3T488AV) Sr No. CND2190RNR	411813	0.60		0.60
170	HP 245 GBusiness Laptop	411813	0.53		0.53
171	Laptop-ASUS ZENBOOK 14X/UM5401QA(M-2023000226)	411813	0.60		0.60
172	HP Laptop 15s-EQ2084AU(M-2023000251)	411813	0.55		0.55
Total			64.71	0	64.71





Note no. 2.2 Capital Work in Progress

						(Amount in ₹ in Lakhs)
S.No	Particulars	As at 01-Apr-2025	Addition	Adjustment	Capitalised	As at 31st March, 2026
i)	Roads and Bridges	8352.04	100.85			8452.89
ii)	Buildings	11472.35	6026.06			17498.41
iii)	Building-Under Lease	-	-			-
iv)	Railway sidings	-	-			-
v)	Hydraulic Works(Dams, Water Conductor system, Hydro mechanical gates, tunnels)	42295.92	16704.49			59000.41
vi)	Generating Plant and Machinery	-	4584.48			4584.48
vii)	Plant and Machinery - Sub station	-	-			-
viii)	Plant and Machinery - Transmission lines	57.66	4.76			62.42
ix)	Plant and Machinery - Others	-	-			-
x)	Construction Equipment	-	-			-
xi)	Water Supply System/Drainage and Sewerage	-	575.67			575.67
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	3902.24	1070.24			4972.48
xviii)	Expenditure on compensatory Afforestation	-	-			-
xix)	Expenditure attributable to construction (Refer Note-32)	10421.41	3464.61	(32.06)		13853.96
	Less: Capital Work in Progress Provided (Refer Note 2.2.4)	-	-			-
	Sub total (a)	76501.62	32631.16	(32.06)	-	109000.72
	Construction Stores	-	-		-	-
	Less : Provisions for construction stores	-	-		-	-
	Sub total (b)	0	-	-	-	0
	TOTAL	76501.62	32531.16	(32.06)	-	109000.72
	Previous year	51441.77	25059.85			76501.62

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	32,499.10	25,059.85	28,426.10	23,015.67	1,09,000.72
Projects temporarily Suspended	-	-	-	-	-
Total	32,499.10	25,059.85	28,426.10	23,015.67	1,09,000.72

(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	
			1,09,000.72		1,09,000.72
Total	-	-	1,09,000.72	-	1,09,000.72

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	25,059.85	28,426.10	10,656.67	12,359.00	76,501.62
Projects temporarily Suspended	-	-	-	-	-
Total	25,059.85	28,426.10	10,656.67	12,359.00	76,501.62

(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	
					-
Total	-	-	-	-	-

2.2.3 Expenditure attributable to Construction (EAC) includes Rs. 116.20 lakhs (Previous year Rs. 117.95 lakhs) towards borrowing cost capitalised during the year. - Only for construction projects. (Also Refer Note-32)

2.2.4 Refer Note no. 34(7) of Financial Statements for information of non-current assets pledged with banks as security for related borrowings.

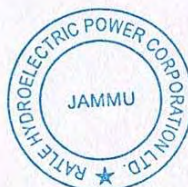
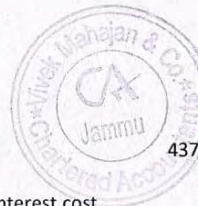
2.2.5 Refer Note no. 34(16) of Financial Statements for information regarding Impairment of Assets.

2.2.6 The scheduled completion date of the Ratle Hydro Electric Project awarded on EPC basis was revised from May 2026 (52 months) to Nov 2028 (82 months)

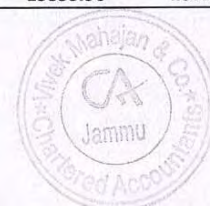


Annexure to Note 2.2

CUMMULATIVE EDC		(Amount in Rupees)	
Particulars	Linkage	31.3.2026	31.03.2025
A. EMPLOYEES BENEFITS EXPENSES			
	437501 & 437589		
Salaries, wages, allowances	& 437505 &	6682.48	4916.79
Gratuity and contribution to provident fund (including administration fees)	437502	878.16	633.29
Staff welfare expenses	437503	630.59	414.97
Leave Salary & Pension Contribution	437504	0	0
Sub-total(a)		8191.22	5965.05
Less: Capitalized During the year/Period	438103	0	0
Sub-total(A)		8191.22	5965.05
B. GENERATION AND OTHER EXPENSES			
EAC-WATER USAGE CHARGES AT PROJECTS GENERATING INFIRM POWER	437506	0	0
CONSUMPTION OF STORES AND SPARES AT PROJECTS GENERATING INFIRM POWER	437507	0	0
REPAIR AND MAINTENANCE- DAM/WATER REGULATING SYSEM AT PROJECTS GENERATING INFIRM POWER	437508	0	0
REPAIR AND MAINTENANCE- GPM/ OTHER POWER PLANT SYSTEM AT PROJECTS GENERATING INFIRM POWER	437509	0	0
Repairs-Building	437510	52.94	42.91
Repairs-Machinery	437511	2.99	0.00
Repairs-Others	437512	217.22	157.81
Rent	437514 & 437588	74.10	2.60
Rates and taxes	437515	157.82	103.62
Insurance	437516	2.34	1.78
Security expenses	437517	535.86	395.53
Electricity Charges	437518	31.59	23.43
Travelling and Conveyance	437519	175.50	123.91
Expenses on vehicles	437520	18.56	14.43
Telephone, telex and Postage	437521	103.49	66.28
Advertisement and publicity	437522	0	0
Entertainment and hospitality expenses	437523	0	0
Printing and stationery	437524	31.66	20.28
Remuneration to Auditors	437552	0	0
Design and Consultancy charges:			0
- Indigenous	437526	220.25	188.42
- Foreign	437527	0	0
Expenses on compensatory afforestation/ catchment area treatment/ environmental expenses/development expenses	437531	0	0
Expenditure on land not belonging to corporation	437532	0	0
Land acquisition and rehabilitation	437533	0	0
EXPENDITUR ON WORK OF DOWNSTREAM PROTECTION WORKS	437536	0	0
EAC - LEASE RENT	437534	748.92	568.98
Loss on assets/ materials written off	437528	3.38	1.99
Losses on sale of assets	437530	1.90	0.13
Network Access/Transmission Charges	437538	0	0
Other general expenses	437525 & 437535	1975.46	1754.16
Sub-total (b)		4353.99	3466.27
Less: Capitalized During the year/Period	438102	0	0
Sub-total(B)		4353.99	3466.27
C. FINANCE COST			
i) Interest on :			
a) Government of India loan	437540	0	0
b) Bonds	437541	0	0
c) Foreign loan	437542	0	0
d) Term loan	437543 and 44	0	0
e) Cash credit facilities /WCDL	437545	0	0
g) Exchange differences regarded as adjustment to interest cost	437554	0	0
Loss on Hedging Transactions	437555	0	0
EAC-amortisation of hedge premium	437556	0	0
ii) Bond issue/ service expenses	437546	0	0
iii) Commitment fee	437547	0	0
iv) Guarantee fee on loan	437548	0	0
v) Other finance charges	437549	0	0



vi) EAC- INTEREST ON LOANS FROM CENTRAL GOVERNMENT- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437581	0	0
vii) EAC- INTEREST ON SECURITY DEPOSIT/ RETENTION MONEY- ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	437583	0.54	0.22
viii) EAC- COMMITTED CAPITAL EXPENSES- ADJUSTMENT FOR TIME VALUE	437585	0	0
ix) EAC- INTEREST ON FC LOANS - EFFECTIVE INTEREST ADJUSTMENT	437590	0	0
x) EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)	437587	481.92	365.72
Sub-total (c)		482.46	365.94
Less: Capitalized During the year/Period	438105	0	0
Sub-total (C)		482.46	365.94
D. EXCHANGE RATE VARIATION (NET)			
i) ERV (Debit balance)	437550	0	0
Less: ii) ERV (Credit balance)	437551	0	0
Sub-total (d)		0	0
Less: Capitalized During the year/Period	438108	0	0
Sub-total(D)		0	0
E. PROVISIONS	437561	0	0
Sub-total(e)		0	0
Less: Capitalized During the year/Period	438106	0	0
Sub-total(E)		0	0
F. DEPRECIATION & AMORTISATION	437560	418.83	349.32
	437586	462.71	313.26
Sub-total (f)		881.54	662.58
Less: Capitalized During the year/Period	438104	0	0
Sub-total(F)		881.54	662.58
G. PRIOR PERIOD EXPENSES (NET)			
Prior period expenses	437565	0	0
Less Prior period income	437579	0	0
Sub-total (g)		0	0
Less: Capitalized During the year/Period	438107	0	0
Sub-total (G)		0	0
H. LESS : RECEIPTS AND RECOVERIES			
i) Income from generation of electricity – precommissioning	437570	0	0
ii) Interest on loans and advances	437571	0	0
iii) Miscellaneous receipts	437572	34.94	25.41
iv) Profit on sale of assets	437573	0	0
v) Provision not required written back	437574	0.07	0.07
vi) Hire charges/ outturn on plant and machinery	437575	20.24	12.95
vii) EAC-FAIR VALUE GAIN - SECURITY DEPOSIT/ RETENTION MONEY	437582	0	0
viii) EAC-MTM Gain on derivatives	437580	0	0
ix) EAC- FAIR VALUE GAIN ON PROVISIONS FOR COMMITTED CAPITAL EXPENDITURE	437584	0	0
Sub-total (h)		55.26	38.43
Less: Capitalized During the year/Period	438101	0	0
Sub-total (H)		55.26	38.43
I. C.O./Regional Office Expenses (i)	437599	0	0
Less: Capitalized During the year/Period	438109	0	0
Sub-total(I)		0	0
GRAND TOTAL (a+b+c+d+e+f+g-h+i)		13853.96	10421.41
Less: Capitalized During the year/Period		0	0
GRAND TOTAL (A+B+C+D+E+F+G-H+I)		13853.96	10421.41



NOTE NO. 2.3 RIGHT OF USE ASSETS

(Amount in ₹ in Lakhs)

Sl. No.	PARTICULARS	GROSS CARRYING AMOUNT					DEPRECIATION				NET CARRYING AMOUNT	
		As at 01-Apr-2025	Additions		Deductions		As at 01-Apr-2025	For the year	Adjustments	As at 31st March, 2026	As at 31st March, 2026	As at 31st March, 2025
			IUT	Others	IUT	Others						
i)	Land -Leasehold	6667.03		15.08			484.57	141.94	0	626.51	6055.60	6182.46
ii)	Building	22.51					6.24	7.51	0	13.75	8.76	16.27
iii)	Construction Equipment	0					0	0	0	0	0	0
iv)	Vehicles	0					0	0	0	0	0	0
v)	Solar Park	0					0	0	0	0	0	0
vi)	Land-Right to Use	1452.75					0	0	0	0	1452.75	1452.75
	Total	8142.29	0	15.08	0	0	480.81	149.45	0	640.26	7517.11	7651.48
	Previous year	8141.93	0	22.51	0	22.15	335.36	158.89	-3.44	490.81	7651.48	7806.57

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 2026:-

Relevant Line Item in the Balance Sheet	Description of Item of Property	Gross Carrying Value	Title Deeds held in the name of	Whether title deed holder is a promoter, director or relative of Promoter/director or employee of promoter/director	Property held since which date	Reason for not being held in the name of the Company
Right of Use Assets-Land Leasehold	Land (289.48 Hectare)	6662.11	Not yet executed	One of the promoters of the company	18-01-2022	Lease deed in respect of the land has been transferred by JKSPDCL to RH-PCL, is under finalization and yet to be executed.

(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 (289.48 Hectare)	6662.11	Not yet executed	One of the promoters of the company	18-01-2022	Lease deed in respect of the land has been transferred by JKSPDCL to RH-PCL, is under finalization and yet to be executed.

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(16) of Financial Statements for information regarding Impairment of Assets.



1.1 Addition of ROU Assets on account of Others (New Purchases & CWIP Capitalized)

Sr No	Addition of ROU Assets on account of	Interest (New/Used) on Capital Assets	Gross block Adjusted in respect of Items (up to Rs 20 Lakhs each)	Gross block Adjusted in respect of Items exceeding Rs 20 Lakhs each	Total (in Rs. Lakhs)
1	Particulars of assets	Head of account	(A)	(B)	(A+B)
1	LAND LEASED FROM JKSPDC TO RHPCL		15.08		15.08
	Total		15.08	0	15.08

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

(a) In respect of Items (up to Rs 20 Lakhs each)								
Sr. No.	Particulars 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
-								

[illegible]

1.3 Addition on account of inter unit transfers

(In respect of Items (up to Rs 20 Lakhs each)								
Sl. No.	Particular of assets	Head of account	Gross book cost of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number	Accumulated Depreciation till 31.03.2015	Gross Book Value as at Deemed Cost Date
				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						
Sr No	Particulars of assets	Head of account	Gross block of Assets (Rs.)	Detail of the Unit / Company from where Assets Received (Transferred In)		Advice number
				Name of Unit / Company	Code of Unit / Company e.g. 100_101	
						Accumulated Depreciation till 31.03.2015
						Gross Block Addition at Deemed Cost
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.	Particulars 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					
Sr. No.	Particulars 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)							
Sr. No.	Particulars of assets	Head of account	Gross block (Rs.)	Net Block Deduction (Rs.)	Name of Subsidiary Company	Advice number	Gross Block Deduction at till 31.03.2015 Deemed Cost
-							-
							-
							-
							-
							-
Total			0	0			0

(b) In respect of Items exceeding Rs 20 Lakhs each								
Sl. No.	Particulars 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
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2.3 Deductions on account of Inter-unit Transfer

[illegible]

(b) In respect of Items exceeding Rs 20 Lakhs each								
Sl No	Particulars 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 as Deemed Cost
				Name of Unit / Company	Code of Unit / Company			
-								

3. Addition / Deduction of Fixed assets on account of Adjustments
(FERV, Reclassification, Trsfr to Obsolete, Adjustment of Depreciation at COD)

Sl. No.	Particulars of assets	Head of account	Gross block Adjusted (B-1 - (+) for Addition, (-) for Deduction)	Accumulated Depreciation till 31.03.2015	Gross Block Adjusted at Deemed Cost.	Nature (Select from Drop Down)
					0	
					0	
					0	
Total			0	0	0	



Amount in ₹ in Lakhs)



Note no. 2.6 Intangible Assets Under Development

(Amount in ₹ in Lakhs)

S.No	Particulars	As at 01-Apr-2025	Addition	Adjustment	Capitalised	As at 31st March, 2026
(i)	Computer Software Under Development	-	-	-	-	-
(ii)	Upfront Fees/ Premium	-	-	-	-	-
	TOTAL	-	-	-	-	-
	Less: Intangible Assets Under Development provided for	-	-	-	-	-
	TOTAL	-	-	-	-	-
	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 Year	1-2 Years	More than 3 Years	
Projects in Progress				-
Projects temporarily Suspended				-
Total	-	-	-	-

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 Year	1-2 Years	More than 3 Years	
				-
Total	-	-	-	-

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 Year	1-2 Years	More than 3 Years	
Projects in Progress				-
Projects temporarily Suspended				-
Total	-	-	-	-

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 Year	1-2 Years	More than 3 Years	
				-
Total	-	-	-	-



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

(Amount in ₹ in Lakhs)

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

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

(Amount in ₹ in Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
	Trade Receivables - Considered Good- Unsecured	-	-
	Total	-	-



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 from due date of payment							Total
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	
(i) Undisputed Trade receivables-Considered Good								-
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	-	-	-	-	-	-

As at 31st March 2025

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



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

(Amount in ₹ in Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
	At Amortised Cost		
A	Loans to Employees (including accrued interest) (Refer Note 3.3.1 and 3.3.32)		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for doubtful Employees loans (Refer Note 3.3.3)	-	-
	Sub-total	-	-
B	Contractor / supplier		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	- Against bank guarantee	-	-
	- Others	-	-
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for doubtful advances to Contractor/ Supplier (Refer Note 3.3.4)	-	-
	Sub-total	-	-
	TOTAL	-	-
3.3.1	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.		
3.3.2	Due from directors or other Key Management Personnel of the company. (Refer Note 34(6) of Financial Statements)		
3.3.3	Loss Allowances for doubtful Employees loans		
	Addition during the year		
	Closing balance	-	-
3.3.4	Loss Allowances for doubtful advances to Contractor/ Supplier		
	Addition during the year		
	Closing balance	-	-
3.3.5	Refer Note 34(11) of the Financial Statements with regard to confirmation of balances.		



PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
A	Security Deposits		
	- Considered good- Unsecured	0.16	0.16
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for Doubtful Deposits (Refer Note 3.4.1)	-	-
	Sub-total	0.16	0.16
B	Bank Deposits with more than 12 Months Maturity (Refer Note 3.4.2)	-	-
C	Lease Rent receivable	-	-
D	Amount Recoverable on account of Bonds Fully Serviced by Government of India	-	-
E	Interest receivable on lease	-	-
F	Interest accrued on:		
	- Bank Deposits with more than 12 Months Maturity	-	-
G	Derivative Mark to Market Asset	-	-
H	Receivable on account of Late payment Surcharge	-	-
I	Amount Recoverable	-	-
	Sub-total	-	-
	TOTAL	0.16	0.16
3.4.1	Loss Allowances for Doubtful Deposits		
	Opening Balance	-	-
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
3.4.2	Includes FDR of Rs. NIL. taken to provide 100% margin money for Bank Guarantee issued by the Company for obtaining electricity connection.		



NOTE NO. 4 OTHER NON-CURRENT ASSETS

(Amount in ₹ in Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
A.	CAPITAL ADVANCES		
	- Considered good- Secured	-	-
	- Considered good- Unsecured		
	- Against bank guarantee	26,684.18	3,329.51
	- Others	11,991.67	3,620.18
	Less : Expenditure booked pending utilisation certificate	-	-
	- Considered doubtful - Unsecured	-	-
	Less : Allowances for doubtful advances (Refer Note 4.1)	-	-
	Sub-total	38,675.85	6,949.69
B.	ADVANCES OTHER THAN CAPITAL ADVANCES		
	i) DEPOSITS		
	- Considered good- Unsecured	-	-
	Less : Expenditure booked against demand raised by Government Departments.	-	-
	- Considered doubtful - Unsecured	-	-
	Less : Allowances for Doubtful Deposits (Refer Note 4.2)	-	-
	Sub-total	-	-
C	Interest accrued		
	Others		
	- Considered Good	-	-
D.	Others		
	i) Advance against arbitration awards towards capital works (Unsecured)		
	Released to Contractors - Against Bank Guarantee	-	-
	Released to Contractors - Others	-	-
	Deposited with Court	-	-
	Sub-total	-	-
	Less: Provided for	-	-
	Sub-total	-	-
	ii) Prepaid Expenditure	-	-
	iii) Non Current Tax Assets (Net)		
	Advance Income Tax including Tax Deducted at Source	-	-
	Less: Provision for Current Tax	-	-
	Non Current Tax (Refer Note No-23)	-	8.07
	Sub-total	-	8.07
	iv) Deferred Foreign Currency Fluctuation Assets/ Expenditure		
	Deferred Foreign Currency Fluctuation Assets	-	-
	Deferred Expenditure on Foreign Currency Fluctuation	-	-
	Sub-total	-	-
	v) Deferred Cost on Employees Advances	-	-
	TOTAL	38,675.85	6,957.76
4.1	Allowances for doubtful Advances		
	Opening Balance	-	-
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
4.2	Allowances for doubtful Deposits		
	Opening Balance	-	-
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
4.3	Due from Directors or other officers of the company.		
4.4	Advances due by Firms or Private Companies in which any director of the Company is a director or member		
4.5	Refer Note 34(13) of the Financial Statements with regard to confirmation of balances.		



NOTE NO. 5 INVENTORIES

(Amount in ₹ in Lakhs)

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

NOTE NO. 6 CURRENT - FINANCIAL ASSETS - INVESTMENTS

(Amount in ₹ in Lakhs)

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



NOTE NO. 7 CURRENT - FINANCIAL ASSETS - TRADE RECEIVABLES

(Amount in ₹ in Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
- Trade Receivables-Billed-Considered Good- Unsecured	-	-
- Trade Receivables-Unbilled- Considered Good- Unsecured	-	-
- Trade Receivables -Credit Impaired	-	-
Less: Loss allowances for Trade Receivables (Refer Note 7.1)	-	-
TOTAL	-	-
7.1 Loss allowances for Trade Receivables		
Opening Balance	-	
Addition during the year		
Used during the year		
Reversed during the year		
Closing balance	-	-
7.2 Refer Note 34(11) of the Financial Statements with regard to confirmation of balances.		



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 from due date of payment							Total
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	
(i) Undisputed Trade receivables-Considered Good								-
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	-	-	-	-	-	-
As at 31st March 2025								
Particulars	Trade Receivable due and outstanding for following period from due date of payment							Total
	Unbilled	Not Due	Less than 6 months	6 months-1 year	1-2 years	2-3 years	More than 3 Years	
(i) Undisputed Trade receivables-Considered Good								-
(ii) Undisputed Trade receivables-which have significant increase in credit risk								-
(iii) Undisputed Trade receivables-Credit Impaired								-
(iv) Disputed Trade receivables-Considered Good								-
(v) Disputed Trade receivables-which have significant increase in credit risk								-
(vi) Disputed Trade receivables-Credit Impaired								-
Total	-	-	-	-	-	-	-	-



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

(Amount in ₹ in Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
A	Balances with banks		
	With scheduled banks		
i)	- In Current Account	168.68	299.06
ii)	- In deposits account (Deposits with original maturity of three months or less)	7,000.00	9,300.00
iii)	- In Current Account -Other Earmarked Balances with Banks	-	-
	With other banks		
	- In current account		
	Bank of Bhutan	-	-
B	Cheques, drafts on hand	-	-
C	Cash in hand (Refer Note 8.1)	-	-
	TOTAL	7,168.68	9,599.06
8.1	Includes stamps on hand	-	-

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

(Amount in ₹ in Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
A	Bank Deposits for original maturity more than 3 months upto 12 months (Refer Note 9.1)	5,303.83	425.00
B	Earmarked Balances with Banks		
	- Unpaid Dividend (Refer Note 9.2 and 9.3)	-	-
	- Unpaid Principal/ Interest	-	-
	- Other (Refer Note 9.4)	-	-
	TOTAL	5,303.83	425.00
9.1	Includes balances which are not freely available for the business of the Company :		
	(i) held for works being executed by Company on behalf of other agencies.	-	-
	(ii) held as margin money against Bank Guarantee issued to Central Transmission Utility of India Limited (CTUIL).	503.83	425.00



NOTE NO. 10 CURRENT - FINANCIAL ASSETS - LOANS

(Amount in ₹ in Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
A	Loans (including interest thereon) to Related Parties - Unsecured		
	Loan Receivable - (Considered Good)	-	-
	Loan Receivable-Credit Impaired	-	-
	Less : Loss Allowances for doubtful loan to Related Party (Refer Note 10.3)	-	-
	Sub-total	-	-
B	Loans to Employees (including accrued interest) (Refer Note 10.1 and 10.2)		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for doubtful Employees loans (Refer Note 10.4)	-	-
	Sub-total	-	-
	TOTAL	-	-
10.1	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.		
10.2	Due from directors or other Key Management Personnel of the company.		
10.3	Loss Allowances for doubtful loan to Related Party		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
10.4	Loss Allowances for doubtful Employees loans		
	Opening Balance	-	
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
10.5	Advance due by firms or private companies in which any Director of the Company is a Director or member.		
10.6	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.		
10.7	Refer Note 34(11) of the Financial Statements with regard to confirmation of balances.		



PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
A	Security Deposits		
	- Considered good- Unsecured	-	-
	- Credit Impaired- Unsecured	-	-
	Less : Loss Allowances for Doubtful Deposits (Refer Note 11.1)	-	-
	Sub-total	-	-
B	Amount recoverable from		
	- Insurance Company	-	-
	- Employee Benefits Trust	-	-
	- Others	4,288.97	4,236.50
	Sub-total	4,288.97	4,236.50
	Less: Loss Allowances for Doubtful Recoverables (Refer Note 11.2)	-	-
	Sub-total	4,288.97	4,236.50
C	Receivable from Subsidiaries / Joint Ventures	-	-
D	Receivable on account of Late Payment Surcharge	-	-
	Less: Loss allowances for Receivable on account of Late Payment Surcharge	-	-
	Sub-total	-	-
E	Lease Rent receivable (Finance Lease)	-	-
F	Interest Income accrued on Bank Deposits	62.14	95.56
G	Interest receivable on Finance lease	-	-
H	Interest recoverable from beneficiary	-	-
I	Interest Accrued on Investment (Bonds)	-	-
J	Amount Recoverable on account of Bonds Fully Serviced by Government of India		
	- Principal	-	-
	- Interest accrued	-	-
K	Interest accrued on Loan to State Government in settlement of dues from customers	-	-
L	Derivative Mark To Market Asset	-	-
M	Claim recoverable from parent company - NHPC LTD.	181.00	-
	TOTAL	4,532.11	4,332.06
11.1	Loss Allowances for Doubtful Deposits		
	Opening Balance	-	-
	Addition during the year	-	-
	Used during the year	-	-
	Reversed during the year	-	-
	Closing balance	-	-
11.2	Loss Allowances for Doubtful Recoverables		
	Opening Balance	-	-
	Addition during the year	-	-
	Used during the year	-	-
	Reversed during the year	-	-
	Closing balance	-	-
11.3	Refer Note 34(11) of the Financial Statements with regard to confirmation of balances.		
11.4	Out of amount shown in Note 11, an amount of Rs. 43.21 crore relates to SGST claim recoverable from Government of J&K.		

NOTE NO. 12 CURRENT TAX ASSETS (NET)

(Amount in ₹ in Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
	Current Tax Assets		
A	Advance Income Tax including Tax Deducted at Source	-	-
B	Less: Provision for Current Tax	-	-
	Net Current Tax Assets (A-B)	-	-
	Current Tax (Refer Note No-23)	4.67	-
	Income Tax Refundable	-	-
	Total	4.67	-



PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
A.	Advances other than Capital Advances		
a)	Deposits		
	- Considered good- Unsecured	-	-
	Less : Expenditure booked against demand raised by Government Departments	-	-
	- Considered doubtful- Unsecured	-	-
	Less : Allowances for Doubtful Deposits (Refer Note 13.1.1)	-	-
	Sub-total	-	-
b)	Advance to contractors and suppliers (Refer Note 13.1.8)		
	- Considered good- Secured	-	-
	- Considered good- Unsecured	-	-
	-- Against bank guarantee	-	-
	-- Others	-	-
	Less : Expenditure booked pending utilisation certificate	-	-
	- Considered doubtful- Unsecured	-	-
	Less : Allowances for doubtful advances (Refer Note 13.1.2)	-	-
	Sub-total	-	-
c)	Other advances - Employees		
	- Considered good- Unsecured (Refer Note 13.1.7)	0.95	-
	Sub-total	0.95	-
d)	Interest accrued		
	Others		
	- Considered Good	-	-
	- Considered Doubtful	-	-
	Less: Allowances for Doubtful Interest (Refer Note 13.1.3)	-	-
	Sub-total	-	-
B.	Others		
a)	Expenditure awaiting adjustment	-	-
	Less: Allowances for project expenses awaiting write off sanction (Refer Note 13.1.4)	-	-
	Sub-total	-	-
b)	Losses/Assets awaiting write off sanction/pending investigation	-	-
	Less: Allowances for losses/Assets pending investigation/awaiting write off / sanction (Refer Note 13.1.5)	-	-
	Sub-total	-	-
c)	Work In Progress		
	Construction work in progress(on behalf of client)	-	-
	Consultancy work in progress(on behalf of client)	-	-
d)	Pre-Spent Corporate Social Responsibility (CSR) Expenses	-	-
e)	Prepaid Expenditure	2.62	38.40
f)	Deferred Cost on Employees Advances	-	-
g)	Deferred Foreign Currency Fluctuation		
	Deferred Foreign Currency Fluctuation Assets	-	-
	Deferred Expenditure on Foreign Currency Fluctuation	-	-
h)	Goods and Services Tax Input Receivable	-	-
	Less: Allowances for Goods and Services Tax Input Receivable (Refer Note 13.1.6)	-	-
	Sub-total	-	-
i)	Others	-	-
	TOTAL	3.57	38.40
13.1.1	Allowances for Doubtful Deposits		
	Opening Balance	-	-
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.1.2	Allowances for doubtful advances (Contractors and Suppliers)		
	Opening Balance	-	-
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.1.3	Allowances for Doubtful Accrued Interest		
	Opening Balance	-	-
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.1.4	Allowances for project expenses awaiting write off sanction		
	Opening Balance	-	-
	Addition during the year		
	Closing balance	-	-
13.1.5	Allowances for losses pending investigation/ awaiting write off / sanction		
	Opening Balance	-	-
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.1.6	Allowances for Goods and Services Tax Input Receivable		
	Opening Balance	-	-
	Addition during the year		
	Used during the year		
	Reversed during the year		
	Closing balance	-	-
13.1.7	Due from directors or other officers of the company. (Refer Note 34(6) of Financial Statements).		
13.1.8	Advance due by Firms or Private Companies in which any Director of the Company is a Director or member.		
13.1.9	Refer Note 34(11) of the Financial Statements with regard to confirmation of balances.		



NOTE NO. 13.2 ASSETS CLASSIFIED AS HELD FOR SALE

(Amount in ₹ in Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
	Property, Plant and Equipment (Refer Note 13.2.1)	0.03	-
	TOTAL	0.03	-
13.2.1	Property, Plant and Equipment includes Plant and equipment and Other assets (Office equipment, vehicles, furniture and fixtures, etc.) identified for disposal due to replacement/ obsolescence of assets in the normal course of operations.		

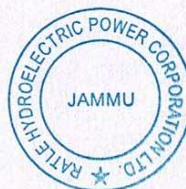
NOTE NO. 14.1 REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹ in Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025



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	-	-



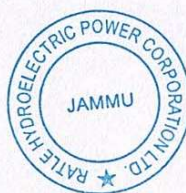
NOTE NO. 16.2 NON CURRENT - FINANCIAL LIABILITIES - LEASE LIABILITIES

(Amount in ₹ in Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
	Lease Liabilities	1,909.70	2,518.04
	TOTAL	1,909.70	2,518.04
16.2.1	Maturity Analysis of Lease Liability		
	The table below summarises the maturity profile of the company's borrowings and lease liability based on contractual payments (Undiscounted Cash Flows) :		
	Particulars	As at 31st March, 2026	As at 31st March, 2025
	More than 1 Year & Less than 3 Years	1,127.61	1,014.76
	More than 3 Year & Less than 5 Years	242.50	242.50
	More than 5 Years	4,567.09	4,455.94
	TOTAL	5,937.20	5,713.20
16.2.2	Movement in Lease Liability	As at 31st March, 2026	As at 31st March, 2025
	Opening Balance	2,557.48	2,444.52
	Addition in lease liabilities	15.08	3.41
	Finance Cost accrued during the year	116.20	117.95
	Less: Payment of lease liabilities	8.40	8.40
	Closing Balance	2,680.36	2,557.48
	Current maturities of lease obligations (Refer Note 20.2)	770.66	39.44
	Long term maturities of lease obligations	1,909.70	2,518.04



PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
Payable towards Bonds Fully Serviced by Government of India			
- Principal		-	-
Retention Money		5.06	1.32
Liability against works/supplies		-	-
Payable for Late Payment Surcharge		-	-
Payable for Financial Guarantee		-	-
Derivative Mark To Market Liability		-	-
Derivative Liability-Hedged Contract		-	-
Currency Option Premium		-	-
TOTAL		5.06	1.32
16.3.1	Maturity Analysis of Note No-16.3		
The table below summarises the maturity profile of the deposits/retention money based on contractual payments (Undiscounted Cash Flows) :			
Particulars		As at 31st March, 2026	As at 31st March, 2025
More than 1 Year & Less than 3 Years		5.56	1.56
More than 3 Year & Less than 5 Years			
More than 5 Years			
TOTAL		5.56	1.56



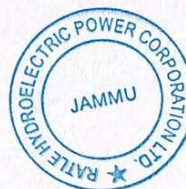
PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
A.	PROVISION FOR EMPLOYEE BENEFITS		
	i) Provision for Long term Benefits (Provided for on the basis of actuarial valuation)		
	Opening Balance	-	-
	Additions during the year		
	Amount used during the year		
	Amount reversed during the year		
	Closing Balance	-	-
	TOTAL	-	-
17.1 Information about nature and purpose of Provisions is given in Note 34 (17) of Financial Statements.			

NOTE NO. 18.1 DEFERRED TAX ASSETS (NET) - NON CURRENT		As at 31st March, 2026	As at 31st March, 2025
PARTICULARS			
	Deferred Tax Assets	62.92	62.92
	Total	62.92	62.92
18.1.1	Deferred tax assets has been created in compliance to IND AS 12 on "Income Taxes" notified under the Companies Act, 2013.		
18.1.2	Movement in Deferred Tax Assets are shown in Annexure to Note No. 18.1		

NOTE NO. 18.2 NON CURRENT - DEFERRED TAX LIABILITIES (NET)

(Amount in ₹ in Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
	Deferred Tax Liability On:-		
a)	Property, Plant and Equipment, Right of Use Assets, Investment Property and Intangible Assets.	-	-
b)	Financial Assets at FVTOCI	-	-
c)	Other Items	-	-
	Deferred Tax Liability	-	-
	Less:-Set off of Deferred Tax Assets pursuant to set off provisions		
a)	Provision for employee benefit scheme, doubtful debts, inventory and others	-	-
b)	Other Items	62.92	62.92
c)	MAT credit entitlement	-	-
d)	Business Losses	-	-
	Deferred Tax Assets	62.92	62.92
	Deferred Tax Liability (Net)	(62.92)	(62.92)
	(Disclosed under Note No-18.1 above)	62.92	62.92
18.2.1	Movement in Deferred Tax Liability/ (Assets) is given as Annexure to Note 18.1		
18.2.2	Deferred Tax Assets and Deferred Tax Liability have been offset as they relate to the same governing laws.		



Annexure to Note No. 18.1

Movement in Deferred Tax Liability

(Amount in ₹ in Lakhs)

Particulars	Property, Plant and Equipment, Right of Use Assets, Investment Property and Intangible Assets.	Financial Assets at FVTOCI	Other Items		Total
At 1st April 2025	-	-	-		-
Charge/(Credit)					-
-to Statement of Profit and Loss					-
-to Other Comprehensive Income					-
At 31st March 2026	-	-	-		-

Movement in Deferred Tax Assets

(Amount in ₹ in Lakhs)

Particulars	Provision for employee benefit scheme, doubtful debts, inventory and others	Other Items	MAT credit entitlement	Business Losses	Total
At 1st April 2025	-	62.92	-	-	62.92
(Charge)/Credit					-
-to Statement of Profit and Loss					-
-to Other Comprehensive Income					-
At 31st March 2026	-	62.92	-	-	62.92



NOTE NO. 19 OTHER NON CURRENT LIABILITIES

(Amount in ₹ in Lakhs)

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	-	-
TOTAL	-	-

NOTE NO. 20.1 BORROWINGS - CURRENT

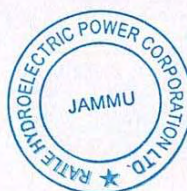
(Amount in ₹ in Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
A Loan Repayable on Demand		
From Banks-Secured	-	-
From Banks-Unsecured	-	-
B Other Loans		
From Bank-Secured	-	-
C Current maturities of long term debt		
- Bonds-Secured	-	-
- Term Loan -Banks-Secured	-	-
- Term Loan -Financial Institutions-Secured	-	-
- Term Loan -Banks-Unsecured	-	-
- Bonds-Unsecured	-	-
- Unsecured-From Government (Subordinate Debts)	-	-
- Other-Unsecured (in Foreign Currency)	-	-
Sub Total (C)	-	-
TOTAL	-	-

NOTE NO. 20.2 CURRENT - FINANCIAL LIABILITIES - LEASE LIABILITIES

(Amount in ₹ in Lakhs)

PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
Lease Liabilities	770.66	39.44
TOTAL	770.66	39.44



NOTE NO. 20.3 TRADE PAYABLE - CURRENT

(Amount in ₹ in Lakhs)

PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
	Total outstanding dues of micro and small enterprises (Refer Note 20.3.1)	35.67	65.22
	Total outstanding dues of Creditors other than micro and small enterprises	84.94	46.32
	TOTAL	120.61	111.54
20.3.1	Disclosure regarding Micro, Small and Medium Enterprise :-		
	Outstanding Liabilities towards Micro, Small and Medium Enterprise	35.68	65.22
	Disclosure of amount payable to Micro and Small Enterprises is based on the information available with the Company regarding the status of suppliers as defined under the Micro, Small and Medium Enterprise Development Act, 2006 (the Act). Additional disclosure as required under Section 22 of the Act is given under Note No.34(15) of Financial Statements.		
20.3.2	Refer Annexure-I to Note No-20.3 for Ageing schedule of Trade Payables.		
20.3.3	Total outstanding dues of Creditors other than micro enterprises and small enterprises includes Rs. NIL (Previous Year Rs. NIL) due to Parent Company.- (Applicable to JVs and Subsidiary Company)	-	-
20.3.4	Refer Note 34(11) of the Financial Statements with regard to confirmation of balances.		



Annexure-I to Note No-20.3 - Ageing of Trade Payables**As at 31st March 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	34.55	1.12					35.67
(ii) Others	75.49	9.45					84.94
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	110.04	10.57	0	0	0	0	120.61

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	65.22						65.22
(ii) Others	46.32						46.32
(iii) Disputed dues-MSME							0
(iv) Disputed dues-Others							0
Total	111.54	0	0	0	0	0	111.54



NOTE NO. 20.4 CURRENT - OTHER FINANCIAL LIABILITIES

(Amount in ₹ in Lakhs)

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	4,690.42	1,517.62
Liability against capital works/supplies-Micro and Small Enterprises (Refer Note 20.4.1)	-	2.57
Liability against Corporate Social Responsibility	8.42	24.98
Interest accrued but not due on borrowings (Refer Note 20.4.3)	-	-
Interest accrued and due on borrowings (Refer Note 20.4.4)	-	-
Hedge Premium accrued but not due on foreign borrowings	-	-
Payable towards Bonds Fully Serviced by Government of India	-	-
- Principal	-	-
- Interest	-	-
Earnest Money Deposit/ Retention Money	4,424.71	2,911.82
Due to Parent Co.	-	648.01
Liability for share application money -to the extent refundable	-	-
Unpaid dividend (Refer Note 20.4.2)	-	-
Unpaid Principal/ Interest (Refer Note 20.4.2)	-	-
Payable for Late Payment Surcharge	-	-
Payable for Financial Guarantee	-	-
Derivative Mark To Market Liability	-	-
Derivative Liability-Hedged Contract	-	-
Currency Option Premium	-	-
Payable to Employees	14.30	0.15
Payable to Ex-Employees	-	-
Payable to Others	1.00	-
TOTAL	9,138.85	5,105.15
20.4.1 Disclosure regarding Micro, Small and Medium Enterprise :-		
Outstanding Liabilities towards Micro, Small and Medium Enterprise	-	2.57
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(13) of Financial Statements.		
20.4.2 "Unpaid Dividend" and "Unpaid Principal/ Interest" includes the amounts which have not been claimed by the investors/holders of the equity shares/bonds. During the year, unpaid dividend of ₹ NIL (Previous Year ₹ NIL) has been paid to the Investor Education and Protection Fund. There is no amount due for payment to Investor Education and Protection Fund.		
20.4.3 Interest accrued but not due on borrowings includes interest amounting to Rs. NIL payable to Parent Company.-Applicable to JVs and Subsidiaries Companies.		
20.4.4 Interest accrued and due on borrowings includes interest amounting to Rs. NIL payable to Parent Company.-Applicable to JVs and Subsidiaries Companies.		
20.4.5 Liability against capital works/supplies other than Micro and Small Enterprises includes Rs. 185.22 lakhs Payable to Parent Company.-Applicable to JVs and Subsidiaries Companies.		
20.4.6 Refer Note 34(11) of the Financial Statements with regard to confirmation of balances.		

NOTE NO. 21 OTHER CURRENT LIABILITIES

(Amount in ₹ in Lakhs)

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	462.18	72.00
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	-	-
TOTAL	462.18	72.00
21.1 Refer Note 34(11) of the Financial Statements with regard to confirmation of balances.		



PARTICULARS		As at 31st March, 2026	As at 31st March, 2025
A.	PROVISION FOR EMPLOYEE BENEFITS		
i)	<u>Provision for Long term Benefits (Provided for on the basis of actuarial valuation)</u>		
	Opening Balance	-	
	Additions during the year		
	Amount used during the year		
	Amount reversed during the year		
	Closing Balance	-	-
ii)	<u>Provision for Performance Related Pay/Incentive</u>		
	Opening Balance	173.77	247.80
	Additions during the year	172.79	173.77
	Amount used during the year	173.77	247.80
	Amount reversed during the year	-	
	Closing Balance	172.79	173.77
	Less:-Advance Paid	-	-
	Closing Balance Net of Advance	172.79	173.77
iii)	<u>Provision For Employee Remuneration-Pay Anomaly</u>		
	Opening Balance	128.26	
	Additions during the year		128.26
	Amount used during the year	128.26	
	Amount reversed during the year		
	Closing Balance	-	128.26
	TOTAL	172.79	302.03
22.1 Information about nature and purpose of Provisions is given in Note 34 (17) of Financial Statements.			



NOTE NO. 23 CURRENT TAX LIABILITIES (NET)

(Amount in ₹ in Lakhs)

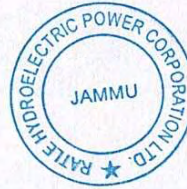
PARTICULARS	As at 31st March, 2026	As at 31st March, 2025
Opening Balance	125.98	151.51
Additions during the year	122.40	125.98
Amount adjusted during the year	-	-
Amount used during the year	125.98	145.36
Amount reversed during the year	-	6.15
Closing Balance (A)	122.40	125.98
Less: Current Advance Tax including Tax Deducted at Source (B)	127.07	134.05
Net Current Tax Liabilities (A-B)	(4.67)	(8.07)
(Disclosed under Note No-4 and 12 above)	4.67	8.07
TOTAL	-	-



NOTE NO. 24.1 REVENUE FROM OPERATIONS

(Amount in ₹ in Lakhs)

PARTICULARS		For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
I	Operating Revenue		
A	Sales		
	Sale of Power	-	-
	Revenue recognised out of advance against depreciation	-	-
	Performance based Incentive	-	-
	Sub-total (i)	-	-
	Less :		
	Sales adjustment on account of Foreign Exchange Rate Variation	-	-
	Tariff Adjustments	-	-
	Regulated Power Adjustment	-	-
	Income from generation of electricity – precommissioning (Transferred to Expenditure Attributable to Construction)	-	-
	Rebate to customers	-	-
	Sub-total (ii)	-	-
	Sub - Total (A) = (i-ii)	-	-
B	Income from Finance Lease	-	-
C	Income from Operating Lease	-	-
D	Revenue From Contracts, Project Management and Consultancy Works		
	Contract Income	-	-
	Revenue from Project management/ Consultancy works	-	-
	Sub - Total (D)	-	-
E	Revenue from Power Trading		
	Sale of Power	-	-
	Less:-Rebate to customers	-	-
	Trading Margin	-	-
	Sub - Total (E)	-	-
	Sub-Total-I (A+B+C+D+E)	-	-
II	OTHER OPERATING REVENUE		
	Income From Sale of Self Generated VERs/REC	-	-
	Income on account of generation based incentive (GBI)	-	-
	Interest from Beneficiary States -Revision of Tariff	-	-
	Sub-Total-II	-	-
	TOTAL (I+II)	-	-



NOTE NO. 24.2 OTHER INCOME

(Amount in ₹ in Lakhs)

PARTICULARS		For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
A	Interest Income		
(i)	Financial Assets measured at FVTOCI		
	- Investments carried at FVTOCI- Non Taxable	-	-
	- Investments carried at FVTOCI- Taxable	-	-
(ii)	Financial Assets at Amortised Cost		
	- Interest - Government Securities (8.5% tax free bonds issued by the State Governments)	-	-
	- Loan to Government of Arunachal Pradesh	-	-
	- Deposit Account	503.26	529.37
	- Employee's Loans and Advances (Net of Rebate)	-	-
	- Advance to contractors	-	-
	- Unwinding of Fair Value Loss on Financial Assets	-	-
	- Others	-	-
B)	Dividend Income		
	- Dividend from subsidiaries	-	-
	- Dividend - Others	-	-
C)	Other Non Operating Income (Net of Expenses directly attributable to such income)		
	- Late payment surcharge	-	-
	- Realization of Loss Due To Business Interruption	-	-
	- Profit on sale of investments	-	-
	- Profit on sale of Assets (Net)	-	-
	- Income from Insurance Claim	-	-
	- Liabilities/ Impairment Allowances/ Provisions not required written back	-	-
	Material issued to contractor		
	(i) Sale on account of material issued to contractors	-	-
	(ii) Less: Cost of material issued to contractors on recoverable basis	-	-
	(iii) Net: Adjustment on account of material issued to contractor	-	-
	- Amortization of Grant in Aid	-	-
	- Exchange rate variation (Net)	-	-
	- Mark to Market Gain on Derivative	-	-
	- Income on account of Guarantee Fee	-	-
	- Others	16.83	24.75
	Sub-total	520.09	554.12
	Add/(Less): C.O. Income Allocation	-	-
	Add/(Less): Regional Office Income Allocation	-	-
	Sub-total	520.09	554.12
	Less: Transferred to Expenditure Attributable to Construction	16.83	24.75
	Less: Transferred to Advance/ Deposit from Client/Contractees and against Deposit Works	-	-
	Less: Transfer of other income to grant	-	-
	Total	503.26	529.37
24.2.1	Detail of Liabilities/Impairment Allowances/Provisions not required written back		
a)	Others	-	-
	TOTAL	-	-

NOTE NO. 25.1 Purchase of Power - Trading

(Amount in ₹ in Lakhs)

PARTICULARS		For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
	Purchase of Power	-	-
	Less : Rebate from Supplier	-	-
	Total	-	-

NOTE NO. 25.2 GENERATION EXPENSES

(Amount in ₹ in Lakhs)

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



NOTE NO. 26 EMPLOYEE BENEFITS EXPENSE

(Amount in ₹ in Lakhs)

PARTICULARS		For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
	Salaries and Wages	1,713.97	1,739.03
	Contribution to provident and other funds (Refer Note 26.2 and 26.4)	244.87	224.07
	Staff welfare expenses	267.33	171.59
	Leave Salary & Pension Contribution	-	-
	Sub-total	2,226.17	2,134.69
	Add/(Less): C.O. Expenses Allocation	-	-
	Add/(Less): Regional Office Expenses Allocation	-	-
	Sub-total	2,226.17	2,134.69
	Less: Transferred to Expenditure Attributable to Construction	2,226.17	2,134.69
	Less: Transferred to Property, Plant and Equipment	-	-
	Less: Recoverable from Deposit Works	-	-
	Total	-	-
26.1	Disclosure about leases towards residential accomodation for employees are given in Note 34 (14) of Financial Statements.		
			(Amount in ₹ in Lakhs)
26.2	Contribution to provident and other funds include contributions:	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
	i) towards Employees Provident Fund	108.91	91.32
	ii) towards Employees Defined Contribution Superannuation/New Pension Scheme	156.09	98.42
26.3	Salary and wages includes expenditure on short term leases as per IND AS-116 " Leases".	-	-
26.4	Employee benefit expenditure includes an amount of Rs. NIL (Previous year Rs. NIL) in respect of employees engaged in Research and Development Activities of the Company.		



NOTE NO. 27 FINANCE COSTS

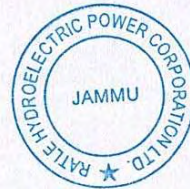
(Amount in ₹ in Lakhs)

PARTICULARS		For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
A	Interest on Financial Liabilities at Amortized Cost		
	Bonds	-	-
	Term Loans	-	-
	Foreign Currency Loans	-	-
	Loans by Government of India	-	-
	Short Term Loans	-	-
	Cash credit facilities /WCCL	-	-
	Other interest charges	-	-
	Unwinding of interest :-		
	Provision & Financial Liabilities	0.32	0.10
	Lease Liabilities	116.20	117.95
	Government of India Loan	-	-
	Sub-total	116.52	118.05
B	Other Borrowing Cost		
	Call spread/ Coupon Swap	-	-
	Amortisation of Hedge Premium	-	-
	Bond issue/ service expenses	-	-
	Royalty	-	-
	Commitment fee	-	-
	Guarantee fee on loan	-	-
	Other finance charges	-	-
	Sub-total	-	-
C	Applicable net (gain)/ loss on Foreign currency transactions and translation		
	Exchange differences regarded as adjustment to interest cost	-	-
	Less: Transferred to Deferred Foreign Currency Fluctuation Assets	-	-
	Sub-total	-	-
D	Others		
	Interest on Arbitration/ Court Cases	-	-
	Interest to beneficiary	-	-
	Sub-total	-	-
E	Interest on Income Tax	0.15	0.03
	Sub-total	0.15	0.03
	Total (A + B + C+ D+ E)	116.67	118.08
	Add/(Less): C.O. Expenses Allocation	-	-
	Add/(Less): Regional Office Expenses Allocation	-	-
	TOTAL	116.67	118.08
	Less: Transferred to Expenditure Attributable to Construction	116.52	118.05
	Less: Recoverable from Deposit Works	-	-
	Total	0.15	0.03

NOTE NO. 28 DEPRECIATION, AMORTIZATION AND IMPAIRMENT EXPENSES

(Amount in ₹ in Lakhs)

PARTICULARS		For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
	Depreciation and Impairment -Property, Plant and Equipment	64.85	65.67
	Depreciation-Right of use Assets	149.45	158.89
	Amortization -Intangible Assets	4.66	3.85
	Depreciation adjustment on account of Foreign Exchange Rate Variation	-	-
	Add/(Less): C.O. Expenses Allocation	-	-
	Add/(Less): Regional Office Expenses Allocation	-	-
	Add/(Less): Depreciation allocated to/from other units	-	-
	Sub-total	218.96	228.41
	Less: Transferred to Expenditure Attributable to Construction	218.96	228.41
	Less: Recoverable from Deposit Works	-	-
	Total	-	-



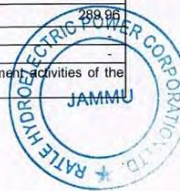
NOTE NO. 29 OTHER EXPENSES

(Amount in ₹ in Lakhs)

PARTICULARS	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
REPAIRS AND MAINTENANCE		
- Building	10.03	8.17
- Machinery	2.99	-
- Others	59.41	61.52
Rent (Refer Note 29.3)	179.94	289.97
Hire Charges	71.50	0.76
Rates and taxes	54.20	19.76
Insurance	0.55	0.84
Security expenses	140.33	135.07
Electricity Charges	8.16	5.79
Travelling and Conveyance	61.63	42.97
Expenses on vehicles	4.12	5.39
Telephone, telex and Postage	37.21	31.34
Advertisement and publicity	1.14	5.44
Entertainment and hospitality expenses	-	-
Printing and stationery	11.39	6.55
Legal Expenses	26.67	16.38
Consultancy charges - Indigenous	5.16	2.32
Consultancy charges - Foreign	-	-
Audit expenses (Refer Note 29.2)	1.31	0.89
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)	3.16	0.94
Loss on Sale of Investment	-	-
Losses out of insurance claims	-	-
Donation	-	-
Corporate social responsibility (Refer Note 34(12))	12.80	44.33
Community Development Expenses	-	-
Directors' Sitting Fees	0.20	1.00
Compensation on Arbitration/ Court Cases	-	-
Expenditure on Self Generated VER's/REC	-	-
Exchange rate variation (Net)	-	-
Training Expenses	1.62	2.99
Petition Fee /Registration Fee /Other Fee – To CERC/RLDC/RPC/IEC/PXIL	-	-
Operational/Running Expenses of Kendriya Vidyalay	-	-
Operational/Running Expenses of Other Schools	-	-
Operational/Running Expenses of Guest House/Transit Hostel	115.45	120.69
Operating Expenses of DG Set-Other than Residential	1.53	2.01
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	139.00	171.86
Sub-total	949.51	976.98
Add/(Less): C.O. Expenses Allocation	-	-
Add/(Less): Regional Office Expenses Allocation	-	-
Sub-total	949.51	976.98
Less: Transferred to Expenditure Attributable to Construction	919.77	903.82
Less: Recoverable from Deposit Works	-	-
Less: Transfer to General Reserve for Expenses on Buyback	-	-
Sub-total (i)	29.73	73.16
PROVISIONS/ IMPAIRMENT ALLOWANCE		
Loss allowance for trade receivables	-	-
Loss Allowance for Expected Credit Loss -Trade Receivables	-	-
Allowance for Bad and doubtful advances / deposits	-	-
Allowance for Bad and doubtful claims	-	-
Allowance for Bad and Doubtful Loan	-	-
Allowance for Doubtful Interest	-	-
Allowance for stores and spares/ Construction stores	-	-
Allowance for Shortage in store & spares provided	-	-
Allowance against diminution in the value of investment	-	-
Allowance for Project expenses	-	-
Allowance for losses pending investigation awaiting write off sanction	-	-
Allowance for Diminution in value of Inventory of Self Generated VER's Provided	-	-
Allowance for Goods and Services Tax Input Credit Receivable	-	-
Others	-	-
Sub-total	-	-
Add/(Less): C.O. Expenses Allocation	-	-
Add/(Less): Regional Office Expenses Allocation	-	-
Sub-total	-	-
Less: Transferred to Expenditure Attributable to Construction	-	-
Less: Recoverable from Deposit Works	-	-
Sub-total (ii)	-	-
Total (i+ii)	29.73	73.16

29.1 Disclosure about leases are given in Note 34 (14) of Financial Statements.

		(Amount in ₹ in Lakhs)
29.2	Detail of audit expenses are as under: -	
	i) Statutory auditors	
	As Auditor	
	- Audit Fees	0.90
	- Tax Audit Fees	-
	In other Capacity	
	- Taxation Matters	-
	- Limited Review	-
	- Company Law Matters	-
	- Management Services	-
	- Other Matters/services	0.41
	- Reimbursement of expenses	-
	ii) Cost Auditors	
	- Audit Fees	-
	- Reimbursement of expenses	-
	iii) Goods and Service Tax (GST) Auditors	
	- Audit Fees	-
	- Reimbursement of expenses	-
	Total Audit Expenses	1.31
29.3	Rent includes the following expenditure as per IND AS-116 " Leases".	
	(i) Expenditure on short-term leases other than lease term of one month or less	179.94
	(ii) Expenditure on long term lease of low-value assets	-
	(iii) Variable lease payments not included in the measurement of lease liabilities	-
29.4	Other general Expenses includes an amount of ₹ NIL (Previous year ₹ NIL) incurred on Research & Development activities of the Company.	



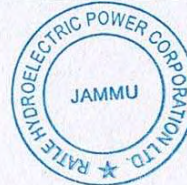
NOTE NO. 30.1 TAX EXPENSES

(Amount in ₹ in Lakhs)

PARTICULARS	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
Current Tax		
Current Tax on Profits for the year	122.40	125.97
Adjustment Relating To Earlier years	-	(6.15)
Total Current Tax expenses	122.40	119.82
Deferred Tax		
Decrease / (increase) in Deferred Tax Assets		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of earlier years	-	-
- Adjustments on account of MAT credit entitlement	-	-
- Adjustments on account of Business Losses entitlement	-	-
Increase/ (decrease) in Deferred Tax Liabilities		
- Relating to origination and reversal of temporary differences	-	-
- Relating to change in tax rate	-	-
- Adjustments in respect of deferred tax of earlier years	-	-
Net Deferred Tax	-	-
Total	122.40	119.82

(Amount in ₹ in Lakhs)

30.1.1 Reconciliation of Tax Expense and the accounting profit multiplied by India's statutory Income Tax rate.	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
Accounting profit/loss before income tax including movement in Regulatory Deferral Account Balance	473.38	456.18
Applicable tax rate (%)	0.25168	0.25168
Computed tax expense	119.14	114.81
Tax effects of amounts which are not deductible (Taxable) in calculating taxable income.		
Non Deductible Tax Expenses	3.26	11.16
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		(6.15)
Tax expense reported in Statement of Profit and Loss	122.40	119.82
30.1.2 Amounts recognised directly in Equity		
Aggregate current and deferred tax arising in the reporting year and not recognised in net profit or loss or other comprehensive income but directly debited/(credited) to equity		
Current Tax	*****	*****
Deferred tax	*****	*****
Total		
30.1.3 Tax losses and credits		
(i) Unused tax losses for which no deferred tax asset has been recognised	*****	*****
Potential tax benefit @ 30%	*****	*****
(ii) The details of MAT Credit available to the Company in future but not recognised in the books of account.		
30.1.4 Unrecognised temporary differences		
Temporary differences relating to investments in subsidiaries for which deferred tax liabilities have not been recognised.		
Undistributed Earnings	*****	*****
Unrecognised deferred tax liabilities relating to the above temporary differences	*****	*****



NOTE NO. 30.2 OTHER COMPREHENSIVE INCOME

(Amount in ₹ in Lakhs)

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

NOTE NO. 31 Movement in Regulatory Deferral Account Balances

(Amount in ₹ in Lakhs)

PARTICULARS	For the Year ended 31st March, 2026	For the Year ended 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	-	-
TOTAL (i)+(ii)+(iii)+(iv)+(v)+(vi)+(vii)+(viii)	-	-
Impact of Tax on Regulatory Deferral Accounts		
Less: Deferred Tax on Regulatory Deferral Account Balances	-	-
Add: Deferred Tax recoverable from Beneficiaries	-	-
TOTAL (B)	-	-
Total	-	-



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

(Amount in ₹ in Lakhs)

PARTICULARS	For the Year ended 31st March, 2026	For the Year ended 31st March, 2025
A. GENERATION EXPENSE		
Water Usage Charges	-	-
Consumption of stores	-	-
Sub-total	-	-
B. EMPLOYEE BENEFITS EXPENSE		
Salaries and Wages	1,765.69	1,739.03
Contribution to provident and other funds	244.87	224.07
Staff welfare expenses	215.61	171.59
Leave Salary and Pension Contribution	-	-
Sub-total	2,226.17	2,134.69
C. FINANCE COST		
Interest on : (Refer Note 2.2.3)		
Loans by Government of India	-	-
Bonds	-	-
Foreign loan	-	-
Term loan	-	-
Cash credit facilities /WCDL	-	-
Unwinding of interest-		
Provision & Financial Liabilities	0.32	0.10
Lease Liabilities	116.20	117.95
	116.52	118.05
Call spread / Coupon Swap	-	-
Amortisation of Hedge Premium	-	-
Bond issue/ service expenses	-	-
Commitment fee	-	-
Guarantee fee on loan	-	-
Other finance charges	-	-
Sub-total	116.52	118.05
D. DEPRECIATION AND AMORTISATION EXPENSES		
	218.96	228.41
Sub-total	218.96	228.41
E. OTHER EXPENSES		
Repairs And Maintenance :		
-Building	10.03	8.16
-Machinery	2.99	-
-Others	59.41	61.52
Rent and Hire Charges	251.44	290.73
Rates and taxes	54.20	19.76
Insurance	0.55	0.84
Security expenses	140.33	135.07
Electricity Charges	8.16	5.79
Travelling and Conveyance	51.60	31.01
Expenses on vehicles	4.12	5.39
Telephone, telex and Postage	37.21	31.34
Advertisement and publicity	-	-
Entertainment and hospitality expenses	-	-
Printing and stationery	11.39	6.53
Legal and Consultancy charges:		
- Indigenous	31.82	18.71
- 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	1.39	0.81
Land Acquisition and Rehabilitation Expenditure	-	-
Losses on sale of assets	1.77	0.13
Network Access/Transmission Charges	-	-
Other general expenses	253.36	288.03
Sub-total	919.77	903.82
F. PROVISIONS		
Sub-total	-	-
G. CORPORATE OFFICE/REGIONAL OFFICE EXPENSES		
Other Income	-	-
Other Expenses	-	-
Employee Benefits Expense	-	-
Depreciation and Amortisation Expenses	-	-
Finance Cost	-	-
Provisions	-	-
Sub-total	-	-
H. LESS: RECEIPTS AND RECOVERIES		
Income from generation of electricity – precommissioning	-	-
Interest on loans and advances	-	-
Profit on sale of assets	-	-
Provision/Liability not required written back	-	-
Others	16.83	24.75
Sub-total	16.83	24.75
TOTAL (A+B+C+D+E+F+G-H) (Refer Note 2.2)	3,464.60	3,360.22



Note-33: Disclosure on Financial Instruments and Risk Management

(1) Fair Value Measurement

A) Financial Instruments by category

		(Amount in ₹ in Lakhs)			
Financial assets	Notes	As at 31st March, 2026		As at 31st March, 2025	
		Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Fair value through Profit or Loss	Fair value through Other Comprehensive Income
Non-current Financial assets					
(i) Non-current investments					
a) In Equity Instrument (Quoted)	3.1				
b) In Debt Instruments (Government/ Public Sector Undertaking)- Quoted	3.1				
Sub-total					
(ii) Trade Receivables	3.2				
(iii) Loans					
a) Loans to Related Party	3.3				
b) Employees	3.3				
c) Loan to Government of Arunachal Pradesh (Including interest accrued)	3.3				
d) Others	3.3				
(iv) Others					
-Security Deposits	3.4				
-Lease Receivables including interest	3.4				
-Recoverable on account of Bonds Fully Serviced by Government of India	3.4				
-Receivable on account of Late payment Surcharge	3.4				
-Receivable on account of Guarantee Fee	3.4				
-Amount Recoverable	3.4				
-Derivative Mark to Market Asset	3.4				
-Derivative Asset Under Hedged Contract	3.4				
-Bank Deposits with more than 12 Months Maturity (Including interest accrued)	3.4				
Total Non-current Financial assets					
Current Financial assets					
(i) Current Investments	6				
(ii) Trade Receivables	7				
(iii) Cash and cash equivalents	8				
(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				
Total Current Financial Assets					
Total Financial Assets					



Ratle Hydroelectric Power Corporation Limited
(A Joint Venture of NHPC Ltd. JKSPDC Ltd.)

Financial Liabilities	Notes	As at 31st March, 2026			As at 31st March, 2025		
		Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost	Fair value through Profit or Loss	Fair value through Other Comprehensive Income	Amortised Cost
Non-current Financial Liabilities							
(i) Long-term borrowings	16.1						-
(ii) Long term maturities of lease liabilities	16.2			1,909.70			2,518.04
(iii) Other Financial Liabilities	16.3			5.06			1.32
(iv) Other Financial Liabilities (Currency Option Premium)	16.3			-			-
(v) Other Financial Liabilities (Derivative MTM Liability)	16.3	-					
(vi) Other Financial Liabilities (Derivative Liability Under Hedged Contract)	16.3						
Total Non-current Financial Liabilities		-	-	1,914.77	-	-	2,519.36
Current Financial Liabilities							
(iv) Borrowing -Short Term including current maturities of long term borrowings	20.1						-
(v) Current maturities of lease obligations	20.2			770.66			39.44
(vi) Trade Payables including Micro, Small and Medium Enterprises	20.3			120.60			111.54
(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			9,138.85			5,105.15
e) Other Current Liabilities	20.4						
Total Current Financial Liabilities		-	-	10,030.11	-	-	5,256.13
Total Financial Liabilities		-	-	11,944.87	-	-	7,775.49



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:

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
Financial Assets at FVTOCI							
(i) Investments:-							
- In Equity Instrument (Quoted)	3.1	-			-		
- In Debt Instruments (Government/ Public Sector Undertaking)* Quoted *	3.1 and 6	-			-		
Financial Assets at FVTPL :							
(i) Derivative MTM Asset (Call spread option and Coupon only swap)	3.4 and 11		-			-	
(ii) Derivative Asset Under Hedged Contract	3.4 and 11		-			-	
Total Financial Assets		-	-	-	-	-	-
Financial Liabilities at FVTPL :							
(i) Derivative MTM Liability (Call spread option)	16.3 and 20.4		-			-	
(ii) Derivative Liability under Hedged Contract	16.3 and 20.4		-			-	
Total Financial Liabilities			-	-		-	-

Note:

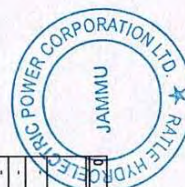
* In the absence of latest quoted market rates in respect of these instruments, rates have been derived as per Fixed Income Money Market and Derivatives Association of India (FIMMDA).

All other financial assets and financial liabilities have been measured at amortised cost at balance sheet date and classified as non-recurring fair value measurement.

(Amount in ₹ in Lakhs)

(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
Financial assets							
(i) Trade Receivables	3.2			-			-
(ii) Loans							
a) Employees (including current loans)	3.3 and 10		-				
b) Loans to Related Party	3.3		-				
c) Loan to Government of Arunachal Pradesh (including interest accrued)	3.3 and 10		-			0	
d) Others	3.3			-			-
(iii) Others							
Security Deposits	3.4		0.16			0.16	
-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		
Total Financial Assets		0	0.16	0	0	0.16	0



[illegible]

(c) Fair value of Financial Assets and liabilities measured at Amortised Cost				(Amount in ₹ in Lakhs)	
Particulars		As at 31st March, 2026		As at 31st March, 2025	
	Note No.	Carrying Amount	Fair Value	Carrying Amount	Fair Value
Financial assets					
(i) Trade Receivables	3.2	-	-	-	-
(ii) Loans					
a) Employees (including current loans)	3.3 and 10	-		-	
b) Loans to Related Party	3.3	-	-	-	
c) Loan to Government of Arunachal Pradesh (including Interest Accrued)	3.3 and 10				
d) Others	3.3	-	-	-	-
(iii) Others					
Security Deposits	3.4	0.16	0.16	0.16	0.16
-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	-	-	-	-
Total Financial Assets		0.16	0.16	0.16	0.16
Financial Liabilities					
(i) Long Term Borrowings including Current maturities and accrued interest	16.1, 20.1 and 20.4	-			
(ii) Currency Option Premium	16.3 & 20.4	-	-	-	-
(iii) Other Long Term Financial Liabilities (including Payable towards Bonds Fully Serviced by Government of India)	16.3				
Total Financial Liabilities		5.06	4.92	1.32	1.34
		5.06	4.92	1.32	1.34

Note:- 1. The Carrying amounts of current investments, Trade 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.

(d) valuation techniques and process used to determine fair values

- Use of Quoted market price or dealer quotes for similar instruments.
- Fair value of remaining financial instruments is determined using discounted cash flow analysis.
- (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 debits 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.



(2) Financial Risk Management

(A) Financial risk factors

The Company's activities expose it to a variety of financial risks. These are summarized as below:-

Risk	Exposure arising from	Measurement	Management
Credit risk	Cash & Cash equivalents, Other Bank Balances, Trade receivables and financial assets measured at amortised cost, Lease Receivable.	Ageing analysis, credit rating.	Diversification of bank deposits, letter of credit for selected customers.
Liquidity Risk	Borrowings and other facilities.	Rolling cash flow forecasts & Budgets	Availability of committed credit lines and borrowing facilities.
Market Risk- Interest rate	Long term borrowings at variable rates	Sensitivity Analysis	1. Diversification of fixed rate and floating rates 2. Refinancing 3. Actual Interest is recovered through tariff as per CERC Regulation
Market Risk- security prices Market Risk- foreign exchange	Investment in equity and debt securities Recognised financial liabilities not denominated in INR.	Sensitivity Analysis Sensitivity Analysis	Portfolio diversification Foreign exchange rate variation is recovered through tariff as per CERC Regulation. Call spread option and coupon only swap

Risk management framework

The Company's activities make it susceptible to various risks. The Company has taken adequate measures to address such concerns by developing adequate systems and practices. Company has a well-defined risk management policy to provide overall framework for risk management in the Company. The Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework.

The Company is exposed to the following risks from its use of financial instruments:

i) Credit risk

Credit risk is the risk that a counter party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The company is exposed to credit risk from its operating activities (primarily trade receivables/leased assets) and from its financing activities including deposits with banks and financial institutions.

ii) Liquidity risk.

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses.

iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market prices comprise of three types of risk: currency rate risk, interest rate risk and other price risks, such as equity and debt price risk. Financial instruments affected by market risk include loans and borrowings, deposits and investments. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in 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.



Lease receivables of the company are with regard to Power Purchase Agreements classified as finance lease as per Ind AS 116- 'Leases' as referred to in Note No. 34. The power purchase agreements are for sale of power to single beneficiary and recoverability of interest income and principal on leased assets i.e. PPE of the power stations are assessed on the same basis as applied for trade receivables.

Financial assets at amortised cost :-

Employee Loans: The Company has given loans to employees at concessional rates as per the Company's policy which have been measured at amortised cost at Balance Sheet date. The recovery of the loan is on fixed instalment basis from the monthly salary of the employees. Long term loans for acquisition of assets are secured by way of mortgage/hypothecation of the assets for which such loans are given. Management has assessed the past data and does not envisage any probability of default on these loans.

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 ₹ in Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
Financial assets for which loss allowance is measured using 12 months Expected Credit Losses (ECL)		
Non-current investments (Other than Subsidiaries and Joint Ventures)	-	-
Loans -Non Current (including interest)	-	-
Other Non Current Financial Assets (Excluding Lease Receivables and Share Application Money Pending Allotment)	0	0
Current Investments	-	-
Cash and cash equivalents	7,168.68	9,599.06
Bank balances other than Cash and Cash Equivalents	5,303.83	425.00
Loans -Current	-	-
Other Financial Assets (Excluding Lease Receivables and Contract assets)	4,532.10	4,332.06
Total (A)	17,004.77	14,356.28
Financial assets for which loss allowance is measured using Life time Expected Credit Losses (ECL)		
Trade Receivables	-	-
Contract Assets	-	-
Lease Receivables (including interest)	-	-
Total (B)	-	-
TOTAL (A+B)	17,004.77	14,356.28



(ii) Provision for expected credit losses :-

(a) Financial assets for which loss allowance is measured using 12 month expected credit losses

The Company assesses outstanding receivables on an ongoing basis considering changes in payment behaviour and provides for expected credit loss on case-to-case basis.

(b) Financial assets for which loss allowance is measured using life time expected credit losses

A default in recovery of financial assets occurs when in there is no significant possibility of recovery of receivables after considering all available options for recovery as per assessment of the management. As the power stations and beneficiaries of the company are spread over various states of India, geographically there is no concentration of credit risk. CERC Tariff Regulations 2024-29 allow the Company to raise bills on beneficiaries for late-payment surcharge, which adequately compensates the Company for time value of money due to delay in payment. Further, the fact that beneficiaries are primarily State Governments/ State Discoms and considering the historical credit loss experience for trade receivables, the Company does not envisage either impairment in the value of receivables from beneficiaries or loss due to time value of money due to delay in realization of trade receivables. However, the Company assesses outstanding trade receivables on an ongoing basis considering changes in operating results and payment behaviour and provides for expected credit loss on case-to-case basis. As at the reporting date company does not envisage any default risk on account of non-realization of trade receivables.

(iii) Reconciliation of impairment loss provisions

The movement in the allowance for impairment for financial assets during the year was as follows:

(Amount in ₹ in Lakhs)

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 ₹ in Lakhs)

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

Terms of undrawn borrowing facilities

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 ₹ in Lakhs)					
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
(i) Non Derivative Financial Liabilities					
Borrowings	16.1 and 20.1	-	-	-	-
Lease Liabilities	16.2 & 20.2	6,707.86	770.66	1,127.61	242.50
Other financial Liabilities	16.3 & 20.4	9,144.42	9,138.86	5.56	-
Trade Payables	20.3	120.61	120.61	-	-
Sub Total (i)		15,972.89	10,030.13	1,133.17	242.50
(ii) Derivative Financial Liability					
Currency Option Premium	16.3 & 20.4	-	-	-	-
Sub Total (ii)		-	-	-	-
Total Financial Liabilities (i+ii)		15,972.89	10,030.13	1,133.17	242.50
					4,567.09



Ratle Hydroelectric Power Corporation Limited
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As at 31st March, 2025		(Amount in ₹ in Lakhs)				
(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	5,752.64	39.44	1,014.76	242.50	4,455.94
Other financial Liabilities	16.3 & 20.4	5,106.71	5,105.15	1.56	-	-
Trade Payables	20.3	111.54	111.54	-	-	-
Sub Total (i)		10,970.89	5,256.13	1,016.32	242.50	4,455.94
(ii) Derivative Financial Liability						
Currency Option Premium	16.3 & 20.4	-	-	-	-	-
Sub Total (ii)		-	-	-	-	-
Total Financial Liabilities (i+ii)		10970.89	5256.13	1016.32	242.50	4455.94

(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) Price Risk: NIL

(ii) Foreign Currency Risk: NIL



(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 ₹ in Lakhs)

Statement of Gearing Ratio		
Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Net Debt	2,680.36	2,557.48
(b) Total Capital	1,60,127.72	97,833.74
Gearing Ratio (a/b)	0.02	0.03

Note: For the purpose of the Company's capital management, capital includes issued capital and reserves. Net debt includes Long term debts and Lease Liabilities including current maturities thereof, Short term Borrowings and Payable towards Bonds fully serviced by Government of India Less Cash and Cash Equivalents excluding earmarked balances.



Note No-33(4) :-Financial Ratios of RHPC 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	1.60	2.56	-37.61	The reason of variance is due to high increase in current assets in comparison to current liability as under: Under Current Assets major part i.e. claim from Govt. increased by Rs. 12.09 cr, cash & cash equivalent increased by Rs. 20.58 cr, received to parent company increased by Rs. 1.86 Cr whereas the major part of current liability i.e. Trade payable increased by Rs. 0.09 cr, Lease
(b)	Debt-Equity Ratio	Total Debts	Shareholder's Equity	0.02	0.03	-35.97	The reason of variance is due to high increase in total Equity and minor increase in lease Liability as compared to previous year as under: Total Equity as on 31-03-2026 is Rs. 1601.36 Cr where as it was Rs.978.33 Cr as on 31-03-2025.
(c)	Debt Service Coverage Ratio	Earning Available for debt service	Debt Service	NA	NA	NA	Company is not generating any operative income and is in construction stage. Hence ratios are not applicable.
(d)	Return on Equity Ratio (in %)	Profit After Tax	Average Shareholder's Equity	NA	NA	NA	
(e)	Inventory turnover Ratio	Revenue From Operation	Average Inventory	NA	NA	NA	
(f)	Trade Receivable turnover ratio	Revenue From Operation	Average Debtors	NA	NA	NA	
(g)	Trade Payables turnover ratio	Purchases	Average Trade Payables	7.03	9.16	-23.28	Due to decrease in R&M work in carparison to previous year
(h)	Net Capital turnover ration	Revenue From Operation	Average Working Capital	NA	NA	NA	Company is not generating any operative income and is in construction stage. Hence ratios are not applicable.
(i)	Net Profit ratio (In %)	Net Profit	Revenue from operations	NA	NA	NA	
(j)	Return on Capital Employed (In %)	Earning Before Interest and Taxes	Capital Employed (Tangible Net Worth + Total Debts + Deferred Tax	NA	NA	NA	
(k)	Return on investment (In %)	Income generated from investments	Time weighted average investments	NA	NA	NA	

Note 1:- Company is required to give explanation for any change in the ratio by more than 25% as compared to the preceeding year.

Annexure-I

NAME OF UNIT:

Ratle Hydroelectric Power Co. Ltd.

Model for disclosure of fair value under Note 33(1B)**Model for Calculation of Fair value of Retention Money for Disclosure**

Retention Money	31.03.2026
Outstanding non-current Undiscounted Amount	5.56
Fair Value- Non Current portion	4.92
Discount Rate for fair value disclosure	7.34%

Statement of cash outFlow and Present value for Disclosure

Date of refund	Amount Refunded	Fair Value
		7.34%
30-Sep-25	0	4.92
06-Apr-27	0.38	
07-Apr-27	0.38	
07-Apr-27	0.38	
05-Apr-27	0.38	
10-Apr-27	0.38	
05-Apr-27	0.38	
04-Apr-27	0.38	
08-Apr-27	0.50	
12-Jun-27	0.38	
18-Sep-27	0.50	
18-Sep-27	0.50	
22-Nov-27	0.16	
01-Nov-27	0.90	
	5.56	4.92





Ratle Hydroelectric Power Corporation Limited

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 ₹ NIL (Previous year ₹ 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 ₹ NIL (Previous year ₹ 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 ₹ NIL (Previous year ₹ NIL) based on probability of outflow of resources embodying economic benefits and estimated ₹ NIL (Previous year ₹ 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

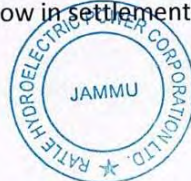
In respect of land acquired for the projects, some of the erstwhile land owners have filed claims for higher compensation amounting to ₹ NIL (Previous year ₹ NIL) Before various authorities/courts. Pending settlement, the Company has assessed and provided an amount of ₹ NIL (Previous year ₹ NIL) based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

(iv) Others

Claims on account of other miscellaneous matters amount to ₹ NIL (Previous year ₹ NIL). These claims are pending before various forums. Pending settlement, the Company has assessed and provided an amount of ₹ NIL (Previous year ₹ NIL) based on probability of outflow of resources embodying economic benefits and estimated ₹ NIL (Previous year ₹ 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.





Ratle Hydroelectric Power Corporation Limited

The above is summarized as below:

(₹ in Lakhs)

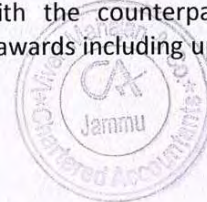
Sl. No.	Particulars	Claims as on 31.03.2026	up to date Provision against the claims	Contingent liability as on 31.03.2026	Contingent liability as on 31.03.2025	Addition/ (deduction) from contingent liability during the year	Decrease of contingent liability from Opening Balance as on 01.04.2025
(i)	(ii)	(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
	Total	NIL	NIL	NIL	NIL	NIL	NIL

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

2. Contingent Assets: Contingent assets in respect of the Company are on account of the following:

a) Counter Claims lodged by the company on other entities:

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





Ratle Hydroelectric Power Corporation Limited

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

b) Other Cases

Claims on account of other miscellaneous matters estimated by Management to be ₹ NIL (Previous year ₹ 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 Lakhs)

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)	2,40,329.80/-	2,90,214.50/-
2.	Intangible Assets	NIL	NIL
	Total		

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

(₹ in Lakhs)

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





Ratle Hydroelectric Power Corporation Limited

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

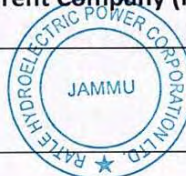
Name of Company	Subsidiaries, Joint Venture and Associate of NHPC	Principle place of operation
NHDC Limited (NHDC)	Subsidiary	India
Loktak Downstream Hydroelectric Corporation Limited (LDHCL)	Subsidiary	India
Bundelkhand Saur Urja Limited (BSUL)	Subsidiary	India
Jalpower Corporation Limited (JPCL)	Subsidiary	India
NHPC Renewable Energy Limited (NREL)	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	Nominee of	Period
1.	Sh. Indra Deva Dayal	Nominee of JKSPDC Limited-Chairman	01.06.2021 to 31.05.2025
2.	Sh. Suresh Kumar	Nominee of JKSPDC Limited-Chairman	w.e.f. 08.09.2025
3.	Sh. H. Rajesh Prasad	Nominee of JKSPDC Limited	21.10.2022 to 06.10.2025
4.	Sh. Shailendra Kumar, IAS	Nominee of JKSPDC Limited	w.e.f. 28.10.2025
5.	Sh. Santosh D. Vaidya	Nominee of JKSPDC Limited	17.08.2023 to 20.02.2026
6.	Sh. Ashwani Kumar, IAS	Nominee of JKSPDC Limited	w.e.f. 18.03.2026
7.	Sh. Rajender Prasad Goyal	Nominee of NHPC Limited	01.06.2021 to 09.07.2025
8.	Sh. Vishal Kumar Saini	Nominee of NHPC Limited	22.08.2024 to 30.09.2025
9.	Sh. Sanjay Kumar Singh	Nominee of NHPC Limited	w.e.f. 21.08.2024
10.	Sh. Anuj Kapoor	Nominee of NHPC Limited	w.e.f. 14.07.2025
11.	Sh. Rajendra Prasad	Nominee of NHPC Limited	w.e.f. 09.10.2025
12.	Smt. Swati Garg	Nominee of NHPC Limited	w.e.f. 01.03.2025
13.	Shri Ashok Kumar Nauriyal	CEO	26.05.2023 to 02.06.2025
14.	Shri Mahender Kumar Kashyap	CEO	w.e.f. 02.06.2025
15.	Shri Jai Prakash	CFO	w.e.f. 10.03.2023
16.	Shri Abhishek Dagur	Company Secretary	w.e.f. 23.06.2021

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

Name of Related Parties	Principal place of operation





Ratle Hydroelectric Power Corporation Limited

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.

Sl. No.	Name of the Government	Nature of Relationship with NHPC
1	Government of India	Shareholder having control over Parent Company (NHPC)
2	NHPC	Holding Company
3	JKSPD)/UPNEDA/Govt. of Manipur	Shareholder having significant influence over the Company
4	Central/State controlled PSU	Entities controlled by the same Government (Central Government/State Govt.) that has control over NHPC

(B) Transactions and Balances with related parties are as follows:

(i) Transactions and Balances with Parent

(₹ in Lakhs)

Transactions with Parent	For the year ended 31.03.2026	For the year ended 31.03.2025
(i)	(ii)	(iii)
Services received by the Company from		
▪ NHPC		
➤ Rent office & Residence-Dulhasti	95.92	129.29
➤ Electricity bill for Office & Residence-Dulhasti	5.38	7.83
➤ RO Jammu Medical/Rent Office	1.78	0.92
➤ NHPC Technical Service	686.00	686.00
Dividend paid by the company to		
▪ NHPC	NIL	NIL
Equity contributions (including share application money) received by the company		



Ratle Hydroelectric Power Corporation Limited

from:		
▪ NHPC	20,943.00	23,383.00
Reimbursement of Cost of employee on deputation/Posted by		
▪ NHPC	55.41	146.81
Loans & Advances given by the Company to:		
▪ NHPC	-	-
Loans & Advances received by the Company from:		
▪ NHPC		

(₹ in Lakhs)

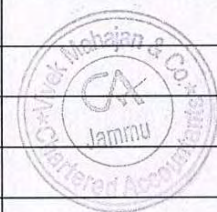
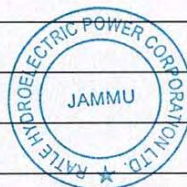
Balances with Parent	As at 31.03.2026	As at 31.03.2025
(i)	(ii)	(iii)
Receivable (unsecured) from		
▪ NHPC	181.00	
Payable (unsecured) to		
▪ NHPC	185.22	648.01
Investment in Equity by		
▪ NHPC	80,814.00	59,871.00
Loans & Advances Receivable from:		
▪ NHPC	-	-
Loans & Advances Payable to:		
▪ NHPC	-	-

(ii) Transactions and Balances Subsidiaries, Joint Venture and Associate of NHPC Limited.

(iii) Transactions and Balances with Govt of Jammu & Kashmir (JKSPDC)

(₹ in Lakhs)

Transactions	For the year ended 31.03.2026	For the year ended 31.03.2025
(i)	(ii)	(iii)
Services Provided by the Company	-	-
Services Received by the Company	-	-
Equity contributions (including share application money) received by the company	41,000.00	6,633.00
Loan given by the company	-	-
Loan received by the company	-	-
Interest on Loan Paid by the company	-	-
Interest on Loan received from the company	-	-
Grant received during the year	-	-



Ratle Hydroelectric Power Corporation Limited

Balances	As at 31.03.2026	As at 31.03.2025
(i)	(ii)	(iii)
Receivable (unsecured)	-	-
Payable (unsecured)	-	-
Investment in Equity	77,633.00	36,633.00
Loans & Advances Receivable	-	-
Loans & Advances Payable	-	-

(iv) Transactions and Balances with Key Management Personnel:

(₹ in Lakhs)

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
1. Government/State Nominee Directors							
Sh. Indra Deva Dayal (Chairman)	2.42					0.20	
2. Company Secretary/CFO							
Sh. Ashok Kumar Nauriyal (CEO)	10.52	1.45					
Sh. Mahender Kumar Kashyap (CEO)	38.45	4.80					
Sh. Jai Prakash (CFO)	66.05	8.14					

(₹ in Lakhs)

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
1. Government/State Nominee Directors							



Ratle Hydroelectric Power Corporation Limited

Sh. Indra Deva Dayal	14.50					1.00	
2. Company Secretary/CFO							
Sh. Ashok Kumar Nauriyal (CEO)	92.39	10.02					
Sh. Jai Prakash (CFO)	59.12	7.46					

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

(₹ in Lakhs)

Post -Employment Benefit Plans	Contribution by the company (Net of Refund from Post - Employment Benefit Plans)		Balances with Post - Employment Benefit Plans	
	for the year ended 31.03.2026	for the year ended 31.03.2025	As at 31.03.2026	As at 31.03.2025
NHPC Limited Employees Provident Fund	113.20	94.98	0	0
NHPC Limited Employees Group Gratuity Assurance Fund	-20.33	17.67	0	0
NHPC Limited Retired Employees Health Scheme Trust	48.88	30.11	0	0
NHPC Limited Employees Social Security Scheme Trust	3.13	3.02	0	0
NHPC Limited Employees Defined Contribution Superannuation Scheme Trust	134.05	79.59	0	0
NHPC Limited Employee Leave Encashment Trust etc.	26.86	99.03	0	0

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

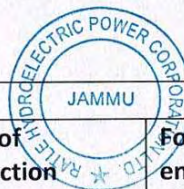
(₹ in Lakhs)

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
(i)	(ii)	(iii)
Services Received by the Company	16.59	12.24

(vi) Outstanding balances and guarantees with Central Government: NIL

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

Name of Entity/ Govt. Agency along with PAN & CIN	Nature of Transaction	Detail of Transaction	(Rs. In Lakhs)	
			For the year ended 31.03.2026	For the year ended 31.03.2025





Ratle Hydroelectric Power Corporation Limited

Powergrid Teleservice Limited	Services received by the Company	Internet lease line (ILL)	12.63	12.24
Power Grid Corporation of India Limited	Services received by the Company	DPR for 400KV dedicated transmission Line from Pothead Yard of 850MW RHPCL	3.96	-

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

(₹ in Lakhs)

Name of Related Party	Nature of Balance	As at 31.03.2026	As at 31.03.2025
NIL			

C) Other notes to related party transactions:

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

- Transactions with the state governments and entities controlled by the Government of India are carried out at market terms on arms-length basis through a transparent price discovery process against open tenders, except in a few cases of procurement of spares/services from Original Equipment Manufacturers (OEMs) for proprietary items on single tender basis due to urgency, compatibility or other reasons. Such single tender procurements are also done through a process of negotiation with prices benchmarked against available price data of same/similar items.
- Consultancy services received by the Company from Parent Company are generally on nomination basis at the terms, conditions and principles applicable for consultancy services provided to other parties.
- Outstanding balances of Parent company as at 31.03.2026 are unsecured and settlement occurs through banking transactions. These balances other than loans are interest free. No impairment of receivables relating to amounts owed by related parties has been recognised. Assessment of impairment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

7. Particulars of Security: The carrying amount of assets mortgaged/ hypothecated as security for borrowings are as under.

(₹ in Lakhs)

S. No	Particulars	As on 31.03.2026		As on 31.03.2025	
		Specific Assets mortgaged/ hypothecated against Borrowings	Common Assets mortgaged/ hypothecated against Borrowings	Specific Assets mortgaged/ hypothecated against Borrowings	Common Assets mortgaged/ hypothecated against Borrowings
1	Property, Plant & Equipment	NIL	NIL	NIL	NIL
2	Capital work in progress	NIL	NIL	NIL	NIL



Ratle Hydroelectric Power Corporation Limited

3	Financial Assets- Others	NIL	NIL	NIL	NIL
	Total	NIL	NIL	NIL	NIL

8. **Disclosures Under Ind AS-19 "Employee Benefits":** Employee benefit obligations in respect of employees of Parent Company posted at Ratle Hydroelectric Power Corporation Ltd 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 Lakhs)

Sl. No.	Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
a)	Expenditure in Foreign Currency	NIL	NIL
	i) Interest		
	ii) Other Misc. Matters		
b)	Value of spare parts and Components consumed in operating units.	NIL	NIL
	i) Imported		
	ii) Indigenous		
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 (₹) – Basic and Diluted	0.03	0.04
Earnings per Share after Regulatory Income (₹) – Basic and Diluted	0.03	0.04
Par value per share (₹)	10	10

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

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Net Profit after Tax but before Regulatory Income used as numerator (₹ in Lakhs)	359.25	336.36
Net Profit after Tax and Regulatory Income used as numerator (₹ in Lakhs)	359.25	336.36

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

(₹ in Lakhs)

Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
Weighted Average number of equity shares used as denominator-Diluted	11,844.83	7,795.24





Ratle Hydroelectric Power Corporation Limited

Weighted Average number of equity shares used as denominator-Basic	11,009.14	7,766.47
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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 ₹ 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 Lakhs)

(₹ in Lakhs)

Particulars	Total outstanding amount as on 31.12.2025	Amount confirmed	Total outstanding amount as on 31.03.2026
Loans and Advances to contractors/ suppliers/service providers/ others including for capital expenditure	38,548.09	38,548.09	38,675.86
Trade/Other payables	51.00	51.00	51.00
Security Deposit/Retention Money payable	3,460.94	3,460.94	4,383.61

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

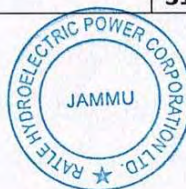
- (c) In the opinion of the management, unconfirmed balances will not require any adjustment having any material impact on the Financial Statements of the Company.

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 Lakhs)

S. No	Particulars	For the year ended 31.03.2026	For the year ended 31.03.2025
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Ratle Hydroelectric Power Corporation Limited

A	Amount required to be spent during the year		
	(i) Gross amount (2% of average net profit as per Section 135 of Companies Act, 2013)	12.80	9.22
	(ii) Surplus arising out of CSR project		
	(iii) Set off available from previous year		
	(iv) Total CSR obligation for the year [(i)+(ii) -(iii)]		
B	Amount approved by the Board to be spent during the year	12.80	50.00
C	Amount spent during the year (including deposits in National Welfare Fund)	12.80	44.33
D	Set off available for succeeding years (C- A(iv))	-	-
E	Amount Unspent during the year	-	-

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 Lakhs)

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	2.17	7.20
2	Education and Skill Development		21.61
3	Women Empowerment /Senior Citizen		
4	Environment		2.67
5	Art and Culture		0.23
6	Ex Armed Forces		
7	Sports	2.36	0.59
8	Rural Development		12.03
9	Swachh Vidyalaya Abhiyan		
10	Swachh Bharat Abhiyan		
11	Disaster Management		
12	Contribution to Central Government Fund (including Contribution to PM CARES Fund and National Welfare Fund)	8.27	
13	Administrative Overhead		
14	CSR Impact assessment		
	Total amount	12.80	44.33

Note: - The amount of Rs. 8.27 Lakhs will be deposited in National Welfare fund during the time line as specified in Act. Liability for the same has been accounted for in the Books of Accounts.

- (iii) Other disclosures:-



Ratle Hydroelectric Power Corporation Limited

- (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 Lakhs)

	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	0	0	0	0	18.29	18.29
(ii)	For purpose other than (i) above	4.38	8.42	12.80	19.34	6.70	26.04
	Total	4.38	8.42	12.80	19.34	24.99	44.33

- (b) As stated above, a sum of ₹ 8.42 Lakhs out of the total expenditure of ₹ 12.80 Lakhs is yet to be paid to concerned parties(including welfare fund) which are included in the relevant head of accounts pertaining to liabilities.

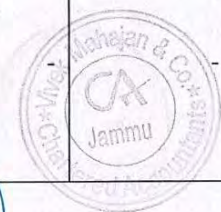
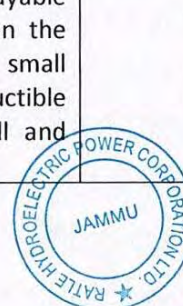
13. Disclosures as required under Section 22 of The Micro, Small and Medium Enterprises Development Act, 2006 read with notification of Ministry of Corporate Affairs dated 11th October,2018 to the extent information available with management are as under:

(₹ in Lakhs)

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: a) Trade Payables: -Principal (Refer Note 20.3) -Interest b) Others: -Principal (Refer Note 16.3 & 20.4) -Interest	35.67	65.22 2.57
(ii)	The amount of interest paid by the buyer in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during the year.	-	-
(iii)	The amount of interest due and payable for the year of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the Micro, Small and Medium Enterprises Development Act, 2006;	-	-
(iv)	The amount of interest accrued and remaining unpaid as on Balance Sheet date.	-	-
(v)	The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006.	-	-

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

Company as Lessee:





Ratle Hydroelectric Power Corporation Limited

(i) Treatment of Leases as per Ind AS 116 :

The Company assesses whether a contract is or contains a lease, at the inception of the contract. The Company recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as tablets and personal computers, small items of office furniture and telephones). For these leases, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Company uses its incremental borrowing rate.

The Company has applied the following practical expedients on initial application of Ind AS 116:

- Applied a single discount rate to a portfolio of leases of similar assets in similar economic environment with a similar end date.
- Applied the exemption not to recognize right-of-use assets and liabilities for leases with less than 12 months of lease term on the date of initial application.
- Excluded the initial direct costs, if any from the measurement of the right-of-use asset at the date of recognition of right-of-use asset.
- Used hindsight when determining the lease term if the contract contains options to extend or terminate the lease.

The weighted average incremental borrowing rate applied to leases recognised during FY 2025-26 is 7.15%.

(ii) Nature of lease: The Company's significant leasing arrangements are in respect of the following assets:

- Premises under cancellable lease arrangements for residential use of employees ranging from 3-4 months to three years.
- Premises for offices, guest houses and transit camps on lease which are not non-cancellable and are usually renewable on mutually agreeable terms.
- Land obtained on lease for construction of projects and / or administrative offices.
- Vehicles on operating leases generally for a period of 1 to 2 years and such leases are not non-cancellable.

Amount recognised in the Statement of Profit and Loss / Expenditure Attributable to Construction in respect of short term, low value and variable lease are as under:

S. No	Description	31.03.2026	31.03.2025
1	Expenditure on short-term leases	179.94	289.96
2	Expenditure on lease of low-value assets		
3	Variable lease payments not included in the measurement of lease liabilities		

(iii) Commitment for Short Term Leases as on 31.03.2026 is ₹ 100.64 Lakhs (Previous Year ₹ 175.09 Lakhs).



Ratle Hydroelectric Power Corporation Limited

(iv) Movement in lease liabilities during the year:

(₹ in Lakhs)

Particulars	31.03.2026	31.03.2025
Opening Balance	2,557.48	2,444.52
Additions in lease liabilities	15.08	3.41
Finance cost accrued during the year	116.20	117.95
Less: Payment of lease liabilities	8.40	8.40
Closing Balance	2,680.36	2,557.48

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	51.00%	57.41%

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 and there exist no indication that would indicate for impairment of any of the CGUs during FY 2025-26.

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

(i) General

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

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

- ii) **Provision for employee benefits (Other than provisions for defined contribution and defined benefit plans which have been disclosed as per Ind AS-19 at S. No. 10 of Note No. 34):**

a) Provision for Performance Related Pay/Incentive:

Short-term Provision has been recognized in the accounts towards Performance Related Pay/ incentive to employees on the basis of Management estimates as per company's rules in this



Ratle Hydroelectric Power Corporation Limited

regard which are based on the guidelines of the Department of Public Enterprises, Government of India.

- 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
Nil	Investment in securities	Nil	Nil	Nil	Nil
Nil	Receivables	Nil	Nil	Nil	Nil
Nil	Payables	Nil	Nil	Nil	Nil
Nil	Shares held by struck off company	Nil	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 effects 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



Ratle Hydroelectric Power Corporation Limited

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.

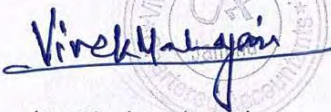
22. Figures for the previous year have been regrouped/restated wherever necessary.

For Vivek Mahajan & Co

Chartered Accountants

(Firm Regn.

No.022398N)



(CA Vivek Mahajan)

Proprietor

M.No.510651

Place : Jammu

Date : 02/05/2026

For and on behalf of Board of Directors



Director

(SANJAY KR. SINGH)

DIN 10718481



Director

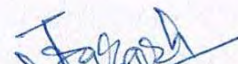
(ANUJ KAPOOR)

DIN 10137420



Chief Executive Officer

(Mahender Kumar Kashyap)



Chief Financial Officer

(Jai Prakash)



Company Secretary

(Abhishek Dagur)

A34036



 RHPCL LIMITED RATLE HYDROELECTRIC PROJECT, KISTHWAR, J&K Trial Balance as on 31-03-2026								
(Amount in Rs Lakhs)								
Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	Net
131010	EQUITY SHARE CAPITAL ISSUED SUBSCRIBED AND PAID UP	0.00	86004.00	0.00	72441.00	0.00	158447.00	-158447.00
130801	PROFIT & LOSS ACCOUNT	0.00	1329.74	0.00	0.00	0.00	1329.74	-1329.74
131001	SHARE APPLICATION MONEY PENDING ALLOTMENT TO THE EXTENT NOT REFUNDABLE	0.00	10500.00	0.00	74751.00	0.00	0.00	0.00
310101	EARNST MONEY DEPOSIT	0.00	12.59	41.29	38.72	0.00	10.02	-10.02
310201	SUNDY CREDITORS-CAPITAL WORKS-INDIAN CURRENCY	0.00	1520.19	41255.44	44240.46	0.00	4505.20	-4505.20
310202	SUNDY CREDITORS FOR MATERIAL/SUPPLIES-CAPITAL-INDIAN CURRENCY	0.00	0.00	437.19	437.19	0.00	0.00	0.00
310204	PAYABLES TO PARENT/ SUBSIDIARIES / JV - SERVICES RECEIVED - CAPITAL WORKS	0.00	0.00	658.56	843.78	0.00	185.22	-185.22
310213	SUNDY CREDITORS- CORPORATE SOCIAL RESPONSIBILITY - CAPITAL WORK	0.00	12.75	12.75	0.00	0.00	0.00	0.00
310250	SUNDY CREDITORS-MICRO & SMALL ENTERPRISE-CAPITAL	0.00	0.00	44.08	44.08	0.00	0.00	0.00
310300	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-CAPITAL/SUPPLY/CAPITAL-OTHERS-INR/FC	2871.12	0.00	14202.60	12676.77	4396.96	0.00	4396.96
310301	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS-CAPITAL-INDIAN CURRENCY	0.00	2869.23	698.62	2224.45	0.00	1.90	-1.90
310303	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY	0.00	0.89	57.19	77.44	0.00	21.13	-21.13
310411	SUNDY CREDITORS-SUPPLIES-OTHER THAN CAPITAL-INDIAN CURRENCY	0.00	9.66	9.66	0.15	0.00	0.15	-0.15
310413	SUNDY CREDITORS- CORPORATE SOCIAL RESPONSIBILITY - OTHER THAN CAPITAL WORK	0.00	44.20	269.71	284.10	0.00	62.59	-62.59
310431	SUNDY CREDITORS-OTHERS-OTHER THAN CAPITAL-INDIAN CURRENCY	0.00	65.22	380.68	351.13	0.00	35.68	-35.68
310434	SUNDY CREDITORS-MICRO& SMALL ENTERPRISE-OTHER THAN CAPITAL	0.00	2.57	2.57	0.00	0.00	0.00	0.00
310437	SUNDY CREDITORS- CORPORATE SOCIAL RESPONSIBILITY - MICRO, SMALL & MEDIUM ENTERPRISE	0.00	0.00	122.85	122.85	0.00	0.00	0.00
310450	STORES PAYMENT CONTROL ACCOUNT	29.67	0.00	98.13	104.51	23.29	0.00	23.29
310500	CONTRA-CURRENT/NON CURRENT-SECURITY DEPOSIT/RETENTION-OTHER THAN CAPITAL-INR/FC	0.00	29.67	36.38	30.00	0.00	23.29	-23.29
310501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY	0.00	0.00	1416.95	1420.40	0.00	3.46	-3.46
310604	LIABILITY FOR SALARY	0.00	0.15	61.47	64.26	0.00	2.94	-2.94
310605	OTHER EXPENSES PAYABLE TO EMPLOYEES	0.00	0.00	35.66	41.57	0.00	7.91	-7.91
310609	PAYABLES TO EMPLOYEES - REIMBURSEMENT UNDER FURNITURE / LAPTOP SCHEME	0.00	0.00	35.72	35.72	0.00	0.00	0.00
310611	LIABILITY FOR PRP/PLG/PBR- PAYABLE TO EMPLOYEES	0.00	0.76	3.73	3.72	0.00	0.76	-0.76
310701	ELECTRICITY/POWER CHARGES PAYABLE	0.00	0.19	4.58	4.58	0.00	0.19	-0.19
310703	TELEPHONE AND TELEX CHARGES PAYABLE	0.00	0.28	4.13	3.96	0.00	0.11	-0.11
310704	RENT PAYABLE	0.00	0.00	1.84	2.00	0.00	0.15	-0.15
310713	OTHER EXPENSES PAYABLE	0.00	0.00	138.51	148.75	0.00	10.25	-10.25
311201	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE-COMPULSORY CONTRIBUTION	0.00	0.00	134.61	144.47	0.00	9.86	-9.86
311202	CORPORATION CONTRIBUTION TOWARDS EPF PAYABLE-MATCHING CONTRIBUTION	0.00	0.00	3.90	4.29	0.00	0.39	-0.39
311206	CORPORATION CONTRIBUTION TOWARDS EPS PAYABLE	0.00	0.00	0.90	1.02	0.00	0.12	-0.12
311207	EMPLOYEES CONTRIBUTION TOWARDS CREDIT THRIFT SOCIETY PAYABLE	0.00	0.00	1.94	2.24	0.00	0.30	-0.30
311208	EMPLOYEES CONTRIBUTION TOWARDS NHPCL CLUB PAYABLE TO NHPCL CLUB	0.00	0.00	2.84	3.13	0.00	0.29	-0.29
311214	EMPLOYEES CONTRIBUTION (EC) TOWARDS SOCIAL SECURITY	0.00	0.00	3.13	3.84	0.00	0.71	-0.71
311215	EMPLOYEES CONTRIBUTION (EC) TOWARDS SOCIAL SECURITY	0.00	0.00	41.20	44.87	0.00	3.67	-3.67
311222	EMPLOYEES CONTRIBUTION TOWARDS EPF PAYABLE-VOLUNTARY CONTRIBUTION	0.00	0.00	2.51	2.83	0.00	0.31	-0.31
311223	REFUND OF EPF ADVANCE (EC) EMPLOYEES CONTRIBUTION	0.00	0.00	0.64	0.55	0.00	0.09	0.09
311231	GPF RECOVERED AND PAYABLE TO OUTSIDE DEPARTMENTS	0.00	0.00	11.66	12.17	0.00	0.52	-0.52
311241	EMPLOYEES CONTRIBUTION TOWARDS SUPERANNUATION/PENSION FUND PAYABLE - COMPULSORY	0.00	2.16	15.59	23.03	0.00	9.59	-9.59
311253	EMPLOYEES CONTRIBUTION TOWARDS - NPS PAYABLE-COMPULSORY	0.00	0.00	59.64	64.44	0.00	4.81	-4.81
311254	CORPORATION CONTRIBUTION TOWARDS - NPS PAYABLE	0.00	10.21	118.67	170.05	0.00	61.58	-61.58
311255	EMPLOYEES CONTRIBUTION TOWARDS - NPS - VOLUNTARY CONTRIBUTION	0.00	0.00	1.60	1.79	0.00	0.19	-0.19
311301	INCOME TAX DEDUCTED AT SOURCE-SALARIES	0.00	2.65	527.96	565.99	0.00	40.68	-40.68
311302	INCOME TAX DEDUCTED AT SOURCE-CONTRACTORS-INDIAN	0.00	28.01	803.29	916.62	0.00	141.34	-141.34
311304	INCOME TAX DEDUCTED AT SOURCE-RENT	0.00	2.39	10.26	10.43	0.00	2.56	-2.56
311306	INCOME TAX DEDUCTED-SERVICES	0.00	2.61	61.47	78.65	0.00	19.79	-19.79
311407	LIABILITY FOR OTHER STATE LEVIES	0.00	16.45	472.17	539.33	0.00	83.61	-83.61
311502	AMOUNT PAYABLE TO PARENT COMPANY - OTHER THAN TRADE PAYABLES	0.00	648.01	2032.75	1384.74	0.00	0.00	0.00
312101	SUNDY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (CAPITAL WORKS)	0.00	0.00	5370.83	5370.83	0.00	0.00	0.00
312104	SUNDY CREDITORS-QUARTERLY PROVISIONAL LIABILITIES (SERVICES)	0.00	0.00	7.62	7.62	0.00	0.00	0.00
312106	QUARTERLY PROVISIONAL LIABILITIES-PARENT/ SUBSIDIARIES / JV - SERVICES RECEIVED - CAPITAL WORKS	0.00	0.00	198.00	198.00	0.00	0.00	0.00
312111	QUARTERLY PROVISIONAL LIABILITIES-PARENT/ SUBSIDIARIES / JV - SERVICES RECEIVED - CAPITAL WORKS	0.00	0.00	607.11	607.11	0.00	0.00	0.00
312201	OUTPUT GST - CENTRAL GST PAYABLE - STATE 1	0.00	0.00	0.12	0.28	0.00	0.17	-0.17
312203	OUTPUT GST - STATE GST PAYABLE - STATE 1	0.00	0.00	0.12	0.28	0.00	0.17	-0.17
312205	OUTPUT GST - INTEGRATED GST PAYABLE - STATE 1	0.00	0.00	5.22	5.22	0.00	0.00	0.00
312211	CGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	0.00	2.92	23.55	23.52	0.00	3.30	-3.30
312213	SGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	0.00	2.92	23.55	23.52	0.00	3.30	-3.30
312215	IGST - PAYABLE UNDER REVERSE CHARGE MECHANISM - STATE 1	0.00	1.00	6.33	5.34	0.00	0.01	-0.01
312231	TDS Payable - Central GST - STATE 1	0.00	0.29	402.38	436.11	0.00	34.03	-34.03
312233	TDS Payable - Central GST - STATE 1	0.00	1.56	4.87	4.37	0.00	1.06	-1.06
312235	TDS Payable - INTEGRATED GST - STATE 1	0.00	0.29	401.91	435.65	0.00	34.03	-34.03
312235	TDS Payable - INTEGRATED GST - STATE 1	0.00	0.00	3.05	3.09	0.00	0.04	-0.04
312501	LIABILITY FOR CSR TO BE DEPOSITED IN SPECIFIED FUND	0.00	0.00	0.00	8.27	0.00	8.27	-8.27
312501	SECURITY DEPOSIT/RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-NON CURRENT	0.00	0.00	10.77	15.27	0.00	4.50	-4.50
312501	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL WORKS-CAPITAL-INDIAN CURRENCY-CURRENT	0.00	2869.23	12669.18	14195.01	0.00	4396.96	-4396.96
312501	SECURITY DEPOSIT-RETENTION MONEY-SUPPLIER-CAPITAL-INDIAN CURRENCY-CURRENT	0.00	0.34	2.72	3.72	0.00	0.84	-0.84
312501	SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-CURRENT	0.00	29.67	93.74	82.86	0.00	18.79	-18.79
350425	PROVISION FOR PRP- EXECUTIVE	0.00	164.21	612.74	616.12	0.00	167.59	-167.59
350426	PROVISION FOR PRP- SUPERVISOR	0.00	9.55	23.48	19.13	0.00	5.21	-5.21
350433	PROVISION FOR EMPLOYEE REMUNERATION- PAY ANOMALY	0.00	128.26	128.26	0.00	0.00	0.00	0.00
355101	PROVISION FOR INCOME TAX	0.00	0.00	125.98	125.98	0.00	0.00	0.00
355121	PROVISION FOR INCOME TAX - FOR CURRENT FY	0.00	125.98	306.89	303.31	0.00	122.40	-122.40
380602	SECURITY DEPOSIT-RETENTION MONEY-CAPITAL-INDIAN CURRENCY-FAIR VALUATION ADJUSTMENT	0.00	0.24	0.74	0.86	0.12	0.00	0.12
380701	SECURITY DEPOSIT-RETENTION MONEY-CONTRACTOR-OTHER THAN CAPITAL-INDIAN CURRENCY-FAIR VALUATION ADJUST	0.00	0.00	1.56	1.39	0.17	0.00	0.17
383000	LEASE LIABILITY - CENTRAL (IND AS)	39.44	0.00	2902.24	2171.02	770.66	0.00	770.66
383001	LEASE LIABILITY - LANDS UNDER LEASE (IND AS)	0.00	2540.72	0.00	130.37	0.00	2671.00	-2671.00
383002	LEASE LIABILITY - BUILDINGS ON LEASE (IND AS)	0.00	16.76	8.40	1.00	0.00	9.36	-9.36
383021	LEASE LIABILITY - LANDS UNDER LEASE (IND AS)-CURRENT	0.00	31.81	2141.33	2873.09	0.00	763.57	-763.57
383022	LEASE LIABILITY - BUILDINGS ON LEASE (IND AS)-CURRENT	0.00	7.63	29.69	29.14	0.00	7.08	-7.08
410001	ASSET RECLASSIFICATION CONTROL ACCOUNT	0.00	0.00	102.81	102.81	0.00	0.00	0.00
410121	LAND-RIGHT OF USE	1452.74	0.00	0.00	0.00	1452.74	0.00	1452.74
410905	STREET LIGHTING, ETC	0.00	5.40	0.00	0.32	5.08	0.00	5.08
411701	FURNITURE-FIXTURES-OFFICE	62.08	0.00	15.26	74.61	0.00	76.61	-76.61
411702	DIESEL GENERATING SETS	48.47	0.00	0.00	0.00	48.47	0.00	48.47
411701	WATER SUPPLY	15.26	0.00	0.00	0.00	15.26	0.00	15.26
411502	JEEPS-STATION WAGONS INCLUDING INSPECTION VEHICLES	37.21	0.00	0.00	0.00	37.21	0.00	37.21
411702	FURNITURE-FIXTURES-RESIDENTIAL OFFICE- EMPLOYEES	22.86	0.00	13.30	13.44	22.72	0.00	22.72
411705	FURNITURE-FIXTURES-CLUB	2.14	0.00	0.26	0.02	2.38	0.00	2.38
411707	FURNITURE-FIXTURES-FIELD HOSTEL/TRANSIT HOSTEL	36.73	0.00	4.50	0.26	40.97	0.00	40.97
411710	FURNITURE-FIXTURES-MINOR VALUE >750-5000	6.06	0.00	0.05	0.00	6.11	0.00	6.11
411712	FURNITURE-FIXTURES-RESIDENTIAL OFFICE- EMPLOYEES-VALUE MORE THAN 750 AND UP TO 5000	0.29	0.00	0.13	0.14	0.28	0.00	0.28
411801	COMPUTERS	56.21	0.00	26.91	8.14	74.98	0.00	74.98
411803	PRINTERS	8.15	0.00	2.44	0.14	10.45	0.00	10.45
411804	OTHER IT EQUIPMENTS	4.82	0.00	1.23	0.08	5.97	0.00	5.97
411806	NETWORKING DEVICES & SERVER	7.29	0.00	0.00	0.00	7.29	0.00	7.29
411810	COMPUTER AND PERIPHERALS-MINOR VALUE >750-5000	1.59	0.00	0.00	0.00	1.59	0.00	1.59
411811	COMPUTERS & PERIPHERALS - RESIDENTIAL OFFICE- EMPLOYEES	26.47	0.00	3.74	24.44	5.78	0.00	5.78
411813	LAPTOP/FAN/PRINTER/SURFACE PRO & ACCESSORIES-LAPTOP SCHEME- EMPLOYEES	0.00	0.00	28.18	3.64	24.54	0.00	24.54
411902	TELEPHONE-TELEX MACHINES	1.08	0.00	0.00	0.00	1.08	0.00	1.08
411903	INTERIOR COMMUNICATION EQUIPMENTS	4.29	0.00	0.09	0.01	4.38	0.00	4.38
411910	COMMUNICATION EQUIPMENTS-MINOR VALUE >750-5000	0.13	0.00	0.00	0.00	0.13	0.00	0.13
411911	MOBILE PHONES/ CELLULAR PHONES- RESIDENTIAL OFFICE- EMPLOYEES	4.72	0.00	3.68	1.01	7.38	0.00	7.38
412003	PHOTOCOPY/DUPLICATING MACHINES	8.06	0.00	7.11	0.42	14.74	0.00	14.74
412006	CLUB EQUIPMENTS	2.37	0.00	0.60	0.05	2.92	0.00	2.92
412007	TRANSIT HOSTEL/GUEST HOUSE EQUIPMENTS	1.92	0.00	0.05	0.00	1.97	0.00	1.97
412008	AIR CONDITIONERS	31.17	0.00	11.75	2.83	40.08	0.00	40.08
412002	OTHER OFFICE EQUIPMENTS	2.26	0.00	0.12	0.12	2.26	0.00	2.26
412011	AIR COOLERS/WATER COOLERS/FANS	0.35	0.00	0.00	0.00	0.35	0.00	0.35
412013	REFRIGERATORS FOR OFFICE	0.37	0.00	0.00	0.00	0.37	0.00	0.37
412014	TELEVISION/MUSIC SYSTEM FOR OFFICE	2.53	0.00	0.09	0.00	2.62	0.00	2.62
412021	OTHER EQUIPMENT-RESIDENTIAL OFFICE- EMPLOYEES	44.20	0.00	22.59	22.56	44.24	0.00	44.24
412022	OTHER EQUIPMENTS-RESIDENTIAL OFFICE-EMPLOYEES-VALUE MORE THAN 750 AND UP TO 5000	0.95	0.00	1.05	0.26	1.74	0.00	1.74
412021	INTANGIBLE ASSETS-COMPUTER SOFTWARE	16.41	0.00	5.17	0.00	21.58	0.00	21.58
412501	MISC. ASSETS-EQUIPMENTS	52.36	0.00	3.25	0.17	55.45	0.00	55.45
412710	INTANGIBLE ASSETS OF MINOR VALUE >750-5000	0.00	0.00	2.86	0.00	1.85	0.00	1.85
412701	TELEVISIONS/MUSIC SYSTEMS OTHER THAN FOR OFFICE, PROJECTORS, AUDIO VISUALS EQUIPMENTS	28.60	0.00	0.00	0.14	30.32	0.00	30.32
412502	LABORATORY TESTING AND METER TESTING EQUIPMENTS	4.50	0.00	0.00	0.00	4.50	0.00	4.50
412505	REFRIGERATOR OTHER THAN FOR OFFICE	4.61	0.00	0.00	0.00	4.61	0.00	4.

RHPC LIMITED									
RATLE HYDROELECTRIC PROJECT, KISTHWAR, J&K									
Trial Balance as on 31-03-2026									
Account	Account Desc	(Amount in Rs Lakhs)							
		Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	Net	
412801	OFFICE EQUIPMENT/MISC ASSETS OF MINOR VALUE >750<5000	18.14	0.00	2.42	0.25	20.30	0.00	20.30	
413401	RIGHT TO USE ASSET - LANDS UNDER LEASE (IND AS)	6667.03	0.00	15.08	0.00	6682.11	0.00	6682.11	
413402	RIGHT TO USE ASSET - BUILDINGS ON LEASE (IND AS)	22.51	0.00	0.00	0.00	22.51	0.00	22.51	
414009	PLANT AND MACHINERY TRANSMISSION LINES- HELD FOR SALE	0.00	0.00	0.03	0.03	0.00	0.00	0.03	
420901	ACCUMULATED DEPRECIATION-PLANT AND MACHINERY TRANSMISSION LINES (INCLUDING FOUNDATION)	0.00	0.64	0.06	0.29	0.00	0.87	-0.87	
421002	ACCUMULATED DEPRECIATION-DIESEL GENERATING SETS	0.00	3.67	0.00	2.56	0.00	6.23	-6.23	
421201	WATER SUPPLY & SEWERAGE AND EFFLUENT DISPOSAL SYSTEM	0.00	1.25	0.00	0.55	0.00	1.79	-1.79	
421501	ACCUMULATED DEPRECIATION-VEHICLE	0.00	9.41	0.00	3.53	0.00	12.95	-12.95	
421701	ACCUMULATED DEPRECIATION-FURNITURE FIXTURES AND EQUIPMENT	0.00	24.05	1.66	11.66	0.00	34.06	-34.06	
421801	ACCUMULATED DEPRECIATION-COMPUTERS	0.00	56.38	11.37	24.34	0.00	69.35	-69.35	
421901	ACCUMULATED DEPRECIATION-COMMUNICATION EQUIPMENTS	0.00	2.30	0.45	3.55	0.00	5.39	-5.39	
422001	ACCUMULATED DEPRECIATION-OFFICE EQUIPMENT	0.00	14.34	5.18	14.78	0.00	23.94	-23.94	
422201	ACCUMULATED DEPRECIATION-INTANGIBLE ASSETS-COMPUTER SOFTWARE	0.00	13.65	0.00	4.67	0.00	18.32	-18.32	
422501	ACCUMULATED DEPRECIATION-OTHER ASSETS	0.00	11.47	0.00	5.99	0.00	17.46	-17.46	
422801	ACCUMULATED DEPRECIATION-FIXED ASSETS OF MINOR VALUE=750<5000	0.00	18.08	0.00	2.19	0.00	20.27	-20.27	
423401	ACCUMULATED DEPRECIATION-RIGHT TO USE ASSET -LANDS UNDER LEASE (IND AS)	0.00	484.57	190.29	332.23	0.00	626.51	-626.51	
423402	ACCUMULATED DEPRECIATION-RIGHT TO USE ASSET - BUILDINGS ON LEASE (IND AS)	0.00	6.24	0.00	7.51	0.00	13.75	-13.75	
430201	CWP-ROADS	6006.85	0.00	363.35	242.83	6107.70	0.00	6107.70	
430325	CWP-RESIDENTIAL BUILDING-PERMANENT	0.00	0.00	363.35	242.83	120.52	0.00	120.52	
430329	CWP-BRIDGES AND CULVERTS	2345.19	0.00	0.00	0.00	2345.19	0.00	2345.19	
430331	CWP-BUILDING CONTAINING HYDRO ELECTRIC GENERATING PLANT	10189.11	0.00	9786.33	3934.44	16040.99	0.00	16040.99	
430332	CWP-TRANSIT CAMP AND FIELD HOSTEL	1.40	0.00	54.34	0.68	55.06	0.00	55.06	
430336	CWP-RESIDENTIAL BUILDING-TEMPORARY	1281.84	0.00	0.00	0.00	1281.84	0.00	1281.84	
430601	CWP-DAMS AND BARRAGES	5190.44	0.00	7547.60	2521.08	10216.95	0.00	10216.95	
430604	CWP-POWER TUNNELS AND PIPELINES	25590.90	0.00	27682.02	30359.74	30359.74	0.00	30359.74	
430607	CWP-TAILRAKE TUNNELS	10582.53	0.00	6097.76	2000.04	14680.24	0.00	14680.24	
430608	CWP-HYDROMECHANICAL WORKS DAMS AND BARRAGES	932.05	0.00	3593.50	782.07	3743.48	0.00	3743.48	
430701	CWP-MAIN GENERATING EQUIPMENT	0.00	0.00	3751.87	279.90	3471.97	0.00	3471.97	
430704	CWP-COOLING WATER SYSTEMS	0.00	0.00	564.80	42.14	522.67	0.00	522.67	
430713	CWP-MISCELLANEOUS POWER PLANT EQUIPMENTS	0.00	0.00	681.30	91.45	589.84	0.00	589.84	
430904	CWP-INTERNAL DISTRIBUTION LINES IN TOWNSHIP AND WORK SITES, ETC.	57.66	0.00	4.76	0.00	62.42	0.00	62.42	
431201	CWP-WATER SUPPLY AND DRAINS	13.58	0.00	622.08	46.41	575.67	0.00	575.67	
434001	CWP-EXPENDITURE ON HYDRO AND METEOROLOGICAL DATA COLLECTION	0.00	0.00	0.00	0.00	13.58	0.00	13.58	
434005	CWP-DESIGN AND CONSULTANCY CHARGES	3769.48	0.00	2098.81	1036.74	4832.05	0.00	4832.05	
434008	CWP-OTHER SURVEY INVESTIGATION, CONSULTANCY AND SUPERVISION CHARGES	119.18	0.00	38.35	30.68	126.85	0.00	126.85	
437501	IEDC-WAGES, ALLOWANCES AND BENEFITS	4916.79	0.00	2336.81	571.12	6682.48	0.00	6682.48	
437502	IEDC-GRATUITY AND CONTRIBUTION TO PROVIDENT FUND & PENSION SCHEME (INCLUDING ADMINISTRATION FEE)	633.29	0.00	280.28	35.41	878.16	0.00	878.16	
437503	IEDC-STAFF WELFARE EXPENSES	414.97	0.00	229.59	13.98	630.58	0.00	630.58	
437510	IEDC-REPAIR AND MAINTENANCE-BUILDING	42.91	0.00	13.05	3.02	52.94	0.00	52.94	
437511	IEDC-REPAIR AND MAINTENANCE-CONSTRUCTION PLANT MACHINERY AND EQUIPMENT	0.00	0.00	3.72	0.74	2.99	0.00	2.99	
437512	IEDC-REPAIR AND MAINTENANCE-OTHERS	157.81	0.00	89.37	29.96	217.22	0.00	217.22	
437517	IEDC-SECURITY EXPENSES	395.53	0.00	179.69	39.36	535.86	0.00	535.86	
437514	IEDC-RENT/HIRING CHARGES	13.44	0.00	633.68	553.78	93.34	0.00	93.34	
437515	IEDC-RATES AND TAXES	103.62	0.00	54.20	0.00	157.82	0.00	157.82	
437516	IEDC-INSURANCE	1.78	0.00	1.04	0.48	2.34	0.00	2.34	
437518	IEDC-ELECTRICITY EXPENSES	23.43	0.00	12.74	4.58	31.59	0.00	31.59	
437519	IEDC-TRAVELLING AND CONVEYANCE	123.91	0.00	52.76	1.17	175.50	0.00	175.50	
437521	IEDC-EXPENSE ON VEHICLES/STAFF CAR	14.43	0.00	5.11	0.99	18.56	0.00	18.56	
437522	IEDC-TELEPHONE TELEX AND POSTAGE-COMMUNICATION EXPENSES	66.28	0.00	41.89	4.68	103.49	0.00	103.49	
437524	IEDC-PRINTING AND STATIONERY	20.28	0.00	12.89	1.51	31.66	0.00	31.66	
437525	IEDC-OTHER EXPENSES	1754.16	0.00	493.84	272.53	1975.46	0.00	1975.46	
437526	IEDC-DESIGN AND CONSULTANCY-INDIGENOUS	188.42	0.00	40.92	9.10	220.25	0.00	220.25	
437528	IEDC-LOSSES ON ASSETS/MATERIAL WRITTEN OFF	1.99	0.00	5.16	3.38	3.38	0.00	3.38	
437530	IEDC-LOSS ON SALE OF ASSET	0.13	0.00	1.77	0.00	1.90	0.00	1.90	
437534	EAC - LEASE RENT	568.98	0.00	473.94	294.00	748.92	0.00	748.92	
437560	IEDC-DEP. DURING CONSTRUCTION	349.32	0.00	69.58	0.07	418.83	0.00	418.83	
437572	IEDC-MISCELLANEOUS RECEIPTS AND RECOVERIES	0.00	25.01	0.01	9.54	0.00	34.55	-34.55	
437574	IEDC-PROVISIONS/LIABILITY NOT REQUIRED WRITTEN BACK	0.00	0.07	0.00	0.00	0.00	0.07	-0.07	
437575	IEDC-RENT/HIRE CHARGES	0.00	12.95	0.00	7.30	0.00	20.24	-20.24	
437576	EAC - GAIN ON TERMINATION/MODIFICATION OF LEASE(IND AS)	0.00	0.39	0.00	0.00	0.00	0.39	-0.39	
437583	EAC- INTEREST ON FINANCIAL LIABILITIES-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	0.22	0.00	0.72	0.40	0.54	0.00	0.54	
437586	EAC- DEPRECIATION- RIGHT TO USE ASSET - UNDER LEASE (IND AS)	313.26	0.00	339.74	190.29	462.71	0.00	462.71	
437587	EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)	365.72	0.00	116.20	0.00	481.92	0.00	481.92	
437588	EAC- CONTRA FOR LEASE EXPENSES - UNDER LEASE (IND AS)	0.00	10.84	0.00	8.40	0.00	19.24	-19.24	
450201	ADVANCES TO CONTRACTORS-INDIAN CURRENCY-UNSECURED	470.18	0.00	23581.27	23581.27	470.18	0.00	470.18	
610501	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-SPARES-GENERATING P&M AND AUX. SYSTEM-INDIGENOUS	0.00	0.00	0.12	0.12	0.00	0.00	0.00	
650207	ADVANCE-GOVERNMENT DEPARTMENT	3150.00	0.00	8371.49	0.00	11521.49	0.00	11521.49	
450302	CAPITAL ADVANCES TO SUPPLIERS (AGAINST BANK GUARANTEES)-INDIAN CURRENCY-UNSECURED	3329.51	0.00	25176.30	1821.64	26684.18	0.00	26684.18	
610301	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-OTHER CIVIL BUILDING MATERIAL ITEMS	0.00	0.00	0.41	0.41	0.00	0.00	0.00	
610601	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-OTHER GENERIC ELECTRICAL ITEMS	0.00	0.00	15.99	15.99	0.00	0.00	0.00	
610701	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-SPARES FOR EQUIPMENT	0.00	0.00	0.01	0.01	0.00	0.00	0.00	
610801	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-SPARES FOR VEHICLES	0.00	0.00	0.52	0.52	0.00	0.00	0.00	
610901	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-OTHER GENERIC HARDWARE/MECHANICAL ITEMS	0.00	0.00	0.38	0.38	0.00	0.00	0.00	
611001	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-PETROL OIL AND LUBRICANTS	0.00	0.00	8.10	8.10	0.00	0.00	0.00	
611101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-GENERAL COMMUNICATION/ADMIN. ITEMS	0.00	0.00	19.19	19.19	0.00	0.00	0.00	
611401	INVENTORIES (OTHER THAN CONSTRUCTION STORES)-ASSETS PENDING ISSUE	0.00	0.00	81.79	81.79	0.00	0.00	0.00	
612001	INVENTORIES (OTHER THAN CONST STORES)-INCIDENTAL EXPENSES ON PROCUREMENT OF INVENTORY-INDIGENOUS	0.00	0.00	21.97	21.97	0.00	0.00	0.00	
617101	INVENTORIES (OTHER THAN CONSTRUCTION STORES)- CSR ITEMS	0.00	0.00	0.73	0.73	0.00	0.00	0.00	
630102	OTHER DEBTORS	0.00	0.00	0.30	0.30	0.00	0.00	0.00	
640102	IMPREST WITH STAFF	0.00	0.00	3.31	3.31	0.00	0.00	0.00	
640201	CHEQUES/DRAFTS IN HAND	0.00	0.00	0.76	0.76	0.00	0.00	0.00	
640450	CASH/BANK CONTRA CONTROL ACCOUNT	0.00	0.00	1.51	1.51	0.00	0.00	0.00	
640501	CHEQUE ISSUED ACCOUNT NO.1	298.20	0.00	13324.85	13368.31	164.74	0.00	164.74	
640502	CHEQUE ISSUED ACCOUNT NO.2	0.87	0.00	65.39	62.31	3.94	0.00	3.94	
640904	SHORT TERM DEPOSITS IN BANKS (ORIGINAL MATURITY > 3 MONTHS AND UP TO 12 MONTHS)	425.00	0.00	43629.83	38751.00	5303.83	0.00	5303.83	
640940	SHORT TERM DEPOSITS IN BANKS- WITH ORIGINAL MATURITY LESS THAN 3 MONTHS	9300.00	0.00	24330.01	26630.01	7000.00	0.00	7000.00	
650120	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-HBA-SECURED-NON CURRENT	0.00	0.00	1.14	1.14	0.00	0.00	0.00	
650219	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-UNSECURED-NON CURRENT	0.00	0.00	0.07	0.07	0.00	0.00	0.00	
650211	INTEREST ACCRUED AND DUE ON EMPLOYEE ADVANCES-CAR-SECURED-NON CURRENT	0.00	0.00	1.27	1.27	0.00	0.00	0.00	
650205	INTEREST ACCRUED BUT NOT DUE ON SHORT TERM DEPOSIT	95.56	0.00	195.79	229.21	62.14	0.00	62.14	
650213	INTEREST ACCRUED BUT NOT DUE ON EMPLOYEE ADVANCES-CAR-ADVANCE-SECURED-NON CURRENT	0.00	0.00	0.07	0.07	0.00	0.00	0.00	
650310	ELECTRICITY CHARGES RECOVERABLE FROM EMPLOYEES	0.00	0.00	0.48	0.48	0.00	0.00	0.00	
650400	CONTRA-CURRENT/NON CURRENT-ADVANCE-DEPOSIT/EMD	0.00	0.16	0.64	0.64	0.00	0.16	-0.16	
650414	DEPOSITS MADE FOR AVAILING SERVICES ON PERPETUAL BASIS	0.16	0.00	0.00	0.00	0.16	0.00	0.16	
650701	INSURANCE-PREPAID	0.00	0.00	0.15	0.00	0.15	0.00	0.15	
650703	OTHER PRE-PAID EXPENSES-CURRENT	38.40	0.00	0.20	36.14	2.46	0.00	2.46	
650803	CLAIMS RECOVERABLE FROM CONTRACTORS	3.96	0.00	22.72	15.03	11.66	0.00	11.66	
650807	CLAIMS RECOVERABLE FROM STATE/ CENTRAL GOVERNMENT	4229.76	0.00	3581.14	3533.81	4277.09	0.00	4277.09	
650810	CLAIMS RECOVERABLE FROM EMPLOYEES	2.76	0.00	4.62	7.17	0.21	0.00	0.21	
650813	CLAIMS RECOVERABLE FROM GRATU								

RHPC LIMITED									
RATLE HYDROELECTRIC PROJECT, KISTHWAR, J&K									
Trial Balance as on 31-03-2026									
(Amount in Rs Lakhs)									
Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	Net	
660511	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS - CURRENT CLASSIFICATION	0.00	0.00	7.67	7.67	0.00	0.00	0.00	0.00
660521	INCOME TAX DEDUCTED AT SOURCE BY OUTSIDERS - FOR CURRENT FY	53.54	0.00	64.20	68.27	49.47	0.00	0.00	49.47
660522	INCOME TAX PAID IN ADVANCE - FOR CURRENT FY	80.50	0.00	77.60	80.50	77.60	0.00	0.00	77.60
661038	DEFERRED TAX ASSET - OTHER NON CURRENT LIABILITIES	62.92	0.00	0.00	0.00	62.92	0.00	0.00	62.92
840302	INTEREST INCOME FROM BANK TERM DEPOSIT	0.00	0.00	131.46	634.72	0.00	503.26	503.26	-503.26
840701	RENT/HIRE CHARGES FROM CONTRACTORS	0.00	0.00	0.00	7.30	0.00	7.30	7.30	-7.30
841001	OTHER INCOME	0.00	0.00	0.01	4.06	0.00	4.05	4.05	-4.05
841004	INCOME ON ACCOUNT OF LIQUIDATED DAMAGES	0.00	0.00	0.00	0.97	0.00	0.96	0.96	-0.96
841201	TOWNSHIP RECOVERIES	0.00	0.00	0.00	0.29	0.00	0.29	0.29	-0.29
841710	GUEST HOUSE RECOVERY	0.00	0.00	0.00	4.23	0.00	4.23	4.23	-4.23
900101	SALARY AND ALLOWANCES (DIRECTOR)	0.00	0.00	2.42	0.00	2.42	0.00	0.00	2.42
900111	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY/NON PRACTICE ALLOWANCE (EXECUTIVE)	0.00	0.00	635.78	0.26	635.51	0.00	635.51	0.00
900112	DEARNESS ALLOWANCE (EXECUTIVE)	0.00	0.00	327.29	0.15	327.14	0.00	327.14	0.00
900114	HOUSE RENT ALLOWANCE (EXECUTIVE)	0.00	0.00	114.29	0.05	114.24	0.00	114.24	0.00
900120	HINDI ALLOWANCE (EXECUTIVE)	0.00	0.00	0.01	0.00	0.01	0.00	0.00	0.01
900116	SITE COMPENSATORY ALLOWANCE (EXECUTIVE)	0.00	0.00	8.99	0.08	8.91	0.00	8.91	0.00
900117	CHILDREN EDUCATION ALLOWANCE (EXECUTIVE)	0.00	0.00	1.01	0.00	1.01	0.00	1.01	0.00
900118	NIGHT SHIFT ALLOWANCE/OVERTIME (EXECUTIVE)	0.00	0.00	0.50	0.00	0.50	0.00	0.50	0.00
900122	CONVEYANCE ALLOWANCE/MAINTENANCE (EXECUTIVE)	0.00	0.00	27.91	0.00	27.91	0.00	27.91	0.00
900124	TRANSPORT ALLOWANCE (EXECUTIVE)	0.00	0.00	0.78	0.00	0.78	0.00	0.78	0.00
900127	HONORARIUM (EXECUTIVE)	0.00	0.00	0.10	0.00	0.10	0.00	0.10	0.00
900128	EARNED LEAVE ENCASHMENT (EXECUTIVE)	0.00	0.00	15.04	0.00	15.04	0.00	15.04	0.00
900129	PRODUCTIVITY LINKED INCENTIVE (EXECUTIVE)	0.00	0.00	680.85	511.79	169.07	0.00	169.07	0.00
900132	CONVEYANCE REIMBURSEMENT (EXECUTIVE)	0.00	0.00	5.00	5.00	0.00	0.00	5.00	0.00
900135	OTHER ALLOWANCE (EXECUTIVE)	0.00	0.00	6.08	0.03	6.06	0.00	6.06	0.00
900140	BASIC PAY-INTERIM PAY-DEPUTATION PAY/FAMILY PAY (SUPERVISOR)	0.00	0.00	77.22	0.00	77.22	0.00	77.22	0.00
900141	DEARNESS ALLOWANCE (SUPERVISOR)	0.00	0.00	41.05	0.00	41.05	0.00	41.05	0.00
900143	HOUSE RENT ALLOWANCE (SUPERVISOR)	0.00	0.00	9.81	0.00	9.81	0.00	9.81	0.00
900145	SITE COMPENSATORY ALLOWANCE (SUPERVISOR)	0.00	0.00	7.55	0.00	7.55	0.00	7.55	0.00
900148	NIGHT SHIFT ALLOWANCE/OVERTIME (SUPERVISOR)	0.00	0.00	0.13	0.00	0.13	0.00	0.13	0.00
900152	CONVEYANCE ALLOWANCE/CONVEYANCE MAINTENANCE (SUPERVISOR)	0.00	0.00	4.05	0.00	4.05	0.00	4.05	0.00
900158	EARNED LEAVE ENCASHMENT (SUPERVISOR)	0.00	0.00	1.16	0.00	1.16	0.00	1.16	0.00
900159	PRODUCTIVITY LINKED INCENTIVE (SUPERVISOR)	0.00	0.00	19.13	14.38	4.75	0.00	4.75	0.00
900161	CONVEYANCE REIMBURSEMENT (SUPERVISOR)	0.00	0.00	1.37	0.00	1.37	0.00	1.37	0.00
900165	OTHER ALLOWANCE (SUPERVISOR)	0.00	0.00	4.15	0.00	4.15	0.00	4.15	0.00
900196	LEAVE ENCASHMENT ACTUARIAL VALUATION EXPENSES	0.00	0.00	71.23	44.37	26.86	0.00	26.86	0.00
900215	COMPANY'S CONTRIBUTION TO - NPS (EXECUTIVE)	0.00	0.00	116.16	0.06	116.11	0.00	116.11	0.00
900211	COMPANY'S CONTRIBUTION TO PF (EXEC.)	0.00	0.00	101.77	0.00	101.77	0.00	101.77	0.00
900212	COMPANY'S CONTRIBUTION TO PENSION(EPF) SCHEME (EXEC.)	0.00	0.00	4.29	0.00	4.29	0.00	4.29	0.00
900214	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (EXECUTIVE)	0.00	0.00	29.20	10.18	19.01	0.00	19.01	0.00
900240	COMPANY'S CONTRIBUTION TO PF (SUPERVISOR)	0.00	0.00	7.14	0.00	7.14	0.00	7.14	0.00
900243	COMPANY'S CONTRIBUTION TO SUPERANNUATION/PENSION FUND (SUPERVISOR)	0.00	0.00	1.12	1.02	0.10	0.00	0.10	0.00
900244	COMPANY'S CONTRIBUTION TO - NPS (SUPERVISOR)	0.00	0.00	16.58	0.00	16.58	0.00	16.58	0.00
900261	PF ADMINISTRATION CHARGES	0.00	0.00	1.70	0.00	1.70	0.00	1.70	0.00
900266	COMPANY'S CONTRIBUTION TO GRATUITY BASED ON ACTUARIAL VALUATION	0.00	0.00	3.81	24.15	0.00	20.33	-20.33	0.00
900414	MEDICAL REIMBURSEMENT INDOOR(TAXABLE)	0.00	0.00	1.55	0.00	1.55	0.00	1.55	0.00
900411	MEDICAL REIMBURSEMENT OUTDOOR (NON TAXABLE)	0.00	0.00	19.71	0.00	19.71	0.00	19.71	0.00
900412	MEDICAL REIMBURSEMENT OUTDOOR (TAXABLE)	0.00	0.00	22.34	0.00	22.34	0.00	22.34	0.00
900413	MEDICAL REIMBURSEMENT INDOOR (NON-TAXABLE)	0.00	0.00	59.42	4.78	54.65	0.00	54.65	0.00
900422	LIVERIES AND UNIFORMS	0.00	0.00	65.13	3.09	62.04	0.00	62.04	0.00
900427	AWARDS TO EMPLOYEES	0.00	0.00	0.78	0.09	0.69	0.00	0.69	0.00
900438	COST OF MEDICINES/APPLIANCES ETC.	0.00	0.00	0.19	0.00	0.19	0.00	0.19	0.00
900433	GROUP INSURANCE PREMIUM	0.00	0.00	0.23	0.02	0.21	0.00	0.21	0.00
900447	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (EXECUTIVE)	0.00	0.00	2.58	0.00	2.58	0.00	2.58	0.00
900448	EMPLOYERS CONTRIBUTION (ERC) TOWARDS SOCIAL SECURITY (SUPERVISOR)	0.00	0.00	0.55	0.00	0.55	0.00	0.55	0.00
900451	RETIRED EMPLOYEES MEDICAL BENEFIT ACTUARIAL VALUATION EXPENSE	0.00	0.00	54.89	6.01	48.88	0.00	48.88	0.00
900452	BAGGAGE ALLOWANCE ON RETIREMENT ACTUARIAL VALUATION EXPENSE	0.00	0.00	0.35	0.00	0.35	0.00	0.35	0.00
900453	EXPENDITURE ON MEMENTO ON RETIREMENT	0.00	0.00	0.10	0.00	0.10	0.00	0.10	0.00
900454	MEMENTO ON RETIREMENT ACTUARIAL VALUATION EXPENSE	0.00	0.00	0.07	0.00	0.07	0.00	0.07	0.00
900462	EXPENDITURE ON SPECIAL MEASURES- NAVRATNA STATUS	0.00	0.00	51.22	0.00	51.22	0.00	51.22	0.00
900464	EXPENDITURE ON SUBHAM SCHEME	0.00	0.00	0.50	0.00	0.50	0.00	0.50	0.00
900626	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- CANTEEN ALLOWANCE/MEAL VOUCHERS	0.00	0.00	17.03	0.00	17.03	0.00	17.03	0.00
900627	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- CHILDREN EDUCATION ALLOWANCE	0.00	0.00	25.90	0.00	25.90	0.00	25.90	0.00
900628	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- HOSTEL SUBSIDY	0.00	0.00	2.42	0.00	2.42	0.00	2.42	0.00
900629	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- PROFESSIONAL UPDATION ALLOWANCE	0.00	0.00	18.14	0.00	18.14	0.00	18.14	0.00
900630	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- CONVEYANCE / TRANSPORT ALLOWANCE	0.00	0.00	22.10	0.00	22.10	0.00	22.10	0.00
900634	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- ELECTRICITY ALLOWANCE	0.00	0.00	8.21	0.00	8.21	0.00	8.21	0.00
900631	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- WASHING ALLOWANCE	0.00	0.00	2.22	0.00	2.22	0.00	2.22	0.00
900632	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- VEHICLE REPAIR & MAINTENANCE ALLOWANCE	0.00	0.00	7.35	0.00	7.35	0.00	7.35	0.00
900633	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- DOMESTIC HELP ALLOWANCE	0.00	0.00	6.22	0.00	6.22	0.00	6.22	0.00
900635	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- NEWSPAPER / PROFESSIONAL LITERATURE ALLOWANCE	0.00	0.00	10.15	0.00	10.15	0.00	10.15	0.00
900636	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- DRIVER ALLOWANCE	0.00	0.00	6.31	0.00	6.31	0.00	6.31	0.00
900637	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- HOUSE UPKEEP ALLOWANCE	0.00	0.00	4.11	0.00	4.11	0.00	4.11	0.00
900638	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- SELF DEVELOPMENT ALLOWANCE	0.00	0.00	29.27	0.00	29.27	0.00	29.27	0.00
900639	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- CLUB MEMBERSHIP ALLOWANCE	0.00	0.00	0.10	0.00	0.10	0.00	0.10	0.00
900640	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- GARDENER ALLOWANCE	0.00	0.00	0.60	0.00	0.60	0.00	0.60	0.00
900641	PERKS & ALLOWANCES (CAFETERIA) EXECUTIVE- LTC ALLOWANCE	0.00	0.00	46.29	0.00	46.29	0.00	46.29	0.00
900651	PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR- WASHING ALLOWANCE	0.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00
900654	PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR- SELF DEVELOPMENT ALLOWANCE	0.00	0.00	6.54	0.00	6.54	0.00	6.54	0.00
900655	PERKS & ALLOWANCES (CAFETERIA) SUPERVISOR- LTC	0.00	0.00	5.44	0.00	5.44	0.00	5.44	0.00
901112	EMPLOYEE REMUNERATION- PAY ANOMALY- PROVISIONAL	0.00	0.00	1.78	0.02	1.77	0.00	1.77	0.00
901212	COMPANY'S CONTRIBUTION- PAY ANOMALY- PROVISIONAL	0.00	0.00	0.20	0.00	0.20	0.00	0.20	0.00
910401	INTEREST ON SECURITY DEPOSIT-RETENTION MONEY-ADJUSTMENT ON ACCOUNT OF EFFECTIVE INTEREST	0.00	0.00	0.72	0.40	0.32	0.00	0.32	0.00
911402	CONTRA FOR LEASE EXPENSES - BUILDINGS ON LEASE (IND AS)	0.00	0.00	0.00	8.40	0.00	8.40	0.00	-8.40
913001	INTEREST EXPENSES - LANDS UNDER LEASE (IND AS)	0.00	0.00	115.19	0.00	115.19	0.00	115.19	0.00
913002	INTEREST EXPENSES - BUILDINGS ON LEASE (IND AS)	0.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
920405	REPAIR AND MAINTENANCE-PAYMENT TO OUTSIDE AGENCY-OTHER POWER EQUIPMENTS/PLANT	0.00	0.00	0.53	0.53	0.00	0.00	0.00	0.00
920206	REPAIR AND MAINTENANCE-OTHER EXPENSES-ADMINISTRATIVE/OFFICE BUILDING	0.00	0.00	11.14	0.84	10.30	0.00	10.30	0.00
920216	REPAIR AND MAINTENANCE-GUEST HOUSE BUILDING	0.00	0.00	1.91	2.18	0.00	0.26	-0.26	0.00
920310	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-WATER REGULATING SYSTEM	0.00	0.00	1.40	1.40	0.00	0.00	0.00	0.00
920501	REPAIR AND MAINTENANCE-MATERIAL CONSUMED-CONSTRUCTION PLANT AND MACHINERY	0.00	0.00	2.54	0.04	2.50	0.00	2.50	0.00
920503	REPAIR AND MAINTENANCE-OTHER EXPENSES-CONSTRUCTION PLANT AND MACHINERY	0.00	0.00	0.49	0.00	0.49	0.00	0.49	0.00
920601	REPAIR AND MAINTENANCE DG SET-OTHER THAN RESIDENTIAL	0.00	0.00	0.21	0.02	0.19	0.00	0.19	0.00
920604	REPAIR AND MAINTENANCE-COMPUTERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
920605	REPAIR AND MAINTENANCE-								

RHPC LIMITED								
RATLE HYDROELECTRIC PROJECT, KISTHWAR, J&K								
Trial Balance as on 31-03-2026								
(Amount in Rs Lakhs)								
Account	Account Desc	Op Bal Dr	Op Bal Cr	Period Dr	Period Cr	Closing Bal Dr	Closing Bal Cr	Net
921610	SPECIAL DISCATION INCENTIVE ON TRANSFER	0.00	0.00	0.00	0.97	0.00	0.00	0.97
921617	SPECIAL TRANSFER GRANT	0.00	0.00	11.84	0.00	11.84	0.00	11.84
921701	POL EXPENSE ON CARS/IEEPS	0.00	0.00	5.11	0.99	4.12	0.00	4.12
921901	SHORT TERM LEASE RENT-LAND/OFFICE/GUEST HOUSE	0.00	0.00	265.41	158.77	106.64	0.00	106.64
921902	SHORT TERM LEASE RENT-VEHICLES	0.00	0.00	208.53	135.23	73.29	0.00	73.29
922001	TELEX AND POSTAGE	0.00	0.00	0.01	0.00	0.01	0.00	0.01
922004	TELEPHONE CHARGES	0.00	0.00	27.26	3.61	23.65	0.00	23.65
922006	SATELLITE COMMUNICATION EXPENSES	0.00	0.00	0.27	0.00	0.27	0.00	0.27
922007	EMAIL/INTERNET EXPENSES	0.00	0.00	14.35	1.96	13.28	0.00	13.28
922108	MISC. PUBLIC RELATION	0.00	0.00	1.08	0.03	1.06	0.00	1.06
922404	PRINTING AND BINDING OF REPORT	0.00	0.00	0.08	0.01	0.07	0.00	0.07
922120	ADVERTISINGMENT OTHERS	0.00	0.00	0.09	0.00	0.09	0.00	0.09
922204	ENTERTAINMENT AND HOSPITALITY EXPENSES ON OTHERS-IN INDIAN RUPEES	0.00	0.00	0.02	0.02	0.00	0.00	0.00
922401	PRINTING AND STATIONERY	0.00	0.00	3.82	0.89	2.92	0.00	2.92
922406	COMPUTER CONSUMABLES	0.00	0.00	9.00	0.61	8.38	0.00	8.38
922601	LEGAL EXPENSES	0.00	0.00	28.80	2.13	26.67	0.00	26.67
922602	PAYMENT TO CONSULTANTS	0.00	0.00	5.70	1.13	4.57	0.00	4.57
922608	PAYMENT TO INTERNAL AUDITORS	0.00	0.00	0.58	0.00	0.58	0.00	0.58
923001	DIRECTORS SITTING FEES	0.00	0.00	0.20	0.00	0.20	0.00	0.20
923101	STATUTORY AUDIT FEES	0.00	0.00	0.95	0.05	0.90	0.00	0.90
923106	OTHER MATTERS	0.00	0.00	0.41	0.00	0.41	0.00	0.41
923701	LOSS ON SALE OF ASSET	0.00	0.00	5.54	3.78	1.77	0.00	1.77
925001	OPERATING EXPENSES OF DG SET-OTHER THAN RESIDENTIAL	0.00	0.00	1.53	0.00	1.53	0.00	1.53
925009	HORTICULTURE EXPENSES	0.00	0.00	0.13	0.00	0.13	0.00	0.13
925009	OPERATIONAL/RUNNING EXPENSES OF GUEST HOUSE/TRANSIT HOSTEL	0.00	0.00	285.98	170.53	115.45	0.00	115.45
925011	TRAINING EXPENSES	0.00	0.00	1.90	0.78	1.62	0.00	1.62
925013	EXPENSES ON DEPARTMENTAL MEETING	0.00	0.00	2.39	0.05	2.33	0.00	2.33
925019	INDEPENDENCY/REPUBLIC DAY CELEBRATION EXPENSES	0.00	0.00	0.94	0.00	0.94	0.00	0.94
925020	MISCELLANEOUS EXPENSES	0.00	0.00	9.52	0.59	8.94	0.00	8.94
925021	CELEBRATION EXPENSES ON NON-FESTIVE OCCASIONS	0.00	0.00	0.98	0.00	0.97	0.00	0.97
925025	OPERATING EXPENSES OF DG SET-RESIDENTIAL	0.00	0.00	6.14	0.51	5.63	0.00	5.63
925030	OPERATIONAL/RUNNING EXPENSES OF OFFICE	0.00	0.00	110.80	36.05	74.74	0.00	74.74
925037	OTHER BANK CHARGES-INDIAN CURRENCY	0.00	0.00	36.15	0.20	35.95	0.00	35.95
925031	BRIEF CASE REIMBURSEMENT	0.00	0.00	0.18	0.00	0.18	0.00	0.18
925032	OPERATIONAL/RUNNING EXPENSES OF HOSPITAL	0.00	0.00	0.01	0.01	0.00	0.00	0.00
925034	EXPENDITURE ON KASHIASHA IMP. ORIENTATION	0.00	0.00	0.21	0.00	0.21	0.00	0.21
925041	EXPENDITURE FOR PHYSICAL VERIFICATION	0.00	0.00	0.71	0.00	0.71	0.00	0.71
925043	EXPENSES ON DEPARTMENTAL MEETING- OTHERS	0.00	0.00	38.54	32.48	6.07	0.00	6.07
925052	EXPENDITURE INCURRED UNDER FURNITURE FURNISHING SCHEME- EMPLOYEES	0.00	0.00	2.25	0.05	2.20	0.00	2.20
925103	CSR & SD - HEALTH CARE AND SANITATION EXPENDITURE	0.00	0.00	2.47	0.30	2.17	0.00	2.17
925104	CSR & SD - EDUCATION & SKILL DEVELOPMENT	0.00	0.00	0.69	0.00	0.69	0.00	0.69
925109	CSR & SD - SPORTS	0.00	0.00	2.36	0.00	2.36	0.00	2.36
925110	CSR & SD - NATIONAL WELFARE FUND	0.00	0.00	8.27	0.00	8.27	0.00	8.27
925112	CSR & SD - RURAL DEVELOPMENT EXPENDITURE	0.00	0.00	0.06	0.06	0.00	0.00	0.00
930901	DEPRECIATION-TRANSMISSION LINES	0.00	0.00	0.29	0.00	0.29	0.00	0.29
931001	DEPRECIATION-PLANT AND MACHINERY-OTHERS	0.00	0.00	2.56	0.00	2.56	0.00	2.56
931201	DEPRECIATION-WATER SUPPLY AND DRAINS/SEWERAGE-PLANT	0.00	0.00	0.55	0.00	0.55	0.00	0.55
931502	DEPRECIATION-MOTOR CAR/JEEP	0.00	0.00	3.53	0.00	3.53	0.00	3.53
931701	DEPRECIATION-FURNITURE, FIXTURES AND EQUIPMENT	0.00	0.00	11.68	0.07	11.61	0.00	11.61
931801	DEPRECIATION-COMPUTERS	0.00	0.00	22.52	0.00	22.52	0.00	22.52
931901	DEPRECIATION-COMMUNICATION EQUIPMENTS	0.00	0.00	2.62	0.00	2.62	0.00	2.62
932001	DEPRECIATION-OFFICE EQUIPMENTS	0.00	0.00	12.98	0.00	12.98	0.00	12.98
932201	DEPRECIATION-AMORTISATION OF INTANGIBLE ASSETS	0.00	0.00	4.67	0.00	4.67	0.00	4.67
932501	DEPRECIATION-OTHER ASSETS	0.00	0.00	5.99	0.00	5.99	0.00	5.99
942101	INTEREST ON DELAYED PAYMENT UNDER INCOME TAX	0.00	0.00	0.15	0.00	0.15	0.00	0.15
932801	DEPRECIATION-FIXED ASSETS OF MINOR VALUE >750<5000	0.00	0.00	2.19	0.00	2.19	0.00	2.19
933401	DEPRECIATION- RIGHT TO USE ASSET - LANDS UNDER LEASE (IND AS)	0.00	0.00	332.23	190.29	141.94	0.00	141.94
933402	DEPRECIATION - RIGHT TO USE ASSET - BUILDINGS ON LEASE (IND AS)	0.00	0.00	7.51	0.00	7.51	0.00	7.51
950906	FIXED ASSETS WRITTEN OFF	0.00	0.00	5.16	3.76	1.39	0.00	1.39
970501	INCOME TAX PROVISION	0.00	0.00	303.31	180.92	122.40	0.00	122.40
980101	TRANSFER OF EXPENSES TO IEDC-WAGES, ALLOWANCES AND BENEFITS	0.00	0.00	571.12	233.681	0.00	1765.69	-1765.69
980102	TRANSFER OF EXPENSES TO IEDC-GRATUITY AND CONTRIBUTION TO PF & PENSION SCHEME (INCLUDING ADMIN. FEE)	0.00	0.00	35.41	280.28	0.00	244.87	-244.87
980103	TRANSFER OF EXPENSES TO IEDC-STAFF WELFARE EXPENSES	0.00	0.00	13.98	229.59	0.00	215.61	-215.61
980110	TRANSFER OF EXPENSES TO IEDC-REPAIRS AND MAINTENANCE-BUILDING	0.00	0.00	3.02	13.05	0.00	10.03	-10.03
980111	TRANSFER OF EXPENSES TO IEDC-REPAIRS AND MAINTENANCE-CONSTRUCTION PLANT MACH. & EQUIP.	0.00	0.00	6.74	3.72	0.00	2.99	-2.99
980112	TRANSFER OF EXPENSES TO IEDC-REPAIRS AND MAINTENANCE-OTHERS	0.00	0.00	29.96	89.37	0.00	59.41	-59.41
980114	TRANSFER OF EXPENSES TO IEDC-RENT/HIRING CHARGES	0.00	0.00	553.78	633.68	0.00	79.90	-79.90
980115	TRANSFER OF EXPENSES TO IEDC-RATES AND TAXES	0.00	0.00	0.00	54.20	0.00	54.20	-54.20
980116	TRANSFER OF EXPENSES TO IEDC-INSURANCE	0.00	0.00	0.48	1.04	0.00	0.55	-0.55
980117	TRANSFER OF EXPENSES TO IEDC-SECURITY EXPENSES	0.00	0.00	39.36	179.69	0.00	140.33	-140.33
980118	TRANSFER OF EXPENSES TO IEDC-ELECTRICITY EXPENSES	0.00	0.00	4.58	12.74	0.00	8.16	-8.16
980119	TRANSFER OF EXPENSES TO IEDC-TRAVELLING & CONVEYANCE	0.00	0.00	1.17	52.76	0.00	51.60	-51.60
980120	TRANSFER OF EXPENSES TO IEDC-EXPENSES ON VEHICLES/STAFF CARS	0.00	0.00	0.99	5.11	0.00	4.12	-4.12
980121	TRANSFER OF EXPENSES TO IEDC-TELEPHONE TELEX AND POSTAGE-COMMUNICATION EXPENSES	0.00	0.00	4.68	41.89	0.00	37.21	-37.21
980124	TRANSFER OF EXPENSES TO IEDC-PRINTING & STATIONERY	0.00	0.00	1.51	12.89	0.00	11.38	-11.38
980130	TRANSFER OF EXPENSES TO IEDC-LOSSES ON SALE OF ASSETS	0.00	0.00	0.00	1.77	0.00	1.77	-1.77
980125	TRANSFER OF EXPENSES TO IEDC-OTHER EXPENSES	0.00	0.00	240.48	493.84	0.00	253.36	-253.36
980126	TRANSFER OF EXPENSES TO IEDC-DESIGN & CONSULTANCY-INDIGENOUS	0.00	0.00	9.10	40.92	0.00	31.82	-31.82
980128	TRANSFER OF EXPENSES TO IEDC-LOSSES ON ASSETS/MATERIAL WRITTEN OFF	0.00	0.00	3.76	5.16	0.00	1.39	-1.39
980134	TRANSFER OF EXPENSES TO IEDC-LEASE RENT	0.00	0.00	294.00	473.94	0.00	179.94	-179.94
980160	TRANSFER OF EXPENSES TO IEDC-DEPRECIATION DURING CONSTRUCTION	0.00	0.00	0.07	69.58	0.00	69.51	-69.51
980172	TRANSFER OF EXPENSES TO IEDC-MISCELLANEOUS RECEIPTS AND RECOVERIES	0.00	0.00	9.54	0.01	9.53	0.00	9.53
980175	TRANSFER OF EXPENSES TO IEDC-RENT/HIRE CHARGES	0.00	0.00	7.30	0.00	7.30	0.00	7.30
980183	TRANSFER OF EXP. TO EAC-INTEREST ON FINANCIAL LIABILITIES- ADD ON A/C OF EFFECTIVE INTEREST	0.00	0.00	0.40	0.72	0.00	0.32	-0.32
980186	TRANSFER OF EXPENSES TO EAC- DEPRECIATION- RIGHT TO USE ASSET - UNDER LEASE (IND AS)	0.00	0.00	190.29	339.74	0.00	149.45	-149.45
980187	TRANSFER OF EXPENSES TO EAC- INTEREST EXPENSES - UNDER LEASE (IND AS)	0.00	0.00	0.00	116.20	0.00	116.20	-116.20
980188	TRANSFER OF EXPENSES TO EAC- CONTRA FOR LEASE EXPENSES - UNDER LEASE (IND AS)	0.00	0.00	8.40	0.00	8.40	0.00	8.40
GRAND TOTAL		109745.18	109745.18	506710.02	506710.02	182635.81	182635.81	0.00

