

BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

PETITION NO.....

For True up in petition no- 425/GT/2020

IN THE MATTER OF : Petition Under Section 62 and 79 (1) (a) of the Electricity Act, 2003 read with Chapter-III of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 2023 and Chapter-3, Regulation-13 of Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2019 for revision of tariff of Sipat Super Thermal Power Station Stage-I (3x660 MW) (hereinafter called as 'Sipat-I') for the period from 01.04.2019 to 31.03.2024 after the true up exercise

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Summary of Issues: Sipat Super Thermal Power Station Stage-I (Sipat-I) (3x660 MW)

(In compliance with CERC notice dated 07.08.2024)

The major highlights of the Sipat-I (1980 MW) Truing up petition are as follows: -

The present petition is being filed under Section 62 and 79 (1) (a) of the Electricity Act, 2003 read with Chapter-III of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 2023 and Chapter-3, Regulation-13 of Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2019 for revision of tariff of Sipat-I (1980 MW) for the period from 01.04.2019 to 31.03.2024 after the truing up exercise based on actual expenditures as on 31.03.2024.

Sipat-I is located at District Bilaspur, Chhattisgarh (CG) and comprises of three units of 660 MW each with their respective COD's as 1.10.2011, 25.05.2012 & 1.8.2012. The power generated from Sipat-I is being supplied to various discoms as per MoP allocation and respective PPAs including Madhya Pradesh Power Management Company Limited (MPPMCL), Gujarat Urja Vikas Nigam Limited (GUVNL), Maharashtra State Electricity Distribution Company Limited (MSEDCL), Chhattisgarh State Power Distribution Company Limited (CSPDCL), Electricity Department of Goa (EDG), Dadra and Nagar Haveli and Daman and Diu Power Distribution Corporation Limited (DNHDDPDCL).

The tariff for Sipat-I for the period from 01.04.2019 to 31.3.2024 was determined by the Hon'ble Commission vide order dated 06.06.2022 in Petition No. 425/GT/2020. The capital cost allowed for tariff determination included the projected additional capital expenditure admitted by the Hon'ble Commission after prudence check.

The tariff of Sipat-I for the tariff period 2019-24 after the truing up exercise based on actual expenditures as on 31.03.2024 is annexed with the petition as per provisions of Regulation 13 of CERC Tariff Regulations 2019.

The actual Additional Capital Expenditure on cash basis for the FY 2019-20, 2020-21, 2021-22, 2022-23 and 2023-24 are Rs 30.72 Cr, Rs (-) 3.59 Cr, Rs 80.67 Cr, Rs 178.37 Cr and Rs 137.15 Cr respectively amounting to total of Rs 423.34 Cr during the 2019-24 period. The same has been depicted year wise in Form 9A of the Appendix-I along with applicable regulations and justification for the claims. It is humbly requested to approve the actual Additional Capital expenditure during the period of 2019-24.

The Hon'ble commission vide its order dated 28.10.2022 in petition no 205/MP/2021 has already allowed the Ash transportation expenses for FY 2019-20, 2020-21, and 2021-22. Ash transportation expenses for FY 2022-23 and FY 2023-24 is being claimed along with auditor certificates and required documents as per CERC order dated 28.10.2022. It is humbly submitted to allow the Petitioner to recover the additional O&M cost for ash transportation for the FY 2022-23 and FY 2023-24 as per actual. The ash transportation expenses claim has been depicted in Form 3A of Appendix-I.

Hon'ble Commission may please allow the claims of water charges and security expenses for the instant station as per actual, as claimed by the Petitioner in Form 3A of Appendix-I.

- It is mentionable that the bipartite water agreement between NTPC Sipat STPS and Govt of C.G. directs NTPC to pay water charges on basis of water allocated or drawn whichever is higher. It is submitted that water is subject matter under the control of State Government and NTPC has no control over it. It is also an

essential input for generation of electricity from a thermal power plant. NTPC is bound to pay the water charges as per the agreement with the State Government. The detailed calculation for the water charges claim as per the agreement is submitted in Form 3A and Form 19. Hon'ble Commission may please allow the claim of water charges paid on allocation basis. Copy of water agreement between NTPC Sipat STPS and Govt of C.G. is enclosed along with the petition.

- It is further mentioned that the Sipat STPS is a central government owned thermal power station which is of national importance. Safety and security of these nationally important infrastructure projects against any threat perception is a prime concern. The main security of these central government owned thermal power station is provided by the Central Industrial Security Force (CISF). CISF is a statutory body set up under an Act of the Parliament of India and a central armed police force in India under the Ministry of Home Affairs (MHA) whose primary mission is to provide security to large institutions like Sipat STPS. Deployment of the CISF is done as per the security threat perception, survey and as per the guidelines of MHA. In addition to the CISF, certain security is provided by other local and national agencies for critically less sensitive locations as per the plant specific needs. In view of this Hon'ble Commission may please allow the claims of security expenses as per actuals as submitted in Form 3A along with auditor certificates.
- The statutory charges for the period 2019-24 as levied by the C.G state government is submitted in Form-20 of Appendix-I. Hon'ble Commission may please allow the same under Regulation 56.

Sipat-I has induced draft cooling tower. Accordingly, the normative APC has been computed as 6.25 %. Hon'ble Commission may please allow the same as per Regulation 49(E) of the Tariff Regulation 2019.

In the light of above submission and as per the Petition being filed by the Petitioner for revision of tariff of Sipat-I Station (1980 MW), The Hon'ble Commission may please approve revised tariff for the tariff period 2019-24 as per provision of Regulation 13 of Tariff Regulations 2019.

BEFORE THE CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

PETITION NO.....

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IN THE MATTER OF : Petition Under Section 62 and 79 (1) (a) of the Electricity Act, 2003 read with Chapter-III of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 2023 and Chapter-3, Regulation-13 of Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2019 for revision of tariff of Sipat STPS Stage-I (3x660 MW) (hereinafter called as "Sipat-I") for the period from 01.04.2019 to 31.03.2024 after the trueing up exercise

**AND
IN THE MATTER OF**

Petitioner : NTPC Ltd.
NTPC Bhawan
Core-7, Scope Complex
7, Institutional Area, Lodhi Road
New Delhi-110 003

Respondents

1. Madhya Pradesh Power Management Company Ltd.,
Shakti Bhawan, Rampur,
Jabalpur-482008
2. Maharashtra State Electricity Distribution Corporation Ltd.,
Prakashgad, Bandra (East),
Mumbai-400051
3. Gujarat Urja Vikas Nigam Ltd.,
Vidyut Bhawan, Racecourse,
Vadodara-390007
4. Chhattisgarh State Power Distribution Company Ltd.,
P.O. Sundar Nagar,
Danganiya, Raipur-492013
5. Electricity Department of Goa,
Vidyut Bhawan, Panaji, Goa-403001

6. DNHDDPOCL
1st and 2nd Floor, Vidyut Bhavan,
Silvassa-396230, DNH, India

The Petitioner humbly states that:

- 1) The Petitioner herein NTPC Ltd. (hereinafter referred to as 'Petitioner' or 'NTPC'), is a Government of India Company within the meaning of the Companies Act, 1956. Further, it is a 'Generating Company' as defined under Section 2(28) of the Electricity Act, 2003.
- 2) The Petitioner is having power stations/ projects at different regions and places in the country. Sipat-I (3X580 MW) is one such station located in the State of Chhattisgarh.
- 3) The power generated from Sipat-I is being supplied to the respondents herein mentioned above.
- 4) Section 62 of Electricity Act, 2003 provides for determination of tariff by the Appropriate Commission for supply of electricity by a generating company. The Hon'ble Commission, under Section 79(1)(a) of Electricity Act, 2003, is vested with the jurisdiction to regulate the tariff of the Generating Companies owned or controlled by the Central Government.
- 5) The Hon'ble Commission has notified the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2019 (hereinafter 'Tariff Regulations 2019') which came into force from 1.4.2019 and specify the terms & conditions and methodology of tariff determination for the period from 01.04.2019 to 31.03.2024 under Section 62 & 79 of the Electricity Act, 2003.
- 6) Regulation 9(2) of CERC (Terms & Conditions of Tariff) Regulations 2019 provides as under:

"9. Application for determination of tariff.

.....
**(2) In case of an existing generating station or unit thereof, or transmission system or element thereof, the application shall be made by the generating company or the transmission licensee, as the case may be, by 31.10.2019, based on admitted capital cost including additional capital expenditure already admitted and incurred up to 31.3.2019 (either based on actual or projected additional capital expenditure) and estimated additional capital expenditure for the respective years of the tariff period 2019-24 along with the true up petition for the period 2014-19 in accordance with the CERC (Terms and Conditions of Tariff) Regulations, 2014.*

7) In accordance with the above, Petition No. 425/GT/2020 for determination of tariff for Sipat-I was filed before the Hon'ble Commission based on the admitted cost as on 31.03.2019 and projected estimated additional capital expenditure for the period 01.04.2019 to 31.03.2024.

8) The tariff for Sipat-I for the period from 01.04.2019 to 31.3.2024 was determined by the Hon'ble Commission vide order dated 06.06.2022 in Petition No. 425/GT/2020. The capital cost allowed for tariff determination included the projected additional capital expenditure admitted by the Hon'ble Commission after prudence check.

9) Further, Chapter-3, Regulation 13 of the Tariff Regulations 2019 provides as under:

****(13) Truing up of tariff for the period 2019-24:***

(1) The Commission shall carry out truing up exercise for the period 2019-24 along with the tariff petition filed for the next tariff period, for the following:

a) the capital expenditure including additional capital expenditure incurred up to 31.3.2024, as admitted by the Commission after prudence check at the time of truing up;

b) the capital expenditure including additional capital expenditure incurred up to 31.3.2024, on account of Force Majeure and Change in Law.

(2) The generating company or the transmission licensee, as the case may be, shall make an application, as per Annexure-I to these regulations, for carrying out truing up exercise in respect of the generating station or a unit thereof or the transmission system or an element thereof by 30.11.2024.

.....

10) It is further submitted that on 07.03.2019, the Hon'ble Commission notified the Central Electricity Regulatory Commission (Terms & Conditions of Tariff) Regulations, 2019 (hereinafter referred to as "Tariff Regulations, 2019"). Regulation 29 of the Tariff Regulations 2019 in respect of additional capitalization on account of revised emission standards provides as below:

"29. Additional Capitalization on account of Revised Emission Standards:

(1) A generating company requiring to incur additional capital expenditure in the existing generating station for compliance of the revised emission standards shall share its proposal with the beneficiaries and file a petition for undertaking such additional capitalization.

(2) The proposal under clause (1) above shall contain details of proposed technology as specified by the Central Electricity Authority, scope of the work, phasing of expenditure, schedule of completion, estimated completion cost including foreign exchange component, if any, detailed computation of indicative impact on tariff to the beneficiaries, and any other information considered to be relevant by the generating company.

(3) Where the generating company makes an application for approval of additional capital expenditure on account of implementation of revised emission standards, the Commission may grant approval after due consideration of the reasonableness of the cost estimates, financing plan, schedule of completion, interest during construction, use of efficient technology, cost-benefit analysis, and such other factors as may be considered relevant by the Commission.

(4) After completion of the implementation of revised emission standards, the generating company shall file a petition for determination of tariff. Any expenditure incurred or projected to be incurred and admitted by the Commission after prudence check based on reasonableness of the cost and impact on operational parameters shall form the basis of determination of tariff.

- 11) It is further submitted that the Petitioner vide Petition No. 67/MP/2020, subsequent to the 1st Amendment to the Tariff Regulations 2019 notified on 25.08.2020, shared the proposal to implement the ECS in the instant station. Hon'ble Commission vide its order dated 30.07.2021 in the Petition No 67/MP/2020 has accorded the in-principle approval

for installation of ECS which includes SO₂ removal system i.e. Wet Lime Based Flue Gas Desulphurization (**FGD**) and De Nox system i.e. Combustion Modification (CM).

- 12) It is further submitted that the installation of SO₂ removal system i.e. Wet Lime Based Flue Gas Desulfurization (FGD) is presently in advance stage of commissioning and expected to operationalize in the FY 2024-25, and the De Nox system i.e. Combustion Modification in Sipat-I have been capitalized in the FY 2022-23 (for Unit-I&III) and in FY 2023-24 (for Unit-II).
- 13) It is submitted that the Petitioner had initially considered CM as the primary measure and SNCR as the secondary measure to control the NO_x emission. Later, with the revision of emission norms for NO_x for TPPs installed during the period from 1.1.2004 to 31.12.2016 from 300 mg/Nm³ to 450 mg/Nm³ by MoEF&CC vide Notification G.S.R. 662(E) dated 19.10.2020, the Petitioner has considered installation of only CM system of De-NO_x to bring the level of NO_x emission below 450 mg/Nm³ at Sipat-I.
- 14) The petitioner humbly submits that the implementation of CM has already been completed in all three units of the station with total cost of Rs 29.51 Cr which includes, Ex-Manufacturing works /Place of Dispatch Price (both in India) for Equipment, Local Transportation including inland transit, insurance and other costs, Installation services & Taxes and Duties.
- 15) In line with the provisions as quoted above, the Petitioner is filing this petition for tracing up the additional capital expenditure for the control period 2019-24, based on admitted capital cost as on 01.04.2019 and actual capital expenditure incurred during the tariff period from 01.04.2019 to 31.03.2024 and the actual expenditure incurred against the De-NO_x system i.e. Combustion Modification (CM).
- 16) The year-wise actual capital expenditure has been indicated and enclosed as part of **Appendix-I** herewith. In addition to the actual additional capital expenditure as above, discharge of liabilities during the period from 01.04.2019 to 31.03.2024 (year wise) out of the liabilities excluded from capital cost for the works already allowed/ claimed have

also been indicated. Further, the tariff forms in respect of De-Nox system i.e. Combustion Modification is attached as Appendix-IA.

- 17) Further, in accordance with the provisions of the Regulation-31 of Tariff Regulations 2019, for the purpose of computation of the Return on Equity, the base rate has been grossed up with the effective tax rate (MAT) applicable to NTPC at the end of respective financial years for the period 2019-24. The same is indicated in **Form-3** of Appendix-I.
- 18) Further, in accordance with the provisions of the Regulation-34 of Tariff Regulations 2019, for the purpose of computation of the Interest on Working Capital, the landed fuel cost (considering normative transit and handling losses) and gross calorific value of the fuel as per actual weighted average for the third quarter of FY 2018-19, FY 2019-20, FY 2020-21, FY 2021-22 & FY 2022-23 is considered. Also, the rate of interest on working capital is considered at bank rate as on 1st April of each of the financial year during the tariff period of 2019-24. The same is indicated in the **Form-O** attached with Appendix-I.
- 19) It is submitted that some of the loans allocated to this station have been refinanced by taking new loans with a lower rate of interest. As per Regulation 61 (1) of Tariff Regulations 2019, the benefits of refinancing of loans have to be shared with the beneficiaries in the ratio of 50:50 (Beneficiaries: Generator). The same has been applied by adjusting the rate of interest of new loans while computing the weighted average rate of interest. The adjustment in rate of interest for new loans has been done as illustrated below:
Rate of interest of existing loan: 8.000% (say)
Rate of interest of new loan for refinancing of existing loan: 6.000% (say)
Rate of interest of new loan considered for computing weighted average rate of interest: 7.000%
- 20) It is relevant to submit that the Petitioner has filed Appeal before the Hon'ble Appellate Tribunal for Electricity in respect of certain disallowed claims by Hon'ble Commission. It is humbly submitted that the Petitioner reserves the right to approach this Hon'ble

Commission and/or file an amended Petition based on the outcome of such Appeal and/or any subsequent appeal(s).

- 21) It is submitted that the petitioner had filed an appeal bearing appeal no. 311/2017 in the Hon'ble APTEL on the issue of application of multiplication factor in case of normative O&M charges for 2009-14 and 2014-19 period in case of Sipat-I. In the same appeal the petitioner also challenged the disallowance of additional capital expenditure related to installation of wagon tippler in Sipat-I in 2014-19 period. The Hon'ble APTEL vide its order dated 01.12.2022 in appeal no 311/2017 has allowed the claim of the petitioner and directed the Hon'ble CERC to rectify the normative O&M charges for 2009-14 & 2014-19 period and allow the additional capital expenditure regarding installation of wagon tippler at Sipat-I. The Hon'ble CERC in its order dated 14.04.2022 in petition no 240/GT/2020 for revision of tariff of Sipat-I for 2014-19 period after true up exercise has corrected the normative O&M charges for 2014-19 period but normative O&M charges for 2009-14 period is still to be corrected as per the Hon'ble APTEL judgement. Wagon tippler at Sipat-I has been installed and put to use in 2019-24 control period and the same has been claimed in form 9 of appendix-I. Therefore, the Hon'ble CERC is requested to allow the capitalization of wagon tippler and rectify the O&M charges for 2009-14 period for Sipat-I according to the Hon'ble APTEL judgement.
- 22) Furthermore, in case of any specific direction from this Hon'ble Commission related to additional capitalization or any other aspect, the same has been duly complied and suitable justification has been provided by the Petitioner in the instant Trueing up Petition.
- 23) Hon'ble Commission vide tariff order dated 05.06.2022 in tariff petition 425/GT/2020 of the stations at Para 39 has allowed the trueing up of water charges, which has been allowed by the Hon'ble Commission in the instant order based on actual for 2018-19 and without escalation. Accordingly, the details for water charges comprising the contracted quantity, allocation of water, the actual water consumed during 2019-24, the

basis of calculation of quantity of consumptive water and computation of water charges are being submitted in the instant petition.

24) It is submitted that in petition no. 425/GT/2020 for the instant station, the claim against security expenses had been claimed by the petitioner on estimated/projection basis, and the same has been considered by Hon'ble Commission subject to truing up in its order dated 06.06.2022 in petition no. 425/GT/2020. The details of actual security expenses have been provided in Form-3A of the attached Appendix-I along with the assessment details of security requirement for the period 2019-24. It is prayed before Hon'ble Commission to consider the same and allow the expenditure on security expenses as claimed under Regulation 35(1)(6) of the 2019 Tariff Regulations.*

25) It is further submitted that Hon'ble Commission at para 44 in its order dated 06.06.2022 in petition no. 425/GT/2020 has allowed the consideration of the claim on merits towards capital spares consumption at the time of truing up. Accordingly, the same has been claimed in Form-3A of the attached Appendix-I. The details of the year wise capital spares consumed have been provided in Form-17 of the attached Appendix-I. It is prayed before Hon'ble Commission to consider the same and allow the expenditure on capital spares consumption as claimed under Regulation 35(1)(6) of the 2019 Tariff Regulations.

26) Ash Transportation expenses

- (i) It is submitted that Hon'ble Commission vide its order dated 28.10.2022 in Petition No. 205/MP/2021 has allowed the monthly billing for ash transportation charges for 2019-24 period as below:

38. Petitioner has furnished the details of the distance to which fly ash has been transported from the generating station, schedule rates applicable for transportation of fly ash, as notified by the State Governments along with details, including Auditor certified accounts. These documents have been examined and accordingly, the total fly ash transportation expenditure allowed to the Petitioner generating station wise for the period 2019-22 is as per the table in para 38 above totalling to Rs 309704.03 lakh and the same shall be recovered from the beneficiaries of the respective generating stations in 6 (six) equal monthly installments. However, the Petitioner is directed to submit details regarding award of transportation contracts, distance to which fly ash has been transported along with duly reconciled statements of expenditure incurred on ash transportation at the time of filing petitions for truing up of tariff for the 2019-24 tariff period of the generating stations.

Monthly billing

43. In the light of the above discussion and keeping in view that the Petitioner is entitled for recovery of fly ash transportation charges, under change in law, as additional O&M expenses, we permit the provisional billing at 90% of the fly ash transportation charges incurred by the Petitioner, in respect of its generating stations, for the balance period (i.e. 2022-24), on a monthly basis, based on self-certification, and the beneficiaries shall pay the same accordingly. This is, however, subject to prudence check of the claims, at the time of truing-up of tariff for the period 2019-24, in respect of the generating stations of the Petitioner, in terms of Regulation 13 of the 2019 Tariff Regulations.

44. We direct that the fly ash transportation cost incurred by the Petitioner, shall be recovered, in proportion to the coal consumed corresponding to the scheduled generation at normative parameters in accordance with the 2019 Tariff Regulations or at actuals, whichever is lower, for the supply of electricity to the respective Discoms. If the actual generation is less than the scheduled generation, the coal consumed for actual generation shall be considered for the purpose of computation of transportation of fly ash. The Petitioners are directed to furnish along with its monthly regular and/or supplementary bill(s), computations duly certified by the auditor, to the Respondent Discoms. The Petitioners and the Respondent Discoms are also directed to carry out reconciliation in respect of the claims, annually and the same is subject to truing-up, in terms of Regulation 13 of the 2019 Tariff Regulations.

Carrying Cost

47. In line with the above decision and since the Petitioner has been permitted to recover the fly ash transportation cost as 'additional O&M expenses', for the period 2019-24, in exercise of the regulatory powers under Section 78(1)(a) of the Act, we permit the recovery of these charges, along with carrying cost, at the rate of interest as specified, in terms of Regulation 10 (7) of the 2019 Tariff Regulations.*

- (ii) It is pertinent to mention here that in compliance to the various directives of the Hon'ble Commission in petition no 205/MP/2021, petitioner has already submitted entire set of documents i.e. transportation contracts, price discovery mechanism, end user certificate etc. and duly audited statement of ash transportation expense and ash fund for the FY 2019-20, 2020-21 and 2021-22. Based on the above said submissions of petitioner, the Hon'ble Commission has already decided the Ash Transportation expenditure for NTPC Stations including Sipat-I for the said period which has achieved finality.
- (iii) Further, in compliance to Hon'ble Commission directives vide order dated 28/10/2022 in petition no 205/MP/2021 (para 43), the petitioner continued monthly billing of ash

transportation expenditure @90% of expenditure provisionally for the balance period 2022-24.

In view of the above directions passed by this Hon'ble Commission, the Petitioner is now submitting the actual transportation cost incurred for ash transportation for the period 2022-24 on actual basis in Form-3A along with the required documents. It is relevant to mention that Form-3A contains information of Ash Transportation for entire control period of 2019-24 for the sake of brevity/ simplicity. It is prayed that this Hon'ble Commission may be pleased to allow the same as prayed for.

- 27) The tariff calculation based on the above & other applicable provisions, in the formats provided in **Appendix-I** of the Tariff Regulations 2019 are enclosed herewith as Appendix-I & Appendix-IA.
- 28) The filing fee for the tariff determination has already been paid for the period from 2019-24 as per provisions of CERC (Payment of Fees), Regulation 2012. Accordingly, no fee is payable along with this petition for revision of tariff.

Prayer

In the light of above submissions and submissions made in respect of the directions of the Hon'ble Commission in its order dated 06.06.2022 the Petitioner, therefore, prays that the Hon'ble Commission may be pleased to:

- i) Approve revised tariff of **Sipat-I** for the tariff period 2019-24 as per provision of Regulation 13 of Tariff Regulations 2019.
- ii) Approve supplementary tariff of Sipat-I towards De Nox system i.e. Combustion Modification system (CMS).
- iii) Allow the claim of the petitioner for wagon tippler in 2019-24 period and rectify the normative O&M charges for 2009-14 period in accordance with the Hon'ble APTEL judgement.
- iv) Allow the Petitioner to recover the additional O&M cost for ash transportation.

- v) Allow the reimbursement of water charges, capital spares and security expenses for the instant station, as claimed by the Petitioner.
- vi) Pass any other order as it may deem fit in the circumstances mentioned above.

(Petitioner)

Noids

Date:

BEFORE THE CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

PETITION NO.

For True-up in Petition No- 425/GT/2020

IN THE MATTER OF : Petition Under Section 62 and 79 (1) (a) of the Electricity Act, 2003 read with Chapter-III of the Central Electricity Regulatory Commission (Conduct of Business) Regulations, 2023 and Chapter-3, Regulation-13 of Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2019 for revision of tariff of **Sipat Super Thermal Power Station, Stage-I (1980 MW)** for the period from 01.04.2019 to 31.03.2024 after the trueing up exercise.

Petitioner: : NTPC Ltd.
NTPC Bhawan
Core-7, Scope Complex
7, Institutional Area, Lodhi Road
New Delhi-110 003.



Respondents:

1. Madhya Pradesh Power Management Company Limited (MPPMCL)
Shakti Bhawan, Vidyut Nagar
Jabalpur - 482008
and others

I, Sameer Kumar Aggarwal, Son of late Shri B K Aggarwal, aged about 51 years, working as Additional General Manager (Commercial) in the office of NTPC Limited, having its registered office at NTPC Bhawan, Scope Complex, Core-7, Lodhi Road, New Delhi- 110003 do hereby solemnly affirm and state as under:

1. That the deponent is the Additional General Manager (Commercial) of the Petitioner NTPC Ltd. and is well conversant with the facts and the circumstances of the case and therefore competent to swear this affidavit
2. That the accompanying Petition under Section 62 and 79 (1) (a) of the Electricity Act, 2003, has been filed by my authorized representative under my



समीर अडवाल/SAMEER AGGARWAL
अपन महासंचालक (व्यापारिक)
Addl. General Manager (Commercial)
एन टी सी सी लिमिटेड/NTPC LIMITED
ECC, A-65, Sector-28, Noida-201 321 (U.P.)

Handwritten signature

instruction and the contents of the same are true and correct to the best of my knowledge and belief.

3. That the contents of Para No 1 to 26 as mentioned in the Petition are true and correct based on my personal knowledge, belief and records maintained in the office.
4. That the annexures annexed to the Petition are correct and true copies of the respective originals.
5. That the Deponent has not filed any other Petition or Appeal before any other forum or court of law with respect to the subject matter of the dispute.

Sameer Aggarwal

(Deponent)

समीर अग्रवाल/SAMEER AGGARWAL
अवर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
एन. टी. पी. लिमिटेड/NTPC LIMITED
ECC, A-5A, Sector-24, Noida-201 301 (U.P.)

Verification:

Verified at Noida on this 23rd day of November 2024, that the contents of my above noted affidavit are true and correct to my knowledge and no part of it is false and nothing material has been concealed therefrom.

Sameer Aggarwal

(Deponent)

समीर अग्रवाल/SAMEER AGGARWAL
अवर महाप्रबंधक (वणिज्यिक)
Addl. General Manager (Commercial)
एन. टी. पी. लिमिटेड/NTPC LIMITED
ECC, A-5A, Sector-24, Noida-201 301 (U.P.)



ATTESTED

YOGENDRA SINGH
NOTARY NOIDA
B NAGAR (U.P.) INDIA

23 NOV 2024

APPENDIX-I

TARIFF FILING FORMS (THERMAL)

FOR REVISION OF TARIFF AFTER TRUE UP

FOR

Sipat STPS Stage-I

(From 01.04.2019 to 31.03.2024)

TARIFF FILING FORMS (THERMAL)

FOR REVISION OF TARIFF AFTER TRUE UP

FOR

Sipat STPS Stage-I

(From 01.04.2019 to 31.03.2024)

Checklist of Main Tariff Forms and other information for tariff filing for Thermal Stations

Form No.	Title of Tariff Filing Forms (Thermal)	Tick
FORM-1	Summary of Tariff	✓
FORM-1 (I)	Statement showing claimed capital cost	✓
FORM-1 (II)	Statement showing Return on Equity	✓
FORM-2	Plant Characteristics	✓
FORM-3	Normative parameters considered for tariff computations	✓
FORM-3A**	Statement showing O&M Expenses	✓
FORM-3B**	Statement of Special Allowance	NA
FORM-4	Details of Foreign Loans	✓
FORM-4A	Details of Foreign Equity	NA
FORM-5	Abstract of Admitted Capital Cost for the existing Projects	✓
FORM-5A**	Abstract of Claimed Capital Cost for the existing Projects	✓
FORM-6	Financial Package upto COD	NA
FORM-7	Details of Project Specific Loans	NA
FORM-8	Details of Allocation of corporate loans to various project	✓
FORM-9A**	Summary of Statement of Additional Capitalisation claimed during the period	✓
FORM-9B**	Statement of Additional Capitalisation after COD	NA
FORM-10	Financing of Additional Capitalisation	✓
FORM-11	Calculation of Depreciation on original project cost	✓
FORM-12	Statement of Depreciation	✓
FORM-12A	Statement of Uncovered Depreciation	✓
FORM-13	Calculation of Weighted Average Rate of Interest on Actual Loans	✓
FORM-14	Draw-Down Schedule for Calculation of IDC & Financing Charges	NA
FORM-15	Details of Fuel for Computation of Energy Charges	✓
FORM-15A	Details of Secondary Fuel for Computation of Energy Charges	✓
FORM-15B	Computation of Energy Charges	✓
FORM-16	Details of Expenses for Computation of Energy Charge Rate	NA
FORM-17	Details of Capital Spares	✓
FORM-18	Non-Tariff Income	✓
FORM-19	Details of Water Charges	✓
FORM-20	Details of Statutory Charges	✓

NA Provided yearwise for the period 2015-24

PART-I

List of Supporting Forms / documents for tariff filing for Thermal Stations

Form No.	Title of Tariff Filing Forms (Thermal)	Tick
FORM-A	Abstract of Capital Cost Estimate	NA
FORM-B	Break-up of Capital Cost for Coal/Lignite based projects	NA
FORM-C	Break-up of Capital Cost for Gas/Liquid fuel based Projects	NA
FORM-D	Break-up of Construction/Supply/Service obligations	NA
FORM-E	Details of variables, parameters, optional package etc. for New Project	NA
FORM-F	Details of cost over run	NA
FORM-G	Details of time over run	NA
FORM-H	Statement of Additional Capitalisation during end of the useful life	
FORM-I	Details of Assets De-capitalised during the period	✓
FORM-J	Reconciliation of Capitalisation claimed vis-à-vis books of accounts	✓
FORM-K	Statement showing details of assets/liabilities claimed under Exclusion	✓
FORM-L	Statement of Capital cost	✓
FORM-M	Statement of Capital Works in Progress	✓
FORM-N	Calculation of Interest on Normative Loans	✓
FORM-O	Calculation of Interest on Working Capital	✓
FORM-P	Incidental Expenditure up to SCOD and up to Actual COD	NA
FORM-Q	Expenditure under different packages up to SCOD and up to Actual COD	NA
FORM-R	Actual cash expenditure	NA
FORM-S	Statement of Liability flow	✓
FORM-T	Summary of issues involved in the petition	✓

** Additional Forms

List of supporting documents for tariff filing for Thermal Stations		
S. No.	Information / Document	Tick
1	Certificate of incorporation, Certificate for Continuance of Business, Memorandum of Association, & Articles of Association (For New Station setup by a company making tariff application for the first time to CB&C)	NA
2	A. Station wise and Corporate audited Balance Sheet and Profit & Loss Accounts with all the Schedules & annexures in COD of the Station for the new station & for the relevant years.	✓
	B. Station wise and Corporate audited Balance Sheet and Profit & Loss Accounts with all the Schedules & annexures for the existing station for relevant years.	
3	Copies of relevant loan Agreements	NA
4	Copies of the approval of Competent Authority for the Capital Cost and Financial package	NA
5	Copies of the Equity participation agreements and necessary approval for the foreign equity	NA
6	Copies of the BPSA/PPA with the beneficiaries, if any	NA
7	Detailed note giving estimate of cost and time over run, if applicable.	NA
	List of supporting documents to be submitted:	
	a. Detailed Project Report	
	b. CPMI Analysis	
	c. PERT Chart and Bar Chart	
d. Justification for cost and time Overrun		
8	Generating Company shall submit copy of Cost Audit Report along with cost accounting records, cost details, statements, schedules etc. for the Generating Unit wise /stage wise/Station wise/ and subsequently consolidated at Company level as submitted to the Govt. of India for first two years i.e. 2019-20 and 2020-21 at the time of mid-term true-up in 2021-22 and for balance period of tariff period 2019-24 at the time of final true-up in 2024-25. In case of initial tariff filing the latest available Cost Audit Report should be furnished.	NA
9	Any other relevant information. (Please specify)	NA
10	Reconciliation with Balance sheet of any actual additional capitalization and amongst stages of a generating station	✓
11	BB&B is maintaining the records as per the relevant applicable Act. Formats specified herein may not be suitable to the available information with BB&B. BB&B may modify the formats suitably as per available information to them for submission of required information for tariff purpose.	NA

Summary of Tariff

Name of the Petitioner:	NTPC Limited
Name of the Generating Station:	Sipat STPS Stage-I
Place (Region/District/State):	Western Region/Bilaspur/Chhattisgarh

Amount in Rs. Lakhs

S. No.	Particulars	Unit	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8	9
1.1	Depreciation	Rs Lakh	46,081.35	47,147.15	47,217.54	47,422.77	48,090.74	48,950.58
1.2	Interest on Loans	Rs Lakh	27,449.68	25,383.17	21,594.77	17,082.84	13,861.67	10,972.63
1.3	Return on Equity	Rs Lakh	54,813.48	52,262.76	52,340.04	52,557.14	53,286.94	54,175.78
1.4	Interest on Working Capital	Rs Lakh	12,819.70	9,532.68	10,115.01	8,529.11	8,729.78	12,680.79
1.5	O&M Expenses	Rs Lakh	45,459.23	52485.49	58778.27	57367.23	67359.18	97438.98
1.6	Special Allowance (if applicable)	Rs Lakh	0.00	0.00	0.00	0.00	0.00	0.00
1.7	Compensation Allowance (if applicable – relevant for column 4 only)	Rs. Lakh	0.00					
	Total	Rs Lakh	186023.47	186611.15	189845.63	192979.09	191328.31	224238.76
2.1	Landed Fuel Cost (coal/gas/RLNG/ liquid) as per FSA approved by beneficiaries	Rs/Ton	2070.32	1869.43	2398.56	1946.38	1864.19	2890.94
	(% of Fuel Quantity)	(%)						
2.2	Landed Fuel Cost Imported Coal as per FSA approved by beneficiaries					NA		
	(% of Fuel Quantity)							
2.3	Landed Fuel Cost / coal/gas /RLNG/liquid) other than FSA	Rs/Ton				NA		
	(% of Fuel Quantity)	(%)						
2.4	Landed Fuel Cost Imported Coal other than FSA					NA		
	(% of Fuel Quantity)							
2.5	Secondary fuel oil cost (Rs-lit)	Rs/Unit	0.027	0.030	0.029	0.024	0.031	0.040
	Energy Charge Rate as per (Paise/kWh) 2A, 2B, 2C, 2D	Rs/Unit	1.274	1.229	1.574	1.341	1.331	2.001

(Petitioner)

Name of the Petitioner: NTPC Limited
Name of the Generating Station: Sipat STPS Stage-I

Amount in Rs. Lakhs

Statement showing claimed capital cost – (A+B)

S. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost	9,25,981.22	9,29,110.28	9,28,750.70	9,36,818.55	9,54,655.93
2	Add: Addition during the year/period	3,478.28	397.14	9,222.79	13,060.93	11,577.55
3	Less: De-capitalisation during the year/period	-1,857.34	-1,080.19	-1,006.67	-3,379.08	-2,298.52
4	Less: Reversal during the year / period	-	-	-	-	-
5	Add: Discharges during the year/period	1,508.11	323.48	451.89	8,355.53	4,433.27
6	Closing Capital Cost	9,29,110.28	9,28,750.70	9,36,818.55	9,54,655.93	9,68,368.23
7	Average Capital Cost	9,27,548.75	9,28,930.49	9,32,784.63	9,45,337.24	9,61,512.08

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

S. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost	925981.22	929054.22	928694.64	936762.49	954399.87
2	Add: Addition during the year / period	3422.22	397.14	9222.79	13060.93	11177.55
3	Less: De-capitalisation during the year / period	-1857.34	-1080.19	-1606.63	-3579.08	-2298.52
4	Less: Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add: Discharges during the year / period	1508.11	323.48	451.89	8355.53	4433.27
6	Closing Capital Cost	929054.22	928694.64	936762.49	954399.87	968312.17
7	Average Capital Cost	927517.72	928874.43	932728.57	945681.18	961456.02

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

S. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
1	Opening Capital Cost	0.00	56.06	56.06	56.06	56.06
2	Add: Addition during the year / period	56.06	0.00	0.00	0.00	0.00
3	Less: De-capitalisation during the year / period	0.00	0.00	0.00	0.00	0.00
4	Less: Reversal during the year / period	0.00	0.00	0.00	0.00	0.00
5	Add: Discharges during the year / period	0.00	0.00	0.00	0.00	0.00
6	Closing Capital Cost	56.06	56.06	56.06	56.06	56.06
7	Average Capital Cost	28.03	56.06	56.06	56.06	56.06

(Petitioner)

Name of the Petitioner: NTPC Limited

Name of the Generating Station: Sipat STPS Stage-I

Statement showing Return on Equity at Normal Rate

Amount in Rs. Lakhs

S. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
	Return on Equity					
1	Gross Opening Equity (Normal)	2,77,794.37	2,78,716.27	2,78,608.39	2,81,028.75	2,86,379.96
2	Less: Adjustment in Opening Equity	-				
3	Adjustment during the year	-	-	-	-	-
4	Net Opening Equity (Normal)	2,77,794.37	2,78,716.27	2,78,608.39	2,81,028.75	2,86,379.96
5	Add: Increase in equity due to addition during the year / period	1026.67	119.14	2766.84	3918.28	3473.27
7	Less: Decrease due to De-capitalisation during the year / period	-357.20	-324.06	-481.99	-1073.72	-639.56
8	Less: Decrease due to reversal during the year / period	0.00	0.00	0.00	0.00	0.00
9	Add: Increase due to discharges during the year / period	452.43	97.04	135.31	2506.66	1329.95
10	Net closing Equity (Normal)	2,78,716.27	2,78,608.39	2,81,028.75	2,86,379.96	2,90,493.65
11	Average Equity (Normal)	2,78,255.32	2,78,663.33	2,79,818.57	2,83,704.35	2,88,436.81
12	Rate of ROE (%)	18.782	18.782	18.782	18.782	18.782
13	Total ROE	52,261.91	52,338.36	52,555.52	53,285.35	54,174.20

(Petitioner)

Name of the Petitioner: **NTPC Limited**

Name of the Generating Station: **Sipat STPS Stage-I**

Statement showing Return on Equity at Normal Rate

Amount in Rs. Lakhs

S. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
	Return on Equity (beyond the original scope of work excluding additional capitalization due to Change in Law)					
1	Gross Opening Equity (Normal)	0.00	16.82	16.82	16.82	16.82
2	Less: Adjustment in Opening Equity	0.00	0.00	0.00	0.00	0.00
3	Adjustment during the year	0.00	0.00	0.00	0.00	0.00
4	Net Opening Equity (Normal)	0.00	16.82	16.82	16.82	16.82
5	Add: Increase in equity due to addition during the year / period	16.82	0.00	0.00	0.00	0.00
7	Less: Decrease due to De-capitalisation during the year / period	0.00	0.00	0.00	0.00	0.00
8	Less: Decrease due to reversal during the year / period	0.00	0.00	0.00	0.00	0.00
9	Add: Increase due to discharges during the year / period	0.00	0.00	0.00	0.00	0.00
10	Net closing Equity (Normal)	16.82	16.82	16.82	16.82	16.82
11	Average Equity (Normal)	8.41	16.82	16.82	16.82	16.82
12	Rate of ROE (%)	10.095	10.009	9.628	9.459	9.387
13	Total ROE	0.85	1.68	1.62	1.59	1.58

(Petitioner)

Plant Characteristics

Name of the Petitioner	NTPC Ltd.		
Name of the Generating Station	Sipat STPS Stage-I		
Unit(s)/Block(s)/Parameters	Unit-I	Unit-II	Unit-III
Installed Capacity (MW)	660	660	660
Schedule COD as per Investment Approval			
Actual COD /Date of Taken Over (as applicable)	01-10-2011	25-05-2012	01-08-2012
Pit Head or Non Pit Head	Pit Head	Pit Head	Pit Head
Name of the Boiler Manufacture	M/s Doosan	M/s Doosan	M/s Doosan
Name of Turbine Generator Manufacture	Power Machine	Power Machine	Power Machine
Main Steam Pressure at Turbine inlet (kg/cm^2 abs) ¹	247	247	247
Main Steam Temperature at Turbine inlet ($^{\circ}\text{C}$) ²	537	537	537
Reheat Steam Pressure at Turbine inlet (kg/cm^2) ^{3,4}	43.1	43.1	43.1
Reheat Steam Temperature at Turbine inlet ($^{\circ}\text{C}$) ⁵	565	565	565
Main Steam flow at Turbine inlet under MCR condition (tons/hr) ²	2023	2023	2023
Main Steam flow at Turbine inlet under VVO condition (tons/hr) ²	2092.8	2092.8	2092.8
Unit Gross electrical output under MCR /Rated condition (MW) ²	660	660	660
Unit Gross electrical output under VVO condition (MW) ²	682.8	682.8	682.8
Guaranteed Design Gross Turbine Cycle Heat Rate (kCal/kWh) ³	1904	1904	1904
Conditions on which design turbine cycle heat rate guaranteed			
% MCR	100	100	100
% Makeup Water Consumption	0	0	0
Design Capacity of Make up Water System	3	3	3
Design Capacity of Inlet Cooling System			
Design Cooling Water Temperature ($^{\circ}\text{C}$)	33	33	33
Back Pressure	77mmHg(abs)	77mmHg(abs)	77mmHg(abs)
Steam flow at super heater outlet under BMCR condition (tons/hr)	2225	2225	2225
Steam Pressure at super heater outlet under BMCR condition (kg/cm^2)	253.45	253.45	253.45
Steam Temperature at super heater outlet under BMCR condition ($^{\circ}\text{C}$)	540	540	540
Steam Temperature at Reheater outlet at BMCR condition ($^{\circ}\text{C}$)	568	568	568
Design / Guaranteed Boiler Efficiency (%) ⁴	86.27	86.27	86.27
Design Fuel with and without Blending of domestic/imported coal	Coal of 3300 Kcal/Kg GCV	Coal of 3300 Kcal/Kg GCV	Coal of 3300 Kcal/Kg GCV

Plant Characteristics

Name of the Petitioner	NTPC Ltd.		
Name of the Generating Station	Sipat STPS Stage-I		
Unit(s)/Block(s)/Parameters	Unit-I	Unit-II	Unit-III
Type of Cooling Tower	Induced Draft	Induced Draft	Induced Draft
Type of cooling system ⁵	Closed Circuit	Closed Circuit	Closed Circuit
Type of Boiler Feed Pump ⁶	St Turbine Driven	St Turbine Driven	St Turbine Driven
Fuel Details ⁷			
-Primary Fuel	Coal	Coal	Coal
-Secondary Fuel	LDO	LDO	LDO
-Alternate Fuels	NA	NA	NA
Types of SOX control system	FGD systems under implementation. De-Nox installed		
Types of NOX control system			
Details of SPM control system			
Special Features/Site Specific Features ⁸			
Special Technological Features ⁹	Super Critical	Super Critical	Super Critical
Environmental Regulation related features ¹⁰	ESP	ESP	ESP
Any other special features	FGD, De-Nox	FGD, De-Nox	FGD, De-Nox

1: At Turbine MCR condition.

2: with 0% (Nil) make up and design Cooling water temperature

3: at TMCR output based on gross generation, 0% (Nil) makeup and design Cooling water temperature.

4: With Performance coal based on Higher Heating Value (HHV) of fuel and at BMCR) out put

5: Closed circuit cooling, once through cooling, sea cooling, natural draft cooling, induced draft cooling etc.

6: Motor driven, Steam turbine driven etc.

7: Coal or natural gas or Naptha or lignite etc.

8: Any site specific feature such as Merry-Go-Round, Vicinity to sea, Intake /makeup water systems etc. scrubbers etc. Specify all

9: Any Special Technological feature like Advanced class FA technology in Gas Turbines, etc.

10: Environmental Regulation related features like FGD, ESP and etc.

Petitioner

Normative parameters considered for tariff computations

Name of the Petitioner:		NTPC Limited					
Name of the Generating Station:		Sipat STPS Stage-I					
		(Year Ending March)					
Particulars	Unit	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
Base Rate of Return on Equity %%	%	15.30	15.30	15.50	15.50	15.50	15.50
Base Rate of Return on Equity on Add. Capitalization** %%	%	-	8.331	8.259	7.946	7.806	7.746
Effective Tax Rate	%	21.5499	17.4720	17.4720	17.4720	17.4720	17.4720
Target Availability	%	85.00	85.00				
In High Demand Season	%	-	-	85.00	85.00	85.00	85.00
Peak Hours	%	-	-	85.00	85.00	85.00	85.00
Off-Peak Hours	%	-	-	85.00	85.00	85.00	85.00
In Low Demand Season (Off-Peak)	%	-	-	85.00	85.00	85.00	85.00
Peak Hours	%	-	-	85.00	85.00	85.00	85.00
Off-Peak Hours	%	-	-	85.00	85.00	85.00	85.00
Auxiliary Energy Consumption	%	5.75	5.25	6.25	6.25	6.25	6.25
Gross Station Heat Rate	kCal/kWh	2306.34	2312.51	2312.51	2312.51	2312.51	2312.51
Specific Fuel Oil Consumption	ml/kWh	0.50	0.50	0.50	0.50	0.50	0.50
Cost of Coal/Lignite for WC1	in Days	45	40	40	40	40	40
Cost of Main Secondary Fuel Oil for WC1	in Months	2	2	2	2	2	2
Fuel Cost for WC2	in Months						
Liquid Fuel Stock for WC2	in Months						
O&M Expenses	Rs lakh/MW	18.35	20.26	20.97	21.71	22.47	23.26
Maintenance Spares for WC	% of O&M	20.00	20.00	20.00	20.00	20.00	20.00
Reservables for WC	in Days	60	45	45	45	45	45
Storage capacity of Primary fuel*	MT				1050000		
SBI 1 Year MCLN plus 350 basis points	%	11.50	12.05	11.25	10.50	10.50	12.00
Blending ratio of domestic coal/imported coal							

** Rate of Return on Add - cap beyond original scope
* This capacity is the aggregate storage capacity for Sipat Station including Stage-I & Stage-II

Petitioner

Calculation of O&M Expenses

Name of the Company :	NTPC Limited
Name of the Power Station :	Sipat STPS Stage-I

Amount in Rs. Lakhs

S.No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	7	8
1	O&M expenses under Reg.35(1)					
1a	Normative	40114.80	41320.60	42985.80	44490.60	46054.80
2	O&M expenses under Reg.35(6)					
2a	Water Charges	7427.40	7313.40	7291.54	7451.32	7281.52
2b	Security expenses	1943.20	1978.25	2082.28	2427.91	2299.12
2c	Capital Spares	2579.32	5377.62	2685.00	4994.23	6768.68
3	O&M expenses-Ash Transportation	420.68	2588.40	2342.61	7995.12	35054.86
	Total O&M Expenses	52485.40	58778.27	57387.23	67359.18	97458.98

**The Hon'ble CERC has already decided the ash transportation expense for 2019-22 period vide its order dated 28.11.2022 in petition 205/MP/2021. Accordingly Rs 128.19 lakh for 2021-22 has been decided and is final.

*** Ash Transportation expenses claimed for FY 22-23 and FY 23-24 are after adjustment of ash sales revenue from ash transportation expenses incurred. Further, provisional billing of Rs 7195.61 lakh in FY 22-23 and Rs 31549.37 lakh in FY 23-24 (@ 90% of expenditure), has been done to the beneficiaries.

Petitioner

Statement of Ash Transportation Expenses

Name of the Company :

NTPC Limited

Name of the Power Station :

Sipat STPS Stage-I

Rs. in Lakh

S.No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	Total Ash Transportation Charges Incurred	638.39	3832.75	3844.23	12550.78	54834.77
2	Income from sale of Ash	0.00	0.00	123.80	177.66	320.02
3	Net Ash Transportation Charges for Sipat-I&II	638.39	3832.75	3820.43	12372.90	54514.75
4	Net Ash Transportation Charges for Sipat-II	217.71	1244.35	1477.82	4377.78	19459.80
5	Net Ash Transportation Charges for Sipat-I	420.68	2588.40	2342.61	7995.12	35054.86

Note: Ash transportation charges for 2019-22 has already been decided by Hon'ble Commission vide its order dated 28.10.2022 in petition no 205/MP/2021 and is final.

Petitioner

Features	NTPC Ltd	NTPC	Form-4
Name of the generating station	Equl 1	Spada	Part-I
Part-A			
DETAILS OF FOREIGN LOANS (Disclose only in respect of loans applicable to the project under section)			
Name of the company Name of the Power Station		NTPC LIMITED	
Exchange Rate as on	31-03-2018	USD = Rs.	85.77
Exchange Rate as on	31-03-2020	USD = Rs.	75.36
Exchange Rate as on	31-03-2021	USD = Rs.	74.98
Exchange Rate as on	31-03-2022	USD = Rs.	78.33
Exchange Rate as on	31-03-2023	USD = Rs.	82.73
Exchange Rate as on	31-03-2024	USD = Rs.	83.90

100.00% (Amount in Lacs)

Financial Year (Starting from CDD)	2018-20 (01.04.2018 to 31.03.2020)			
	1	2	3	4
NEXIM	Date	Amount (FC)	Ex. Rate	Amount (INR)
Currency 1 USD	30-09-2018			
At the date of drawl	01-04-2018	3,542.82	89.77	3,17,161.82
Loan repayment upto previous period		3,234.56	89.77	2,79,676.69
Net loan at the beginning of the period	01-04-2018	307.94	89.77	21,484.72
Schedule repayment date of principal	14-06-2018	142.50	70.49	10,052.00
Scheduled payment date of interest	14-09-2018	6.67	70.49	473.28
Withholding tax including surcharge on interest	14-09-2018	0.77	89.79	69.86
Schedule repayment date of principal	14-09-2020	153.81	71.22	11,006.22
Scheduled payment date of interest	14-09-2020	3.39	71.22	241.67
Withholding tax including surcharge on interest	14-09-2020	0.18	70.62	13.34
DPV	31-03-2020			334.52
At the end of Financial year	31-03-2020	0.00	0.00	-

99.20% (Amount in Lacs)

Financial Year (Starting from CDD)	2019-20 (01.04.2019 to 31.03.2020)			
	1	2	3	4
NBE	Date	Amount (FC)	Ex. Rate	Amount (INR)
Currency 1 USD	20-07-2019			
At the date of drawl	01-04-2019	261.91	78.84	20,648.22
Loan repayment upto previous period		332.87	79.84	26,594.86
Net loan at the beginning of the period	01-04-2019	29.12	78.84	2,294.28
Schedule repayment date of principal	20-07-2019	14.59	79.86	1,176.28
Scheduled payment date of interest	20-07-2019	0.00	77.39	-
Withholding tax including surcharge on interest	20-07-2019		11.29	-
Schedule repayment date of principal	20-07-2020	14.59	77.43	1,128.81
Scheduled payment date of interest	20-07-2020	0.01	78.96	0.67
Withholding tax including surcharge on interest	20-07-2020		79.86	-
DPV	31-03-2020			49.76
At the end of Financial year	31-03-2020	-	0.00	-
In Case of Hedging				
At the date of hedging	04-03-2019 (By Rs. 75.80/EUR)			
Period of Hedging	30-07-2018 to 31-03-2020			
Cost of Hedging	5.8024% per annum			

Features	NTPC Ltd	NTPC	Form-4
Name of the generating station	Equl 1	Equl 1	Part-I
Part-A			
DETAILS OF FOREIGN LOANS (Details only in respect of loans applicable to the project under section)			
Name of the company NTPC LIMITED			
Name of the Power Station			

Financial Year (Starting from COG)	1.01% (Amount in Lacs)				(Amount in Lacs)				(Amount in Lacs)			
	2018-20 (01.04.2018 to 31.03.2020)				2020-21 (01.04.2020 to 31.03.2021)				2021-22 (01.04.2021 to 31.03.2022)			
	1	2	3	4	1	2	3	4	1	2	3	4
5.025 % Euro Bonds 2021	Date	Amount (FC)	Ex. Rate	Amount (INR)	Date	Amount (FC)	Ex. Rate	Amount (INR)	Date	Amount (FC)	Ex. Rate	Amount (INR)
1. Currency 1 USD	14.01.2018											
2. At the date of issue	01.04.2018	50.00	69.77	3,508.43		50.00	75.78	3,829.00		50.00	74.06	3,729.22
3. Loan repayment with premium/penalty				69.77								
4. Net loan at the beginning of the period	01.04.2018	50.00	69.77	3,508.43	01.04.2020	50.00	75.78	3,829.00	01.04.2021	50.00	74.06	3,729.22
5. Schedule repayment date of principal									14.07.2021	50.00	74.37	3,740.76
6. Scheduled payment date of interest	14.07.2019	1.87	69.58	131.02	14.07.2020	1.81	75.00	136.05	14.07.2021	1.81	74.57	135.21
7. Withholding tax including surcharge on interest	14.07.2019	0.40	68.47	27.38	14.07.2020	0.40	74.76	29.90	14.07.2021	0.40	72.77	29.18
8. Schedule repayment date of principal												
9. Scheduled payment date of interest	14.01.2020	1.81	71.82	131.04	14.01.2021	1.81	73.49	133.07	14.01.2022	-	-	-
10. Withholding tax including surcharge on interest	14.01.2020	0.40	71.00	28.09	14.01.2021	0.40	73.03	29.60	14.01.2022	-	-	-
11. CNY	01.03.2020			319.38	31.03.2021			101.61	01.03.2022			15.54
12. At the end of Financial year	31.03.2021	50.00	74.06	3,829.00	31.03.2021	50.00	74.88	3,756.22	31.03.2022	-	74.33	-

Financial Year (Starting from COG)	1.00% (Amount in Lacs)				(Amount in Lacs)				(Amount in Lacs)			
	2019-20 (01.04.2019 to 31.03.2020)				2020-21 (01.04.2020 to 31.03.2021)				2021-22 (01.04.2021 to 31.03.2022)			
	1	2	3	4	1	2	3	4	1	2	3	4
4.75% Eurobonds 2022	Date	Amount (FC)	Ex. Rate	Amount (INR)	Date	Amount (FC)	Ex. Rate	Amount (INR)	Date	Amount (FC)	Ex. Rate	Amount (INR)
1. Currency 1 USD	02.10.2018											
2. At the date of issue	01.04.2019	54.00	69.77	3,800.47		54.00	75.06	4,145.37		54.00	74.06	4,008.27
3. Loan repayment with premium/penalty				69.77								
4. Net loan at the beginning of the period	01.04.2019	54.00	69.77	3,800.47	01.04.2020	54.00	75.06	4,145.37	01.04.2021	54.00	74.06	4,008.27
5. Schedule repayment date of principal												
6. Scheduled payment date of interest	02.04.2019	1.25	69.00	86.25	02.04.2020	1.25	73.83	92.29	02.04.2021	1.25	73.19	91.48
7. Withholding tax including surcharge on interest	02.04.2019	0.07	68.88	8.13	02.04.2020	0.07	68.88	8.13	02.04.2021	0.07	72.1300	5.38
8. Schedule repayment date of principal												
9. Scheduled payment date of interest	02.10.2019	1.25	70.91	88.64	02.10.2020	1.25	72.44	90.55	02.10.2021	1.25	75.95	94.94
10. Withholding tax including surcharge on interest	02.10.2019	0.07	70.50	4.27	02.10.2020	0.07	70.90	4.27	02.10.2021	0.07	73.79	5.40
11. CNY	01.03.2020			342.81	31.03.2021			108.00	31.03.2022			123.71
12. At the end of Financial year	31.03.2020	54.00	74.06	4,145.37	31.03.2021	54.00	74.88	4,068.27	31.03.2022	54.00	74.33	4,145.37

2022-23 (01.04.2022 to 31.03.2023)		
3	2	4
Amount (PK)	Tr. Rate	Amount (INR)
54.30	76.21	4,135.00
54.50	76.33	4,154.00
1.26	75.00	94.50
1.07	76.38	81.81
1.30	81.81	106.35
1.25	81.50	101.88
1.07	81.50	87.21
55.51	82.71	4,585.14

Abstract of Admitted Capital Cost for the existing Projects

Name of the Company :	NTPC Limited	
Name of the Power Station :	Sipat STPS Stage-I	
		In Rs Lakh
Last date of order of Commission for the project	Date (DD-MM-YYYY)	06.06.2022
Reference of petition no. in which the above order was passed	Petition no.	425/GT/2020
Following details (whether admitted and /or considered) as on the last date of the period for which tariff is approved, in the above order by the Commission: (as on 31.03.2019)		
Capital cost	(Rs. in lakh)	926981.22
Amount of un-discharged liabilities included in above (& forming part of admitted capital cost)		
Amount of un-discharged liabilities corresponding to above admitted capital cost (but not forming part of admitted capital cost being allowed on cash basis)		31822.32
Gross Normative Debt		6,48,186.85
Cumulative Repayment		5,55,240.21
Net Normative Debt		92946.65
Normative Equity		277794.37
Cumulative Depreciation		555240.2064
Freehold land		3552.08
		(Petitioner)

Abstract of Admitted Capital Cost for the existing Projects

Name of the Company :	NTPC Limited	
Name of the Power Station :	Sipat STPS Stage-I	
		In Rs Lakh
Last date of order of Commission for the project	Date (DD-MM-YYYY)	08.06.2022
Reference of petition no. in which the above order was passed	Petition no.	425/GT/2020
Following details (whether admitted and/or considered) as on the last date of the period for which tariff is approved, in the above order by the Commission: (as on 31.03.2024)		
Capital cost	(Rs. in lakh)	9,68,308.23
Amount of un-discharged liabilities included in above (& forming part of admitted capital cost)		
Amount of un-discharged liabilities corresponding to above admitted capital cost (but not forming part of admitted capital cost being allowed on cash basis)		11,281.20
Gross Normative Debt		6,77,852.76
Cumulative Repayment		3,21,337.43
Net Normative Debt		3,56,520.33
Normative Equity		2,90,510.47
Cumulative Depreciation		3,21,337.43
Freehold land		3,586.43
		(Petitioner)

Form-7 Part-I	
Name of the Company	NTPC Limited
Name of the Power Station	Sipat-I
Particulars	
Source of Loan	KEXIM Loan
Currency	USD
Amount of loan sanctioned	35,42,52,250.00
Amount of Gross Loan drawn upto 24.06.2012 / COD	35,42,52,250.00
Interest Type	Fixed
Fixed Interest Rate, if applicable	4.31% [#]
Base Rate, if floating interest	-
Margin, if floating interest rate	-
Are there any Caps / Floor	NO
If above is Yes, specify Caps / Floor	-
Moratorium Period	3.53 Years
Moratorium effective from	04-Aug-2004
Repayment period	12 Years
Repayment effective from	14-Aug-2008
Repayment frequency	Semi Annual
Repayment installment	24 Instalments
Name of the Projects	Sipat I

Name of the Company: NTPC Limited
 Name of the Power Station: Varaha

Particulars	ESSEN, P/1001	
Source of Loan	Rate/Rate	IBR
Drawal	-	-
Currency	USD	EURD
Amount of loan sanctioned	50,00,00,000	5,85,43,000
Interest Type	Fixed	Floating
Fixed Interest Rate, if applicable	4.825% ^{a)}	-
Base Rate, if floating interest	-	6 M EURIBOR
Margin, if floating interest rate	-	0.850%
Are there any Caps / Floor	NO	NO
Is there a Tenor specify Cap/ Floor	-	-
Maximum Period	10 Years	2.90 Years
Maximum effective date	14 Jul 2011	18 Feb 2010
Repayment period	Bullet payment	8 Years
Repayment effective date	14 Jul 2011	20 Jul 2011
Repayment frequency	One time	Semi Annual
Repayment instalment	50,00,00,000	14.50m Annual Equal instalments
Are foreign currency loan hedged	NO	-
Is there a Yes, specify details	-	-

Name of the Projects	%	
Kharagpur II		
Kulgam	2.10%	
Bar-I		
Bar-II		
Bar-III		
Bar-IV		
Bar-V		
Bar-VI	18.26%	
Kharagpur	13.31%	
Narva	20.86%	
Rihand-01	17.56%	
Uchiraj	19.74%	
Baran-4	2.57%	
Uthmaniyah	1.89%	
Arta - Bar		24.32%
Bar-I		28.20%
Bar-II		27.24%

Notes:

- The Interest rate is exclusive of withholding tax currently @ 21.84% (Incl. is Interest on NB Loan are exempt from Withholding Tax.

Data for filling trading up petitions for 2018-19

Name of the Company

Name of the Power Station

Particulars	
Source of Loan	4.75% Fixed Rate Notes due 2022
Drawal	-
Currency	USD
Amount of loan sanctioned	50000000.00
Amount of Gross Loan drawn upto 31.03.2019	50000000.00
Interest Type	Fixed
Fixed Interest Rate, if applicable	4.75% #
Base Rate, if floating interest	-
Margin, if floating interest rate	-
Are there any Caps / Floor	NO
If above is Yes, specify Caps / Floor	-
Moratorium Period	10 Years
Moratorium effective from	03.10.12
Repayment period	Bullet payment
Repayment effective from	03.10.2022
Repayment frequency	One time
Repayment installment	50,00,00,000.00
Base Exchange Rate (31.03.2019)	80.81
Are foreign currency loan hedged	NO
If above is Yes, specify details	
Drawal Date	03.10.12
Drawal Exchange Rate	51.91
Name of the Projects	
Signal	1.00000%
Total	100.00000%

Notes:-

* The Interest rate is exclusive of withholding tax @ 5.40% w.e.f. 01.04.2010

Name of the Company Name of the Power Station	NTPC Limited Sipat-I
Particulars	
	23
	USD 750 Million (Grant ID)
Source of Loan	
Device	
Currency	USD
Amount of loan sanctioned	25,00,00,000
Amount of Gross Loan drawn upto 19.03.2024	25,00,00,000
Interest Type	Floating
Fixed Interest Rate, if applicable	-
Base Rate, if floating interest*	6 Month Term SOFR+
Margin, if floating interest rate	1.1693%
Are there any Caps / Floor	No
If above is Yes, specify Caps / Floor	-
Moratorium Period	4
Moratorium effective from	25-Aug-2022
Repayment period	Years
Repayment effective from	01-Oct-2024
Repayment frequency	Seven times
Repayment installment	3,57,14,286
Does So change rate -	
Are foreign currency loan hedged	No
If above is Yes, specify details	-
Name of the Projects	5%
Cost	10.87%

Statement Giving Details of Project Financed through a Combination of loan

Form 8

TRANCHE NO

DRAWAL NO.

BP NO 5050000241

T00001

1

Unsecured Loan From LIC-III		
Source of Loan :	LIC-III	
Currency :	INR	
Amount of Loan :	40,00,00,00,000	
Total Drawn amount :	5,00,00,00,000	
Date of Drawal :	0	
Interest Type :	Fixed	
Fixed Interest Rate :	8.57%	
Rate of Interest 01.04.2019 :	8.57%	
Upfront fees :	0.20% excluding service tax	
Are there any Caps/ Floor :	Y/N	
Frequency of Int. Payment :	Half Yearly	
If Above is yes, specify Caps/ Floor :		
Moratorium Period :	4 Years	
Moratorium effective from :	31.12.2003	
Repayment Period (Inc Moratorium) :	14 Years	
Repayment Frequency :	20 Half Yearly	
Repayment Type :	AVG	
First Repayment Date :	31-Dec-07	
Base Exchange Rate :	RUPEE	
Date of Base Exchange Rate :	N/A	
Project Code :	Project Name	Amount
	TALCHER-II	90,00,00,000.00
	RAMAGUNDAM-III	50,00,00,000.00
	KOLDAM	1,30,00,00,000.00
	VINDHYACHAL-III	90,00,00,000.00
	KAHALGAON-II	85,00,00,000.00
	SIPAT-II	35,00,00,000.00
	SIPAT-I	10,00,00,000.00
	UNCHAKAR-III	15,00,00,000.00
	ROCCPP	5,00,00,000.00
	Total Allocated Amount	5,00,00,00,000.00

Statement Giving Details of Project Financed through a Combination of loan

Form 8

TRANCHE NO

BP NO 5050000442

T00001

D00024

Unsecured Loan From SBI-VIII		
Source of Loan :	SBI-VIII	
Currency :	INR	
Amount of Loan :	1,00,00,00,00,000	
Total Drawn amount :	11,50,00,00,000	
Date of Drawal :	14.02.2017	
Interest Type :	Floating	
Fixed Interest Rate :		
Base Rate, if Floating Interest :	D00024-8.0%	
Margin, if Floating Interest :	0.00%	
Are there any Caps/ Floor :	Y/N	
Frequency of Int. Payment :	Monthly	
If Above is yes, specify Caps/ Floor :		
Moratorium Period :	6 Years	
Moratorium effective from :	14.02.2017	
Repayment Period (Inc Moratorium) :	15 Years	
Repayment Frequency :	0 Yearly Installments	
Repayment Type :	AVG	
First Repayment Date :	31.01.2022	
Base Exchange Rate :	RUPEE	
Date of Base Exchange Rate :	N.A.	
Project Code	Project Name	Amount
	BARH-I	3,00,00,00,000
	BONGAIGAD	34,28,57,142
	FARAKKA III	14,28,57,141
	GADARWARA	2,50,00,00,000
	GOLDAM	92,85,71,427
	KORBA-III	2,85,71,428
	KUDGI	1,00,00,00,000
	MOLDA-I	40,71,42,856
	NCTPP-II	15,71,42,855
	NORTH KARANPURA	1,00,00,00,000
	RIHAND-II	32,14,28,570
	SIMHADRI-II	53,28,57,141
	SIPAT-I	21,42,85,711
	SIPAT-II	5,71,42,856
	TAPOVAN VISHNUGAD	50,00,00,000
	VINDHYACHAL IV	32,42,85,714
	PAKRI BARWADH	4,20,57,149
	Total Allocated Amount	11,50,00,00,000

14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024
14.02.2017	8.00%	D00024

BP NO 5090000261		TRANCHE NO T00001		D00006	
Unsecured Loan From SBI-VII					
Source of Loan :	SBI-VII				
Currency :	INR				
Amount of Loan :	1,00,00,00,00,000				
Total Drawn amount :	5,00,00,00,00,000				
Date of Drawl :	28.09.2012				
Interest Type :	Floating				
Fixed Interest Rate :	---				
Base Rate, if Floating Interest :	D00006-9.75%				
Margin, if Floating Interest :	D00006+0.499%				
Are there any Caps/ Floor :	Y/N				
Frequency of Int. Payment :	Monthly				
If Above is yes, specify Cap/ Floor :					
Monitorium Period :	4 Years				
Monitorium effective from :	28.09.2012				
Repayment Period (inc Monitorium) :	12 Years				
Repayment Frequency :	18 Half Yearly Instalments				
Repayment Type :	AVG				
First Repayment Date :	30.06.2015				
Base Exchange Rate :	RUPEE				
Date of Base Exchange Rate :	N.A.				
Project Code	Project Name	Amount			
	KOLDAM	45,00,00,000	28.09.2012	T0000	D00006
	SMHADRI-II	50,00,00,000	28.09.2012	T0000	D00006
	VINDHYACHAL-IV	30,00,00,000	28.09.2012	T0000	D00006
	SIPAT-I	75,00,00,000	28.09.2012	T0000	D00006
	BARH-I	15,00,00,000	28.09.2012	T0000	D00006
	MOUDA-I	20,00,00,000	28.09.2012	T0000	D00006
	RIHAND III	20,00,00,000	28.09.2012	T0000	D00006
	RUDGI-I	40,00,00,000	28.09.2012	T0000	D00006
	MOUDA-II	50,00,00,000	28.09.2012	T0000	D00006
	FARAKKA-III	15,00,00,000	28.09.2012	T0000	D00006
	GANDHAR-R&M	40,00,00,000	28.09.2012	T0000	D00006
	BONGAON	1,00,00,00,000	28.09.2012	T0000	D00006
Total Allocated Amount		5,00,00,00,00,000			

BP NO 5050000261		TRANCHE NO T00001		D00006	
Unsecured Loan From SBI-VII					
Source of Loan :	SBI-VII				
Currency :	INR				
Amount of Loan :	1,00,00,00,00,000				
Total Drawn amount :	1,00,00,00,00,000				
Date of Drawl :	31.03.2013				
Interest Type :	Floating				
Fixed Interest Rate :	---				
Base Rate, if Floating Interest :	D00009-9.70%				
Margin, if Floating Interest :	D00009+ 0.25%				
Are there any Caps/ Floor :	Y/N				
Frequency of Int. Payment :	Monthly				
If Above is yes, specify Caps/ Floor :					
Monitorium Period :	4 Years				
Monitorium effective from :	31.03.2013				
Repayment Period (inc Monitorium) :	12 Years				
Repayment Frequency :	18 Half Yearly Instalments				
Repayment Type :	AVG				
First Repayment Date :	30.06.2015				
Base Exchange Rate :	RUPEE				
Date of Base Exchange Rate :	N.A.				
Project Code	Project Name	Amount			
	BARH-II	85,00,00,000	31.03.2013	T0000	D00009
	SIPAT-I	15,00,00,000	31.03.2013	T0000	D00008
	VINDHYACHAL-V	25,00,00,000	31.03.2013	T0000	D00006
Total Allocated Amount		1,00,00,00,000.00			

BP NO 5090000981		TRANCHE NO T00001		D00004	
Unsecured Loan From HDFC Bank Ltd. IX					
Source of Loan :	HDFC Bank Ltd. IX				
Currency :	INR				
Amount of Loan :	50,00,00,00,000				
Total Drawn amount :	16,10,00,00,000				
Date of draw :	24.08.2020				
Interest Type :	Floating				
Fixed Interest Rate :					
Base Rate, if Floating Interest :	6.30%				
Margin, if Floating Interest :	NIL				
Are there any Caps/ Floor :	Y/N				
Frequency of Int. Payment :	MONTHLY				
If Above is yes, specify Cap/ Floor :					
Monitoring Period :	3 Years				
Monitoring effective from :	24.08.2020				
Repayment Period (inc. Monitoring) :	15 Years				
Repayment Frequency :	12 Yearly Instalment				
Repayment Type :	AVG				
First Repayment Date :	30.06.2024				
Base Exchange Rate :	RUPEE				
Date of Base Exchange Rate :	N.A.				
Project Code	Project Name	Amount			
	BARH-II	2,54,31,57,061	24.08.2020		
	BONGAIGAON	2,06,81,00,000	24.08.2020		
	CHATTI BARIATU CMP	13,60,00,000	24.08.2020		
	JETBAR SOLAR	20,00,00,000	24.08.2020		
	KAHALGAON-II	11,43,64,133	24.08.2020		
	KHARGONE	1,20,00,00,000	24.08.2020		
	KOLDAM	4,54,00,000	24.08.2020		
	KORBA-III	2,14,43,267	24.08.2020		
	KUJBI	45,00,00,000	24.08.2020		
	LARA-I	7,85,71,430	24.08.2020		
	MOUDA-I	69,46,28,787	24.08.2020		
	MOUDA-II	1,50,00,00,000	24.08.2020		
	NORTH KARANPURA	50,00,00,000	24.08.2020		
	PAORI BARGWADEH CMB	1,07,21,55,097	24.08.2020		
	RAMMAN	50,00,00,000	24.08.2020		
	RIHAND-II	20,43,00,000	24.08.2020		
	SIMHADRI-II	22,70,00,000	24.08.2020		
	SIPAT-I	18,57,38,787	24.08.2020		
	SOLAPUR	53,79,74,290	24.08.2020		
	TANDA-II	1,20,00,00,000	24.08.2020		
	UNCHAHR STPP-IV	18,00,00,000	24.08.2020		
	VINDHYACHAL-IV	85,93,00,000	24.08.2020		
	VINDHYACHAL-V	1,48,28,57,140	24.08.2020		
Total Allocated Amount		16,10,00,00,000			

BP NO 5090000721 TRANCHE NO D00001
T00001

Unsecured Loan From Corporation Bank-IV		
Source of Loan :	Corporation Bank-IV	
Currency :	INR	
Amount of Loan :	20,00,00,00,000	
Total Drawn amount :	20,00,00,00,000	
Date of Drawal :	11.01.2019	
Interest Type :	Floating	
Fixed Interest Rate :	8.20%	
Base Rate, if Floating Interest :	-	
Margin, if Floating Interest :	-	
Are there any Caps/ Floor :	Y/N	
Frequency of Int. Payment :	MONTHLY	
If Above is yes, specify Cap/ Floor :		
Monitoring Period :	3 Years	
Monitoring effective from :	11.01.2019	
Repayment Period (inc. Monitoring) :	12 Years	
Repayment Frequency :	9 Yearly Installments	
Repayment Type :	AVG	
First Repayment Date :	11-Jan-23	
Base Exchange Rate :	RUPEE	
Date of Base Exchange Rate :	N.A.	
Project Code	Project Name	Amount
	SINGRAULI BMW HYDRO	8,75,00,000 11.01.2019
	FARIDABAD SOLAR PV	8,75,00,000 11.01.2019
	SINGRAULI SOLAR	8,75,00,000 11.01.2019
	FARAKKA III	11,42,86,756 11.01.2019
	RAJGARH SOLAR	13,12,50,000 11.01.2019
	NCTPP-II	14,28,67,138 11.01.2019
	GANDHAR R&M	19,60,71,436 11.01.2019
	SIMHADRI-II	23,21,42,866 11.01.2019
	SIPAT-I	23,43,75,000 11.01.2019
	MOLDA-II	50,00,00,000 11.01.2019
	MINDHYACHAL-V	1,00,00,00,000 11.01.2019
	SIPAT-II	1,01,07,14,287 11.01.2019
	MOLDA-I	1,05,44,64,784 11.01.2019
	RIHAND-II	1,22,05,71,426 11.01.2019
	MINDHYACHAL-IV	2,45,00,00,000 11.01.2019
	KOLDAM	2,71,51,78,577 11.01.2019
	BAH-I	6,75,75,69,380 11.01.2019
	KUDGI	2,00,00,00,000 11.01.2019
	Total Allocated Amount	20,00,00,00,000

BP NO 5050000211		TRANCHE NO T00001	D00004
Unsecured Loan From Vijaya Bank-IV			
Source of Loan :	Vijaya Bank - IV		
Currency :	INR		
Amount of Loan :	3,79,00,00,000		
Total Drawn amount :	1,19,00,00,000		
Date of draw :	0		
Interest Type :	Floating		
Fixed Interest Rate :			
Base Rate, if Floating Interest :	D00004-8.40%		
Margin, if Floating Interest :	D00004 - 0.00%		
Are there any Caps/ Floor :	Y/N		
Frequency of Int. Payment :	MONTHLY		
If Above is yes, specify Cap/ Floor :			
Moratorium Period :	3 Years		
Moratorium effective from :	15.09.2010		
Repayment Period (inc. Moratorium) :	10 Years		
Repayment Frequency :	14 Half Yearly Instalment		
Repayment Type :	AVG		
First Repayment Date :	15.03.2014		
Base Exchange Rate :	RUPEE		
Date of Base Exchange Rate :	N.A.		
Project Code	Project Name	Amount	
	BARH-II	39,00,00,000.00	
	PAKOTI BARWADIH	25,00,00,000.00	
	MAUDA	15,00,00,000.00	
	SIPAT-I	50,00,00,000.00	
Total Allocated Amount		1,19,00,00,000.00	

BP NO 5050000311		TRANCHE NO T00001		D00001
Unsecured Loan From Syndicate Bank-III				
Source of Loan :	Syndicate Bank-III			
Currency :	INR			
Amount of Loan :	10,00,00,00,000			
Total Drawn amount :	50,00,00,000			
Date of Drawl :	01.06.2012			
Interest Type :	Floating			
Fixed Interest Rate :				
Base Rate, if Floating Interest :	D00001- 8.45%			
Margin, if Floating Interest :	D00001+ Nil			
Are there any Caps/ Floor :	Y/N			
Frequency of Int. Payment :	MONTHLY			
If Above is yes, specify Caps/ Floor :				
Moratorium Period :	4 Years			
Moratorium effective from :	01.06.2012			
Repayment Period (inc. Moratorium) :	12 Years			
Repayment Frequency :	18 Half Yearly			
Repayment Type :	Average			
First Repayment Date :	01.12.2016			
Base Exchange Rate :	RUPEE			
Date of Base Exchange Rate :	N.A.			
Project Code	Project Name	Amount		
	BONGAIRAON	20,00,00,000.00		
	SIPAT-I	30,00,00,000.00		
Total Allocated Amount		50,00,00,000.00		

Form 8
TRANCHE NO
T0001

BP NO 507000011

D00020

Unsecured Loan From PFC-V		
Source of Loan :	PFC-V	
Currency :	INR	
Amount of Loan :	1,00,00,00,00,000	
Total Drawn amount :	3,00,00,00,00,000	
Date of Drawl :		
Interest Type :	Floating	
Fixed Interest Rate :		
Base Rate, If Floating Interest :	D00020 - 8.40%	
Margin, If Floating Interest :	D00020 -	
Are there any Caps/ Floor :	Y/N	
Frequency of Int. Payment :	Monthly	
If Above is yes, specify Caps/ Floor :		
Moratorium Period :	4 Years	
Moratorium effective from :	26.12.2008	
Repayment Period (Inc. Moratorium) :	18 Years	
Repayment Frequency :	48 Quarterly Instalments	
Repayment Type :	FIFO	
First Repayment Date :	15.07.2013	
Base Exchange Rate :	RUPEE	
Date of Base Exchange Rate :	N/A	
Project Code	Project Name	Amount
	FARAKKA-III	20,00,00,000.00
	NCTPS-DADRI-II	20,00,00,000.00
	BONGAIGAON	20,00,00,000.00
	BARH-II	80,00,00,000.00
	MAUDA	1,00,00,00,000.00
	MINDHYANCHAL-IV	50,00,00,000.00
	RHANG-III	10,00,00,000.00
	SIPAT-I	20,00,00,000.00
Total Allocated Amount		3,00,00,00,000.00

Form 8
TRANCHE NO
T00001

BP NO 5070000011

D00001

Unsecured Loan From PFC-V		
Source of Loan :	PFC-V	
Currency :	INR	
Amount of Loan :	1,00,00,00,00,000	
Total Drawn amount :	4,00,00,00,000	
Date of Drawal :	24.06.2011	
Interest Type :	Floating	
Fixed Interest Rate :	-----	
Base Rate, If Floating Interest :	D00031 - 7.44%	
Margin, If Floating Interest :	D00031 -	
Are there any Caps/ Floor :	Y/N	
Frequency of Int. Payment :	Monthly	
If Above is yes, specify Caps/ Floor :		
Moratorium Period :	4 Years	
Moratorium effective from :	26.12.2008	
Repayment Period (Inc. Moratorium) :	16 Years	
Repayment Frequency :	48 Quarterly Instalments	
Repayment Type :	FIFO	
First Repayment Date :	15.07.2013	
Base Exchange Rate :	RUPEE	
Date of Base Exchange Rate :	N/A	
Project Code	Project Name	Amount
	KOLDAM	58,00,00,000.00
	TAPOVAN VISHNUGAD	15,00,00,000.00
	FARAKKA-III	48,00,00,000.00
	SIPAT-I	1,20,00,00,000.00
	NCTPP-II	37,00,00,000.00
	BARH-II	40,00,00,000.00
	KORBA-III	62,00,00,000.00
	KAHALGAON-II	15,00,00,000.00
	SIPAT-II	5,00,00,000.00
Total Allocated Amount		4,00,00,00,000.00

Form 8
TRANCHE NO
T00001

BP NO 5070000011

D00003

Unsecured Loan From PFC-V		
Source of Loan :	PFC-V	
Currency :	INR	
Amount of Loan :	1,00,00,00,00,000	
Total Drawn amount :	5,00,00,00,000	
Date of Drawl :	31.12.2011	
Interest Type :	Fixed with Reset after every 3 Years	
Fixed Interest Rate :	-	
Base Rate, if Floating Interest :	D00033 - 7.83%	
Margin, if Floating Interest :	D00033 -	
Are there any Caps/ Floor :	Y/N	
Frequency of Int. Payment :	Monthly	
If Above is yes, specify Caps/ Floor :		
Moratorium Period :	4 Years	
Moratorium effective from :	26.12.2008	
Repayment Period (Inc. Moratorium) :	18 Years	
Repayment Frequency :	48 Quarterly Instalments	
Repayment Type :	FIFO	
First Repayment Date :	15.07.2013	
Base Exchange Rate :	RUPEE	
Date of Base Exchange Rate :	N/A	
Project Code	Project Name	Amount
	SIPAT-I	90,00,00,000.00
	BARH-I	65,00,00,000.00
	BARH-II	80,00,00,000.00
	MOUDA-I	47,00,00,000.00
	BONGAIGAN	25,00,00,000.00
	RIHAND-III	38,00,00,000.00
	FARAKKA-III	1,31,00,00,000.00
	KORBA-BI	7,00,00,000.00
	SIPAT-II	4,00,00,000.00
	KARHALGAN-II	9,00,00,000.00
	UNCHAHAR R&M	8,00,00,000.00
Total Allocated Amount		5,00,00,00,000.00

Form 8
TRANCHE NO
T00001

BP NO 5070000011

D00006

Unsecured Loan From PFC-V		
Source of Loan :	PFC-V	
Currency :	INR	
Amount of Loan :	1,00,00,00,00,000	
Total Drawn amount :	5,00,00,00,00,000	
Date of Drawl :	12.03.2012	
Interest Type :	Floating	
Fixed Interest Rate :	-	
Base Rate, If Floating Interest :	D00036 - 8.30%	
Margin, If Floating Interest :	D00036 -	
Are there any Caps/ Floor :	Y/N	
Frequency of Int. Payment :	Monthly	
If Above is yes, specify Caps/ Floor :		
Moratorium Period :	4 Years	
Moratorium effective from :	26.12.2008	
Repayment Period (Inc. Moratorium) :	18 Years	
Repayment Frequency :	48 Quarterly Instalments	
Repayment Type :	FIFO	
First Repayment Date :	15.07.2013	
Base Exchange Rate :	RUPPEE	
Date of Base Exchange Rate :	N/A	
Project Code	Project Name	Amount
	BARH-II	2,75,00,00,000.00
	MOUDA-I	35,00,00,000.00
	VINDHYACHAL-IV	45,00,00,000.00
	SIPAT-I	1,05,00,00,000.00
	RIHAND-III	40,00,00,000.00
Total Allocated Amount		5,00,00,00,000.00

Form 8
TRANCHE NO
T00001

BP NO 5070000011

D00008

Unsecured Loan From PFC-V		
Source of Loan :	PFC-V	
Currency :	INR	
Amount of Loan :	1,00,00,00,00,000	
Total Drawn amount :	4,50,00,00,00,000	
Date of Drawl :	29.03.2012	
Interest Type :	Floating	
Fixed Interest Rate :	-	
Base Rate, If Floating Interest :	D00038 - 8.29%	
Margin, If Floating Interest :	D00038 -	
Are there any Caps/ Floor :	Y/N	
Frequency of Int. Payment :	Monthly	
If Above is yes, specify Caps/ Floor :		
Moratorium Period :	4 Years	
Moratorium effective from :	26.12.2008	
Repayment Period (Inc. Moratorium) :	18 Years	
Repayment Frequency :	48 Quarterly Instalments	
Repayment Type :	FIFO	
First Repayment Date :	15.07.2013	
Base Exchange Rate :	RUPEE	
Date of Base Exchange Rate :	N/A	
Project Code	Project Name	Amount
	RINAND-II	1,40,00,00,000.00
	PAKSI BARWADIH	35,00,00,000.00
	SIPAT-4	30,00,00,000.00
	SIMHADRI-II	1,15,00,00,000.00
	FARAKKA-III	45,00,00,000.00
	BARH-II	20,00,00,000.00
	BONGA/GAON	65,00,00,000.00
Total Allocated Amount		4,50,00,00,000.00

Statement Giving Details of Project Financed through a Combination of loan

Form B
TRANCHE NO
T0001

EP NO 550000154

Unsecured Loan From Canara Bank - II		
Source of Loan :	Canara Bank - II	
Currency :	INR	
Amount of Loan :	27,50,00,00,000	
Total Drawn amount :	1,10,00,00,000	
Interest Type :	Floating	
Fixed Interest Rate :		
Base Rate, If Floating Interest :	D00001- 8%/D00002- 10.75%	
Margin, If Floating Interest :	D00001- 2%/D00002- 0%	
Are there any Caps/ Floor :	Y/N	
Frequency of Intt. Payment :	MONTHLY	
If Above is yes, specify Caps/ Floor :		
Moratorium Period :	5 Years	
Moratorium effective from :	30.06.2008	
Repayment Period (inc Moratorium) :	10 Years	
Repayment Frequency :	64 Half Yearly Installment	
Repayment Type :	AVD	
First Repayment Date :	30.12.2012	
Base Exchange Rate :	RUPEE	
Date of Base Exchange Rate :	N.A.	
Project Code	Project Name	Amount
	VINDHYA394- II	10,00,00,000.00
	SIPAT-I	1,00,00,00,000.00
Total Allocated Amount :		1,10,00,00,000.00

Statement Giving Details of Project Financed through a Combination of loan

Form B

TRANCHE NO

T00001

C00008

BP NO 987000001

Unsecured Loan from PFC-V		
Source of Loan	PFC-V	
Currency	INR	
Amount of Loan	100,000,000,000	
Total Drawn amount	3,000,000,000	
Date of Draw	31.12.2009	
Interest Type	Floating	
Fixed Interest Rate	-	
Base Rate, if Floating interest	0.00000 - 7.91%	
Margin, if Floating interest	0.00000 - 0.45%	
Are there any Caps/Floor	Yes	
Frequency of full Payment	Monthly	
If Active is yes, specify Caps/Floor		
Amortisation Period	4 Years	
Amortisation effective from	31.12.2009	
Repayment Period (inc. Amortisation)	10 Years	
Repayment Frequency	48 Quarterly installments	
Repayment Type	FPO	
First Repayment Date	15.07.2013	
Base Exchange Rate	RUPDF	
Date of Base Exchange Rate	N/A	
Project Costs	Project Name	Amount
	SINHADEH II	1,000,000,000.00
	SPAT-I	1,000,000,000.00
	BORGACHON	500,000,000.00
	KHUNDA-II	500,000,000.00
	Total Allocated Amount	3,000,000,000.00

Statement Giving Details of Project Financed through a Constitution of loan

Form B
TRANSHIE NO

BP NO 56TR000E11

T00001

000019

Unsecured Loan From PFC-V		
Source of Loan:	PFC-V	
Currency:	INR	
Amount of Loan:	100,000,000,000	
Total Drawn amount:	3,350,000,000	
Cost of Draw:	21.00 2010	
Interest Type:	Floating	
Fixed Interest Rate:		
Basic Rate, if Floating Interest:	000019 - 7.30%	
Margin, if Floating Interest:	000019 - 0.46%	
Are there any Caps/Floors:	Y/N	
Frequency of Int. Payment:	Monthly	
If Above is yes, specify Caps/Floors:		
Moratorium Period:	4 Years	
Moratorium effective from:	21.06.2010	
Repayment Period (Inc. Moratorium):	18 Years	
Repayment Frequency:	48 Quarterly Installments	
Repayment Type:	FIFO	
First Repayment Date:	15.07.2011	
Base Exchange Rate:	RUPEE	
Date of Base Exchange Rate:	N/A	
Project Code	Project Name	Amount
	SOEBA-III	250,000,000.00
	HELIAN	1,000,000,000.00
	NCTPP-GRDB-0	250,000,000.00
	USRIADR-8	100,000,000.00
	BONGAISADW	500,000,000.00
	BHAND-III	500,000,000.00
	SMATH	500,000,000.00
Total Allocated Amount		3,500,000,000.00

Statement Giving Details of Project Financed through a Combination of loan.

Form B

TRANCHE NO

SP NO 5070000811

T00001

D00024

Unsecured Loan From PFC-V		
Source of Loan:	PFC-V	
Currency:	INR	
Amount of Loan:	100,000,000,000	
Total Drawn amount:	2,000,000,000	
Date of Draw:	21.02.2011	
Interest Type:	Floating	
Fixed Interest Rate:		
Base Rate, if Floating Interest:	D00024 - 8.38%	
Margin, if Floating interest:	D00024 - 0.45%	
Are there any Caps/Floor:	Y/N	
Frequency of Int. Payment:	Monthly	
If Above is yes, specify Caps/Floor:		
Moratorium Period:	4 Years	
Moratorium effective from:	26.12.2008	
Repayment Period (Inc Moratorium):	15 Years	
Repayment Frequency:	48 Quarterly Instalments	
Repayment Type:	FIFO	
First Repayment Date:	16.07.2013	
Base Exchange Rate:	R/1055	
Date of Base Exchange Rate:	N/A	
Project Code	Project Name	Amount
	EASH-I	850,000,000.00
	MAUSA-I	800,000,000.00
	SEPA-I	200,000,000.00
	TAPDVAI VISHNUJARI	150,000,000.00
Total Allocated Amount		2,000,000,000.00

Summary Statement of Additional Capitalization after COVID

Name of the Payor		MPPC Limited					Admitted as to Loss	
Name of the Underwriting System		Equal STS Stage 2						
CSP		E188 (01)						
On-Policy Rate		2017.00 (000000)						
C/T#	Name of Work Department	ACT (Netted Annual)					Incidents & Expenses for date of work	Admitted On- to An. Incidents of An.
		2019-20	2020-21	2021-22	2022-23	2023-24		
1	2	3	4	5	6	7	8	
A. The work eligible for accident risk								
1	Personal Line	6.10	1.00	27.40			1.9	
2	Temporary Cost Value Holdings	27.64	3.84	70.08	34.38			
3	Other Cost	1.28	38.18	20.70	20.70			
4	EQ Cost	1.80	28.12	30.77			8.32	
5	Minor Prod. Vehicle Insurance			4.00				
6	Health, Dental & Cancer							
7	Voluntary	2126.04	1.00		1.00	8.00		
8	Adv. Retailer Extra	178.52	28.08	60.00	244.88	200.00		
9	Dis. Pl. Adv. European Space (EAS)			7,128.00	242.48	24.12		
10	Automotive Expenses (Auto EAP)			48.70				
11	AC Capitalize Extra	-1.70						
12	Travel Expense			34.70				
13	TVA Cost			0.28				
14	PIP			490.44				
15	Medical, Adv. & Concig			8.00				
16	Other Expense Plan				7.40			
17	ROP	4.24			1.00			
18	MCOI Prod. & Reporting			155.18		290.11		
19	Medical, Legal & Conc.	1.80				264.70		
20	Autosave			1.20				
21	SO	22.28						
22	Accident	26.70						
23	CO	41.80	8.00	40.80		1,261.40		
24	Vegas 3000				1028.70	172.50		
25	TravelExp	114.70	8.00		8.00			
26	Prod. Exp. Rate		18.88	187.08	18.88			
27	OT. Adv. Building					232.70		
28	LMA Prod				100.00	9442.00		
29	MBOA	207.88	1,254.00	1,000.00	2023.00	3,011.00		
30	Insurance 1400	1.00	10.00	10.00	1.00	1.00		
31	Corporate (CO) changed in full amount	10.00	10.00	10.00	10.00	10.00		
Total all on A		2472.20	271.24	9,022.08	2,888.74	1,277.20		
32	Division of Insure - Part of Capital Cost	-188.00	-174.00	-450.00	-217.00	-238.00		
33	Division of MBOA - Part of Capital Cost	41.34	1.00	183.00	1.00	4.84		
34	Division of LMAO	1148.10	271.88	450.00	831.00	4632.20		
TOTAL		2,073.24	379.12	8,955.08	2,702.74	10,711.20		
B. The work eligible for EIT or weighted average rate of holding as loss								
1	Health Insurance of Major Technology	54.00						
2								
3								
TOTAL B		54.00						
Total All Cost (Sum of A+B)		2,127.24	379.12	8,955.08	2,702.74	10,711.20		

Name of the Applicant: **ATP Limited**
 Name of the Governing Body: **State ATP Regulator**
 ATP License No: **ATP 001**
 ATP License Date: **2017-01-01**

Sl. No.	Name of Firm/Company	ATP Charges (in Lakhs)					Regulatory Fee (in Lakhs)	Description	Approved Fee by the Commission (in Lakhs)
		Normal Fee of 100 MW	100-200 MW	Normal Fee of 100 MW	100-200 MW	100-200 MW			
1	2	3	4	5	6	7	8	9	

ATP Charges (in Lakhs)

1	Normal Fee	0.20	-	0.20	-	0.20	-	0.20	The normal fee is to be paid by the licensee to the regulator for the use of the license. It is subject to the condition that the licensee shall not be allowed to transfer the license to any other person without the prior approval of the regulator. The normal fee shall be paid in advance.	
2	Normal Fee	0.20	-	0.20	-	0.20	-	0.20	The normal fee is to be paid by the licensee to the regulator for the use of the license. It is subject to the condition that the licensee shall not be allowed to transfer the license to any other person without the prior approval of the regulator. The normal fee shall be paid in advance.	
3	Normal Fee	0.20	-	0.20	-	0.20	-	0.20	The normal fee is to be paid by the licensee to the regulator for the use of the license. It is subject to the condition that the licensee shall not be allowed to transfer the license to any other person without the prior approval of the regulator. The normal fee shall be paid in advance.	
4	Normal Fee	0.20	-	0.20	-	0.20	-	0.20	The normal fee is to be paid by the licensee to the regulator for the use of the license. It is subject to the condition that the licensee shall not be allowed to transfer the license to any other person without the prior approval of the regulator. The normal fee shall be paid in advance.	
5	Normal Fee	0.20	-	0.20	-	0.20	-	0.20	The normal fee is to be paid by the licensee to the regulator for the use of the license. It is subject to the condition that the licensee shall not be allowed to transfer the license to any other person without the prior approval of the regulator. The normal fee shall be paid in advance.	
6	Normal Fee	0.20	-	0.20	-	0.20	-	0.20	The normal fee is to be paid by the licensee to the regulator for the use of the license. It is subject to the condition that the licensee shall not be allowed to transfer the license to any other person without the prior approval of the regulator. The normal fee shall be paid in advance.	

09

7	CDP	4.60	-	4.60	4.48	4.38	-	20,000	These wells permit to the original stage of water and the same has been allowed to the Florida Commission for the future water. The wells have been completed after the 1960 Act. The program being carried against these wells and water permit to the stage of permit to be completed against the well permits to be used for future water. In Florida Commission Act for permit to these wells.
8	Water-Drinking Trust	1.70	-	1.70	-	1.60	-	100	The program is to be carried against these wells and water permit to be used for future water. In Florida Commission Act for permit to these wells.
9	SE	52.24	-	52.24	-	52.24	-	20,000	These wells permit to the original stage of water and the same has been allowed to the Florida Commission for the future water. The wells have been completed after the 1960 Act. The program being carried against these wells and water permit to the stage of permit to be completed against the well permits to be used for future water. In Florida Commission Act for permit to these wells.
10	Industrial	10.00	-	10.00	-	10.00	-	20,000	The program is to be carried against these wells and water permit to be used for future water. In Florida Commission Act for permit to these wells.
11	PC and K Water permit	10.00	-	10.00	10.00	10.00	-	20,000	These wells permit to the original stage of water and the same has been allowed to the Florida Commission for the future water. The wells have been completed after the 1960 Act. The program being carried against these wells and water permit to the stage of permit to be completed against the well permits to be used for future water. In Florida Commission Act for permit to these wells.
12	Industrial 20	70.26	-	70.26	6.26	70.10	-	20,000-4 Population 5	The program is to be carried against these wells and water permit to be used for future water. In Florida Commission Act for permit to these wells.
13	Domestic 100	1,000.00	-	1,000.00	1,000.00	-	-	20,000	The program is to be carried against these wells and water permit to be used for future water. In Florida Commission Act for permit to these wells.
14	Domestic 100 Village & Res. water	-	10.00	10.00	-	10.00	-	20,000	The program is to be carried against these wells and water permit to be used for future water. In Florida Commission Act for permit to these wells.
15	Domestic 100 Village & Res. Capital Cost	-1,177.00	473.00	-1,004.00	-	-1,004.00	-	20,000	The program is to be carried against these wells and water permit to be used for future water. In Florida Commission Act for permit to these wells.
16	MCOA Public Utilities	27.00	-	27.00	0.00	27.00	-	-	-
17	MCOA Utilities & District	27.00	-	27.00	0.00	27.00	-	-	-
18	MCOA Water Distribution	20.00	-	20.00	-	20.00	-	-	-
19	MCOA 100-100 Village & Res. water	17.10	-	17.10	-	17.10	-	20,000	These wells permit to the original stage of water and the same has been allowed to the Florida Commission for the future water. The wells have been completed after the 1960 Act. The program being carried against these wells and water permit to the stage of permit to be completed against the well permits to be used for future water. In Florida Commission Act for permit to these wells.
20	MCOA Village & Res. water	4.90	-	4.90	4.90	4.90	-	-	-
21	MCOA Utilities & District	0.00	0.00	0.00	0.00	0.00	-	-	-
22	MCOA Village & Res. water	0.00	-	0.00	0.00	0.00	-	-	-
23	New 100 Village & Res. Capital Cost	11.00	-10.00	1.00	-	1.00	-	20,000	The program is to be carried against these wells and water permit to be used for future water. In Florida Commission Act for permit to these wells.
24	100 Village & Res. water	-	-	-	1,000.00	-	-	20,000-100	These wells permit to the original stage of water and the same has been allowed to the Florida Commission for the future water. The wells have been completed after the 1960 Act. The program being carried against these wells and water permit to the stage of permit to be completed against the well permits to be used for future water. In Florida Commission Act for permit to these wells.
Subtotal		1,044.70	170.00	1,214.70	1,754.50	1,070.70	00.00		
<p>5. For more details for MCOA or regarding water permit to these wells:</p>									
1	Industrial & Water Distribution	27.20	-	27.20	1.20	26.00	-	20,000-20 Population 5	These wells permit to the original stage of water and the same has been allowed to the Florida Commission for the future water. The wells have been completed after the 1960 Act. The program being carried against these wells and water permit to the stage of permit to be completed against the well permits to be used for future water. In Florida Commission Act for permit to these wells.
Subtotal		27.20	-	27.20	1.20	26.00	-		
2	MCOA 100	1,070.00	170.00	1,240.00	1,755.00	1,226.00	00.00		

17	Decrease in Cash due to P/L Report		120141	120141	120141	-	-	361341	Notes: 1. This amount represents the total amount of cash received from the sale of the 2012-2013 season's tickets, net of the 2012-2013 season's ticket sales tax. 2. This amount represents the total amount of cash received from the sale of the 2012-2013 season's tickets, net of the 2012-2013 season's ticket sales tax.
18	Net Change in Cash						31341	361341	Notes: 1. This amount represents the total amount of cash received from the sale of the 2012-2013 season's tickets, net of the 2012-2013 season's ticket sales tax. 2. This amount represents the total amount of cash received from the sale of the 2012-2013 season's tickets, net of the 2012-2013 season's ticket sales tax.
19	Initial Balance of Cash	4213	20141	21141	22141	23141	24141		
20	Final Balance of Cash	4213	20141	21141	22141	23141	24141		

Year of the Program	2023 Limited
Name of the Governing Body	Water & Sewerage
City	Winnipeg
As Presented Year	2023-24

Amount in \$ mil

Item	Description of Work/Equipment	ACC Planned by original owner						Regulatory water infrastructure	Comments	Added Cost for Estimates if any
		Actual Expenditure per Year 1 of 20	2023-24	Actual Expenditure per Year 2 of 20	2024-25	2025-26	2026-27			
A	For water supply treatment & distribution									
1	Water Treatment	24.95		24.95		24.95		2023/24	Project will be completed in 2024.	
2	Water Treatment - Budget Contingency Reserve	20.00		20.00	0.00	20.00		2023/24	These works involve the installation of water filtration and the replacement of existing equipment for the water treatment plant. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
3	Water Treatment	24.77		24.77		24.77		2023/24		
4	Water Treatment (Building)	14.51		14.51	0.00	14.51		2023/24	These works involve the construction of a new water treatment building. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
5	Water Treatment (Equipment)	9.98		9.98		9.98		2023/24	These works involve the installation of water filtration and the replacement of existing equipment for the water treatment plant. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
6	Water Treatment (Building)	20.00		20.00	0.00	20.00		2023/24	These works involve the construction of a new water treatment building. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
7	Water Treatment (Equipment)	2.27		2.27		2.27		2023/24	These works involve the installation of water filtration and the replacement of existing equipment for the water treatment plant. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
8	Water Treatment	17.88		17.88		17.88		2023/24	These works involve the installation of water filtration and the replacement of existing equipment for the water treatment plant. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
9	Water Treatment (Building)	20.00	1.00	21.00	0.00	21.00		2023/24	These works involve the construction of a new water treatment building. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
10	Water Treatment (Equipment)	16.11		16.11	0.00	16.11		2023/24	These works involve the installation of water filtration and the replacement of existing equipment for the water treatment plant. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
11	Water Treatment (Building)	20.00	0.00	20.00	0.00	20.00		2023/24	These works involve the construction of a new water treatment building. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
12	Water Treatment (Equipment)	16.11		16.11		16.11		2023/24	These works involve the installation of water filtration and the replacement of existing equipment for the water treatment plant. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
13	Water Treatment (Building)	20.00		20.00		20.00		2023/24	These works involve the construction of a new water treatment building. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
14	Water Treatment (Equipment)	16.11		16.11		16.11		2023/24	These works involve the installation of water filtration and the replacement of existing equipment for the water treatment plant. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
15	Water Treatment (Building)	20.00		20.00		20.00		2023/24	These works involve the construction of a new water treatment building. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
16	Water Treatment (Equipment)	16.11		16.11		16.11		2023/24	These works involve the installation of water filtration and the replacement of existing equipment for the water treatment plant. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	
17	Water Treatment (Building)	20.00		20.00		20.00		2023/24	These works involve the construction of a new water treatment building. The works have been completed within the budget. The program being entered against these capital works projects is an estimate of future projects requiring similar projects in the area of water treatment. The works have been completed and the program will be entered in the future.	

12	CFD Fuel Costs	265.26		265.26	4.22	259.04		26.32%		This credit balance in the support stage of costs will be used for a loan granted by the Member Commission for the January period. The weekly fuel distribution costs recorded after the oil fall. The payments being claimed against these costs which were previously in credit and had assigned for covering payments in future. The main items of the proposed claim relate to being the price for the oil of 27.41 per barrel (net) plus and the fuel cost for the week ending 24th October 2008. The CFDF fuel credit is available until 2009 as per the terms of the contract. The value of the claim for the CFDF fuel credit is 265.26. The CFDF fuel credit is available until 2009 as per the terms of the contract. The value of the claim for the CFDF fuel credit is 265.26. The CFDF fuel credit is available until 2009 as per the terms of the contract. The value of the claim for the CFDF fuel credit is 265.26.
17	MBOA - Fuel & Materials	29.33		29.33	0.28	29.05				
18	MBOA - Fuel & Materials	47.71		47.71	0.31	47.40				
19	MBOA - Fuel & Materials	79.36		79.36	0.57	78.79				
20	MBOA - Fuel & Materials	10.71		10.71	0.11	10.60				
21	MBOA - Fuel & Materials	1.20		1.20	-	1.20				
22	MBOA - Fuel & Materials	1.79		1.79	-	1.79				
23	MBOA - Fuel & Materials	42.71		42.71	0.49	42.22				
24	MBOA - Fuel & Materials	251.44		251.44	-	251.44				
27	Construction Cost Change in P/L	-	251.26	111.26	151.26	-				
28	Change in Construction Cost	461.81	766.71	1,001.26	-	1,001.26				
29	Change in Construction Cost	4.81	151.26	151.26	-	151.26				
30	Change in Construction Cost	457.00	615.45	850.00	-	850.00				
31	Change in Construction Cost	-	-	-	-	-				
32	Change in Construction Cost	-	-	-	-	-				
33	Change in Construction Cost	-	-	-	-	-				
34	Change in Construction Cost	-	-	-	-	-				
35	Change in Construction Cost	-	-	-	-	-				
36	Change in Construction Cost	-	-	-	-	-				
37	Change in Construction Cost	-	-	-	-	-				
38	Change in Construction Cost	-	-	-	-	-				
39	Change in Construction Cost	-	-	-	-	-				
40	Change in Construction Cost	-	-	-	-	-				
41	Change in Construction Cost	-	-	-	-	-				
42	Change in Construction Cost	-	-	-	-	-				
43	Change in Construction Cost	-	-	-	-	-				
44	Change in Construction Cost	-	-	-	-	-				
45	Change in Construction Cost	-	-	-	-	-				
46	Change in Construction Cost	-	-	-	-	-				
47	Change in Construction Cost	-	-	-	-	-				
48	Change in Construction Cost	-	-	-	-	-				
49	Change in Construction Cost	-	-	-	-	-				
50	Change in Construction Cost	-	-	-	-	-				
51	Change in Construction Cost	-	-	-	-	-				
52	Change in Construction Cost	-	-	-	-	-				
53	Change in Construction Cost	-	-	-	-	-				
54	Change in Construction Cost	-	-	-	-	-				
55	Change in Construction Cost	-	-	-	-	-				
56	Change in Construction Cost	-	-	-	-	-				
57	Change in Construction Cost	-	-	-	-	-				
58	Change in Construction Cost	-	-	-	-	-				
59	Change in Construction Cost	-	-	-	-	-				
60	Change in Construction Cost	-	-	-	-	-				
61	Change in Construction Cost	-	-	-	-	-				
62	Change in Construction Cost	-	-	-	-	-				
63	Change in Construction Cost	-	-	-	-	-				
64	Change in Construction Cost	-	-	-	-	-				
65	Change in Construction Cost	-	-	-	-	-				
66	Change in Construction Cost	-	-	-	-	-				
67	Change in Construction Cost	-	-	-	-	-				
68	Change in Construction Cost	-	-	-	-	-				
69	Change in Construction Cost	-	-	-	-	-				
70	Change in Construction Cost	-	-	-	-	-				
71	Change in Construction Cost	-	-	-	-	-				
72	Change in Construction Cost	-	-	-	-	-				
73	Change in Construction Cost	-	-	-	-	-				
74	Change in Construction Cost	-	-	-	-	-				
75	Change in Construction Cost	-	-	-	-	-				
76	Change in Construction Cost	-	-	-	-	-				
77	Change in Construction Cost	-	-	-	-	-				
78	Change in Construction Cost	-	-	-	-	-				
79	Change in Construction Cost	-	-	-	-	-				
80	Change in Construction Cost	-	-	-	-	-				
81	Change in Construction Cost	-	-	-	-	-				
82	Change in Construction Cost	-	-	-	-	-				
83	Change in Construction Cost	-	-	-	-	-				
84	Change in Construction Cost	-	-	-	-	-				
85	Change in Construction Cost	-	-	-	-	-				
86	Change in Construction Cost	-	-	-	-	-				
87	Change in Construction Cost	-	-	-	-	-				
88	Change in Construction Cost	-	-	-	-	-				
89	Change in Construction Cost	-	-	-	-	-				
90	Change in Construction Cost	-	-	-	-	-				
91	Change in Construction Cost	-	-	-	-	-				
92	Change in Construction Cost	-	-	-	-	-				
93	Change in Construction Cost	-	-	-	-	-				
94	Change in Construction Cost	-	-	-	-	-				
95	Change in Construction Cost	-	-	-	-	-				
96	Change in Construction Cost	-	-	-	-	-				
97	Change in Construction Cost	-	-	-	-	-				
98	Change in Construction Cost	-	-	-	-	-				
99	Change in Construction Cost	-	-	-	-	-				
100	Change in Construction Cost	-	-	-	-	-				

Name of the Partner:	WPC Limited
Name of the Governing Entity:	Page 3179 Page 1
COG:	01/10/2011
Fiscal Year:	2010/11

Sl. No.	Head of Work Expenses	LPE Percentages/Actual Costs						Notes/Comments	Amount as per 2011/12
		Actual Rate of the Budget of DE	BW (SL 2A)	Actual Rate as per 2010/11	De-embargoed Expenditure included in per. 2B	COG Date	IOC Effective Date		
		3	2A	2B/(1+2A)	4	5/COG	6		
A. For work done for account A&F									
1	Salaries & Wages	541.51	1.00	541.27	1.00	01/10/11	0.00	24,717,492,142	As per actuals as per Form 3, 2011
2	For Fr A&F Treatment and its account related work	49,27	0.01	49.27	0.01	01/10/11	0.00	34,118	As per actuals as per Form 3, 2011
3	DDV & HT Treatment	4.33	0.00	4.33	0.01	01/10/11	0.00	342	The expense for Cost reimbursement against the treatment work and the same has been suitably included in capital cost.
4	Overseas Programme (OP)	7.57	0.00	7.57	0.00	01/10/11	0.00	342	
B. Work Done with account related work									
5	Wages/ Salaries and overhead charges	914.25	0.01	914.39	0.01	01/10/11	0.00	44,312	Inclusive of Subsidy
6	Office Treatment Fees (OTF)	12.41	0.00	12.41	0.00	01/10/11	0.00	21,148	Office travel charges for medical staff in India for the year ended 31/03/2011 as per the Form 3, 2011/12. The same has been included in the capital cost as per the actuals as per the Form 3, 2011/12.
7	Treatment (T)	14.80	0.00	14.80	0.00	01/10/11	0.00	21,148	The same has been included in the capital cost as per the actuals as per the Form 3, 2011/12.
8	Office/Travel charges (OT)	14.73	0.00	14.73	0.00	01/10/11	0.00	21,148	The same has been included in the capital cost as per the actuals as per the Form 3, 2011/12.
9	Overseas and related work	6.14	0.00	6.14	0.00	01/10/11	0.00	34,118	As per actuals as per Form 3, 2011/12
C. LWA Part:									
10	Wages/ Salaries	117.4	0.00	117.4	0.00	01/10/11	0.00	24,717	As per actuals as per Form 3, 2011/12. The same has been included in the capital cost as per the actuals as per the Form 3, 2011/12.
14	For Fr A&F Treatment	18.71	0.00	18.71	0.00	01/10/11	0.00	21,148	As per actuals as per Form 3, 2011/12
15	Overseas OP	4,002.49	0.00	4,002.49	0.00	01/10/11	0.00	34,118	As per actuals as per Form 3, 2011/12
16	Overseas OP/ Other OT	6.88	0.01	6.88	0.01	01/10/11	0.00	34,118	The same has been included in the capital cost as per the actuals as per the Form 3, 2011/12.
17	MRO's Travels & Perks	201.20	0.00	201.20	0.00	01/10/11	0.00	34,118	
18	MRO's Treatments & Perks	101.20	0.00	101.20	0.00	01/10/11	0.00	34,118	
19	MRO's Other OT's Exp	18.89	0.00	18.89	0.00	01/10/11	0.00	34,118	
20	MRO's OP, W/Medical & Service Exp	20.64	0.00	20.64	0.00	01/10/11	0.00	34,118	
21	MRO's Salaries	2.74	0.00	2.74	0.00	01/10/11	0.00	34,118	
22	MRO's Overseas/International	11.80	0.00	11.80	0.00	01/10/11	0.00	34,118	
23	MRO's Communication Exp	11.10	0.00	11.10	0.00	01/10/11	0.00	34,118	
24	MRO's Medical Exp	2.15	0.00	2.15	0.00	01/10/11	0.00	34,118	

25	MNO's Leases, A variable fee	17,28	17	17,28	18	17,28	18		
26	Items of Expense, Part of Other Cost	(15,7)	(15,7)	(15,7)	(14)	(15,7)	(15)	242	These items were not included in the items with variable amounts in the prior period.
27	Items of MNO's Part of Other Cost	6,78	(4)	(1)	(4)	(4,5)	(4,5)	(11)	These items were not included in the items with variable amounts in the prior period.
28	Net Discharge of liability corresponding to a fixed interest rate					111,1		20,000 (€ - 20,000)	These items were not included in the items with variable amounts in the prior period.
	Sub-Total A	8,291,84	-2,117,54	2,789,50	-2,776,92	17,827,18	448,73		
B	For results eligible for staff or relations average rate of interest on loans								
1									
2									
	Sub-Total B								
C	Total (A+B)	8,291,84	-2,117,54	2,789,50	-2,776,92	17,827,18	448,73		

(Continued)

Project Name
Client Name
COB
Prepared Date

2024
2024
2024
2024

N/A	Item or Work Statement	2024 Budget (in Millions)							Comments	Accounting Code
		Actual 2023	2024	Actual 2023	2024	2024	2024	2024		
		2023	2024	2023	2024	2024	2024	2024		
1	Item 1	1.00	1.00	1.00	1.00	-	-	2024		
2	Item 2	1.00	1.00	1.00	1.00	-	-	2024		
3	Item 3	1.00	1.00	1.00	1.00	-	-	2024		
4	Item 4	1.00	1.00	1.00	1.00	-	-	2024		
5	Item 5	1.00	1.00	1.00	1.00	-	-	2024		
6	Item 6	1.00	1.00	1.00	1.00	-	-	2024		
7	Item 7	1.00	1.00	1.00	1.00	-	-	2024		
8	Item 8	1.00	1.00	1.00	1.00	-	-	2024		
9	Item 9	1.00	1.00	1.00	1.00	-	-	2024		
10	Item 10	1.00	1.00	1.00	1.00	-	-	2024		
11	Item 11	1.00	1.00	1.00	1.00	-	-	2024		
12	Item 12	1.00	1.00	1.00	1.00	-	-	2024		
13	Item 13	1.00	1.00	1.00	1.00	-	-	2024		
14	Item 14	1.00	1.00	1.00	1.00	-	-	2024		
15	Item 15	1.00	1.00	1.00	1.00	-	-	2024		
16	Item 16	1.00	1.00	1.00	1.00	-	-	2024		
17	Item 17	1.00	1.00	1.00	1.00	-	-	2024		
18	Item 18	1.00	1.00	1.00	1.00	-	-	2024		
19	Item 19	1.00	1.00	1.00	1.00	-	-	2024		
20	Item 20	1.00	1.00	1.00	1.00	-	-	2024		
21	Item 21	1.00	1.00	1.00	1.00	-	-	2024		
22	Item 22	1.00	1.00	1.00	1.00	-	-	2024		
23	Item 23	1.00	1.00	1.00	1.00	-	-	2024		
24	Item 24	1.00	1.00	1.00	1.00	-	-	2024		
25	Item 25	1.00	1.00	1.00	1.00	-	-	2024		
26	Item 26	1.00	1.00	1.00	1.00	-	-	2024		
27	Item 27	1.00	1.00	1.00	1.00	-	-	2024		
28	Item 28	1.00	1.00	1.00	1.00	-	-	2024		
29	Item 29	1.00	1.00	1.00	1.00	-	-	2024		
30	Item 30	1.00	1.00	1.00	1.00	-	-	2024		
31	Item 31	1.00	1.00	1.00	1.00	-	-	2024		
32	Item 32	1.00	1.00	1.00	1.00	-	-	2024		
33	Item 33	1.00	1.00	1.00	1.00	-	-	2024		
34	Item 34	1.00	1.00	1.00	1.00	-	-	2024		
35	Item 35	1.00	1.00	1.00	1.00	-	-	2024		
36	Item 36	1.00	1.00	1.00	1.00	-	-	2024		
37	Item 37	1.00	1.00	1.00	1.00	-	-	2024		
38	Item 38	1.00	1.00	1.00	1.00	-	-	2024		
39	Item 39	1.00	1.00	1.00	1.00	-	-	2024		
40	Item 40	1.00	1.00	1.00	1.00	-	-	2024		
41	Item 41	1.00	1.00	1.00	1.00	-	-	2024		
42	Item 42	1.00	1.00	1.00	1.00	-	-	2024		
43	Item 43	1.00	1.00	1.00	1.00	-	-	2024		
44	Item 44	1.00	1.00	1.00	1.00	-	-	2024		
45	Item 45	1.00	1.00	1.00	1.00	-	-	2024		
46	Item 46	1.00	1.00	1.00	1.00	-	-	2024		
47	Item 47	1.00	1.00	1.00	1.00	-	-	2024		
48	Item 48	1.00	1.00	1.00	1.00	-	-	2024		
49	Item 49	1.00	1.00	1.00	1.00	-	-	2024		
50	Item 50	1.00	1.00	1.00	1.00	-	-	2024		
51	Item 51	1.00	1.00	1.00	1.00	-	-	2024		
52	Item 52	1.00	1.00	1.00	1.00	-	-	2024		
53	Item 53	1.00	1.00	1.00	1.00	-	-	2024		
54	Item 54	1.00	1.00	1.00	1.00	-	-	2024		
55	Item 55	1.00	1.00	1.00	1.00	-	-	2024		
56	Item 56	1.00	1.00	1.00	1.00	-	-	2024		
57	Item 57	1.00	1.00	1.00	1.00	-	-	2024		
58	Item 58	1.00	1.00	1.00	1.00	-	-	2024		
59	Item 59	1.00	1.00	1.00	1.00	-	-	2024		
60	Item 60	1.00	1.00	1.00	1.00	-	-	2024		
61	Item 61	1.00	1.00	1.00	1.00	-	-	2024		
62	Item 62	1.00	1.00	1.00	1.00	-	-	2024		
63	Item 63	1.00	1.00	1.00	1.00	-	-	2024		
64	Item 64	1.00	1.00	1.00	1.00	-	-	2024		
65	Item 65	1.00	1.00	1.00	1.00	-	-	2024		
66	Item 66	1.00	1.00	1.00	1.00	-	-	2024		
67	Item 67	1.00	1.00	1.00	1.00	-	-	2024		
68	Item 68	1.00	1.00	1.00	1.00	-	-	2024		
69	Item 69	1.00	1.00	1.00	1.00	-	-	2024		
70	Item 70	1.00	1.00	1.00	1.00	-	-	2024		
71	Item 71	1.00	1.00	1.00	1.00	-	-	2024		
72	Item 72	1.00	1.00	1.00	1.00	-	-	2024		
73	Item 73	1.00	1.00	1.00	1.00	-	-	2024		
74	Item 74	1.00	1.00	1.00	1.00	-	-	2024		
75	Item 75	1.00	1.00	1.00	1.00	-	-	2024		
76	Item 76	1.00	1.00	1.00	1.00	-	-	2024		
77	Item 77	1.00	1.00	1.00	1.00	-	-	2024		
78	Item 78	1.00	1.00	1.00	1.00	-	-	2024		
79	Item 79	1.00	1.00	1.00	1.00	-	-	2024		
80	Item 80	1.00	1.00	1.00	1.00	-	-	2024		
81	Item 81	1.00	1.00	1.00	1.00	-	-	2024		
82	Item 82	1.00	1.00	1.00	1.00	-	-	2024		
83	Item 83	1.00	1.00	1.00	1.00	-	-	2024		
84	Item 84	1.00	1.00	1.00	1.00	-	-	2024		
85	Item 85	1.00	1.00	1.00	1.00	-	-	2024		
86	Item 86	1.00	1.00	1.00	1.00	-	-	2024		
87	Item 87	1.00	1.00	1.00	1.00	-	-	2024		
88	Item 88	1.00	1.00	1.00	1.00	-	-	2024		
89	Item 89	1.00	1.00	1.00	1.00	-	-	2024		
90	Item 90	1.00	1.00	1.00	1.00	-	-	2024		
91	Item 91	1.00	1.00	1.00	1.00	-	-	2024		
92	Item 92	1.00	1.00	1.00	1.00	-	-	2024		
93	Item 93	1.00	1.00	1.00	1.00	-	-	2024		
94	Item 94	1.00	1.00	1.00	1.00	-	-	2024		
95	Item 95	1.00	1.00	1.00	1.00	-	-	2024		
96	Item 96	1.00	1.00	1.00	1.00	-	-	2024		
97	Item 97	1.00	1.00	1.00	1.00	-	-	2024		
98	Item 98	1.00	1.00	1.00	1.00	-	-	2024		
99	Item 99	1.00	1.00	1.00	1.00	-	-	2024		
100	Item 100	1.00	1.00	1.00	1.00	-	-	2024		
TOTAL		200.00	200.00	200.00	200.00	-	-	2024		

Date	Description	Debit	Credit	Balance	Debit	Credit	Balance	
2023								
2024								
Total								

Calculation of Depreciation

Name of the Company / Name of the Power Station		NTPC Limited / NTPC Stage-I										
(Amount in Rs Lakhs)												
S.No	Name of the Assets	Cost Block as on 01.04.2014	Depreciation Rate as per CERs/ Depreciation Rate Schedule	Original Amount	Cost Block as on 01.04.2007	Depreciation Amount	Cost Block as on 01.04.2001	Depreciation Amount	Cost Block as on 01.04.2002	Depreciation Amount	Cost Block as on 01.04.2003	Depreciation Amount
1	2	3	4	5=Cost X Cost								
1	Land- Free Hold	332.08	0.00%	0.00	332.08	0.00	332.08	0.00	332.08	0.00	332.08	0.00
2	Land- Lease Hold	1289.48	0.00%	43.06	1289.48	43.06	1289.48	43.06	1289.48	43.06	1289.48	43.06
3	Land- Right Of Use	21.26	0.00%	0.71	21.26	0.71	21.26	0.71	21.26	0.71	21.26	0.71
4	Plant & Machinery	742281.40	0.00%	28188.34	742294.87	20034.20	741221.14	20183.51	756420.13	28922.18	753481.63	30794.36
5	Cooling Towers & CW System	58181.95	0.00%	1016.73	58195.85	2016.73	58181.95	2016.73	58195.85	2016.73	58195.85	2016.73
6	Air conditioning	1740.61	0.00%	81.30	1740.61	81.30	1740.61	81.30	1740.61	81.30	1740.61	81.30
7	Chimney	8430.80	0.00%	443.13	8430.80	443.13	8430.80	443.13	8430.80	443.13	8430.80	443.13
8	Main Power Building	75409.53	0.00%	2318.67	75409.53	2318.67	75409.53	2318.67	75409.53	2318.67	75409.53	2318.67
9	Service Building	1946.18	0.00%	646.16	1946.18	646.16	1946.18	646.16	1946.18	646.16	1946.18	646.16
10	S-Ward/Miscellaneous Installations	27970.32	0.00%	1476.83	27970.32	1476.83	27970.32	1476.83	27970.32	1476.83	27970.32	1476.83
11	Raw Water Reservoir	12119.84	0.00%	543.94	12119.84	543.94	12119.84	543.94	12119.84	543.94	12119.84	543.94
12	MGR	13971.14	0.00%	737.60	13971.14	737.60	13971.14	737.60	13971.14	737.60	13971.14	737.60
13	Residential Locker Big	13418.74	0.00%	448.39	13418.74	448.39	13418.74	448.39	13418.74	448.39	13418.74	448.39
14	Raw-Water	1403.77	0.00%	46.79	1403.77	46.79	1403.77	46.79	1403.77	46.79	1403.77	46.79
15	Water Supply, Discharge & storage	2977.94	0.00%	117.24	2977.94	117.24	2977.94	117.24	2977.94	117.24	2977.94	117.24
16	Locomotive	4744.63	0.00%	430.74	4744.63	430.74	4744.63	430.74	4744.63	430.74	4744.63	430.74
17	Wagon	3794.96	0.00%	305.97	3794.96	305.97	3794.96	305.97	3794.96	305.97	3794.96	305.97
18	Scrap	1771.59	0.00%	673.76	1771.59	673.76	1771.59	673.76	1771.59	673.76	1771.59	673.76
19	Furniture & Fixtures/OFFICE STUFF	4642.77	0.00%	293.86	4642.77	293.86	4642.77	293.86	4642.77	293.86	4642.77	293.86
20	Communication Equip.	63.33	0.00%	15.66	63.33	15.66	63.33	15.66	63.33	15.66	63.33	15.66
21	EDS WP&SATCOM	1378.60	0.00%	206.78	1378.60	206.78	1378.60	206.78	1378.60	206.78	1378.60	206.78
22	Electrical Installations	1.00	0.00%	0.00	1.00	0.00	1.00	0.00	1.00	0.00	1.00	0.00
23	Van/Light	47.89	0.00%	3.89	47.89	3.89	47.89	3.89	47.89	3.89	47.89	3.89
24	Construction equip.	856.77	0.00%	43.24	856.77	43.24	856.77	43.24	856.77	43.24	856.77	43.24
25	Strengthen, Construction	0.00	100.00%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	Laboratory & Workshop Equipment	190.80	0.00%	31.20	190.80	31.20	190.80	31.20	190.80	31.20	190.80	31.20
27	Railway Sillage	417.11	0.00%	22.02	417.11	22.71	417.11	22.71	417.11	22.71	417.11	22.71
28	Hospital Equipment	41.13	0.00%	2.28	41.13	2.28	41.13	2.28	41.13	2.28	41.13	2.28
29	Software	22.47	13.00%	2.92	22.47	3.77	22.47	4.27	-123.00	-18.43	-123.00	-18.43
TOTAL		897728.08		50414.88	897700.64	50711.88	897244.11	50903.18	887086.83	51754.46	883196.37	52511.28
Weighted Average Rate of Depreciation (%)				0.00%		0.00%		0.00%		0.00%		0.00%

Statement of Depreciation

Name of the Company :	NTPC Limited
Name of the Power Station :	Sipat STPS Stage-I

(Amount in Rs Lakh)

S. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1	Opening Capital Cost	923551.60	925981.22	929110.28	928750.70	936918.53	954655.93
2	Closing Capital Cost	925981.22	929110.28	928750.70	936918.55	954655.93	968368.23
3	Average Capital Cost	924766.11	927545.75	928930.49	932784.63	945737.24	951512.08
1a	Cost of IT Equipments & Software included in (1) above*		1,407.07	1,204.88	1,326.27	1,277.10	1,532.11
2a	Cost of IT Equipments & Software included in (2) above*		1,204.88	1,326.27	1,277.10	1,532.11	1,869.86
3a	Average Cost of IT Equipments & Software		1,302.98	1,265.58	1,301.69	1,404.61	1,700.99
4	Freehold land	3,552.08	3,552.34	3,553.28	3,570.19	3,536.43	3,586.43
5	Rate of depreciation	5.0804	5.0830	5.0830	5.0840	5.0850	5.0910
6	Depreciable value	8,29,092.63	8,21,724.37	8,32,966.05	8,36,423.16	8,48,076.20	8,62,303.19
7	Balance useful life at the beginning of the period	18.99	17.99	16.99	15.98	14.99	13.99
8	Remaining depreciable value	3,54,329.21	3,10,386.95	4,63,136.45	4,21,813.32	3,86,781.67	3,54,750.16
9	Depreciation (for the period)	-46,981.36	47,147.15	47,217.54	-47,422.77	48,090.74	48,950.58
10	Depreciation (annualised)	-46,981.36	47,147.15	47,217.54	-47,422.77	48,090.74	48,950.58
11	Cumulative depreciation at the end of the period		3,68,494.57	4,15,047.14	4,62,030.62	5,09,395.26	5,56,522.61
12	Less: Cumulative depreciation adjustment on account of un-discharged liabilities deducted as on 01.04.2009	0.00	-	-	-	-	-
13	Add: Cumulative depreciation adjustment on account of liability Discharge	0.00	-	-	-	-	-
14	Less: Cumulative depreciation adjustment on account of de-capitalisation	407.36	654.96	439.30	736.09	1,812.23	1,285.41
15	Net Cumulative depreciation at the end of the period after adjustments	3,21,337.42	3,67,839.61	4,14,607.85	4,61,294.31	5,07,573.03	5,55,240.21

* Cost of IT and software considered from the Gross block as on 01.04.2019.

(Petitioner)

		Calculation of Interest on Actual Loans				
Name of the State of the	Company	STTC Loans				
	Power Station	Solar Super Thermal Power Program				
		(Amount in Millions)				
		PART I				
Name of the individual		STTC Loan				
Name of the financing Company		(Date)				
No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
1	HE Total					
	Disbursement - Opening	17885.48	17885.48	17885.48	17885.48	17885.48
	Cumulative repayments of Loans upto financial period	18206.15	17885.48	17885.48	17885.48	17885.48
	HE Loan - Closing	1863.27	0.00	0.00	0.00	0.00
	Interest Deductions due to TDS*	0.00	0.00	0.00	0.00	0.00
	Interest Deductions due to ACR/Prudential during the period	0.00	0.00	0.00	0.00	0.00
	Total	1863.27	0.00	0.00	0.00	0.00
	Repayments of Loans during the period	1863.27	0.00	0.00	0.00	0.00
	HE Loan - Closing	0.00	0.00	0.00	0.00	0.00
	Average HE Loan	391.06	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.3717%	8.3662%	8.3607%	8.3552%	8.3497%
	Interest on Loan Accrued	0.00	0.00	0.00	0.00	0.00
2	HTC					
	Disbursement - Opening	18224.73	18224.73	18224.73	18224.73	18224.73
	Cumulative repayments of Loans upto financial period	18224.81	18224.73	18224.73	18224.73	18224.73
	HTC Loan - Closing	18248.83	0.00	0.00	0.00	0.00
	Interest Deductions due to TDS*					
	Interest Deductions due to ACR/Prudential during the period					
	Total	18248.83	0.00	0.00	0.00	0.00
	Repayments of Loans during the period	18248.83	0.00	0.00	0.00	0.00
	HTC Loan - Closing	0.00	0.00	0.00	0.00	0.00
	Average HT Loan	18224.73	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.358%	8.353%	8.348%	8.343%	8.338%
	Interest on Loan Accrued	0.00	0.00	0.00	0.00	0.00
3	Core Financing					
	Disbursement - Opening	2813.78	2813.78	2813.78	2813.78	2813.78
	Cumulative repayments of Loans upto financial period	0.00	0.00	0.00	2813.78	2813.78
	Core Loan - Closing	2813.78	2813.78	2813.78	0.00	0.00
	Interest Deductions due to TDS*					
	Interest Deductions due to ACR/Prudential during the period					
	Total	2813.78	2813.78	2813.78	0.00	0.00
	Repayments of Loans during the period	0.00	0.00	2813.78	0.00	0.00
	Core Loan - Closing	2813.78	2813.78	0.00	0.00	0.00
	Average Core Loan	2813.78	2813.78	1406.89	0.00	0.00
	Rate of Interest on Loan	7.366%	7.366%	7.366%	7.366%	7.366%
	Interest on Loan Accrued	202.00	202.00	101.00	0.00	0.00

		Calculation of Interest on Actual Loans				
Name of the State of the	Company	STPC Loans				
	Power Station	Nuclear Reactor Thermal Power (Mw/CR)				
		(Amount in Lakhs)				
		Part A				
Name of the particular	STPC Ltd					
Name of the financing Company	(Date)					
S. No	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
4	4.75% Fixed Rate Green Due (M)					
	Drawn (in Lakhs)	2620.75	2620.75	2620.75	2620.75	2620.75
	Cumulative repayments of Loans upto previous period	1434.86	1434.86	1434.86	1434.86	1434.86
	Net Loan - Opening	1185.89	1185.89	1185.89	1185.89	1185.89
	Interest Deduction due to FDRP	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to ACR/Short during the period	0.00	0.00	0.00	0.00	0.00
	Total	1185.89	1185.89	1185.89	1185.89	1185.89
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Closing	1185.89	1185.89	1185.89	1185.89	1185.89
	Average Net Loan	1185.89	1185.89	1185.89	1185.89	1185.89
	Rate of Interest on Loan	5.0000%	5.0000%	5.0000%	5.0000%	5.0000%
	Interest on Loan Accumulated	59.29	59.29	59.29	59.29	59.29
5	5.00% FDRP (M)					
	Drawn (in Lakhs)	0.00	0.00	0.00	0.00	0.00
	Cumulative repayments of Loans upto previous period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to FDRP	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to ACR/Short during the period	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Closing	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	0.00	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	5.0000%	5.0000%	5.0000%	5.0000%	5.0000%
	Interest on Loan Accumulated	0.00	0.00	0.00	0.00	0.00
6	5.00% FDRP (M)					
	Drawn (in Lakhs)	2000.00	2000.00	2000.00	2000.00	2000.00
	Cumulative repayments of Loans upto previous period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	2000.00	2000.00	2000.00	2000.00	2000.00
	Interest Deduction due to FDRP	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to ACR/Short during the period	0.00	0.00	0.00	0.00	0.00
	Total	2000.00	2000.00	2000.00	2000.00	2000.00
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Closing	2000.00	2000.00	2000.00	2000.00	2000.00
	Average Net Loan	2000.00	2000.00	2000.00	2000.00	2000.00
	Rate of Interest on Loan	5.0000%	5.0000%	5.0000%	5.0000%	5.0000%
	Interest on Loan Accumulated	100.00	100.00	100.00	100.00	100.00

		Calculation of Interest on Actual Loans				
Name of the	Company	STPC Loans				
Name of the	Power Station	Noida Super Thermal Power Project				
		(Amount in Lakhs)				
		Part A				
Name of the particular	STPC Ltd					
Name of the financing Company	(Date)					
No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
10	10% VTY (Backward by 500 V)					
	Grand total - Opening	4360.00	4360.00	4360.00	4360.00	4360.00
	Cumulative repayments of Loans upto					
	previous period	2560.42	3499.58	3850.00	4200.00	4560.00
	Net loan - Closing	1799.58	860.42	510.00	160.00	800.00
	Interest - Decrease due to FCR	0.00	0.00	0.00	0.00	0.00
	Interest - Decrease due to ACS/Draw during	0.00	0.00	0.00	0.00	0.00
	the period	0.00	0.00	0.00	0.00	0.00
	Total	1799.58	860.42	510.00	160.00	800.00
	Repayments of Loans during the period	1800.00	1800.00	1800.00	1800.00	1800.00
	Net loan - Opening	1800.00	1800.00	1800.00	1800.00	1800.00
	Interest - Decrease due to FCR	0.00	0.00	0.00	0.00	0.00
	Interest - Decrease due to ACS/Draw during	0.00	0.00	0.00	0.00	0.00
	the period	0.00	0.00	0.00	0.00	0.00
	Total	1800.00	1800.00	1800.00	1800.00	1800.00
	Repayments of Loans during the period	1800.00	1800.00	1800.00	1800.00	1800.00
	Net loan - Closing	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	1800.00	1800.00	1800.00	1800.00	1800.00
	Rate of Interest on Loan	8.000%	8.000%	8.000%	8.000%	8.000%
	Interest on Loan Accrued	144.00	144.00	144.00	144.00	144.00
11	10% VTY (Backward by 500 V)					
	Grand total - Opening	1000.00	1000.00	1000.00	1000.00	1000.00
	Cumulative repayments of Loans upto					
	previous period	500.00	500.00	500.00	500.00	500.00
	Net loan - Closing	500.00	500.00	500.00	500.00	500.00
	Interest - Decrease due to FCR	0.00	0.00	0.00	0.00	0.00
	Interest - Decrease due to ACS/Draw during	0.00	0.00	0.00	0.00	0.00
	the period	0.00	0.00	0.00	0.00	0.00
	Total	500.00	500.00	500.00	500.00	500.00
	Repayments of Loans during the period	500.00	500.00	500.00	500.00	500.00
	Net loan - Opening	500.00	500.00	500.00	500.00	500.00
	Interest - Decrease due to FCR	0.00	0.00	0.00	0.00	0.00
	Interest - Decrease due to ACS/Draw during	0.00	0.00	0.00	0.00	0.00
	the period	0.00	0.00	0.00	0.00	0.00
	Total	500.00	500.00	500.00	500.00	500.00
	Repayments of Loans during the period	500.00	500.00	500.00	500.00	500.00
	Net loan - Closing	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	500.00	500.00	500.00	500.00	500.00
	Rate of Interest on Loan	8.000%	8.000%	8.000%	8.000%	8.000%
	Interest on Loan Accrued	40.00	40.00	40.00	40.00	40.00
12	10% VTY (Backward by 500 V)					
	Grand total - Opening	1000.00	1000.00	1000.00	1000.00	1000.00
	Cumulative repayments of Loans upto					
	previous period	500.00	500.00	500.00	500.00	500.00
	Net loan - Closing	500.00	500.00	500.00	500.00	500.00
	Interest - Decrease due to FCR	0.00	0.00	0.00	0.00	0.00
	Interest - Decrease due to ACS/Draw during	0.00	0.00	0.00	0.00	0.00
	the period	0.00	0.00	0.00	0.00	0.00
	Total	500.00	500.00	500.00	500.00	500.00
	Repayments of Loans during the period	500.00	500.00	500.00	500.00	500.00
	Net loan - Opening	500.00	500.00	500.00	500.00	500.00
	Interest - Decrease due to FCR	0.00	0.00	0.00	0.00	0.00
	Interest - Decrease due to ACS/Draw during	0.00	0.00	0.00	0.00	0.00
	the period	0.00	0.00	0.00	0.00	0.00
	Total	500.00	500.00	500.00	500.00	500.00
	Repayments of Loans during the period	500.00	500.00	500.00	500.00	500.00
	Net loan - Closing	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	500.00	500.00	500.00	500.00	500.00
	Rate of Interest on Loan	8.000%	8.000%	8.000%	8.000%	8.000%
	Interest on Loan Accrued	40.00	40.00	40.00	40.00	40.00

		Calculation of Interest on Actual Loans				
Name of the	Company	STPC Limited				
Name of the	Power Station	Noida Super Thermal Power Project				
		(Amount in Lakhs)				
		PART A				
	Name of the particular	STPC Ltd				
	Name of the financing Company	2013-14				
Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
12	Stepdown Debt - 3.5% (Revised) by NTPC Ltd on 26.08.2013					
	Drawn Up - Opening	3000.00	3000.00	3000.00	3000.00	3000.00
	Cumulative repayments of Loans upto previous period	377.50	1012.50	1840.00	2652.00	3464.50
	Net Loan - Closing	2622.50	1987.50	1160.00	348.00	535.50
	Increase/Decrease due to FIDIC	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACR/Drawal during the period	0.00	0.00	0.00	0.00	0.00
	Total	2622.50	1987.50	1160.00	348.00	535.50
	Repayments of Loans during the period	377.50	1012.50	1840.00	2652.00	3464.50
	Net Loan - Opening	3000.00	2990.00	2960.00	2828.00	2571.00
	Average Net Loan	2825.00	2489.00	2060.00	1618.00	1253.00
	Rate of Interest on Loan	8.1000%	7.4000%	7.4000%	7.4000%	7.4000%
	Interest on Loans Accrued	229.04	183.99	152.24	119.76	92.00
14	5th Debt - 10% Term					
	Drawn Up - Opening	4000.00	4000.00	4000.00	4000.00	4000.00
	Cumulative repayments of Loans upto previous period	4000.00	3862.20	3701.20	3522.00	3337.00
	Net Loan - Closing	4000.00	6137.80	6298.80	6518.00	6663.00
	Increase/Decrease due to FIDIC	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACR/Drawal during the period	0.00	0.00	0.00	0.00	0.00
	Total	4000.00	6137.80	6298.80	6518.00	6663.00
	Repayments of Loans during the period	4000.00	3862.20	3701.20	3522.00	3337.00
	Net Loan - Opening	4000.00	6137.80	6298.80	6518.00	6663.00
	Average Net Loan	4000.00	6137.80	6298.80	6518.00	6663.00
	Rate of Interest on Loan	7.00%	8.00%	8.00%	7.25%	7.00%
	Interest on Loans Accrued	280.00	491.02	503.90	471.25	466.41

Name of the Name of the		STFC Loans				
Company Name/Station		State Street Thermal Power Project				
		(Amount) in Lakhs				
		Part A				
Name of the particular Name of the financing Company		STFC Ltd				
Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
16	STFC equipment loans from 06.01.2022 Refinancing of STFC Ltd on 14.02.2017					
	Loan taken / Closing	2142.88	2142.88	2142.88	2142.88	2142.88
	Cumulative repayments of Loans upto financial period	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	2142.88	2142.88	2142.88	2142.88	2142.88
	Interest Decrease due to FDR	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACC/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	2142.88	2142.88	2142.88	2142.88	2142.88
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	2142.88	2142.88	2142.88	2142.88	2142.88
	Average Net Loan	2142.88	2142.88	2142.88	2142.88	2142.88
	Rate of Interest on Loan	8.1342%	7.1805%	8.2715%	7.4138%	8.1342%
	Interest on Loan Accumulated	774.34	151.29	68.87	132.36	128.68
17	Corporate bank refinancing of STFC Ltd on 11.01.2019					
	Loan taken / Closing	2043.75	2043.75	2043.75	2043.75	2043.75
	Cumulative repayments of Loans upto financial period	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	2043.75	2043.75	2043.75	2043.75	2043.75
	Interest Decrease due to FDR	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACC/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	2043.75	2043.75	2043.75	2043.75	2043.75
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	2043.75	2043.75	2043.75	2043.75	2043.75
	Average Net Loan	2043.75	2043.75	2043.75	2043.75	2043.75
	Rate of Interest on Loan	8.1888%	8.8108%	8.1208%	7.4208%	8.1708%
	Interest on Loan Accumulated	98.83	184.48	143.41	164.40	48.77
17	STFC Ltd Refinancing of Water Bank Ltd					
	Loan taken / Closing	0.00	0.00	367.38	367.38	367.38
	Cumulative repayments of Loans upto financial period	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	0.00	0.00	367.38	367.38	367.38
	Interest Decrease due to FDR	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACC/Draw during the period	0.00	367.38	0.00	0.00	0.00
	Total	0.00	367.38	367.38	367.38	367.38
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	0.00	367.38	367.38	367.38	367.38
	Average Net Loan	0.00	183.69	367.38	367.38	367.38
	Rate of Interest on Loan	0.0000%	8.8800%	8.1200%	7.4200%	8.1800%
	Interest on Loan Accumulated	0.00	11.74	32.78	27.27	28.81
18	STFC Ltd Refinancing of Sundarika Bank Ltd					
	Loan taken / Closing	0.00	0.00	160.00	160.00	160.00
	Cumulative repayments of Loans upto financial period	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	0.00	0.00	160.00	160.00	160.00
	Interest Decrease due to FDR	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACC/Draw during the period	0.00	160.00	0.00	0.00	0.00
	Total	0.00	160.00	160.00	160.00	160.00
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	0.00	160.00	160.00	160.00	160.00
	Average Net Loan	0.00	80.00	160.00	160.00	160.00
	Rate of Interest on Loan	0.0000%	8.0800%	8.1100%	7.3800%	8.1100%

Calculation of Interest on Actual Loans						
Name of the Company:	STPC Limited					
Name of the Power Station:	Kolar Super Thermal Power Project-I					
						(Amount in Lakhs)
						Part A
Name of the borrower:	STPC Ltd					Part B
Name of the lending Company:	State Bank of India					
Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
	Interest on Actual Loans	0.00	48.48	80.81	118.28	120.18

		Calculation of Interest on Actual Loans				
Name of the	Company	STPC Loans				
Name of the	Project/Station	Kolar Super Thermal Power Project				
		(Amount in Lakhs)				
		PART A				
Name of the borrower	STPC Ltd					
Name of the financing Company	(Borrower)					
Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
19	STPC A&E Works					
	Drawn amt. - Opening	2500.00	2500.00	2500.00	2500.00	2500.00
	Computable repayments of Loans upto					
	financial period	3200.00	3000.00	2800.00	2500.00	2500.00
	Net amt. - Opening	200.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to FCR*	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACR/Over drawg					
	for period	0.00	0.00	0.00	0.00	0.00
	Total	200.00	0.00	0.00	0.00	0.00
	Repayments of Loans upto the period	200.00	0.00	0.00	0.00	0.00
	Net amt. - Closing	0.00	0.00	0.00	0.00	0.00
	Average (Net Loan)	100.00	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	7.5000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Accrued	0.00	0.00	0.00	0.00	0.00
20	STPC A&E Works					
	Drawn amt. - Opening	12000.00	12000.00	12000.00	12000.00	12000.00
	Computable repayments of Loans upto					
	financial period	10000.00	9100.00	8300.00	7500.00	7000.00
	Net amt. - Opening	4000.00	2900.00	3700.00	4500.00	5000.00
	Increase/Decrease due to FCR*	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACR/Over drawg					
	for period	0.00	0.00	0.00	0.00	0.00
	Total	4000.00	2900.00	3700.00	4500.00	5000.00
	Repayments of Loans upto the period	10000.00	9100.00	8300.00	7500.00	7000.00
	Net amt. - Closing	2000.00	0.00	0.00	0.00	0.00
	Average (Net Loan)	3000.00	1900.00	2700.00	3500.00	4000.00
	Rate of Interest on Loan	8.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Accrued	24.00	15.20	21.60	28.00	32.00

		Calculation of Interest on Actual Loans				
Name of the State of the	Company	STFC Loans				
	Power Station	Nuclear Reactor Thermal Power Program				
		(Amount in Millions)				
		PART I				
Name of the individual Name of the financing Company		STFC Loan (Date)				
SL No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
21	Realty XXXI Series					
	Drawn Loan - Opening	2200.00	2200.00	2200.00	2200.00	2200.00
	Cumulative repayments of Loans upto previous period	1870.00	1860.00	2040.00	2030.00	2190.00
	Net Loan - Closing	430.00	340.00	0.00	0.00	0.00
	Interest Decrease due to TDPY	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACR/Short during the period	0.00	0.00	0.00	0.00	0.00
	Total	430.00	340.00	0.00	0.00	0.00
	Repayments of Loans during the period	170.00	200.00	0.00	0.00	0.00
	Net Loan - Closing	260.00	140.00	0.00	0.00	0.00
	Average Net Loan	345.00	240.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.4000%	8.4000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Accrued	218.70	117.60	0.00	0.00	0.00
22	Realty XXXII Series under repayment on 01.11.2013					
	Drawn Loan - Opening	3000.00	3000.00	3000.00	3000.00	3000.00
	Cumulative repayments of Loans upto previous period	0.00	3000.00	3000.00	3000.00	3000.00
	Net Loan - Closing	3000.00	0.00	0.00	0.00	0.00
	Interest Decrease due to TDPY	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACR/Short during the period	0.00	0.00	0.00	0.00	0.00
	Total	3000.00	0.00	0.00	0.00	0.00
	Repayments of Loans during the period	3000.00	0.00	0.00	0.00	0.00
	Net Loan - Closing	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	1500.00	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Accrued	120.00	0.00	0.00	0.00	0.00
23	Realty XXXIII Series under repayment on 01.11.2013					
	Drawn Loan - Opening	8700.00	8700.00	8700.00	8700.00	8700.00
	Cumulative repayments of Loans upto previous period	0.00	8700.00	8700.00	8700.00	8700.00
	Net Loan - Closing	8700.00	0.00	0.00	0.00	0.00
	Interest Decrease due to TDPY	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACR/Short during the period	0.00	0.00	0.00	0.00	0.00
	Total	8700.00	0.00	0.00	0.00	0.00
	Repayments of Loans during the period	8700.00	0.00	0.00	0.00	0.00
	Net Loan - Closing	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	4350.00	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Accrued	348.00	0.00	0.00	0.00	0.00
24	Realty XXXIV Series					
	Drawn Loan - Opening	2700.00	2700.00	2700.00	2700.00	2700.00
	Cumulative repayments of Loans upto previous period	16.00	866.87	1333.33	1981.11	1705.83
	Net Loan - Closing	2684.00	1833.13	1366.67	718.89	994.17
	Interest Decrease due to TDPY	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACR/Short during the period	0.00	0.00	0.00	0.00	0.00
	Total	2684.00	1833.13	1366.67	718.89	994.17
	Repayments of Loans during the period	315.00	683.87	1366.67	1981.11	1705.83
	Net Loan - Closing	2369.00	1149.26	230.00	187.78	1288.34
	Average Net Loan	2600.00	1390.00	234.00	209.00	160.00
	Rate of Interest on Loan	8.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Accrued	211.20	92.37	18.72	15.03	10.24

		Calculator of Interest on Actual Loans				
Name of the State of the	Company	STPC Loans				
	Power Station	Nashua Steam Thermal Power Project				
		(Amount in Millions)				
		PART I				
	Name of the particular Series of the Issuance Generally	STPC Loan Dates				
		2013-08	2016-07	2017-06	2018-01	2017-04
24	Series XXX Series					
	Issue Net - Original	\$600.00	\$600.00	\$600.00	\$600.00	\$600.00
	Cumulative repayments of loans after interest period	\$600.00	\$511.33	\$396.87	\$300.00	\$400.00
	Net Loan - Original	\$0.00	\$888.67	\$203.13	\$300.00	\$200.00
	Interest Decrease due to STPC	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACS/Chord during the period	0.00	0.00	0.00	0.00	0.00
	Total	\$0.00	\$888.67	\$203.13	\$300.00	\$200.00
	Repayments of Loans during the period	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net Loan - Closing	\$0.00	\$888.67	\$203.13	\$300.00	\$200.00
	Interest Net Loan	\$0.00	\$888.67	\$203.13	\$300.00	\$200.00
	Rate of Interest on Loan	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Interest on Loan Accrued	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
25	Series XXXI Series					
	Issue Net - Original	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00
	Cumulative repayments of loans after interest period	\$400.00	\$331.33	\$246.87	\$150.00	\$200.00
	Net Loan - Original	\$0.00	\$668.67	\$153.13	\$250.00	\$200.00
	Interest Decrease due to STPC	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACS/Chord during the period	0.00	0.00	0.00	0.00	0.00
	Total	\$0.00	\$668.67	\$153.13	\$250.00	\$200.00
	Repayments of Loans during the period	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net Loan - Closing	\$0.00	\$668.67	\$153.13	\$250.00	\$200.00
	Interest Net Loan	\$0.00	\$668.67	\$153.13	\$250.00	\$200.00
	Rate of Interest on Loan	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Interest on Loan Accrued	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
26	Series XXXII Series					
	Issue Net - Original	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00
	Cumulative repayments of loans after interest period	\$200.00	\$131.33	\$96.87	\$50.00	\$100.00
	Net Loan - Original	\$0.00	\$268.67	\$103.13	\$150.00	\$100.00
	Interest Decrease due to STPC	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACS/Chord during the period	0.00	0.00	0.00	0.00	0.00
	Total	\$0.00	\$268.67	\$103.13	\$150.00	\$100.00
	Repayments of Loans during the period	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Net Loan - Closing	\$0.00	\$268.67	\$103.13	\$150.00	\$100.00
	Interest Net Loan	\$0.00	\$268.67	\$103.13	\$150.00	\$100.00
	Rate of Interest on Loan	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Interest on Loan Accrued	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

		Calculation of Interest on Actual Loans				
Name of the State of the	Company	STFC Loans				
	Power Station	Nuclear Power Thermal Power Program				
		(Amount in Millions)				
		Fiscal Year				
Name of the individual Name of the Financing Company		STFC Loan	PART 1			
SL No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
25	Series XXXVIII Series					
	Drawdown - Opening	300.00	300.00	300.00	300.00	300.00
	Cumulative repayments of Loans upto financial period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	300.00	300.00	300.00	300.00	300.00
	Interest Deduction due to FDRP	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to ACR/Prud during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Closing	300.00	300.00	300.00	300.00	300.00
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	300.00	300.00	300.00	300.00	300.00
	Average Net Loan	300.00	300.00	300.00	300.00	300.00
	Rate of Interest on Loan	8.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Announced	24.00	24.00	24.00	24.00	24.00
26	Series XXXIX Series					
	Drawdown - Opening	600.00	600.00	600.00	600.00	600.00
	Cumulative repayments of Loans upto financial period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	600.00	600.00	600.00	600.00	600.00
	Interest Deduction due to FDRP	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to ACR/Prud during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Closing	600.00	600.00	600.00	600.00	600.00
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	600.00	600.00	600.00	600.00	600.00
	Average Net Loan	600.00	600.00	600.00	600.00	600.00
	Rate of Interest on Loan	8.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Announced	48.00	48.00	48.00	48.00	48.00
27	Series XL Series					
	Drawdown - Opening	700.00	700.00	700.00	700.00	700.00
	Cumulative repayments of Loans upto financial period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	700.00	700.00	700.00	700.00	700.00
	Interest Deduction due to FDRP	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to ACR/Prud during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Closing	700.00	700.00	700.00	700.00	700.00
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	700.00	700.00	700.00	700.00	700.00
	Average Net Loan	700.00	700.00	700.00	700.00	700.00
	Rate of Interest on Loan	8.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Announced	56.00	56.00	56.00	56.00	56.00
28	Series XLII Series					
	Drawdown - Opening	700.00	700.00	700.00	700.00	700.00
	Cumulative repayments of Loans upto financial period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	700.00	700.00	700.00	700.00	700.00
	Interest Deduction due to FDRP	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to ACR/Prud during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Closing	700.00	700.00	700.00	700.00	700.00
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	700.00	700.00	700.00	700.00	700.00
	Average Net Loan	700.00	700.00	700.00	700.00	700.00
	Rate of Interest on Loan	8.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Announced	56.00	56.00	56.00	56.00	56.00

Calculation of Interest on Actual Loans						
Name of the Company:	STPC Limited					
Name of the Power Station:	Nagarjuna Thermal Power Project					
(Amount in Lakhs)						
Form 12						
PART A						
Name of the borrower	STPC Ltd					
Name of the lending Company	SBI					
Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
	Interest (including due to CDD)	0.00	0.00	0.00	0.00	0.00
	Interest (including due to ACB/Challan being paid)	0.00	0.00	0.00	0.00	0.00
	Net	0.00	0.00	0.00	0.00	0.00
	Residuals of Loans/MTM/Debt	500.00	500.00	500.00	500.00	500.00
	Net Loan/Debt	500.00	500.00	500.00	500.00	500.00
	Actual Net Loan	500.00	500.00	500.00	500.00	500.00
	Rate of Interest on Loan	8.10%	8.20%	8.10%	8.20%	8.10%
	Interest on Loan/Actuals	405.00	410.00	405.00	410.00	405.00

		Calculation of Interest on Actual Loans				
Name of the State of the	Company	STFC Loans				
	Power Station	Nuclear Reactor Thermal Power Program				
		(Amount in Millions)				
		PART I				
Name of the individual Name of the Financing Company		STFC Loan (Date)				
St. No.	Particulars	2014-16	2016-17	2017-18	2018-19	2019-20
22	Reada K.V. Station					
	Drawn up / Opening	800.00	800.00	800.00	800.00	800.00
	Cumulative repayments of Loans upto previous period	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	800.00	800.00	800.00	800.00	800.00
	Interest Decrease due to FDR	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	800.00	800.00	800.00	800.00	800.00
	Repayments of Loans (after the period)	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	800.00	800.00	800.00	800.00	800.00
	Average Net Loan	800.00	800.00	800.00	800.00	800.00
	Rate of Interest of Loan	8.2000%	8.2000%	8.2000%	8.2000%	8.2000%
	Interest on Loan Announced	65.60	65.60	65.60	65.60	65.60
23	Reada K.V. Station					
	Drawn up / Opening	700.00	700.00	700.00	700.00	700.00
	Cumulative repayments of Loans upto previous period	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	700.00	700.00	700.00	700.00	700.00
	Interest Decrease due to FDR	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	700.00	700.00	700.00	700.00	700.00
	Repayments of Loans (after the period)	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	700.00	700.00	700.00	700.00	700.00
	Average Net Loan	700.00	700.00	700.00	700.00	700.00
	Rate of Interest of Loan	8.2000%	8.2000%	8.2000%	8.2000%	8.2000%
	Interest on Loan Announced	57.40	57.40	57.40	57.40	57.40
24	Reada K.V. Station (Repayment month from 01-01-2017 to 31-03-2020)					
	Drawn up / Opening	2000.00	2000.00	2000.00	2000.00	2000.00
	Cumulative repayments of Loans upto previous period	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	2000.00	2000.00	2000.00	2000.00	2000.00
	Interest Decrease due to FDR	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	2000.00	2000.00	2000.00	2000.00	2000.00
	Repayments of Loans (after the period)	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	2000.00	2000.00	2000.00	2000.00	2000.00
	Average Net Loan	2000.00	2000.00	2000.00	2000.00	2000.00
	Rate of Interest of Loan	8.2000%	8.2000%	8.2000%	8.2000%	8.2000%
	Interest on Loan Announced	164.00	164.00	164.00	164.00	164.00
25	Reada K.V. Station (Repayment month from 01-01-2020)					
	Drawn up / Opening	1400.00	1400.00	1400.00	1400.00	1400.00
	Cumulative repayments of Loans upto previous period	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	1400.00	1400.00	1400.00	1400.00	1400.00
	Interest Decrease due to FDR	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	1400.00	1400.00	1400.00	1400.00	1400.00
	Repayments of Loans (after the period)	0.00	0.00	0.00	0.00	0.00
	Net Loan / Closing	1400.00	1400.00	1400.00	1400.00	1400.00
	Average Net Loan	1400.00	1400.00	1400.00	1400.00	1400.00
	Rate of Interest of Loan	8.2000%	8.2000%	8.2000%	8.2000%	8.2000%
	Interest on Loan Announced	114.80	114.80	114.80	114.80	114.80

Name of the Name of the		STPC Loans				
Company Power Station		Noida Super Thermal Power Project				
		(Amount) IN Lacs				
		PART A				
Name of the particular Name of the financing Company		STPC Ltd				
Particulars		2014-15	2015-16	2016-17	2017-18	2018-19
34	STPC-01 Series (Borrowing as on 18-12-2011)					
	Drawn - Opening	1700.00	1700.00	1700.00	1700.00	1700.00
	Cumulative repayments of Loans upto previous period	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	1700.00	1700.00	1700.00	1700.00	1700.00
	Increase/Decrease due to FDR	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACD/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	1700.00	1700.00	1700.00	1700.00	1700.00
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	1700.00	1700.00	1700.00	1700.00	1700.00
	Average Net Loan	1700.00	1700.00	1700.00	1700.00	1700.00
	Rate of Interest on Loan	7.4000%	7.4000%	7.4000%	7.4000%	7.4000%
	Interest on Loan Accrued	126.80	126.80	126.80	126.80	126.80
35	STPC-02 (Borrowing STPC VLD 24.01.2012)					
	Drawn - Opening	0.00	0.00	1810.40	1810.40	1810.40
	Cumulative repayments of Loans upto previous period	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	0.00	0.00	1810.40	1810.40	1810.40
	Increase/Decrease due to FDR	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACD/Draw during the period	0.00	1810.40	0.00	0.00	0.00
	Total	0.00	1810.40	1810.40	1810.40	1810.40
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	0.00	1810.40	1810.40	1810.40	1810.40
	Average Net Loan	0.00	1810.40	1810.40	1810.40	1810.40
	Rate of Interest on Loan	8.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Accrued	0.00	144.83	144.83	144.83	144.83
36	STPC-03					
	Drawn - Opening	0.00	0.00	15480.58	15480.58	15480.58
	Cumulative repayments of Loans upto previous period	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	0.00	0.00	15480.58	15480.58	15480.58
	Increase/Decrease due to FDR	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACD/Draw during the period	0.00	15480.58	0.00	0.00	0.00
	Total	0.00	15480.58	15480.58	15480.58	15480.58
	Repayments of Loans during the period	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	0.00	15480.58	15480.58	15480.58	15480.58
	Average Net Loan	0.00	15480.58	15480.58	15480.58	15480.58
	Rate of Interest on Loan	8.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Accrued	0.00	1244.7	1244.7	1244.7	1244.7
TOTAL LOAN						
	Drawn - Opening	43364.00	43364.00	42791.00	42791.00	44328.00
	Cumulative repayments of Loans upto previous period	35400.00	35400.00	35400.00	35400.00	35400.00
	Net loan - Opening	27964.00	27964.00	27391.00	27391.00	28928.00
	Increase/Decrease due to FDR	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACD/Draw during the period	0.00	16967.00	0.00	2281.00	0.00
	Total	27964.00	44931.00	27391.00	29672.00	28928.00
	Repayments of Loans during the period	44000.00	41000.00	1500.00	1500.00	1500.00
	Net loan - Closing	13964.00	33931.00	12391.00	28172.00	27428.00
	Average Net Loan	17706.40	31746.40	12706.40	24727.40	23162.40
	Rate of Interest on Loan	8.0000%	8.0000%	7.5000%	7.5000%	7.5000%
	Interest on Loan Accrued	1081.40	2881.40	957.1	2047.00	1402.55

Calculation of Demand or Actual Loads						
Name of the Company:	STPC Limited					
Name of the Power Station:	Nagarjuna Thermal Power Project					
				(Annexure II) Form 12		
				PART A		
Name of the customer:	STPC Ltd					
Name of the Contracting Company:	(Date)					
Sl. No.	Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
	Note: In case of foreign loans, indicate year before commencement of project/contract etc.					
	Contract (date 01.12.2011) US \$ - 500.00.00 and Euro - 300.00.00					
	Contract (date 21.03.2012) US \$ - 700.00.00 and Euro - 400.00.00					
	Contract (date 21.03.2012) US \$ - 700.00.00 and Euro - 400.00.00					
	Contract (date 21.03.2012) US \$ - 700.00.00 and Euro - 400.00.00					

Name of the Company		STPC Limited				
Name of the Power Station		Noida Super Thermal Power Project				
		(Amount in Lakhs)				
		PART A				
Sl. No.	Name of the particular	STPC Ltd				
		Name of the Issuing Company				
		2013-14	2014-15	2015-16	2016-17	2017-18
	STP 11.04					
	Grand Total - Opening	1000.00	1000.00	1000.00	1000.00	1000.00
	Cumulative repayments of Loans upto					
	previous period	4791.87	5010.00	5130.00	5260.00	5400.00
	Net Loan - Closing	3208.13	3010.00	2870.00	2740.00	2600.00
	Interest Decrease due to TDS	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACD/Draw during					
	the period	0.00	0.00	0.00	0.00	0.00
	Total	3208.13	3010.00	2870.00	2740.00	2600.00
	Repayments of Loans (Bills & Receipts)	3208.13	0.00	0.00	0.00	0.00
	Net Loan - Opening	1000.00	0.00	0.00	0.00	0.00
	Interest (Net Loan)	3208.13	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.2500%	8.2500%	8.2500%	8.2500%	8.2500%
	Interest on Loan Announced	244.83	0.00	0.00	0.00	0.00
	STP 11.05					
	Grand Total - Opening	1000.00	1000.00	1000.00	1000.00	1000.00
	Cumulative repayments of Loans upto					
	previous period	3368.83	3500.00	3600.00	3700.00	3800.00
	Net Loan - Closing	3664.17	3000.00	2900.00	2800.00	2700.00
	Interest Decrease due to TDS	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACD/Draw during					
	the period	0.00	0.00	0.00	0.00	0.00
	Total	3664.17	3000.00	2900.00	2800.00	2700.00
	Repayments of Loans (Bills & Receipts)	3664.17	0.00	0.00	0.00	0.00
	Net Loan - Opening	1000.00	0.00	0.00	0.00	0.00
	Interest (Net Loan)	3664.17	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.2500%	8.2500%	8.2500%	8.2500%	8.2500%
	Interest on Loan Announced	298.72	0.00	0.00	0.00	0.00
	STP 11.06					
	Grand Total - Opening	2000.00	2000.00	2000.00	2000.00	2000.00
	Cumulative repayments of Loans upto					
	previous period	288.33	280.00	270.00	260.00	250.00
	Net Loan - Closing	1711.67	1720.00	1730.00	1740.00	1750.00
	Interest Decrease due to TDS	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACD/Draw during					
	the period	0.00	0.00	0.00	0.00	0.00
	Total	1711.67	1720.00	1730.00	1740.00	1750.00
	Repayments of Loans (Bills & Receipts)	1711.67	0.00	0.00	0.00	0.00
	Net Loan - Opening	2000.00	0.00	0.00	0.00	0.00
	Interest (Net Loan)	1711.67	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.5500%	8.5500%	8.5500%	8.5500%	8.5500%
	Interest on Loan Announced	43.33	0.00	0.00	0.00	0.00

Calculation of Interest on Actual Loans		STPC Loans				
Name of the State of the	Company	State Super Thermal Power Project				
		(Amount in Lakhs)				
		PART A				
Name of the particular State of the financing Company	STPC Ltd	2014-15				
Sl. No.	Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
	STP 11 214					
	Drawn up - Opening	1000.00	1000.00	1000.00	1000.00	1000.00
	Cumulative repayments of Loans upto financial period	208.33	208.33	181.61	190.00	200.00
	STP Ltd - Opening	1041.67	1041.67	0.00	0.00	0.00
	Interest Deduction due to FDRS	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	1041.67	1041.67	0.00	0.00	0.00
	Repayments of Loans during the period	0.00	1041.67	0.00	0.00	0.00
	STP Ltd - Closing	1041.67	0.00	0.00	0.00	0.00
	Average 100 Loan	1041.67	102.08	0.00	0.00	0.00
	Rate of Interest on Loan	7.4000%	7.4000%	7.4000%	7.4000%	7.4000%
	Interest on Loan Announced	77.40	30.70	0.00	0.00	0.00
	STP 11 215					
	Drawn up - Opening	1200.00	1200.00	1200.00	1200.00	1200.00
	Cumulative repayments of Loans upto financial period	370.00	370.00	320.00	330.00	350.00
	STP Ltd - Opening	1200.00	1200.00	0.00	0.00	0.00
	Interest Deduction due to FDRS	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	1200.00	1200.00	0.00	0.00	0.00
	Repayments of Loans during the period	0.00	370.00	0.00	0.00	0.00
	STP Ltd - Closing	1200.00	0.00	0.00	0.00	0.00
	Average 100 Loan	1200.00	120.00	0.00	0.00	0.00
	Rate of Interest on Loan	7.4000%	7.4000%	7.4000%	7.4000%	7.4000%
	Interest on Loan Announced	88.80	31.20	0.00	0.00	0.00
	STP 11 216					
	Drawn up - Opening	800.00	800.00	800.00	800.00	800.00
	Cumulative repayments of Loans upto financial period	420.00	420.00	350.00	350.00	350.00
	STP Ltd - Opening	480.00	480.00	0.00	0.00	0.00
	Interest Deduction due to FDRS	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	480.00	480.00	0.00	0.00	0.00
	Repayments of Loans during the period	0.00	480.00	0.00	0.00	0.00
	STP Ltd - Closing	480.00	0.00	0.00	0.00	0.00
	Average 100 Loan	480.00	124.70	0.00	0.00	0.00
	Rate of Interest on Loan	7.5000%	7.5000%	7.5000%	7.5000%	7.5000%
	Interest on Loan Announced	36.00	18.30	0.00	0.00	0.00
	STP 11 217					
	Drawn up - Opening	1000.00	1000.00	1000.00	1000.00	1000.00
	Cumulative repayments of Loans upto financial period	300.00	300.00	250.00	250.00	250.00
	STP Ltd - Opening	700.00	700.00	0.00	0.00	0.00
	Interest Deduction due to FDRS	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	700.00	700.00	0.00	0.00	0.00
	Repayments of Loans during the period	0.00	400.00	0.00	0.00	0.00
	STP Ltd - Closing	700.00	0.00	0.00	0.00	0.00
	Average 100 Loan	700.00	175.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Announced	56.00	28.00	0.00	0.00	0.00
	STP 11 218					
	Drawn up - Opening	3000.00	3000.00	3000.00	3000.00	3000.00
	Cumulative repayments of Loans upto financial period	140.00	140.00	100.00	100.00	100.00
	STP Ltd - Opening	2860.00	2860.00	0.00	0.00	0.00
	Interest Deduction due to FDRS	0.00	0.00	0.00	0.00	0.00
	Interest Deduction due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	2860.00	2860.00	0.00	0.00	0.00
	Repayments of Loans during the period	0.00	140.00	0.00	0.00	0.00
	STP Ltd - Closing	2860.00	0.00	0.00	0.00	0.00
	Average 100 Loan	2860.00	286.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Announced	228.80	113.00	0.00	0.00	0.00

Calculation of Interest on Actual Loans						
Name of the Company:		STPC Limited				
Name of the Power Station:		Sagar Sagar Thermal Power Project				
		(Amount in Lakhs)				
		Part A				
Name of the particular Name of the financing Company		STPC Ltd				
		Date:				
Sl. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
	Interest (Debt cost to EOP)	3.00	8.95	8.81	0.00	0.00
	Interest Deductible due to ACR/Draw down for period	-1.30	0.26	0.26	0.00	0.00
	Net	162.50	198.21	0.00	0.00	0.00
	Requirements of Loans/MTM/Debt cost	5.00	198.21	0.00	0.00	0.00
	Net Loan/Debt	157.50	0.00	0.00	0.00	0.00
	Available for Loan	157.50	198.21	0.00	0.00	0.00
	Rate of Interest on Loan	8.200%	8.200%	8.200%	8.200%	8.200%
	Interest on Loan/Available	12.94	162.50	0.00	0.00	0.00

		Calculation of Interest on Actual Loans				
Name of the State of the Power Station	Company	STPC Loans				
		Rajiv Gandhi Thermal Power Program				
		(Amount in Lakhs)				
		Part A				
Sl. No.	Name of the particular State of the Generating Company	STPC Loan				
		2012-13	2013-14	2014-15	2015-16	2016-17
	STPC 11 Total					
	Balance Opening	10502.00	10665.00	10830.00	11000.00	11165.00
	Cumulative repayments of loans upto previous period	10000.00	9446.99	8887.00	8380.00	7880.00
	Net Loan Closing	2702.00	1218.01	1943.00	2620.00	3285.00
	Increase/Decrease due to TDS*	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACR/Other during the period	0.00	0.00	0.00	0.00	0.00
	Total	2702.00	1218.01	1943.00	2620.00	3285.00
	Repayments of Loans (ACT) for period	888.77	980.44	1070.00	1160.00	1250.00
	Net Loan Closing	1813.23	233.57	873.00	1460.00	2035.00
	Average Net Loan	2147.50	902.27	1108.00	1540.00	2057.50
	Rate of Interest on Loan	4.0000%	7.8675%	8.0000%	8.0000%	8.0000%
	Interest on Loan Accrued	85.74	71.56	89.84	123.20	162.90
	Net 10					
	Balance Opening	1123.46	1123.46	1123.46	1123.46	1123.46
	Cumulative repayments of Loans upto previous period	1013.24	1172.48	1172.48	1172.48	1172.48
	Net Loan Opening	110.22	0.00	0.00	0.00	0.00
	Increase/Decrease due to TDS*	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACR/Other during the period	0.00	0.00	0.00	0.00	0.00
	Total	110.22	0.00	0.00	0.00	0.00
	Repayments of Loans (ACT) for period	101.82	0.00	0.00	0.00	0.00
	Net Loan Closing	8.40	0.00	0.00	0.00	0.00
	Average Net Loan	89.52	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	7.0000%	8.0000%	8.0000%	8.0000%	8.0000%
	Interest on Loan Accrued	6.12	0.00	0.00	0.00	0.00

		Calculation of Interest on Actual Loans				
Name of the State of the	Company	STTC Loans				
	Power Station	Nuclear Reactor Thermal Power (Megawatt)				
		(Interest) (Rs. Lakhs)				
		PART A				
Sl. No.	Name of the particular State of the Generating Company	STTC (Rs. Crores)	2012-13	2013-14	2014-15	2015-16
	Particulars	(2011)				
	WB Co					
	Drawn Loan - Opening	4002.14	4102.14	4102.14	4102.14	4102.14
	Cumulative repayments of Loans upto financial period	2099.87	489.10	489.10	489.10	489.10
	Net Loan - Opening	1902.27	0.00	0.00	0.00	0.00
	Increase/Decrease due to FDRs	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	1902.27	0.00	0.00	0.00	0.00
	Repayments of Loans during the period	493.33	0.00	0.00	0.00	0.00
	Net Loan - Closing	1408.94	0.00	0.00	0.00	0.00
	Average Net Loan	345.14	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.08 (0%)	8.08 (0%)	8.08 (0%)	8.08 (0%)	8.08 (0%)
	Interest on Loan Announced	0.00	0.00	0.00	0.00	0.00
	WB Co					
	Drawn Loan - Opening	2796.00	2796.00	2796.00	2796.00	2796.00
	Cumulative repayments of Loans upto financial period	2491.30	2796.00	2796.00	2796.00	2796.00
	Net Loan - Opening	214.70	0.00	0.00	0.00	0.00
	Increase/Decrease due to FDRs	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	214.70	0.00	0.00	0.00	0.00
	Repayments of Loans during the period	214.70	0.00	0.00	0.00	0.00
	Net Loan - Closing	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	98.15	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.20 (0%)	8.20 (0%)	8.20 (0%)	8.20 (0%)	8.20 (0%)
	Interest on Loan Announced	0.00	0.00	0.00	0.00	0.00
	WB Co					
	Drawn Loan - Opening	8748.40	8748.40	8748.40	8748.40	8748.40
	Cumulative repayments of Loans upto financial period	8107.30	8748.40	8748.40	8748.40	8748.40
	Net Loan - Opening	641.10	0.00	0.00	0.00	0.00
	Increase/Decrease due to FDRs	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	641.10	0.00	0.00	0.00	0.00
	Repayments of Loans during the period	641.10	0.00	0.00	0.00	0.00
	Net Loan - Closing	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	320.55	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.08 (0%)	8.08 (0%)	8.08 (0%)	8.08 (0%)	8.08 (0%)
	Interest on Loan Announced	0.00	0.00	0.00	0.00	0.00
	WB Co					
	Drawn Loan - Opening	1601.30	1601.30	1601.30	1601.30	1601.30
	Cumulative repayments of Loans upto financial period	1399.36	1601.30	1601.30	1601.30	1601.30
	Net Loan - Opening	201.94	0.00	0.00	0.00	0.00
	Increase/Decrease due to FDRs	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACR/Draw during the period	0.00	0.00	0.00	0.00	0.00
	Total	201.94	0.00	0.00	0.00	0.00
	Repayments of Loans during the period	201.94	0.00	0.00	0.00	0.00
	Net Loan - Closing	0.00	0.00	0.00	0.00	0.00
	Average Net Loan	90.97	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	8.08 (0%)	8.08 (0%)	8.08 (0%)	8.08 (0%)	8.08 (0%)
	Interest on Loan Announced	0.00	0.00	0.00	0.00	0.00
	WB Co					
	Drawn Loan - Opening	1271.54	1271.54	1271.54	1271.54	1271.54
	Cumulative repayments of Loans upto financial period	1071.66	1271.54	1271.54	1271.54	1271.54
	Net Loan - Opening	199.88	0.00	0.00	0.00	0.00

Calculation of Interest on Actual Loans						
Name of the Company:		STPC Limited				
Name of the Power Station:		Nagarjuna Thermal Power Project				
(Annexure II) (in Lakhs)						
Form 12						
PART A						
Sl. No.	Name of the particular Particulars	STPC Ltd				
		2013-14	2014-15	2015-16	2016-17	2017-18
	Interest Deductible (as per Sec 193)	0.00	0.00	0.00	0.00	0.00
	Interest Deductible due to ACR/Short working for period	0.00	0.00	0.00	0.00	0.00
	Net	0.00	0.00	0.00	0.00	0.00
	Requirements of Loans/MVA/Debt service	0.00	0.00	0.00	0.00	0.00
	Net Short Demand	0.00	0.00	0.00	0.00	0.00
	Available Net Loan	0.00	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Interest on Loans/Advances	0.00	0.00	0.00	0.00	0.00

		Calculation of Interest on Actual Loans				
Name of the State of the	Company	STFC Loans				
	Year Started	State: South Carolina Fiscal Year: 2014				
		(Amount in Millions)				
		Fiscal Year				
Name of the individual		STFC Loan				
Name of the financing category		Date:				
SL No.	Particulars	2014-06	2015-03	2016-03	2017-03	2018-04
	SL No. 1					
	Direct Loan - Operating	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
	Cumulative repayments of Loans up to previous period	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
	SL No.1 - Operating	1,800.00	0.00	0.00	0.00	0.00
	Interest Decrease due to FSOV	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACS/Other during the period	0.00	0.00	0.00	0.00	0.00
	Total	1,800.00	0.00	0.00	0.00	0.00
	Repayments of Loans during the period	1,800.00	0.00	0.00	0.00	0.00
	SL No.1 - Closing	0.00	0.00	0.00	0.00	0.00
	Average SL Loan	300.00	0.00	0.00	0.00	0.00
	Rate of Interest on Loan	3.3710%	3.3650%	3.3600%	3.3550%	3.3500%
	Interest on Loan Accrued	0.00	0.00	0.00	0.00	0.00
	SL No. 2					
	Direct Loan - Operating	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	Cumulative repayments of Loans up to previous period	1,000.00	428.75	376.25	418.75	122.25
	SL No.2 - Operating	1,000.00	571.25	623.75	581.25	877.75
	Interest Decrease due to FSOV	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACS/Other during the period	0.00	0.00	0.00	0.00	0.00
	Total	1,000.00	571.25	623.75	581.25	877.75
	Repayments of Loans during the period	498.75	827.80	427.40	827.80	498.75
	SL No.2 - Closing	1,000.00	1,343.75	1,451.15	1,401.25	1,376.50
	Average SL Loan	353.33	312.38	317.57	317.57	294.78
	Rate of Interest on Loan	7.90%	8.00%	8.00%	7.71%	8.00%
	Interest on Loan Accrued	278.34	187.23	184.88	187.63	183.17
	SL No. 3					
	Direct Loan - Operating	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	Cumulative repayments of Loans up to previous period	100.00	843.75	702.25	1,218.75	1,408.25
	SL No.3 - Operating	1,000.00	156.25	297.75	781.25	591.75
	Interest Decrease due to FSOV	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACS/Other during the period	0.00	0.00	0.00	0.00	0.00
	Total	1,000.00	156.25	297.75	781.25	591.75
	Repayments of Loans during the period	89.75	187.80	187.80	187.80	89.75
	SL No.3 - Closing	1,000.00	1,043.75	1,185.55	1,069.05	1,081.50
	Average SL Loan	715.71	882.30	974.30	987.30	988.88
	Rate of Interest on Loan	7.80%	8.00%	8.00%	7.71%	8.00%
	Interest on Loan Accrued	88.78	37.27	24.94	18.82	17.77
	SL No. 4					
	Direct Loan - Operating	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	Cumulative repayments of Loans up to previous period	4500.00	3000.00	3,187.50	1712.50	8,027.50
	SL No.4 - Operating	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	Interest Decrease due to FSOV	0.00	0.00	0.00	0.00	0.00
	Interest Decrease due to ACS/Other during the period	0.00	0.00	0.00	0.00	0.00
	Total	4,500.00	3,000.00	3,187.50	3,000.00	3,000.00
	Repayments of Loans during the period	500.00	1,175.00	1,187.50	1,175.00	500.00
	SL No.4 - Closing	3,000.00	2,825.00	2,000.00	1,825.00	2,500.00
	Average SL Loan	4,200.00	3,375.00	3,500.00	3,200.00	2,800.00
	Rate of Interest on Loan	7.2000%	8.0000%	8.0000%	7.7000%	8.0000%
	Interest on Loan Accrued	254.72	234.44	190.83	81.25	22.84

Note:

1. SL No. 4 is the sum of the other three loans (SL No. 1, 2, 3).

		Calculation of Interest on Actual Loans				
Name of the Company		STPC Limited				
Name of the Power Station		Noida Super Thermal Power Project				
		(Amount in Lakhs)				
		Form 12				
		PART A				
Name of the borrower	STPC Ltd					
Name of the financing Company	State Bank of India					
Sr. No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
	STPC Ltd Substantiating ITC V I D of					
	Interest - Opening	0.00	0.00	1041.87	1041.87	1041.87
	Cumulative repayments of Loans upto previous period	0.00	0.00	0.00	0.00	0.00
	Interest - Closing	0.00	0.00	1041.87	1041.87	1041.87
	Increase/Decrease due to carry forward	0.00	0.00	0.00	0.00	0.00
	Increase/Decrease due to ACR/Short during the period	0.00	1041.87	0.00	0.00	0.00
	Total	0.00	1041.87	1041.87	1041.87	1041.87
	Repayments of Loans during the period		0.00	0.00	0.00	0.00
	Interest - Closing	0.00	1041.87	1041.87	1041.87	1041.87
	Average Int. Loan	0.00	628.88	1041.87	1041.87	1041.87
	Rate of Interest on Loan	0.0000%	8.4700%	8.4700%	8.4700%	8.4700%
	Interest on Loans Accumulated	0.00	53.78	87.40	87.40	87.40

		Calculation of Interest on Actual Loans				
Name of the State of the	Company	STPC Loans				
		State Street Thermal Power Program				
		(Amount in Millions)				
		PART 4				
No.	Name of the individual Name of the Issuing Company	STPC Loan				
		2012-06	2013-03	2013-06	2013-09	2013-12
	SOO-13 (Revolving) STC VI 001					
	Open Year - Opening	0.00	0.00	8,090.24	8,090.00	8,090.00
	Cumulative repayments of Loans up to previous period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	0.00	0.00	8,090.24	8,090.00	8,090.00
	Increases/Decreases due to STPC	0.00	0.00	0.00	0.00	0.00
	Increases/Decreases due to ACS/Draw during the period	0.00	895.31	0.00	0.00	0.00
	Total	0.00	895.31	8,090.24	8,090.00	8,090.00
	Repayments of Loans during the period		0.00	0.00	0.00	0.00
	Net Loan - Closing	0.00	895.31	8,090.24	8,090.00	8,090.00
	Average Net Loan	0.00	373.34	5,060.11	4,350.00	4,250.00
	Rate of Interest on Loan	3.0000%	3.4750%	3.1750%	3.4750%	3.4750%
	Interest on Loan Accumulated	0.00	262.34	468.88	494.65	494.65
	SOO-13 (Revolving) STC VI 002					
	Open Year - Opening	0.00	0.00	4,987.50	4,987.50	4,987.50
	Cumulative repayments of Loans up to previous period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	0.00	0.00	4,987.50	4,987.50	4,987.50
	Increases/Decreases due to STPC	0.00	0.00	0.00	0.00	0.00
	Increases/Decreases due to ACS/Draw during the period	0.00	4,987.50	0.00	0.00	0.00
	Total	0.00	4,987.50	4,987.50	4,987.50	4,987.50
	Repayments of Loans during the period		0.00	0.00	0.00	0.00
	Net Loan - Closing	0.00	4,987.50	4,987.50	4,987.50	4,987.50
	Average Net Loan	0.00	2,493.75	4,987.50	4,987.50	4,987.50
	Rate of Interest on Loan	3.0000%	3.6750%	3.1750%	3.6750%	3.6750%
	Interest on Loan Accumulated	0.00	181.50	312.34	312.62	312.62
	SOO-13 (Revolving) STC VI 003					
	Open Year - Opening	0.00	0.00	3,498.75	3,498.75	3,498.75
	Cumulative repayments of Loans up to previous period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	0.00	0.00	3,498.75	3,498.75	3,498.75
	Increases/Decreases due to STPC	0.00	0.00	0.00	0.00	0.00
	Increases/Decreases due to ACS/Draw during the period	0.00	3,498.75	0.00	0.00	0.00
	Total	0.00	3,498.75	3,498.75	3,498.75	3,498.75
	Repayments of Loans during the period		0.00	0.00	0.00	0.00
	Net Loan - Closing	0.00	3,498.75	3,498.75	3,498.75	3,498.75
	Average Net Loan	0.00	1,749.38	3,498.75	3,498.75	3,498.75
	Rate of Interest on Loan	3.0000%	3.6750%	3.1750%	3.6750%	3.6750%
	Interest on Loan Accumulated	0.00	181.50	312.34	312.62	312.62
	SOO-13 (Revolving) STC VI 004					
	Open Year - Opening	0.00	0.00	1,982.80	1,982.80	1,982.80
	Cumulative repayments of Loans up to previous period	0.00	0.00	0.00	0.00	0.00
	Net Loan - Opening	0.00	0.00	1,982.80	1,982.80	1,982.80
	Increases/Decreases due to STPC	0.00	0.00	0.00	0.00	0.00
	Increases/Decreases due to ACS/Draw during the period	0.00	1,982.80	0.00	0.00	0.00
	Total	0.00	1,982.80	1,982.80	1,982.80	1,982.80
	Repayments of Loans during the period		0.00	0.00	0.00	0.00
	Net Loan - Closing	0.00	1,982.80	1,982.80	1,982.80	1,982.80
	Average Net Loan	0.00	991.40	1,982.80	1,982.80	1,982.80
	Rate of Interest on Loan	3.0000%	3.6750%	3.1750%	3.6750%	3.6750%
	Interest on Loan Accumulated	0.00	88.80	157.34	157.34	157.34

Calculative of Interest on Actual Loans					
Name of the Company	STPC Limited				
Name of the Power Station	Neel Sagar Thermal Power Project				
		(Amount in Lakhs)			
		Part A			
Name of the particular	STPC Ltd				
Name of the financing Company	State				
Rs. in	Particulars	2019-20	2020-21	2021-22	2022-23
	ROUND 13 Total (Refinance) PFC, ICI, BIL, M, B, VBL				
	Principal - Opening	0.00	0.00	1800.42	1800.42
	Cumulative repayments of Loans upto financial year	0.00	0.00	0.00	0.00
	Principal - Closing	0.00	0.00	1800.42	1800.42
	Interest - Opening due to ACR/Prud saving for period	0.00	0.00	0.00	0.00
	Interest - Closing	0.00	0.00	1800.42	1800.42
	Interest - Difference due to ACR/Prud saving for period	0.00	0.00	0.00	0.00
	Total	0.00	0.00	3600.84	3600.84
	Repayment of Loans upto financial year	0.00	0.00	0.00	0.00
	Principal - Closing	0.00	0.00	1800.42	1800.42
	Interest - Closing	0.00	0.00	1800.42	1800.42
	Total of Interest on Loans	0.00	0.00	3600.84	3600.84
	Interest on Loan Account	0.00	0.00	3600.84	3600.84

Year wise Prepayment of Loans

Sr. No.	Bank	ROI on prepayment date	Date of Prepayment	Replaced with Bank	ROI of replaced Loan	Prepayment Amount	Saving	Saving retained
Prepayment of Loans in 2016-17								
1	Oriental Bank of Commerce-I	8.60%	14-Feb-17	SBI VIO	8.00%	214285711.00	0.60%	0.2000%
2	UCO BANK II	9.20%	20-Dec-16	ICICI V	8.80%	234375000.00	0.40%	0.1533%
Prepayment of Loans during 2018-19								
1	ICICI	8.50%	11-Jan-19	Corporation Bank	8.20%	234375000.00	0.40%	0.1533%

Year wise Prepayment of Loans								
Sr. No.	Bank	ROI on prepayment date	Date of Prepayment	Replaced with Bank	ROI of replaced Loan	Prepayment Amount	Saving	Saving retained
Prepayment of Loans in 2020-21								
1	Syndicate Bank-III	7.20%	24-Aug-20	HDFC-FK	6.30%	150000000	0.90%	0.4500%
2	Vijaya Bank-IV	7.15%	24-Aug-20	HDFC-IX	6.30%	35736787	0.85%	0.4250%
3	Power Finance Corporation-V 034	7.43%	15-Oct-20	Bond-72	5.45%	104186667	1.98%	0.9900%
4	Power Finance Corporation-V 031	7.44%	15-Oct-20	Bond-72	5.45%	625000000	1.99%	0.9950%
5	Power Finance Corporation-V 033	7.83%	15-Oct-20	Bond-72	5.45%	468750000	2.38%	1.1900%
6	Power Finance Corporation-V 036	8.30%	15-Oct-20	Bond-72	5.45%	546875000	2.85%	1.4250%
7	Power Finance Corporation-V 038	8.23%	15-Oct-20	Bond-72	5.45%	156250000	2.78%	1.3900%
Prepayment of Loans during 2022-23								
1	Euro Bonds 2022	5.02%	30-Sep-22	USD 750 Million Drawl III	4.4840%	2,22,04,00,000	0.54%	0.28%

Name of the Company

NTPC LIMITED

Particulars	XXI 7.7125%	XXII 8.1771%	XXIII 8.3796%	XXXI 8.78%	XXXII 8.8493%	XXXIII 8.73%	XXXIV 8.71%	XXXV 8.785%
Source of Loan - Bonds Series	XXI 7.7125%	XXII 8.1771%	XXIII 8.3796%	XXXI 8.78%	XXXII 8.8493%	XXXIII 8.73%	XXXIV 8.71%	XXXV 8.785%
Currency	INR	INR	INR	INR	INR	INR	INR	INR
Amount of Loan sanctioned (In Lakh)	1,00,000.00	50,000.00	50,000.00	50,000.00	10,500.00	19,500.00	15,000.00	12,000.00
Amount of Gross Loan drawn upto COD (In Lakh)								
Interest Type	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed
Fixed Interest Rate, if applicable	7.71%	8.18%	8.38%	8.78%	8.85%	8.73%	8.71%	8.79%
Base Rate, if Floating Interest	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Margin, if Floating Interest	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Are there any Caps/Floor If above is yes, specify caps/floor	No	No	No	No	No	No	No	No
Moratorium Period (In Years)	4.5 yrs *	4.5 yrs *	4.5 yrs *	10 yrs *	5 yrs *	10 yrs	8 yrs	6 yrs
Moratorium effective from*	02.02.06	02.01.07	05.02.07	09.03.2010	25.03.2010	31.03.10	10.06.2010	15.09.10
Repayment Period	9.5 yrs	9.5 yrs	9.5 yrs	Bullet Repayment	15 yrs	Bullet Repayment	14 yrs	14 yrs
Repayment effective from	02.06.10	02.07.11	05.08.11	09.03.2020	25.03.2016	31.03.20	10.06.16	15.09.16

Repayment Frequency	Half Yearly	Half Yearly	Half Yearly	Bullet Repayment	Yearly	Bullet Repayment	Yearly	Yearly
Repayment Instalment (In Lakh)	5,000.00	2,500.00	2,500.00	50,000.00	700.00	19,500.00	1,000.00	800.00
Base Exchange Rate	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Door to Door Maturity (In Years)	14 yrs	14 yrs	14 yrs	10 yrs	20 yrs	10 yrs	20 yrs	20 yrs

Name of the Projects								
Sipat I	2500	23600	20900	30000	0	9700	3700	9500

Name of the Company

NTPC LIMITED

Particulars								
Source of Loan - Bonds Series	XXI 7.7125%	XXXVI 8.8086%	XXXVII 8.93%	XXXVIII 9.17%	XXXIX 9.3896%	XL 9.558%	XLII 9%	XLIII 9.2573%
Currency	INR	INR	INR	INR	INR	INR	INR	INR
Amount of Loan sanctioned (In Lakh)	1,00,000.00	7,500.00	30,000.00	7,500.00	10,500.00	7,500.00	50,000.00	7,500.00
Amount of Gross Loan drawn upto COD (In Lakh)								
Interest Type	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed
Fixed Interest Rate, if applicable	7.71%	8.81%	8.93%	9.17%	9.38%	9.56%	9.00%	9.26%
Base Rate, if Floating Interest	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Margin, if Floating Interest	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Are there any Caps/Floor If above is yes, specify caps/floor	No	No	No	No	No	No	No	No
Moratorium Period (In Years)	4.5 yrs *	6 yrs	10 yrs *	6 yrs	6 yrs	6 yrs	10 yrs	6 yrs
Moratorium effective from*	02.02.06	15.12.2010	19.01.2011	22.03.11	08.06.11	29.07.11	25.01.2012	02.03.12
Repayment Period	9.5 yrs	14 yrs	Bullet Repayment	14 yrs	14 yrs	14 yrs	5 yrs	14 yrs
Repayment effective from	02.08.10	15.12.2015	19.01.2021	22.03.2017	08.06.17	29.07.17	25.01.2023	02.03.18

Repayment Frequency	Half Yearly	Yearly	Bullet Repayment	Yearly	Yearly	Yearly	Yearly	Yearly
Repayment Instalment (In Lakh)	5,000.00	500.00	30,000.00	500.00	700.00	500.00	10,000.00	500.00
Base Exchange Rate	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Door to Door Maturity (In Years)	14 yrs	20 yrs	10 yrs	20 yrs	20 yrs	20 yrs	15 yrs.	20 yrs

Name of the Projects								
Sipat I	2500	5000	12000	300	5900.000001	7500	14500	7500

Name of the Company

NTPC LIMITED

(Amount in Rs. Lakhs)

Particulars						
Source of Loan - Bonds Series	XXI 7.7125%	XLIV 9.25%	XLV 9.4376%	54	57	66
Currency	INR	INR	INR	INR	INR	INR
Amount of Loan sanctioned (In Lakh)	1,00,000.00	50,000.00	7,500.00	10,30,683.05	50,000.00	3,92,500.00
Amount of Gross Loan drawn upto COD (In Lakh)				10,30,683.05	50,000.00	3,92,500.00
Interest Type	Fixed	Fixed	Fixed	Fixed	Fixed	Fixed
Fixed Interest Rate, if applicable	7.71%	9.25%	9.44%	8.49%	8.19%	7.37%
Base Rate, if Floating Interest	N/A	N/A	N/A	N/A	N/A	N/A
Margin, if Floating Interest	N/A	N/A	N/A	N/A	N/A	N/A
Are there any Caps/Floor	No	No	No	No	No	No
If above is yes, specify caps/floor				N/A	N/A	N/A
Moratorium Period (In Years)	4.5 yrs *	11 yrs	5 yrs	8	10	15
Moratorium effective from*	02.02.05	04.05.12	16.05.12	25-03-2015	15-12-2015	14-12-2016
Repayment Period	9.5 yrs	5 yrs	14 yrs	Instalments Due on 25/03/2023.	Bullet Repayment	Bullet Repayment
Repayment effective from	02.05.10	04.05.23	16.05.18	25-03-2023	15-12-2025	14-12-2031

Repayment Frequency	Half Yearly	Yearly	Yearly	Instalments Due on 25/03/2023, 25/03/2024 & 25/03/2025	Bullet Repayment	Bullet Repayment
Repayment Instalment (In Lakh)	5,000.00	10,000.00	500.00	Instalments 1st - 205,136.51	50,000.00	3,92,500.00
Base Exchange Rate	N/A	N/A	N/A	N/A	N/A	N/A
Door to Door Maturity (In Years)	14 yrs	15yrs	20 yrs	10	10	15

Name of the Projects				54	57	66
Sipat I	2500	9200	7500	20500.00	1400.00	1700.00

(Amount in Rs. Lakh)

Particulars	
Source of Loan - Bonds Series	72
Currency	INR
Amount of Loan sanctioned (In Lakh)	4,00,000
Amount of Gross Loan drawn upto COD (In Lakh)	4,00,000
Interest Type	Fixed
Fixed Interest Rate, if applicable	5.45%
Base Rate, if Floating Interest	N/A
Margin, if Floating Interest	N/A
Are there any Caps/Floor	No
If above is yes, specify caps/floor	N/A
Moratorium Period (In Years)	5
Moratorium effective from*	15-10-2020
Repayment Period	Bullet Repayment
Repayment effective from	15-10-2025
Repayment Frequency	Bullet Repayment
Repayment Instalment (In Lakh)	4,00,000
Base Exchange Rate	N/A
Door to Door Maturity (In Years)	5

Name of the Projects	72
BARH I	3,868.87
BARH II	62,500.00
BONGAIGAON	27,200.00
FARAKKA III	37,900.00
KAHALGAON II	3,800.00
KOLDAM	18,800.00
KORBA III	9,900.00
KORBA R&M	1,500.00
MAUDA I	30,500.00
NCTPP II	31,733.33
PAKRI BARWADIH CMB	10,800.00
RIHAND III	31,400.00

RIHAND R&M	700.00
SIMHADRI II	38,700.00
SIPAT I	34,500.00
SIPAT II	900.00
TALCHER II	3,400.00
TANDA R&M	1,500.00
TAPOVAN VISHNUGAD	10,600.00
Unchar R&M	500.00
VINDHYACHAL IV	39,300.00
TOTAL	4,00,000.00

INTEREST RATE MOVEMENT FY 2018-20

S.NO	BANK	RATE OF INTEREST	From	To	Number of Days	Product	Weighted Average Rate of Interest
1	Canara Bank-II	8.4500%	01-Apr-18	28-Jun-19	88.88	7.52	8.4500%
					89.00	7.50	8.4500%
2	Vijaya Bank-IV	8.0000%	01-Apr-18	13-04-2019	13.00	1.51	8.0342%
		8.3500%	13-Apr-18	13-06-2019	30.00	3.40	
		8.3500%	13-May-18	13-07-2019	61.00	6.09	
		8.3000%	13-Jul-18	13-08-2019	31.08	2.67	
		8.1500%	13-Aug-18	13-09-2019	31.00	2.53	
		8.1000%	13-Sep-18	13-10-2019	30.88	2.43	
		8.0500%	13-Oct-18	13-11-2019	31.00	2.50	
		7.8000%	13-Nov-18	13-12-2019	30.00	2.30	
		7.8000%	13-Dec-18	13-01-2020	31.00	2.37	
		7.8000%	13-Jan-20	13-02-2020	31.00	2.38	
		7.5500%	13-Feb-20	13-Mar-20	31.00	2.34	
					349.00	28.04	8.0342%
		2	Vijaya Bank-IV	7.500%	01-Apr-20	13-Apr-20	13.00	8.91	7.3873%
7.400%	13-Apr-20			13-May-20	30.00	2.22	
7.300%	13-May-20			13-Jun-20	31.00	2.29	
7.200%	13-Jun-20			13-Jul-20	30.00	2.16	
7.150%	13-Jul-20			23-Aug-20	42.00	3.00	
			145.00	16.57			
3	Syndicate Bank-III	8.4000%	01-Apr-18	17-08-2019	77.00	6.51	8.1036%
		8.3000%	17-Jun-18	08-08-2019	80.00	4.25	
		8.2500%	08-Aug-18	08-08-2019	31.00	2.50	
		8.0000%	08-Sep-18	08-01-2020	122.00	6.70	
		7.8000%	08-Jan-20	08-02-2020	31.00	2.42	
		7.6000%	08-Feb-20	08-03-2020	29.00	2.20	
		7.5000%	08-Mar-20	31-Mar-20	26.00	1.96	
					368.00	28.66	8.1036%
3	Syndicate Bank-III	7.550%	01-Apr-20	05-Apr-20	5.00	6.30	7.4529%
		7.650%	05-Apr-20	05-May-20	30.00	2.30	
		7.700%	05-May-20	05-Jul-20	61.00	4.50	
		7.800%	05-Jul-20	05-Aug-20	31.00	2.28	
		7.200%	05-Aug-20	23-Aug-20	19.00	1.30	
			145.00	16.81			
4	State Bank of India - VI	8.2500%	01-Apr-18	14-08-2019	83.00	3.85	7.9347%
		8.1500%	14-May-18	14-08-2019	80.00	7.50	
		7.8000%	14-Aug-18	14-11-2019	92.00	7.31	
		7.7000%	14-Nov-18	14-02-2020	92.00	7.09	
		7.6000%	14-Feb-20	31-Mar-20	47.00	3.60	
			394.00	26.34	7.9347%		
4	State Bank of India - VI	7.650%	01-Apr-20	13-May-20	43.00	3.29	8.8000%
		7.600%	14-May-20	13-Aug-20	82.00	8.64	

		6.850%	14-Aug-20	31-Mar-21	233.00	19.30	
					345.00	29.00	
	State Bank of India - VII	6.65%	01-04-2021	31-03-2022	369	24.27	8.620%
	State Bank of India - VII	6.65%	01-04-2021	13-05-2021	43.00	3.00	
	State Bank of India - VII	6.75%	16-05-2021	13-08-2021	92.00	6.21	
	State Bank of India - VII	7.15%	16-09-2021	13-11-2021	92.00	6.59	
	State Bank of India - VII	7.65%	16-11-2021	13-02-2022	92.00	6.99	
	State Bank of India - VII	8.05%	16-02-2022	31-03-2022	66.00	3.68	
					383.00	28.32	7.2100%
	State Bank of India - VII	8.00%	01-Apr-21	13-May-21	43.00	3.44	
	State Bank of India - VII	8.10%	14-May-21	29-Jun-21	47.00	3.91	
					90.00	7.35	8.9320%
6	State Bank of India - VII	8.2500%	01-Apr-19	14-01-2019	43.00	3.00	7.9347%
		8.1500%	14-May-19	14-04-2019	92.00	7.00	
		7.9500%	14-Aug-19	14-11-2019	92.00	7.31	
		7.7000%	14-Nov-19	14-02-2020	92.00	7.00	
		7.6500%	14-Feb-20	31-Mar-20	47.00	3.53	
					366.00	20.84	7.9347%
	State Bank of India - VII	7.650%	01-Apr-20	13-May-20	43.00	3.09	8.9560%
		7.000%	14-May-20	13-Aug-20	92.00	6.44	
		8.650%	14-Aug-20	31-Mar-21	230.00	18.70	
					365.00	28.23	
	State Bank of India - VII	6.6%	01-04-2021	31-03-2022	369	24.27	8.62%
	State Bank of India - VII	6.65%	01-04-2021	13-05-2021	43.00	3.00	
	State Bank of India - VII	6.75%	16-05-2021	13-08-2021	92.00	6.21	
	State Bank of India - VII	7.15%	16-09-2021	13-11-2021	92.00	6.59	
	State Bank of India - VII	7.65%	16-11-2021	13-02-2022	92.00	6.99	
	State Bank of India - VII	8.05%	16-02-2022	31-03-2022	66.00	3.68	
					383.00	28.32	7.2100%
	State Bank of India - VII	8.00%	01-Apr-21	13-May-21	43.00	3.44	
	State Bank of India - VII	8.10%	14-May-21	13-Aug-21	92.00	7.45	
	State Bank of India - VII	8.35%	14-Aug-21	13-Feb-22	134.00	10.00	
	State Bank of India - VII	8.20%	14-Feb-22	31-Mar-22	47.00	3.05	
					360.00	28.74	8.1202%
7	Corporation Bank - IV	8.2500%	01-Apr-19	11-04-2019	11.00	8.33	8.9556%
		8.2000%	11-Apr-19	11-10-2019	163.00	18.01	
		8.0800%	11-Oct-19	11-11-2019	31.00	3.00	
		8.0000%	11-Nov-19	11-01-2020	61.00	4.99	
		7.8000%	11-Jan-20	11-02-2020	31.00	3.43	
		7.7500%	11-Feb-20	11-03-2020	25.00	3.25	
		7.6000%	11-Mar-20	31-Mar-20	21.00	1.90	
					366.00	29.49	8.9556%
	Corporation Bank - IV	7.600%	01-Apr-20	10-Apr-20	11.00	8.76	8.4700%

Info:**(i) Floating rate, interest basis and withholding tax rates are as per mail received from IF on 10.10.2024**

Name of the Loan	From	To	Floating Rate of Interest	Withholding Tax (WHT)	Applicability of Withholding Tax	Interest Basis	Financial year
USD 750 Million Drawl III	29-09-2022	24-10-2022	4.41820%	0		Act/360	2022-23
USD 750 Million Drawl III	25-10-2022	31-03-2023	5.67396%	0		Act/360	2022-23
USD 750 Million Drawl III	01-04-2023	24-04-2023	5.67396%	0		Act/360	2023-24
USD 750 Million Drawl III	25-04-2023	24-10-2023	6.26834%	0		Act/360	2023-24
USD 750 Million Drawl III	25-10-2023	31-03-2024	6.51909%	0		Act/360	2023-24
USD 750 Million Drawl III	29-09-2022	24-10-2022	4.06820%	5.48000%	100.00000%	Act/360	2022-23
USD 750 Million Drawl III	25-10-2022	31-03-2023	5.59396%	5.48000%	100.00000%	Act/360	2022-23
USD 750 Million Drawl III	01-04-2023	24-04-2023	5.59396%	5.48000%	100.00000%	Act/360	2023-24
USD 750 Million Drawl III	25-04-2023	24-10-2023	6.26834%	5.48000%	100.00000%	Act/360	2023-24
USD 750 Million Drawl III	25-10-2023	31-03-2024	6.53909%	5.48000%	100.00000%	Act/360	2023-24

Info:

(i) Floating rate, interest b

Name of the Loan	Interest rate (incl WHT)	Loan Proportion	From 01-04-2019 To 31-03-2020			From 01-04-2020 To 31-03-2021			From 01-04-2021 To 31-03-2022	
			No of days	Product	WAVG rate	No of days	Product	WAVG rate	No of days	Product
USD 750 Million Draw II	4.418200%	87%	0	0		0	0		0	0
USD 750 Million Draw III	5.873968%	87%	0	0		0	0		0	0
USD 750 Million Draw III	5.673968%	87%	0	0		0	0		0	0
USD 750 Million Draw III	6.268340%	87%	0	0		0	0		0	0
USD 750 Million Draw III	6.619090%	87%	0	0		0	0		0	0
USD 750 Million Draw III	4.303152%	13%	0	0		0	0		0	0
USD 750 Million Draw III	5.917030%	13%	0	0		0	0		0	0
USD 750 Million Draw III	5.917030%	13%	0	0		0	0		0	0
USD 750 Million Draw III	6.630356%	13%	0	0		0	0		0	0
USD 750 Million Draw III	6.916744%	13%	0	0		0	0		0	0
USD 750 Million Draw III - Weighted					0.00000%			0.00000%		

Info:

(i) Floating rate, interest b

From: 01-04-2022 To: 31-03-2023 From: 01-04-2023 To: 31-03-2024

Name of the Loan	WAVG rate	No of days	Product	WAVG rate	No of days	Product	WAVG rate
USD 750 Million Draw II		27	1.0482184		0	0	
USD 750 Million Draw III		158	7.8774559		0	0	
USD 750 Million Draw III		0	0		24	1.1986539	
USD 750 Million Draw III		0	0		183	10.107284	
USD 750 Million Draw III		0	0		169	9.273128	
USD 750 Million Draw III		27	0.1570658		0	0	
USD 750 Million Draw III		158	1.2636401		0	0	
USD 750 Million Draw III		0	0		24	0.1925017	
USD 750 Million Draw III		0	0		183	1.6447789	
USD 750 Million Draw III		0	0		169	1.4907964	
USD 750 Million Draw III	0.00000%			5.59270%			6.53230%

Details of Source wise Fuel for Computation of Energy Charges

Company		NTPC Limited							
Name of generating Station		Sest STPS Stage-I							
Sl.No	Month	Particulars	Unit	Oct 2010		Nov 2010		Dec 2010	
				Domestic coal		Domestic coal		Domestic coal	
				Domestic Coal	Imported Coal	Domestic Coal	Imported Coal	Domestic Coal	Imported Coal
A OPENING QUANTITY									
1		Opening stock of coal	MT	10,777.63	-	-	-	-	-
2		Value of stock	Rs.	2,24,15,298.00	-	-	-	-	-
B QUANTITY									
3		Quantity of Coal/Lignite supplied by coal/lignite company	MT	12,40,080.14	-	12,81,791.30	-	12,16,607.84	-
4		Adjustment (+/-) in quantity supplied made by Coal/lignite Company	MT	-	-	-	-	-	-
5		Coal supplied by Coal/lignite Company (3+4)	MT	12,40,080.14	-	12,81,791.30	-	12,16,607.84	-
6		Normalise transit & Handling losses (for Coal/lignite based projects)	MT	2,582.54	-	2,879.17	-	3,089.80	-
7		Net Coal/lignite supplied (5-6)	MT	12,37,497.60	-	12,78,912.13	-	12,13,518.04	-
C PRICE									
8		Amount charged by the Coal/lignite Company	Rs.	2,29,18,77,911.00	-	2,50,58,76,867.00	-	2,23,85,81,541.00	-
9		Adjustment (+/-) in amount charged by coal/lignite Company	Rs.	-8,85,42,357.00	-	-4,56,75,863.00	-	-10,76,47,340.00	-
10		Handling, sampling and such other charges	Rs.	1,89,77,665.00	-	2,86,77,817.00	-	6,83,77,652.00	-
11		Total Amount Charged (8+9+10)	Rs.	2,25,13,07,519.00	-	2,46,87,78,821.00	-	2,23,37,81,853.00	-
D TRANSPORTATION									
12		Transportation charges by Rail / Ship / Road Transport	Rs.	-	-	-	-	-	-
		By Rail	Rs.	1,11,56,700.00	-	4,00,35,808.00	-	6,02,65,540.00	-
		By Road	Rs.	-	-	-	-	-	-
		By Ship	Rs.	-	-	-	-	-	-
13		Adjustment (+/-) in amount charged by railways / transport company	Rs.	-	-	-	-	-	-
14		Demurrage charges, if any	Rs.	-	-	-	-	6,80,266.00	-
15		Cost of diesel in transporting coal through M/G system, if applicable	Rs.	1,16,51,420.00	-	1,38,27,872.00	-	3,51,87,082.00	-
16		Total transportation charges (12 + 13 + 14 + 15)	Rs.	2,34,08,120.00	-	5,38,63,680.00	-	7,57,82,528.00	-
17		Total amount charged for Coal / Lignite supplied including transportation (11 + 16)	Rs.	2,27,47,197.00	-	2,52,26,424.00	-	2,30,95,381.00	-
E TOTAL COST									
18		Weighted cost of Coal /Lignite (17)/(1+7)	Rs / MT	1,834.72	-	1,977.39	-	1,895.18	-
19		Blending ratio(Domestic/Imported)**		1.00	-	1.00	-	1.00	-
20		Weighted average cost of coal /Lignite	Rs / MT	1849.72	-	1977.39	-	1895.18	-
F QUALITY									
21		GCV of domestic coal of the opening stock as per bill of coal company	Kcal/kg	4,051.00	NA	-	-	NA	-
22		GCV of domestic coal supplied as per bill of coal company	Kcal/kg	4,041.00	NA	4,040.00	3,989.00	4,072.00	4,890.00
23		GCV of imported coal of opening stock as per bill of coal company	Kcal/kg	-	-	-	-	-	-
24		GCV of imported coal supplied as per bill of coal company	Kcal/kg	-	-	-	-	-	-
25		Weighted average GCV of coal/lignite as billed	Kcal/kg	4081.00	-	4261.00	-	4073.00	-
26		GCV of domestic coal of the opening stock as received at station	Kcal/kg	2,725.00	-	3,911.00	-	3,817.00	-
27		GCV of domestic coal supplied as received at station	Kcal/kg	2941.00	-	3817.00	-	4010.00	-
28		GCV of imported coal of the opening stock as received at station	Kcal/kg	-	-	-	-	-	-
29		GCV of imported coal supplied as received at station	Kcal/kg	-	-	-	-	-	-
30		Weighted average GCV of coal/lignite as received at station	Kcal/kg	3137.00	-	3917.00	-	4010.00	-
				Wt avg price of coal	1,885.43				
				wt avg GCV of coal	2,921.33				

Details of Source wise Fuel for Computation of Energy Charges

Company		HTFC Limited							
Name of generating Station		Spot STPS Hogen							
March				Oct 2019		Nov 2019		Dec 2019	
Sl.No	Particulars	UNIT	Domestic coal		Domestic coal		Domestic coal		
			Domestic Coal	Imported Coal	Domestic Coal	Imported Coal	Domestic Coal	Imported Coal	
A									
CERTAIN QUANTITY									
1	Opening Stock of coal	MT	-	-	23,032.11	17,983.90	81,858.47	17,517.49	
2	Value of stock	Rs	-	-	6,29,85,336.00	8,86,41,713.00	18,65,35,733.00	20,43,16,187.00	
B									
Quantity									
3	Quantity of Coal /ignite supplied by coal /ignite company	MT	10,50,879.37	24,002.30	12,36,126.90	14,655.58	12,90,636.74	67,706.90	
4	Adjustment (+/-) in quantity supplied made by Coal/ignite Company	MT	-	-	-	-	-	-	
5	Coal supplied by Coal /ignite Company (3+4)	MT	10,50,879.37	24,002.30	12,36,126.90	14,655.58	12,90,636.74	67,706.90	
6	Normal transit & handling losses (for Coal/ignite based projects)	MT	5,388.27	48.00	5,883.24	19.31	4,761.53	173.41	
7	Net Coal/ignite supplied (5 - 6)	MT	10,45,491.10	23,954.30	12,30,243.66	14,636.27	12,85,875.21	67,533.49	
C									
AMOUNT									
8	Amount charged by the Coal/ignite Company	Rs	3,80,70,08,101.00	14,61,91,887.00	2,88,23,82,840.00	11,46,73,426.00	2,40,11,95,670.00	44,60,08,043.00	
9	Adjustment (+/-) in amount charged by coal/ignite Company	Rs	-4,39,30,489.00	-	6,14,44,850.00	-	1,55,72,128.00	-	
10	Handling, Sampling and such other charges	Rs	2,51,80,963.00	2,49,240.00	2,71,79,381.00	-	23,30,07,496.00	-	
11	Total Amount Charged (8+9+10)	Rs	3,78,81,74,575.00	14,64,41,127.00	2,94,10,07,071.00	11,46,73,426.00	2,61,43,75,294.00	44,60,08,043.00	
D									
TRANSPORTATION									
12	Transportation charges by Rail / Road / Road Transport								
	By Rail	Rs	54,18,37,121.00	-	41,95,07,428.00	-	22,31,00,033.00	-	
	By Road	Rs	-	-	-	-	-	-	
	By Ship	Rs	-	-	-	-	-	-	
13	Adjustment (+/-) in amount charged by railway / transport company	Rs	-	-	-	-	-	-	
14	Demurrage charges, if any	Rs	-	-	-	-	-	-	
15	Cost of travel in transporting Coal through MGR system, if applicable	Rs	1,71,63,967.00	-	1,58,00,981.00	-	1,54,41,256.00	-	
16	Total transportation charges (12 +/ - 13 - 14 + 15)	Rs	55,18,01,088.00	-	43,53,08,409.00	-	23,85,00,889.00	-	
17	Total amount charged for Coal / Ignite supplied including transportation (11 + 16)	Rs	2,12,38,71,553.00	14,64,41,127.00	2,96,46,47,588.00	11,46,73,426.00	2,05,19,32,187.00	44,60,08,043.00	
E									
TOTAL COST									
18	Landed cost of Coal /ignite (17+12+13+14)	Rs / MT	2,019.52	4,408.27	2,398.25	2,422.53	2,668.97	2,211.28	
19	Blending ratio(Domestic/Imported)		0.988	0.973	1.000	-	0.975	0.034	
20	Weighted average cost of coal /ignite	Rs / MT	2477.18	-	2229.25	-	3083.90	-	
F									
QUALITY									
21	GCV of domestic coal of the opening stock as per bill of coal company	Kcal/kg	4,036.00	NA	4,213.00	-	4,075.00	-	
22	GCV of domestic coal supplied as per bill of coal company	Kcal/kg	4,217.00	NA	4,873.00	-	4,826.00	-	
23	GCV of imported coal of opening stock as per bill of coal company		-	-	-	4,700.00	-	4,959.00	
24	GCV of imported coal supplied as per bill of coal company		-	4,700.00	-	4,909.00	-	4,981.00	
25	Weighted average GCV of coal/ignite as billed	Kcal/kg	4328.00	-	4890.00	-	4890.00	-	
26	GCV of domestic coal of the opening stock as received at station	Kcal/kg	3,773.00	-	3,710.00	-	4,061.00	-	
27	GCV of domestic coal supplied as received at station	Kcal/kg	3,718.00	-	4,038.00	-	3954.00	-	
28	GCV of imported coal of the opening stock as received at station	Kcal/kg	-	-	-	4,700.00	-	4,511.00	
29	GCV of imported coal supplied as received at station		-	4,700.00	-	4,909.00	-	4,954.00	
30	Weighted average GCV of coal /ignite as received at station	Kcal/kg	3729.00	-	4021.00	-	3983.00	-	
			NA avg price of coal as received	2,302.58					
			NA avg GCV of coal as received	3,296.38					

Details of Source wise Fuel for Computation of Energy Charges

Company		HTFC Limited							
Name of generating Station		Spot STPS Hogen							
March		Oct 2020		Nov 2020		Dec 2020			
Sl.No	Particulars	UNIT	Domestic coal		Domestic coal		Domestic coal		
			Domestic Coal	Imported Coal	Domestic Coal	Imported Coal	Domestic Coal	Imported Coal	
A									
1	Opening Stock of coal	MT	2,58,719.24	-	4,30,321.00	-	4,39,628.68	-	
2	Value of stock	Rs	53,52,48,751.00	-	38,68,87,426.00	-	82,16,45,773.00	-	
B									
Quantity									
3	Quantity of Coal/ignite supplied by coal/ignite company	MT	13,28,583.10	-	10,20,274.23	52.38	11,78,457.87	-	
4	Adjustment (+/-) in quantity supplied made by Coal/ignite Company	MT	-	-	-	-	-	-	
5	Coal supplied by Coal/ignite Company (3+4)	MT	13,28,583.10	-	10,20,274.23	52.38	11,78,457.87	-	
6	Normal transit & handling losses (for Coal/ignite based projects)	MT	8,173.88	-	2,890.86	0.18	3,855.08	-	
7	Net Coal/ignite supplied (5-6)	MT	13,20,409.22	-	10,17,383.37	52.20	11,74,602.79	-	
C									
AMOUNT									
8	Amount charged by the Coal/ignite Company	Rs	7,28,75,02,178.00	-	1,09,24,13,638.00	3,72,730.80	2,20,47,88,668.00	-	
9	Adjustment (+/-) in amount charged by coal/ignite Company	Rs	-4,18,75,101.00	-	-1,72,55,517.00	-	3,58,11,083.00	-	
10	Handling, Sampling and such other charges	Rs	2,57,82,117.00	-	2,19,56,183.00	-	2,73,00,060.00	-	
11	Total Amount Charged (8+9+10)	Rs	7,27,04,042.00	-	1,09,81,04,304.00	3,72,730.80	2,24,01,00,811.00	-	
D									
TRANSPORTATION									
12	Transportation charges by Rail / Ship / Road Transport								
	By Rail	Rs	5,74,41,113.00	-	1,81,48,892.00	-	7,11,73,780.00	-	
	By Road	Rs	-	-	-	-	-	-	
	By Ship	Rs	-	-	-	-	-	-	
13	Adjustment (+/-) in amount charged by railway / transport company	Rs	-	-	-	-	-	-	
14	Demurrage charges, if any	Rs	-	-	-	-	-	-	
15	Cost of travel in transporting Coal through MGR system, if applicable	Rs	1,61,68,883.00	-	1,44,13,454.00	-	1,57,71,425.00	-	
16	Total transportation charges (12 +/ 13 + 14 + 15)	Rs	7,36,10,000.00	-	3,26,62,346.00	-	8,69,45,205.00	-	
17	Total amount charged for Coal / Ignite supplied including transportation (11 + 16)	Rs	7,34,14,042.00	-	3,09,47,690.00	3,72,730.80	2,32,70,206.00	-	
E									
TOTAL COST									
18	Landed cost of Coal / Ignite (17+16+17)	Rs / MT	1,867.08	-	1,866.79	2,181.53	1,980.57	-	
19	Blending ratio Domestic/Imported**		1.00	-	1.00	-	1.00	-	
20	Weighted average cost of coal / Ignite	Rs / MT	1867.08	-	1866.79	2181.53	1980.57	-	
F									
QUALITY									
21	GCV of domestic coal of the opening stock as per bill of coal company	Kcal/kg	3,824.00	-	4,001.00	-	4,000.00	-	
22	GCV of domestic coal supplied as per bill of coal company	Kcal/kg	4,018.00	-	3,998.00	-	4,204.00	-	
23	GCV of imported coal of opening stock as per bill of coal company								
24	GCV of imported coal supplied as per bill of coal company					4,283.00			
25	Weighted average GCV of coal/ignite as billed	Kcal/kg	4001.00	-	4000.00	-	4221.00	-	
26	GCV of domestic coal of the opening stock as received at station	Kcal/kg	3,537.00	-	3,725.00	-	3,733.00	-	
27	GCV of domestic coal supplied as received at station	Kcal/kg	3,700.00	-	3,736.00	-	3,701.00	-	
28	GCV of imported coal of the opening stock as received at station	Kcal/kg							
29	GCV of imported coal supplied as received at station					4,283.00			
30	Weighted average GCV of coal/ignite as received at station	Kcal/kg	3725.00	-	3733.00	-	3733.00	-	
			Net avg price of coal as received		1,946.38				
			Net avg GCV of coal as received		3,722.57				

Details of Source wise Fuel for Computation of Energy Charges

Company		HTFC Limited							
Name of generating Station		Sri PTGS Hogen							
Sl.No	Particulars	UNIT	Oct 2021		Nov 2021		Dec 2021		
			Domestic coal		Domestic coal		Domestic coal		
			Domestic Coal	Imported Coal	Domestic Coal	Imported Coal	Domestic Coal	Imported Coal	
A									
1	Opening Stock of coal	MT	2,31,815.78	-	2,39,870.74	-	3,85,181.04	-	
2	Value of stock	Rs	44,32,80,333.00	-	44,90,80,248.00	-	71,76,26,096.00	-	
B									
3	Quantity								
4	Quantity of Coal/ignite supplied by coal/ignite company	MT	16,43,182.23	-	11,72,195.28	-	11,28,547.10	-	
5	Adjustment (+/-) in quantity supplied made by Coal/ignite Company	MT	-	-	-	-	-	-	
6	Coal supplied by Coal/ignite Company (3+5)	MT	16,43,182.23	-	11,72,195.28	-	11,28,547.10	-	
7	Normal wastage & handling losses (for Coal/ignite based projects)	MT	2,254.38	-	2,333.98	-	2,985.42	-	
8	Net Coal/ignite supplied (5-7)	MT	16,40,927.85	-	11,69,861.30	-	11,25,561.68	-	
C									
9	Amount charged by the Coal/ignite Company	Rs	2,02,41,40,881.00	-	2,13,30,46,255.00	-	2,10,72,21,862.00	-	
10	Adjustment (+/-) in amount charged by coal/ignite Company	Rs	-5,74,53,338.00	-	-10,01,38,450.00	-	-10,51,32,811.00	-	
11	Handling, Sampling and such other charges	Rs	3,73,48,609.00	-	4,01,03,600.00	-	3,80,00,367.00	-	
12	Total Amount Charged (9+10+11)	Rs	2,00,40,56,152.00	-	2,18,29,50,405.00	-	2,04,00,79,418.00	-	
D									
13	TRANSPORTATION								
14	Transportation charges by Rail / Ship / Road Transport								
15	By Rail	Rs	35,81,773.00	-	1,88,29,457.00	-	1,81,80,774.00	-	
16	By Road	Rs	-	-	-	-	-	-	
17	By Ship	Rs	-	-	-	-	-	-	
18	Adjustment (+/-) in amount charged by railway / transport company	Rs	-	-	-	-	-	-	
19	Demurrage charges, if any	Rs	-	-	-	-	-	-	
20	Cost of travel in transporting Coal through MGR system, if applicable	Rs	1,53,40,177.00	-	2,54,55,047.00	-	2,72,98,108.00	-	
21	Total transportation charges (14+15+16+17+18+19+20)	Rs	2,21,09,950.00	-	4,22,84,504.00	-	4,54,80,882.00	-	
22	Total amount charged for Coal / Ignite supplied including transportation (12+21)	Rs	2,02,61,66,102.00	-	2,17,46,40,609.00	-	2,07,51,68,300.00	-	
E									
23	TOTAL COST								
24	Landed cost of Coal / Ignite (12+21+22)	Rs / MT	1,241.80	-	1,865.12	-	1,847.86	-	
25	Blending ratio Domestic/Imported**		1.00	-	1.00	-	1.00	-	
26	Weighted average cost of coal / Ignite	Rs / MT	1241.80	-	1865.12	-	1847.86	-	
F									
27	QUALITY								
28	GCV of domestic coal of the opening stock as per bill of coal company	Kcal/kg	4,021.00	-	3,901.00	-	3,818.00	-	
29	GCV of domestic coal supplied as per bill of coal company	Kcal/kg	3,873.00	-	3,873.00	-	3,741.00	-	
30	GCV of imported coal of opening stock as per bill of coal company								
31	GCV of imported coal supplied as per bill of coal company								
32	Weighted average GCV of coal/ignite as billed	Kcal/kg	3881.00	-	3678.00	-	3779.00	-	
33	GCV of domestic coal of the opening stock as received at station	Kcal/kg	3,717.00	-	3,665.00	-	3,375.00	-	
34	GCV of domestic coal supplied as received at station		3583.00	-	3506.00	-	3479.00	-	
35	GCV of imported coal of the opening stock as received at station								
36	GCV of imported coal supplied as received at station								
37	Weighted average GCV of coal/ignite as received at station	Kcal/kg	3583.00	-	3375.00	-	3383.00	-	
			Net avg price of coal as received		1,854.19				
			Net avg GCV of coal as received		3,382.38				

Detail of Source-wise Fuel for Computation of Energy Charge

Sl. No.	Category	Particulars	Unit	July 2012			Nov 2012			Feb 2012		
				Domestic Coal		Annual	Domestic Coal		Biomass	Domestic Coal		Biomass
				Inventory Coal	Imported Coal		Inventory Coal	Imported Coal		Inventory Coal	Imported Coal	
A	Quantity											
1	Quantity of coal (kg)		1,78,195.5	14,814.34		1,78,195.5	14,814.34		1,78,195.5	14,814.34		
2	Value of coal	Rs.	66,81,55,714.00	26,48,85,814.32		66,81,55,714.00	26,48,85,814.32		66,81,55,714.00	26,48,85,814.32		
B	Quality											
3	Quantity of Coal (kg) loaded in each 1000 kg bag	kg	15,72,865.87	1,44,279.24		15,72,865.87	1,44,279.24		15,72,865.87	1,44,279.24		15,72,865.87
4	Assessment (1/1) quantity loaded made by Coal/ignite Company	kg										
5	Over/under to Coal/ignite Company, (1/1)	kg	15,72,865.87	1,44,279.24		15,72,865.87	1,44,279.24		15,72,865.87	1,44,279.24		15,72,865.87
6	Derivative short & handling fees for Coal/ignite loaded in each 1000 kg bag	kg	15,72,865.87	1,44,279.24		15,72,865.87	1,44,279.24		15,72,865.87	1,44,279.24		15,72,865.87
7	Total Coal/ignite supplied (1+3+5+6)	kg	15,72,865.87	1,44,279.24		15,72,865.87	1,44,279.24		15,72,865.87	1,44,279.24		15,72,865.87
C	MOE											
8	Amount charged by the Coal/ignite Company	Rs.	1,78,195,467.10	2,64,88,581.40		1,78,195,467.10	2,64,88,581.40		1,78,195,467.10	2,64,88,581.40		1,78,195,467.10
9	Assessment (1/1) amount charged by Coal/ignite Company	Rs.										
10	Handling, Loading and unloading charges	Rs.	4,51,70,000.00			4,51,70,000.00			4,51,70,000.00			4,51,70,000.00
11	Total Amount charged (8+9+10)	Rs.	1,78,195,467.10	2,64,88,581.40		1,78,195,467.10	2,64,88,581.40		1,78,195,467.10	2,64,88,581.40		1,78,195,467.10
D	MOE/PROVISION											
12	Temperature charges (1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11)	Rs.										
13	By fuel	Rs.	1,11,72,219.00			1,11,72,219.00			1,11,72,219.00			1,11,72,219.00
14	By feed	Rs.										
15	By stock	Rs.										
16	Adjustment (1) to amount charged by the above mentioned company	Rs.										
17	By stock	Rs.										
18	By feed	Rs.										
19	By stock	Rs.										
20	Coal/ignite (1) to amount charged by the above mentioned company	Rs.	1,11,72,219.00			1,11,72,219.00			1,11,72,219.00			1,11,72,219.00
21	Total temperature charges (12+13+14+15+16+17+18+19)	Rs.	1,11,72,219.00			1,11,72,219.00			1,11,72,219.00			1,11,72,219.00
22	Total amount charged for Coal/ignite supplied including temperature (11+21)	Rs.	1,78,195,467.10	2,64,88,581.40		1,78,195,467.10	2,64,88,581.40		1,78,195,467.10	2,64,88,581.40		1,78,195,467.10
E	TOTAL COST											
23	Actual Cost of Coal/ignite (1+11+21)	Rs./MT	1,00,12	1,712.34		1,00,12	1,712.34		1,00,12	1,712.34		1,00,12
24	Working loss (Depreciation, interest etc.)	Rs./MT	5,500	2,071		5,500	2,071		5,500	2,071		5,500
25	Weighted average cost of coal/ignite including working loss	Rs./MT		3381.34			3381.34			3381.34		
26	Weighted average cost of coal/ignite including working loss (100 kW)	Rs./MT		3381.34			3381.34			3381.34		
F	Quality											
27	GCV of domestic coal of the opening stock as per test of coal samples	kg/MT	4,211.00			4,211.00			4,211.00			
28	GCV of domestic coal as tested as per test of coal samples	kg/MT	5,715.00			4,171.00		1,070.00	4,171.00		1,070.00	4,211.00
29	GCV of domestic coal of the opening stock as per test of coal samples	kg/MT		5,145.00			5,360.00			5,145.00		
30	GCV of domestic coal as tested as per test of coal samples	kg/MT		5,314.00			5,189.00			5,314.00		
31	Weighted average GCV of coal/ignite as tested as per test of coal samples	kg/MT		417.33			418.00			418.00		
32	GCV of domestic coal of the opening stock as tested as per test of coal samples	kg/MT	1,100.00			1,567.00			1,100.00			
33	GCV of domestic coal as tested as per test of coal samples	kg/MT	1,100.00			1,145.00		2875.00	1,145.00			1,100.00
34	GCV of domestic coal of the opening stock as tested as per test of coal samples	kg/MT		4,373.00			5,360.00			4,373.00		
35	GCV of domestic coal as tested as per test of coal samples	kg/MT		5,000.00			5,189.00			5,000.00		
36	Weighted average GCV of coal/ignite as tested as per test of coal samples	kg/MT		4470.00			4,740.00			4470.00		
37	Weighted average GCV of coal/ignite as tested as per test of coal samples	kg/MT		4470.00			4,740.00			4470.00		

Weighted price of coal as received 1,000.00
 Weighted price of coal as received 4,740.00

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Details of Secondary Fuel for Computation of Energy Charges

Name of the company		NTPC Limited		
Name of the power station		Sigat STPS Stage-I	2019-20	
			100	100
S.No	Particulars	Unit	OCT 18	Nov 18
				DEC 18
A	OPENING QUANTITY			
1	Opening stock of oil	KL	2,906.43	2,906.43
2	Value of stock	Rs	15,92,45,000.00	15,92,45,050.00
B	Quantity			
3	Quantity of oil supplied by oil company	KL	0.00	3,092.28
4	Adjustment (+/-) in qty supplied by Oil company	KL	0.00	0.00
5	Oil supplied by oil company (3+4)	KL	0.00	3,092.28
6	Normative transit & handling losses	KL	0.00	0.00
7	Net oil supplied (5-6)	KL	0.00	3,092.28
C	PRICE			
8	Amount charged by Oil company	Rs	0.00	18,85,09,165.00
9	Adjustment (+/-) in amount charged by Oil company	Rs	0.00	0.00
10	Handling, sampling and such other similar charges	Rs	0.00	0.00
11	Total amount charged (8+9+10)	Rs	0.00	18,85,09,165.00
D	TRANSPORTATION			
12	Transportation charges by rail/ship/road transport	Rs		
	by rail	Rs	0.00	0.00
	by road	Rs	0.00	0.00
	by ship	Rs	0.00	0.00
	Adjustment (+/-) in amount charged by rail/ways/transport company	Rs	0.00	0.00
14	Demurrage charges (if any)	Rs	0.00	0.00
15	Cost of diesel in transporting oil through MGR system if applicable	Rs	0.00	0.00
16	Total transportation charges (12+13+14+15)	Rs	0.00	0.00
17	Total amount charged for oil supplied incl transportation (11+16)	Rs	0.00	18,85,09,165.00
E	Total Cost			
18	Limited cost of oil (HFO/LDO) (2+17)/(5+7)	Rs/KL	54,790.85	58,038.33
19	Blending ratio	%	1.00	1.00
20	Weighted average cost of oil	Rs/KL	54,790.85	58,038.33
F	QUALITY			
21	GCV of oil of the opening stock as per bill of oil company	Kcal/litre		
22	GCV of oil supplied as per bill of oil company	Kcal/litre		
23	Weighted average GCV of oil as billed	Kcal/litre		
24	GCV of oil of the opening stock as received at station	Kcal/litre	10,230.00	10,230.00
25	GCV of oil supplied (HFO/LDO)	Kcal/litre		
26	Weighted average GCV of Oil (HFO/LDO)	Kcal/litre	10,230.00	10,230.00
			Wt avg Price of oil	58,145.69
			Wt avg GCV of oil	10,230.00

Details of Secondary Fuel for Computation of Energy Charges

Name of the company		NTPC Limited			
Name of the power station		Sipat STPS Stage-I			
		2020-21			
		LDO			
S.No	Particulars	Unit	OCT 19	Nov 19	DEC 19
A	OPENING QUANTITY				
1	Opening stock of oil	KL	3,815.827	3,775.327	2,478.377
2	Value of stock	Rs	21,05,67,149.00	19,81,69,750.00	18,65,02,429.00
B	Quantity				
3	Quantity of oil supplied by oil company	KL	0.00	0.00	0.00
4	Adjustment (+/-) in qty supplied by Oil company	KL	0.00	0.00	0.00
5	Oil supplied by oil company (3+4)	KL	0.00	0.00	0.00
6	Normative transit & handling losses	KL	0.00	0.00	0.00
7	Net oil supplied (3-6)	KL	0.00	0.00	0.00
C	PRICE				
8	Amount charged by Oil company	Rs	0.00	0.00	0.00
9	Adjustment (+/-) in amount charged by Oil company	Rs	0.00	0.00	0.00
10	Handling, sampling and such other similar charges	Rs	0.00	0.00	0.00
11	Total amount charged (8+9+10)	Rs	0.00	0.00	0.00
D	TRANSPORTATION				
12	Transportation charges by rail/ship/road transport	Rs			
	by rail	Rs	0.00	0.00	0.00
	by road	Rs	0.00	0.00	0.00
	by ship	Rs	0.00	0.00	0.00
13	Adjustment (+/-) in amount charged by rail/ways/transport company	Rs	0.00	0.00	0.00
14	Demurrage charges (if any)	Rs	0.00	0.00	0.00
15	Cost of diesel in transporting oil through MGR system if applicable	Rs	0.00	0.00	0.00
16	Total transportation charges (12+13-14+15)	Rs	0.00	0.00	0.00
17	Total amount charged for oil supplied incl transportation (11+16)	Rs	0.00	0.00	0.00
E	Total Cost				
18	Limited cost of oil (HFO/LDO) (2+17)/(1+7)	Rs/KL	55,189.80	55,189.80	55,189.80
19	Blending ratio	%	1.00	1.00	1.00
20	Weighted average cost of oil	Rs/KL	55,189.80	55,189.80	55,189.80
F	QUALITY				
21	GCV of oil of the opening stock as per bill of oil company	Kcal/KL	10,230.00	10,230.00	10,200.00
22	GCV of oil supplied as per bill of oil company	Kcal/KL			
23	Weighted average GCV of oil as billed	Kcal/KL			
24	GCV of oil of the opening stock as received at station	Kcal/KL	10,230.00	10,230.00	10,200.00
25	GCV of oil supplied (HFO/LDO)	Kcal/KL			
26	Weighted average GCV of Oil (HFO/LDO)	Kcal/KL	10,230.00	10,230.00	10,230.00
			Wt avg Price of oil	55189.80	
			Wt avg GCV of oil	10230.00	

Details of Secondary Fuel for Computation of Energy Charges

Name of the company		NTPC Limited			
Name of the power station		Sipat STPS Stage-I			
		2021-22			
		LDO			
S.No	Particulars	Unit	OCT 20	Nov 20	DEC 20
A. OPENING QUANTITY					
1	Opening stock of oil	KL	5,581.60	5,051.60	4,436.60
2	Value of stock	Rs	25,63,33,959.00	23,10,08,747.00	20,29,55,150.00
B. QUANTITY					
3	Quantity of oil supplied by oil company	KL	0.00	0.00	0.00
4	Adjustment (+/-) in qty supplied by Oil company	KL	0.00	0.00	0.00
5	Oil supplied by oil company (3+4)	KL	0.00	0.00	0.00
6	Normative transit & handling losses	KL	0.00	0.00	0.00
7	Net oil supplied (5-6)	KL	0.00	0.00	0.00
C. PRICE					
8	Amount charged by Oil company	Rs	0.00	0.00	0.00
9	Adjustment (+/-) in amount charged by Oil company	Rs	0.00	0.00	0.00
10	Handling, sampling and such other similar charges	Rs	0.00	0.00	0.00
11	Total amount charged (8+9+10)	Rs	0.00	0.00	0.00
D. TRANSPORTATION					
12	Transportation charges by rail/ship/road transport	Rs			
	by rail	Rs	0.00	0.00	0.00
	by road	Rs	0.00	0.00	0.00
	by ship	Rs	0.00	0.00	0.00
	Adjustment (+/-) in amount charged by rail/ways/transport company	Rs	0.00	0.00	0.00
14	Demurrage charges (if any)	Rs	0.00	0.00	0.00
15	Cost of diesel in transporting oil through MGR system if applicable	Rs	0.00	0.00	0.00
16	Total transportation charges (12+13+14+15)	Rs	0.00	0.00	0.00
17	Total amount charged for oil supplied incl transportation (11+16)	Rs	0.00	0.00	0.00
E. Total Cost					
18	Limited cost of oil (HFO/LDO) (2+17)/(5+7)	Rs/KL	45,745.68	45,745.68	45,745.68
19	Blending ratio	%	1.00	1.00	1.00
20	Weighted average cost of oil	Rs/KL	45,745.68	45,745.68	45,745.68
F. QUALITY					
21	GCV of oil of the opening stock as per bill of oil company	Kcal/KL			
22	GCV of oil supplied as per bill of oil company	Kcal/KL			
23	Weighted average GCV of oil as billed	Kcal/KL			
24	GCV of oil of the opening stock as received at station	Kcal/KL	10,473.00	10,473.00	10,473.00
25	GCV of oil supplied (HFO/LDO)	Kcal/KL			
26	Weighted average GCV of Oil (HFO/LDO)	Kcal/KL	10,473.00	10,473.00	10,473.00
			Wt avg Price of oil	45745.68	
			Wt avg GCV of oil	10473.00	

Details of Secondary Fuel for Computation of Energy Charges

Name of the company		NTPC Limited			
Name of the power station		SIPAT-I			
		2022-23			
		LDO			
S.No	Particulars	Unit	OCT 21	Nov 21	DEC 21
A					
OPENING QUANTITY					
1	Opening stock of oil	MT	4,488.71	6,891.89	6,503.99
2	Value of stock	Rs	23,67,56,582.00	45,75,51,836.00	37,98,70,596.00
B					
Quantity					
3	Quantity of oil supplied by oil company	MT	3,097.23	0.00	0.00
4	Adjustment (+/-) in qty supplied by Oil company	MT	0.00	0.00	0.00
5	Oil supplied by oil company (3+4)	MT	3,097.23	0.00	0.00
6	Normative transit & handling losses	MT	0.00	0.00	0.00
7	Net oil supplied (5-6)	MT	3,097.23	0.00	0.00
C					
PRICE					
8	Amount charged by Oil company	Rs	20,68,92,919.00	0.00	0.00
9	Adjustment (+/-) in amount charged by Oil company	Rs	0.00	0.00	0.00
10	Handling, sampling and such other similar charges	Rs	0.00	0.00	0.00
11	Total amount charged (8+9+10)	Rs	20,68,92,919.00	0.00	0.00
D					
TRANSPORTATION					
12	Transportation charges by rail/ship/road transport	Rs			
	by rail	Rs	0.00	0.00	0.00
	by road	Rs	0.00	0.00	0.00
	by ship	Rs	0.00	0.00	0.00
	Adjustment (+/-) in amount charged by railways/transport company	Rs	0.00	0.00	0.00
13	Demurrage charges (if any)	Rs	0.00	0.00	0.00
14	Cost of diesel in transporting oil through MGT system, if applicable	Rs	0.00	0.00	0.00
15	Total transportation charges (12+/- 13-14+15)	Rs	0.00	0.00	0.00
16	Total amount charged for oil supplied incl transportation (11+16)	Rs	20,68,92,919.00	0.00	0.00
E					
Total Cost					
17	Landed cost of oil (HFO/LDO) (2+17)/(1+7)	Rs/MT	58,405.77	58,405.77	58,405.77
18	Blending ratio	%	1.00	1.00	1.00
19	Weighted average cost of oil	Rs/MT	58,405.77	58,405.77	58,405.77
F					
QUALITY					
20	GCV of oil of the opening stock as per bill of oil company	Kcal/Kg			
21	GCV of oil supplied as per bill of oil company	Kcal/Kg			
22	Weighted average GCV of oil as billed	Kcal/Kg			
23	GCV of oil of the opening stock as received at station	Kcal/Kg	10,673.00	10,573.00	10,673.00
24	GCV of oil supplied (HFO/LDO)	Kcal/Kg	10,673.00		
25	Weighted average GCV of Oil (HFO/LDO)	Kcal/Kg	10,673.00	10,573.00	10,673.00
			Wt avg Price of oil	58405.77	
			Wt avg GCV of oil	10673.00	

Details of Secondary Fuel for Computation of Energy Charges

Name of the company		NTPC Limited			
Name of the power station		SIPAT-I			
		2023-24			
		LDO			
S.No	Particulars	Unit	OCT 22	Nov 22	DEC 22
A					
OPENING QUANTITY					
1	Opening stock of oil	MT	5,918.19	5,302.19	4,066.19
2	Value of stock	Rs	44,07,61,563.00	39,48,84,862.00	34,75,18,224.00
B					
Quantity					
3	Quantity of oil supplied by oil company	MT	0.00	0.00	0.00
4	Adjustment (+/-) in qty supplied by Oil company	MT	0.00	0.00	0.00
5	Oil supplied by oil company (3+4)	MT	0.00	0.00	0.00
6	Normative transit & handling losses	MT	0.00	0.00	0.00
7	Net oil supplied (5-6)	MT	0.00	0.00	0.00
C					
PRICE					
8	Amount charged by Oil company	Rs	0.00	0.00	0.00
9	Adjustment (+/-) in amount charged by Oil company	Rs	0.00	0.00	0.00
10	Handling, sampling and such other similar charges	Rs	0.00	0.00	0.00
11	Total amount charged (8+9+10)	Rs	0.00	0.00	0.00
D					
TRANSPORTATION					
12	Transportation charges by rail/ship/road transport	Rs			
	by rail	Rs	0.00	0.00	0.00
	by road	Rs	0.00	0.00	0.00
	by ship	Rs	0.00	0.00	0.00
	Adjustment (+/-) in amount charged by railways/transport company	Rs	0.00	0.00	0.00
13	Demurrage charges (if any)	Rs	0.00	0.00	0.00
14	Cost of diesel in transporting oil through MGT system if applicable	Rs	0.00	0.00	0.00
15	Total transportation charges (12+/- 13-14+15)	Rs	0.00	0.00	0.00
16	Total amount charged for oil supplied incl transportation (11+16)	Rs	0.00	0.00	0.00
E					
Total Cost					
17	Landed cost of oil (HFO/LDO) (2+17)/(1+7)	Rs/MT	74,475.85	74,475.85	74,475.85
18	Blending ratio	%	1.00	1.00	1.00
19	Weighted average cost of oil	Rs/MT	74,475.85	74,475.85	74,475.85
F					
QUALITY					
21	GCV of oil of the opening stock as per bill of oil company	Kcal/Kg			
22	GCV of oil supplied as per bill of oil company	Kcal/Kg			
23	Weighted average GCV of oil as billed	Kcal/Kg			
24	GCV of oil of the opening stock as received at station	Kcal/Kg	10,663.00	10,663.00	10,663.00
25	GCV of oil supplied (HFO/LDO)	Kcal/Kg			
26	Weighted average GCV of Oil (HFO/LDO)	Kcal/Kg	10,663.00	10,663.00	10,663.00
			Wt avg Price of oil	74475.85	
			Wt avg GCV of oil	10663.00	

Supplemental Annex C-200

Form 122

Name of the Company: **HYCO Limited**
 Name of the Project Section: **Hydro-Electric Project**
 APPROPRIAL CODE

	2013-18	2019-24	2025-30	2031-36	2037-42	2043-48	2054-59
1. Rate of Energy Charge							
Rate of Energy Charge	0.0000	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Rate of Fuel Oil Adjustment	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
2. Rate of Contribution from							
SED Allowance	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Rate of Contribution from (GAS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
3. Rate of Contribution from							
Rate of Contribution from (GAS)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
4. Specific Priority Fuel							
Contribution	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
5. Rate of Energy Charge from (HCC)							
Rate of Energy Charge from (HCC)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6. Rate of Energy Charge from (HCC)							
Rate of Energy Charge from (HCC)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

	2013-18	2019-24	2025-30	2031-36	2037-42	2043-48	2054-59
Rate of Days of the Area							
Rate of Days of the Area	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Days of Construction							
Rate of Days of Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Days of Commissioning							
Rate of Days of Commissioning	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Days							
Rate of Days	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Variable Charges							
Rate of Variable Charges	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Variable Charge (GAS)							
Rate of Variable Charge (GAS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Variable Charge (HCC)							
Rate of Variable Charge (HCC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Fuel from							
Rate of Fuel from (GAS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Fuel from (HCC)							
Rate of Fuel from (HCC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Fuel from (HCC)							
Rate of Fuel from (HCC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2013-18	2019-24	2025-30	2031-36	2037-42	2043-48	2054-59
Rate of Fuel from (GAS)							
Rate of Fuel from (GAS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Fuel from (HCC)							
Rate of Fuel from (HCC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Fuel from (HCC)							
Rate of Fuel from (HCC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Fuel from (HCC)							
Rate of Fuel from (HCC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Fuel from (HCC)							
Rate of Fuel from (HCC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Fuel from (HCC)							
Rate of Fuel from (HCC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Fuel from (HCC)							
Rate of Fuel from (HCC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Fuel from (HCC)							
Rate of Fuel from (HCC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Fuel from (HCC)							
Rate of Fuel from (HCC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Rate of Fuel from (HCC)							
Rate of Fuel from (HCC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Details/Information to be Submitted in respect of Capital Assets

Name of the Trustee		NTFC Limited					
Name of the Generating Station		Surya STPS Stage I					
Financial year		2019-20					
Sl. No.	Details of Capital Assets and Expenses		Classified as a part of substandard Capitalization	Funded through Co-operative Allowance	Funded through Special Allowance (if Applicable)	Classified as a part of reserve and spare	Justification
	Name of Assets	Amount					
1	M181299200-100NB CI CHECK VALVE FOR INT ASH WATER P	0.24	NO	NA	NA	NO	
2	M182002170-400 NB CI GATE VALVE	1.49	NO	NA	NA	NO	
3	M181101190-GLOBE VALVE 200NB MM CI-150 MOTORISED	4.38	NO	NA	NA	NO	
4	M18610403641 NB CI GATE VALVE	0.08	NO	NA	NA	NO	
5	M186107009440NB CI GATE VALVE JE JARMURS 4310	0.83	NO	NA	NA	NO	
6	M1861040150NB CI GATE VALVE SIZE- 2000 CLSIDING ITEM	1.00	NO	NA	NA	NO	
7	M1861140045 CI GLOBE VALVE 80 NB	0.01	NO	NA	NA	NO	
8	M186107004200 NB CI GLOBE VALVE	0.00	NO	NA	NA	NO	
9	M186107040-FLUJ V.V. SIZE 100NB PL 125-80MM	0.01	NO	NA	NA	NO	
10	M186110032-8P VALVE 100MM AS MANUAL PN10	0.29	NO	NA	NA	NO	
11	M186107066-ROTTEDLY V.V. SIZE 100MM API 607 PN-10	0.37	NO	NA	NA	NO	
12	M186110024 CI GATE VALVE 200NB	1.36	NO	NA	NA	NO	
13	M186110050-GATE V/V 125NB DRG 0406 NBMM-DE GA-11B	1.81	NO	NA	NA	NO	
14	M186110070-GATE VALVE ASBY CI PN11 500NB-8	1.98	NO	NA	NA	NO	
15	M186107080-125NB NB-BL OSEC KNIFE GATE VALVE	0.89	NO	NA	NA	NO	
16	M18110011-5A 5P HESLER BEARING 2000 CKA W 5L70	1.35	NO	NA	NA	NO	
17	M184117000-COMP ASBY FE DUAL FLUORIMAT FLO 30-11	0.80	NO	NA	NA	NO	
18	M184102000-FCU FE 25 COMP ASBY	1.21	NO	NA	NA	NO	
19	M184164200-COMP ASBY FEMBRN COUPLING PBT 378	11.24	NO	NA	NA	NO	
20	M1822270200-COMP ASBY ELFCOMACONB 20-1	10.88	NO	NA	NA	NO	
21	M182113000-COMP ASBY ON 05050117 COMP ASBY	11.11	NO	NA	NA	NO	
22	M1822270300-COMP ASBY PROMIN ENDRBY DEAR BOX NO-215	1.90	NO	NA	NA	NO	
23	M182001130-FLUORITING COMPLETE ASBY -F0710	0.74	NO	NA	NA	NO	
24	M182001180-FLUORITING COMPLETE ASBY F0-107	0.81	NO	NA	NA	NO	
25	M182001200-COMPLETE PUMP ASSEMBLY OF GLOBAL WATER	4.87	NO	NA	NA	NO	
26	M182001250-COMPLETE PUMP ASSEMBLY OF GLOBAL WATER	1.54	NO	NA	NA	NO	
27	M182001380-IMBUSH BEARING MITURES 1 PUMP 500NB	13.65	NO	NA	NA	NO	
28	M182010000-KOZEY 250 NB-COMPLETE PUMP ASBY	4.13	NO	NA	NA	NO	
29	M182010000-TU B-W PUMP ASBY KBL 120NB	9.30	NO	NA	NA	NO	
30	M182000010-WETACIDE PUMP SMPT	12.02	NO	NA	NA	NO	
31	M182000010-WETACIDE INTERMEDIATE SMPT	11.22	NO	NA	NA	NO	
32	M182000015-INTERMEDIATE SMPT 11122 WETA 250-6	18.89	NO	NA	NA	NO	
33	M182000030-TOP SMPT WXTA 210-8	21.48	NO	NA	NA	NO	
34	M182000000-PUMP ASBY 2.5M3 100112-40K1C	41.90	NO	NA	NA	NO	
35	M182010010-COMPLETE BOOSTER PUMP W/O NOISE	1.29	NO	NA	NA	NO	
36	M182010010-PUMP ASBY 1.5M3 100112-40K1A	1.00	NO	NA	NA	NO	
37	M182010010-PUMP ASBY 1.5M3 100112-40K1B	1.04	NO	NA	NA	NO	
38	M182010010-PUMP ASBY 1.5M3 100112-40K1C	11.90	NO	NA	NA	NO	
39	M182110001W-VACUUM PUMP ASBY 2.5M3 100112-40K1	16.77	NO	NA	NA	NO	
40	M184220001-ASB SLURRY PUMP 100112-40K1 WISE 5AM	24.30	NO	NA	NA	NO	
41	M184401000N-KA308 IMPELLER	1.87	NO	NA	NA	NO	
42	M184401004-ME310 100 IMPELLER	1.15	NO	NA	NA	NO	
43	M184401005-10A 150 IMPELLER	7.34	NO	NA	NA	NO	
44	M184401006-10B 150 IMPELLER	2.04	NO	NA	NA	NO	
45	M184410000-PUMP ASBY 10A 150	11.71	NO	NA	NA	NO	
46	M184400000-FLY WHEELMENT 10A 150 IMPELLER 2A 150	10.00	NO	NA	NA	NO	

47	M516640030-HP ELEMENT 101680161 ATLAS COPCO 250-300	10.55	NO	NA	NA	NO
48	M546100186-ALEXONE 1/18T ASBLY	11.91	NO	NA	NA	NO
49	M546100233-2ND ASSY SAMURSET KOBILTZO	87.30	NO	NA	NA	NO
50	M579609301-40N SOCRUSTOAPLITE ASSY	18.34	NO	NA	NA	NO
51	M579609302-103.0 OZONE COMP ASSLY	1.84	NO	NA	NA	NO
52	M579610000-COMPLTTE VALVE ASSY 4CT14417288888	48.12	NO	NA	NA	NO
53	M579610000-THROTTLE BODY CONTROL VALVE	22.29	NO	NA	NA	NO
54	M579610000-GATE VALVE KEY T.04.019.99.25.01	1.00	NO	NA	NA	NO
55	M579610000-VALVE ASSY DRUSD DUSTA G.MCC PHIL	8.29	NO	NA	NA	NO
56	M579614200-GATE VALVE ASSY 2011-0817-0211-VELAN	8.02	NO	NA	NA	NO
57	M579615000-GATE VALVE ASSY 2011-0817-0211-VELAN	7.85	NO	NA	NA	NO
58	M579615100-GATE VALVE ASSY 2011-0817-0211-VELAN	14.85	NO	NA	NA	NO
59	M579615200-GATE VALVE ASSY 2011-0817-0211-VELAN	18.84	NO	NA	NA	NO
60	M579615300-810-2064C-0211-0817-0211-VELAN	7.34	NO	NA	NA	NO
61	M579615300-810-2064C-0211-0817-0211-VELAN	1.12	NO	NA	NA	NO
62	M579615400-GATE VALVE ASSY 2011-0817-0211-VELAN	10.62	NO	NA	NA	NO
63	M579615700-GATE VALVE ASSY 2011-0817-0211-VELAN	7.11	NO	NA	NA	NO
64	M421201133-SEAL RING 28C P/N 114681 BLUETROSA	10.14	NO	NA	NA	NO
65	M421201133-SEAL RING 28C P/N 114681 BLUETROSA	9.26	NO	NA	NA	NO
66	M444510000-COAL COMPARTMENT ASSEMBLY	17.45	NO	NA	NA	NO
67	M444510020-PORTION AIR NOZZLE TIP W/ SCAMBER ASSY	1.04	NO	NA	NA	NO
68	M444510030-TIP AIR NOZZLE TIP W/ SCAMBER ASSY	0.71	NO	NA	NA	NO
69	M444510040-ADJUSTABLE NOZZLE TIP W/ SCAMBER ASSY	8.65	NO	NA	NA	NO
70	M444510050-ADJUSTABLE NOZZLE TIP ASSY	4.40	NO	NA	NA	NO
71	M445010010-D. PAN BODY BLADE	190.78	NO	NA	NA	NO
72	M445010010-BEARING CARTRIDGE V814448-06151	81.88	NO	NA	NA	NO
73	M445010020-PPSU-100-112-00100 CYLINDER	10.27	NO	NA	NA	NO
74	M445010040-PULVERIZER DISCHARGE GATE VALVE-JIT	14.00	NO	NA	NA	NO
75	M445130010-GRINDING ROLL 130-3-01 DUCOAN	7.29	NO	NA	NA	NO
76	M445130040-VANE V HELL SECTOR 45-151 DUCOAN BOLLER	51.92	NO	NA	NA	NO
77	M445130100-HP 1100 LOS OIL COOLER	2.80	NO	NA	NA	NO
78	M445304001-EGHST PULLEY-HEAD	8.33	NO	NA	NA	NO
79	M445304001-EGHST PULLEY-HEAD	1.04	NO	NA	NA	NO
80	M445304001-EGHST PULLEY-HEAD	29.74	NO	NA	NA	NO
81	M445304001-EGHST PULLEY-HEAD	1.99	NO	NA	NA	NO
82	M445304001-EGHST PULLEY-HEAD	3.21	NO	NA	NA	NO
83	M445304001-EGHST PULLEY-HEAD	8.66	NO	NA	NA	NO
84	M445304001-EGHST PULLEY-HEAD	3.22	NO	NA	NA	NO
85	M445304001-EGHST PULLEY-HEAD	1.87	NO	NA	NA	NO
86	M445304001-EGHST PULLEY-HEAD	40.11	NO	NA	NA	NO
87	M445304001-EGHST PULLEY-HEAD	11.59	NO	NA	NA	NO
88	M445304001-EGHST PULLEY-HEAD	28.92	NO	NA	NA	NO
89	M445304001-EGHST PULLEY-HEAD	2.02	NO	NA	NA	NO
90	M445304001-EGHST PULLEY-HEAD	42.12	NO	NA	NA	NO
91	M445304001-EGHST PULLEY-HEAD	1.87	NO	NA	NA	NO
92	M445304001-EGHST PULLEY-HEAD	1.41	NO	NA	NA	NO
93	M445304001-EGHST PULLEY-HEAD	6.25	NO	NA	NA	NO
94	M445304001-EGHST PULLEY-HEAD	8.61	NO	NA	NA	NO
95	M445304001-EGHST PULLEY-HEAD	28.48	NO	NA	NA	NO
96	M445304001-EGHST PULLEY-HEAD	22.87	NO	NA	NA	NO
97	M445304001-EGHST PULLEY-HEAD	1.19	NO	NA	NA	NO
98	M445304001-EGHST PULLEY-HEAD	17.16	NO	NA	NA	NO

In order to ensure the customers dropped and necessary high machine reliability in all cases by the latest service units equipment are taken under a critical maintenance and replaced regularly by water and air. During each work shifts parts of equipment, which greater diameter, even smaller are replaced, equipped so that the machine reaction to particles of special efficiency in assigned area. Further as per TEJOIA Case 52 (1/0) report spent are adequate capacity as part of O&M expense. Therefore it is proved that the capital spent consumed by the latest service during the period may be please be allowed by Mr. Mr. Chennappa.

99	4256103000-3RD CLIMBER GRINDER ASSEMBLY
100	4256103000-GRINDER Assy 31448071-01
101	4361807000-407PH COMP ASSY
102	4361808000-8"X7" HYDRO DIRECTOR ASSY
103	4414004001-14 ABSORPTION TANK, TEC VTPS 034-A
104	4414004002-14 ABSORPTION TOWER, TEC VTPS 034-A
105	4457110011-5-FILL PACK 60X300X1000.PVC
106	4457110014-5-FILL PACK 300X300X1800.PVC
107	4457110015-5-FILL PACK 60X300X1800.PVC
108	44701140001-6N 86642-6-R-10K MC-17 FILL PACK ASSY
109	44701140002-6N 86642-6-R-10K MC-17 FILL PACK ASSY
110	4491513494-2PH/3HE Assy 1200000 M 25N2L DOZER 250-120
111	4492004001-09XCM COMPRESSOR
112	4701003400-1205V6 COMP ASSY
113	4706104001-STARTER ASSEMBLY OF DIESEL ENGINE-TROVA
114	4802147212-NOV B 25/2947 THERMAL RELIEF 10 100-M 15V
115	4807405401-COMPOSITE POLE OF ACS OF MAKE 1500A
116	4808006011-480 325 CB 1 REV. 171 12A1111240C
117	4808007011-CIRCUIT BREAKER, 3P, 15KV, 250V, 40KA, 480
118	4808112044-50X POLE ASSY-0 15020 01111A-S-003MPL
119	48081204401-MOTOR, 125 KW, 480V, 2ND 315 N/COL.
120	480812044011-25H 1600H 415V 480V, 2ND 315 N/COL.
121	48081207421-MOTOR, 501 CADE INDUCTION, 11KV, 1180HP
122	48081340701-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
123	480813407011-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
124	4808134070111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
125	48081340701111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
126	480813407011111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
127	4808134070111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
128	48081340701111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
129	480813407011111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
130	4808134070111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
131	48081340701111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
132	480813407011111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
133	4808134070111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
134	48081340701111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
135	480813407011111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
136	4808134070111111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
137	48081340701111111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
138	480813407011111111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
139	4808134070111111111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
140	48081340701111111111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
141	480813407011111111111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
142	4808134070111111111111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
143	48081340701111111111111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
144	480813407011111111111111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
145	4808134070111111111111111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP
146	48081340701111111111111111111111111-MOTOR, 501, 50 CADE INDUCTION, 11KV, 1180HP

20.25	NO	NA	NA	NO
21.71	NO	NA	NA	NO
3.27	NO	NA	NA	NO
71.35	NO	NA	NA	NO
8.29	NO	NA	NA	NO
14.52	NO	NA	NA	NO
152.02	NO	NA	NA	NO
74.10	NO	NA	NA	NO
142.09	NO	NA	NA	NO
153.47	NO	NA	NA	NO
79.33	NO	NA	NA	NO
57.31	NO	NA	NA	NO
16.31	NO	NA	NA	NO
2.94	NO	NA	NA	NO
0.30	NO	NA	NA	NO
0.15	NO	NA	NA	NO
4.96	NO	NA	NA	NO
2.40	NO	NA	NA	NO
18.85	NO	NA	NA	NO
4.32	NO	NA	NA	NO
4.30	NO	NA	NA	NO
1.38	NO	NA	NA	NO
1.32	NO	NA	NA	NO
18.21	NO	NA	NA	NO
7.00	NO	NA	NA	NO
16.81	NO	NA	NA	NO
2.21	NO	NA	NA	NO
2.25	NO	NA	NA	NO
7.25	NO	NA	NA	NO
7.21	NO	NA	NA	NO
1.29	NO	NA	NA	NO
187.18	NO	NA	NA	NO
7.33	NO	NA	NA	NO
4.16	NO	NA	NA	NO
2.12	NO	NA	NA	NO
19.28	NO	NA	NA	NO
4.54	NO	NA	NA	NO
12.92	NO	NA	NA	NO
3.97	NO	NA	NA	NO
10.80	NO	NA	NA	NO
18.81	NO	NA	NA	NO
8.06	NO	NA	NA	NO
9.02	NO	NA	NA	NO
11.82	NO	NA	NA	NO
27.27	NO	NA	NA	NO
7.67	NO	NA	NA	NO
8.14	NO	NA	NA	NO

147	4940120008-ACTUATOR,VED,CO-AG,3ARI05-JE	7.43	NO	NA	NA	NO
148	4940120009-PNEU ACTUATOR,MDL,TCACN63317,SHINWA	4.70	NO	NA	NA	NO
149	4940120010-PNEU ACTUATOR,MDL,TCACN63317,SHINWA	4.14	NO	NA	NA	NO
150	4940120011-PNEU ACTUATOR,MDL,TCACN63317,SHINWA	4.42	NO	NA	NA	NO
151	4940120012-VALVE,2" WATER,3/4" x 1/2" 300#	14.87	NO	NA	NA	NO
152	4940120013-COMPOSITE ACT ASSEMBLY,ALMA,SAITAJE	7.13	NO	NA	NA	NO
153	4940120014-CAMERA,IP BASED,CCTV	53.91	NO	NA	NA	NO
154	4940120015-ANALOG INPUT MODULE,EMERSON	8.06	NO	NA	NA	NO
155	4940120016-DIGITAL I/O MODULE,EMERSON	4.26	NO	NA	NA	NO
156	4940120017-VALVE COMPLETE WITH POSITION,1 AMP & ACTA	24.77	NO	NA	NA	NO
157	4940120018-LED BASED I/O SYSTEM,MYG,115VCA,BANCO	11.75	NO	NA	NA	NO
158	4940120019-SOL CONTACTLY MODULE,120VAC	0.06	NO	NA	NA	NO
159	4940120020-INPUT MODULE,EMERSON	49.11	NO	NA	NA	NO
160	4940120021-LOCAL SERVER,COMPAQ DIA DI,APLC SYS	44.90	NO	NA	NA	NO
161	4940120022-WORK STATION,PLC,USING ALL ACCESSORIES	70.79	NO	NA	NA	NO
162	4940120023-PLC WORK STATION,1647TS,15" CRT,APLC	42.12	NO	NA	NA	NO
163	4940120024-IP-CAMERA,800K,CR,SETTEL,USB	0.77	NO	NA	NA	NO
	Total for Stage	2,687.01				
	Equal Stage-I	2679.50				

(Continued)

Name of the Promoter		Books of Capital Assets		PART I			
Name of the Classifying Station		1974-75		Section 10(1)(a)			
Classical Year		30th 20th 10th		Section 10(1)(a)			
H No.	Books of Capital Assets & Expenses		Classified as per the amended Constitution	Booked through Constitution	Booked through Revised Constitution (If Applicable)	Classified as per the amended Constitution	Remarks
	Name of Asset	Amount in Rs.					
	PROPERTY VALUATION FOR THE YEAR 1974-75	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1975-76	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1976-77	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1977-78	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1978-79	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1979-80	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1980-81	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1981-82	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1982-83	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1983-84	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1984-85	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1985-86	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1986-87	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1987-88	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1988-89	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1989-90	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1990-91	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1991-92	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1992-93	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1993-94	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1994-95	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1995-96	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1996-97	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1997-98	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1998-99	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 1999-00	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2000-01	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2001-02	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2002-03	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2003-04	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2004-05	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2005-06	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2006-07	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2007-08	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2008-09	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2009-10	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2010-11	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2011-12	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2012-13	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2013-14	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2014-15	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2015-16	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2016-17	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2017-18	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2018-19	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2019-20	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2020-21	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2021-22	1.50	10	NA	NA	NO	
	PROPERTY VALUATION FOR THE YEAR 2022-23	1.50	10	NA	NA	NO	

110	110	NO	NA	NA	NO
111	111	NO	NA	NA	NO
112	112	NO	NA	NA	NO
113	113	NO	NA	NA	NO
114	114	NO	NA	NA	NO
115	115	NO	NA	NA	NO
116	116	NO	NA	NA	NO
117	117	NO	NA	NA	NO
118	118	NO	NA	NA	NO
119	119	NO	NA	NA	NO
120	120	NO	NA	NA	NO
121	121	NO	NA	NA	NO
122	122	NO	NA	NA	NO
123	123	NO	NA	NA	NO
124	124	NO	NA	NA	NO
125	125	NO	NA	NA	NO
126	126	NO	NA	NA	NO
127	127	NO	NA	NA	NO
128	128	NO	NA	NA	NO
129	129	NO	NA	NA	NO
130	130	NO	NA	NA	NO
131	131	NO	NA	NA	NO
132	132	NO	NA	NA	NO
133	133	NO	NA	NA	NO
134	134	NO	NA	NA	NO
135	135	NO	NA	NA	NO
136	136	NO	NA	NA	NO
137	137	NO	NA	NA	NO
138	138	NO	NA	NA	NO
139	139	NO	NA	NA	NO
140	140	NO	NA	NA	NO
141	141	NO	NA	NA	NO
142	142	NO	NA	NA	NO
143	143	NO	NA	NA	NO
144	144	NO	NA	NA	NO
145	145	NO	NA	NA	NO
146	146	NO	NA	NA	NO
147	147	NO	NA	NA	NO
148	148	NO	NA	NA	NO
149	149	NO	NA	NA	NO
150	150	NO	NA	NA	NO
151	151	NO	NA	NA	NO
152	152	NO	NA	NA	NO
153	153	NO	NA	NA	NO
154	154	NO	NA	NA	NO
155	155	NO	NA	NA	NO
156	156	NO	NA	NA	NO
157	157	NO	NA	NA	NO
158	158	NO	NA	NA	NO
159	159	NO	NA	NA	NO
160	160	NO	NA	NA	NO
161	161	NO	NA	NA	NO
162	162	NO	NA	NA	NO
163	163	NO	NA	NA	NO
164	164	NO	NA	NA	NO
165	165	NO	NA	NA	NO
166	166	NO	NA	NA	NO
167	167	NO	NA	NA	NO
168	168	NO	NA	NA	NO
169	169	NO	NA	NA	NO
170	170	NO	NA	NA	NO
171	171	NO	NA	NA	NO
172	172	NO	NA	NA	NO
173	173	NO	NA	NA	NO
174	174	NO	NA	NA	NO
175	175	NO	NA	NA	NO
176	176	NO	NA	NA	NO
177	177	NO	NA	NA	NO
178	178	NO	NA	NA	NO
179	179	NO	NA	NA	NO
180	180	NO	NA	NA	NO
181	181	NO	NA	NA	NO
182	182	NO	NA	NA	NO
183	183	NO	NA	NA	NO
184	184	NO	NA	NA	NO
185	185	NO	NA	NA	NO
186	186	NO	NA	NA	NO
187	187	NO	NA	NA	NO
188	188	NO	NA	NA	NO
189	189	NO	NA	NA	NO
190	190	NO	NA	NA	NO
191	191	NO	NA	NA	NO
192	192	NO	NA	NA	NO
193	193	NO	NA	NA	NO
194	194	NO	NA	NA	NO
195	195	NO	NA	NA	NO
196	196	NO	NA	NA	NO
197	197	NO	NA	NA	NO
198	198	NO	NA	NA	NO
199	199	NO	NA	NA	NO
200	200	NO	NA	NA	NO

CELL PHONE SERVICE (AT&T)	66.7	50	NA	NA	90
CELL PHONE SERVICE (VERIZON)	13.3	50	NA	NA	90
CELL PHONE SERVICE (Sprint)	5.5	50	NA	NA	90
CELL PHONE SERVICE (T-Mobile)	14.5	50	NA	NA	90
CELL PHONE SERVICE (U.S. Cellular)	14.5	50	NA	NA	90
CELL PHONE SERVICE (Boost)	1.25	50	NA	NA	90
CELL PHONE SERVICE (MetroPCS)	4.75	50	NA	NA	90
CELL PHONE SERVICE (New York Wireless)	19.0	50	NA	NA	90
CELL PHONE SERVICE (Virgin Mobile USA)	11.25	50	NA	NA	90
CELL PHONE SERVICE (Cricket)	4.0	50	NA	NA	90
CELL PHONE SERVICE (Net10)	16.0	50	NA	NA	90
CELL PHONE SERVICE (Assurance)	4.75	50	NA	NA	90
CELL PHONE SERVICE (Alltel)	2.25	50	NA	NA	90
CELL PHONE SERVICE (SBC Global)	4.75	50	NA	NA	90
CELL PHONE SERVICE (Other)	16.0	50	NA	NA	90
Total For Blue	200.00				
Grand Total	50.00				

1/1/2020

Index of Classified Items

SECRET

Name of the Proprietor		Address of the Proprietor		Classification			Remarks
Name of the Proprietor		Address of the Proprietor		Classified by	Declassify on	Authority	
1	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
2	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
3	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
4	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
5	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
6	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
7	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
8	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
9	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
10	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
11	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
12	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
13	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
14	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
15	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
16	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
17	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
18	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
19	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
20	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
21	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
22	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
23	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
24	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
25	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
26	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
27	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
28	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
29	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
30	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
31	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
32	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
33	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
34	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
35	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
36	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
37	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
38	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
39	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
40	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
41	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
42	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
43	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
44	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
45	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
46	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
47	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
48	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
49	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	
50	AMERICAN AIR LINE	1000	NEW YORK	SECRET	1990	100-100000	

Name of the Subsystem		NYC License		Date NYC Grant		Amount in \$ (Lgh)	
Name of the Operating System		Year 2011 Grant		2012			
Project Title		Status		Status			
Sl. No.	Name of Capital Space & Capacity		Classified as a part of additional Capitalization	Funded through Compressing Alternatives	Funded through Special Incentives (If Applicable)	Classified as a part of areas and zones	Justification
	Name of space	Classified by No. 1, 2, 3, 4					
1	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.00	NO	NA	NA	NO	
2	WATERMAIN-VALVE/CONDUIT/PIPE/CL/IN-1000	2.11	NO	NA	NA	NO	
3	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.12	NO	NA	NA	NO	
4	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.13	NO	NA	NA	NO	
5	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.14	NO	NA	NA	NO	
6	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.15	NO	NA	NA	NO	
7	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.16	NO	NA	NA	NO	
8	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.17	NO	NA	NA	NO	
9	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.18	NO	NA	NA	NO	
10	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.19	NO	NA	NA	NO	
11	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.20	NO	NA	NA	NO	
12	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.21	NO	NA	NA	NO	
13	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.22	NO	NA	NA	NO	
14	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.23	NO	NA	NA	NO	
15	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.24	NO	NA	NA	NO	
16	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.25	NO	NA	NA	NO	
17	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.26	NO	NA	NA	NO	
18	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.27	NO	NA	NA	NO	
19	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.28	NO	NA	NA	NO	
20	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.29	NO	NA	NA	NO	
21	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.30	NO	NA	NA	NO	
22	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.31	NO	NA	NA	NO	
23	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.32	NO	NA	NA	NO	
24	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.33	NO	NA	NA	NO	
25	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.34	NO	NA	NA	NO	
26	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.35	NO	NA	NA	NO	
27	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.36	NO	NA	NA	NO	
28	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.37	NO	NA	NA	NO	
29	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.38	NO	NA	NA	NO	
30	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.39	NO	NA	NA	NO	
31	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.40	NO	NA	NA	NO	
32	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.41	NO	NA	NA	NO	
33	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.42	NO	NA	NA	NO	
34	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.43	NO	NA	NA	NO	
35	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.44	NO	NA	NA	NO	
36	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.45	NO	NA	NA	NO	
37	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.46	NO	NA	NA	NO	
38	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.47	NO	NA	NA	NO	
39	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.48	NO	NA	NA	NO	
40	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.49	NO	NA	NA	NO	
41	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.50	NO	NA	NA	NO	
42	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.51	NO	NA	NA	NO	
43	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.52	NO	NA	NA	NO	
44	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.53	NO	NA	NA	NO	
45	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.54	NO	NA	NA	NO	
46	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.55	NO	NA	NA	NO	
47	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.56	NO	NA	NA	NO	
48	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.57	NO	NA	NA	NO	
49	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.58	NO	NA	NA	NO	
50	WATERMAIN-1000 TO 1005 VALVE FOR UP ADM WATER P	2.59	NO	NA	NA	NO	

46	MITSUBISHI PUMP Assy FOR STEEL	29.40	NO	NA	NA	NO
47	MITSUBISHI ROTARY PUMP Assy FOR LUBRICATION	29.80	NO	NA	NA	NO
48	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	29.80	NO	NA	NA	NO
49	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
50	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
51	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
52	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
53	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
54	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
55	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
56	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
57	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
58	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
59	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
60	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
61	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
62	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
63	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
64	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
65	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
66	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
67	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
68	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
69	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
70	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
71	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
72	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
73	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
74	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
75	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
76	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
77	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
78	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
79	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
80	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
81	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
82	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
83	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
84	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
85	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
86	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
87	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
88	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
89	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
90	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
91	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
92	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
93	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
94	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
95	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
96	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
97	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
98	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
99	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO
100	MITSUBISHI PUMP Assy FOR HYDRAULIC SYSTEM	34.44	NO	NA	NA	NO

It shall be the responsibility of the purchaser to verify the accuracy of the information provided herein. The manufacturer is not responsible for any errors or omissions. The information is provided for reference only and should not be used for any other purpose. The manufacturer is not responsible for any damage or injury resulting from the use of the information provided herein.

108	METABOLISM-ADRENALIN CHROM. INT. VITR. SOL. A	74.49	90	94	94	90
109	METABOLISM-CELL FACTS AND PHYSIOLOGY	70.00	90	94	94	90
110	METABOLISM-CELL FACTS-ADRENALIN VITR.	111.00	90	94	94	90
111	METABOLISM-CELL FACTS-ADRENALIN VITR.	106.75	90	94	94	90
112	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	114.98	90	94	94	90
113	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	7.07	90	94	94	90
114	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	14.89	90	94	94	90
115	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	7.43	90	94	94	90
116	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.30	90	94	94	90
117	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	17.20	90	94	94	90
118	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	17.90	90	94	94	90
119	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	27.10	90	94	94	90
120	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	30.14	90	94	94	90
121	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	25.90	90	94	94	90
122	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	23.10	90	94	94	90
123	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.10	90	94	94	90
124	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.10	90	94	94	90
125	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.40	90	94	94	90
126	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.00	90	94	94	90
127	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.27	90	94	94	90
128	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.20	90	94	94	90
129	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	11.71	90	94	94	90
130	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.49	90	94	94	90
131	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.40	90	94	94	90
132	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	7.80	90	94	94	90
133	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	7.75	90	94	94	90
134	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	24.90	90	94	94	90
135	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	2.75	90	94	94	90
136	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	20.87	90	94	94	90
137	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	13.44	90	94	94	90
138	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	27.44	90	94	94	90
139	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	5.21	90	94	94	90
140	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	5.11	90	94	94	90
141	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	11.90	90	94	94	90
142	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	20.47	90	94	94	90
143	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	14.74	90	94	94	90
144	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	7.94	90	94	94	90
145	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	44.15	90	94	94	90
146	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	24.74	90	94	94	90
147	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	1.11	90	94	94	90
148	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	7.90	90	94	94	90
149	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.47	90	94	94	90
150	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.20	90	94	94	90
151	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	5.52	90	94	94	90
152	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	1.60	90	94	94	90
153	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	75.04	90	94	94	90
154	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	17.79	90	94	94	90
155	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.80	90	94	94	90
156	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	7.07	90	94	94	90
157	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.74	90	94	94	90
158	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	1.24	90	94	94	90
159	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	2.11	90	94	94	90
160	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	11.90	90	94	94	90
161	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.14	90	94	94	90
162	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	11.90	90	94	94	90
163	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	47.10	90	94	94	90
164	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	47.10	90	94	94	90
165	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.00	90	94	94	90
166	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	4.11	90	94	94	90
167	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	1.00	90	94	94	90
168	METABOLISM-CELL FACTS-ADRENALIN VITR. ADY	1.20	90	94	94	90

166	METROCALL CENTER CITY BROOKLYN	141.00	NA	NA	NA	NO
167	METROCALL CENTER IN BRONX/STONY BROOK	49.00	NA	NA	NA	NO
171	METROCALL CENTER BASE MODULE (MISCELL) - EMERSON	5.00	NA	NA	NA	NO
172	METROCALL CENTER LOGIC PROCESSOR (MISCELL) - ALLTEL	37.00	NA	NA	NA	NO
173	METROCALL CENTER CALL CENTER/TELEPHONE SERVICE	181.00	NA	NA	NA	NO
174	METROCALL CENTER TELEPHONE SERVICE - EMERSON	20.00	NA	NA	NA	NO
175	METROCALL CENTER TELEPHONE SERVICE - ALLTEL	132.00	NA	NA	NA	NO
176	METROCALL CENTER TELEPHONE SERVICE - CITY	1.00	NA	NA	NA	NO
177	METROCALL CENTER TELEPHONE SERVICE - EMERSON	7.00	NA	NA	NA	NO
178	METROCALL CENTER TELEPHONE SERVICE - ALLTEL	1.00	NA	NA	NA	NO
179	METROCALL CENTER TELEPHONE SERVICE - CITY	28.00	NA	NA	NA	NO
180	METROCALL CENTER TELEPHONE SERVICE - EMERSON	128.00	NA	NA	NA	NO
181	METROCALL CENTER TELEPHONE SERVICE - ALLTEL	27.00	NA	NA	NA	NO
182	METROCALL CENTER TELEPHONE SERVICE - CITY	41.00	NA	NA	NA	NO
183	METROCALL CENTER TELEPHONE SERVICE - EMERSON	28.00	NA	NA	NA	NO
184	METROCALL CENTER TELEPHONE SERVICE - ALLTEL	42.00	NA	NA	NA	NO
185	METROCALL CENTER TELEPHONE SERVICE - CITY	1.00	NA	NA	NA	NO
	Total for Dept	754.00				
	Total for Agency	894.00				

PART 1**FORM-18****Non Tariff Income**

Name of the Petitioner : **NTPC Limited**
Name of the Generating Station : **Sipat STPS Stage-I**

Amount in Rs Lakh

S. No.	Parameters	2019-20	2020-21	2021-22	2022-23	2023-24
1	Income from rent of land or buildings	37.04	38.16	34.20	39.26	44.07
2	Income from sale of scrap	123.23	40.75	105.12	630.14	427.67
3	Income from advertisements					
	Total	160.27	78.91	139.32	669.39	471.73

Note : As per regulation non tariff income has to be shared on 50:50 basis, therefore, 50% of the non tariff income has been shown here.

PETITIONER

Details of Water Charges

Name of the Petitioner : **NTPC Limited**
 Name of the Generating Station : **Sipat STPS Stage-I**

S. No.	Details of Water charges (excluding water cost)		Quantity allocated*		Normative consumption at 100 PLF**	Rate specified (as per Govt. notification or agreement)	Spillage of water (in percentage)	Amount Claimed*	Amount Claimed Sipat I	
	Year	Name of source	Quantity (MCM)**	Amount (Rs Lakh)	Unit (MCM)	Unit (MCM)	Unit (Rs/CuM)	%	(in Rs Lakh)	(in Rs Lakh)
1	2019-20	Itanodes River Canal	72.60	11178.61	93	92	12.25	-	11178.61	7427.40
2	2020-21		70.34	11097.63	93	91	12.25	-	11097.63	7313.49
3	2021-22		65.88	10974.13	93	89	12.25	-	10974.13	7291.54
4	2022-23		60.34	11214.62	93	91	12.25	-	11214.62	7451.32
5	2023-24		61.03	10190.06	93	92	12.25	-	10190.06	7281.52

* For Sipat STPS Stage-I and Stage-II

** Actual Consumption for Sipat STPS Stage-I and Stage-II

* Payments terms- Payment as 90% of allocation or actual demand whichever is more. Additional 10% to be paid during closed cycle.

NO. 100		10		00		00		00		00		00		00		00		00	
DATA TABLE FOR 2.0. 2020 - (Data Classification)																			
MONTH	NO. MONTH	NO. DAYS	NO. OF COLLECTIONS	NO. OF LAG	NO. OF DAYS	NO. OF MONTHS	NO. OF YEARS	NO. OF DAYS	NO. OF MONTHS	NO. OF YEARS	NO. OF DAYS	NO. OF MONTHS	NO. OF YEARS	NO. OF DAYS	NO. OF MONTHS	NO. OF YEARS	NO. OF DAYS	NO. OF MONTHS	NO. OF YEARS
APR			187200	11.0	187200			187200		187200			187200						
MAY			187200	11.0	187200			187200		187200			187200						
JUN			187200	11.0	187200			187200		187200			187200						
JUL			187200	11.0	187200			187200		187200			187200						
AUG			187200	11.0	187200			187200		187200			187200						
SEP			187200	11.0	187200			187200		187200			187200						
OCT			187200	11.0	187200			187200		187200			187200						
NOV			187200	11.0	187200			187200		187200			187200						
DEC			187200	11.0	187200			187200		187200			187200						
TOTAL			2246400	11.0	2246400			2246400		2246400			2246400						

01/01/2010
 01/01/2010
 01/01/2010

		ACCOUNTS RECEIVABLE - U.S. DOLLARS																	
		+ CASH OVERSHOOT (L) (M)																	
MONTH	PERIOD	NET SALES	NET RECEIPTS	NET CASH	NET CHG	PER AMT	PER AMT	PER AMT	PER AMT	PER AMT	PER AMT	PER AMT	PER AMT	PER AMT	PER AMT	PER AMT	PER AMT	PER AMT	PER AMT
APR		187200	1220	188420		188420		188420		188420		188420		188420		188420		188420	
MAY		210000	1120	211120		211120		211120		211120		211120		211120		211120		211120	
JUN		210000	1120	211120		211120		211120		211120		211120		211120		211120		211120	
JUL		210000	1120	211120		211120		211120		211120		211120		211120		211120		211120	
AUG		210000	1120	211120		211120		211120		211120		211120		211120		211120		211120	
SEP		210000	1120	211120		211120		211120		211120		211120		211120		211120		211120	
OCT		210000	1120	211120		211120		211120		211120		211120		211120		211120		211120	
NOV		210000	1120	211120		211120		211120		211120		211120		211120		211120		211120	
DEC		210000	1120	211120		211120		211120		211120		211120		211120		211120		211120	
TOTAL		1872000	11200	1883200		1883200		1883200		1883200		1883200		1883200		1883200		1883200	

SYNOPSIS		SCHEDULE OF VALUES																			
		TOTAL SCHEDULED VALUE																			
		COST ESTIMATE										BUDGET									
NO.	DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL COST	UNIT	QTY	UNIT PRICE	TOTAL COST	UNIT	QTY	UNIT PRICE	TOTAL COST	UNIT	QTY	UNIT PRICE	TOTAL COST	UNIT	QTY	UNIT PRICE	TOTAL COST
001					100000				100000				100000				100000				100000
002					200000				200000				200000				200000				200000
003					300000				300000				300000				300000				300000
004					400000				400000				400000				400000				400000
005					500000				500000				500000				500000				500000
006					600000				600000				600000				600000				600000
007					700000				700000				700000				700000				700000
008					800000				800000				800000				800000				800000
009					900000				900000				900000				900000				900000
010					1000000				1000000				1000000				1000000				1000000
011					1100000				1100000				1100000				1100000				1100000
012					1200000				1200000				1200000				1200000				1200000
013					1300000				1300000				1300000				1300000				1300000
014					1400000				1400000				1400000				1400000				1400000
015					1500000				1500000				1500000				1500000				1500000
016					1600000				1600000				1600000				1600000				1600000
017					1700000				1700000				1700000				1700000				1700000
018					1800000				1800000				1800000				1800000				1800000
019					1900000				1900000				1900000				1900000				1900000
020					2000000				2000000				2000000				2000000				2000000
TOTAL					10000000				10000000				10000000				10000000				10000000

BANK STATEMENT AS AT 31/03/2024																			
BANK OF MONTREAL										BANK OF AMERICA									
DATE	AMOUNT	TYPE	DESCRIPTION	CHECK NO.	AMOUNT	TYPE	DESCRIPTION	CHECK NO.	AMOUNT	DATE	AMOUNT	TYPE	DESCRIPTION	CHECK NO.	AMOUNT	DATE	AMOUNT	TYPE	DESCRIPTION
01/03	10000		INITIAL DEPOSIT																
02/03	15000		INITIAL DEPOSIT																
03/03	12000		INITIAL DEPOSIT																
04/03	8000		INITIAL DEPOSIT																
05/03	11000		INITIAL DEPOSIT																
06/03	9000		INITIAL DEPOSIT																
07/03	13000		INITIAL DEPOSIT																
08/03	10500		INITIAL DEPOSIT																
09/03	14000		INITIAL DEPOSIT																
10/03	11500		INITIAL DEPOSIT																
11/03	12500		INITIAL DEPOSIT																
12/03	10800		INITIAL DEPOSIT																
13/03	13500		INITIAL DEPOSIT																
14/03	11800		INITIAL DEPOSIT																
15/03	12800		INITIAL DEPOSIT																
16/03	10200		INITIAL DEPOSIT																
17/03	14500		INITIAL DEPOSIT																
18/03	11200		INITIAL DEPOSIT																
19/03	12200		INITIAL DEPOSIT																
20/03	10500		INITIAL DEPOSIT																
21/03	13800		INITIAL DEPOSIT																
22/03	11500		INITIAL DEPOSIT																
23/03	12500		INITIAL DEPOSIT																
24/03	10800		INITIAL DEPOSIT																
25/03	14800		INITIAL DEPOSIT																
26/03	11200		INITIAL DEPOSIT																
27/03	12200		INITIAL DEPOSIT																
28/03	10500		INITIAL DEPOSIT																
29/03	13800		INITIAL DEPOSIT																
30/03	11500		INITIAL DEPOSIT																
31/03	12500		INITIAL DEPOSIT																
TOTAL																			

Details of Statutory Charges

Name of the Petitioner NTPC Ltd
Name of the Generating station Sipat-I

S.No	Particulars	YEARS				
		2019-20	2020-21	2021-22	2022-23	2023-24
1	CESS INTRA STATE	2218.89	2353.12	1942.05	2138.02	2168.47
2	ED ON APC	12019.35	12803.50	10803.51	14170.79	15768.67
3	CESS ON APC	930.13	995.22	825.11	876.74	903.45
4	ED INTRA STATE	1109.44	1181.58	971.02	1298.42	1517.93
	Total	16277.81	17343.40	14541.69	18481.97	21358.53

Petitioner

Sub-Reconciliation of Additional Capitalization with Audited Balance Sheet for the year 2019-20 (HPAT Stage-I)

Summary of Gross Block reconciliation (2019-20)

Sr. No.	Particulars	Stage-I	Stage-II	Stage-I (FGD/CMS)	Stage-II (FGD/CMS)	TOTAL GROSS BLOCK
1	Closing Gross Block as per Audited Balance Sheet 31.03.2019 (Ind-AS)	88,49,64,38,580.98	32,58,45,32,791.14			1,19,08,09,61,372.04
2	Opening Gross Block as per Audited Balance Sheet 01.04.2018 (Ind-AS)	81,49,51,64,574.80	32,46,86,18,146.78			1,13,96,37,82,721.58
3	Addition During the Year (1-3) (Ind-AS)	1,00,03,74,006.18	12,69,04,644.38			1,12,72,78,650.56
4	Ind-AS Adjustments	- 29,76,75,196.57	- 3,96,10,802.47			- 42,56,85,999.04
5	Addition During the Year (3+4) (CGAAP)	70,26,98,809.61	8,72,93,841.91			79,04,92,651.52

Summary of Gross Block reconciliation (2020-21)

Sr. No.	Particulars	Stage-I	Stage-II	Stage-I (FGD/CMS)	Stage-II (FGD/CMS)	TOTAL GROSS BLOCK
1	Closing Gross Block as per Audited Balance Sheet 31.03.2021 (Ind-AS)	88,76,44,60,943.11	32,58,07,62,133.95			1,21,34,52,22,876.70
2	Opening Gross Block as per Audited Balance Sheet 01.04.2020 (Ind-AS)	88,49,64,38,580.98	32,24,15,22,791.14			1,19,08,09,61,372.04
3	Addition During the Year (1-3) (Ind-AS)	56,28,22,162.23	1,07,60,637.52			25,72,61,204.88
4	Ind-AS Adjustment	- 5,01,84,71,123	- 2,27,65,107.82			- 5,15,29,629.40
5	Addition During the Year (3+4) (CGAAP)	51,26,37,439.23	1,05,33,529.70			56,80,41,130.08

Summary of Gross Block revaluation (2021-22)						
Sr. No.	Particulars	Stage-I	Stage-II	Stage-I (PGD/CMS)	Stage-II (PGD/CMS)	TOTAL GROSS BLOCK
1	Closing Gross Block as per Audited Balance Sheet 31.03.2022 (Int-AS)	88,20,76,62,507.88	82,73,58,42,110.43			1,20,94,35,04,797.81
2	Opening Gross Block as per Audited Balance Sheet 01.04.2021 (Int-AS)	88,76,44,90,543.14	32,58,97,63,153.58			1,21,35,42,53,696.72
3	Addition During the Year (1-2) (Int-AS)	1,44,32,01,814.23	15,30,78,996.88			1,59,62,80,811.09
4	Int-AS Adjustment	20,18,53,661.59	7,94,74,351.17			28,13,28,012.76
5	Addition During the Year (3+4) (GDAAP)	1,64,50,55,473.84	23,25,53,348.05			1,87,76,10,521.89
Summary of Gross Block revaluation (2022-23)						
Sr. No.	Particulars	Stage-I	Stage-II	Stage-I (PGD/CMS)	Stage-II (PGD/CMS)	TOTAL GROSS BLOCK
1	Closing Gross Block as per Audited Balance Sheet 31.03.2023 (Int-AS)	89,73,98,02,603.18	83,04,90,86,179.45	19,67,49,838.96	15,77,04,683.76	1,25,13,14,65,304.71
2	Opening Gross Block as per Audited Balance Sheet 01.04.2022 (Int-AS)	88,20,76,62,507.38	82,73,58,42,110.43	-	-	1,20,94,35,04,797.81
3	Addition During the Year (1-2) (Int-AS)	1,32,42,40,044.78	30,70,44,029.42	19,67,49,838.96	15,77,04,683.76	2,18,79,40,596.92
4	Int-AS Adjustment	10,40,86,803.75	17,51,38,794.86	-	-	27,92,25,598.61
5	Addition During the Year (3+4) (GDAAP)	1,42,83,26,848.53	48,21,82,824.28	19,67,49,838.96	15,77,04,683.76	1,90,77,25,196.53
Summary of Gross Block revaluation (2023-24)						
Sr. No.	Particulars	Stage-I	Stage-II	Stage-I (PGD/CMS)	Stage-II (PGD/CMS)	TOTAL GROSS BLOCK
1	Closing Gross Block as per Audited Balance Sheet 31.03.2024 (Int-AS)	90,37,83,04,003.86	83,26,81,04,532.35	24,51,34,747.94	15,77,04,683.76	1,26,18,12,46,139.12
2	Opening Gross Block as per Audited Balance Sheet 01.04.2023 (Int-AS)	89,73,98,02,603.18	83,04,90,86,179.45	19,67,49,838.96	15,77,04,683.76	1,25,13,14,65,304.71
3	Addition During the Year (1-2) (Int-AS)	2,66,54,01,892.99	32,40,18,352.54	9,23,74,918.58	-	2,98,97,91,864.11
4	Int-AS Adjustment	57,83,91,106.72	13,37,91,427.27	-	-	71,21,82,534.00
5	Addition During the Year (3+4) (GDAAP)	3,24,37,93,000.71	45,78,09,779.81	9,23,74,918.58	-	3,79,39,10,231.46

Year-end Statement of Additional Compensation (SAC)

Name of the Participant		Name of the Compensating System		SAC Claimed (Actual for 2019-20)						
Name of the Participant		Name of the Compensating System		Actual paid as per PERS	Not Allowed	Actual paid as per SCAAP	Dis-allowed (SACAP)	Cost Basis	HPC Included in SAC	Additional
1	2	3	4	5	6	7	8	9	10	11
Name of the Participant		Name of the Compensating System		SAC Claimed (Actual for 2019-20)						
1	2	3	4	5	6	7	8	9	10	11
1	Client									
2	Terrence Lind	Wage		5.0	4.0	5.0	5.0	5.0	5.0	5.0
3	Terrence Lind	TULSA EDUCATION CO BAS EDUCATION		5.8	...	5.8	4.8	5.8	...	...
4	Terrence Lind	A FUNDATION FOR A YOUNG FUTURE		5.0	4.0	5.0	5.0	5.0	5.0	5.0
5	Additional & unreported PERS	PERMITS/INSURANCE		100.4	5.0	105.4	105.4	105.4	105.4	105.4
6	Additional & unreported PERS	PERMITS/INSURANCE		5.0	...	5.0	...	5.0	...	...
7	All unreported PERS			5.0	4.0	5.0	5.0	5.0	5.0	5.0
8	RET	RET		4.0	3.0	4.0	4.0	4.0	4.0	4.0
9	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
10	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
11	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
12	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
13	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
14	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
15	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
16	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
17	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
18	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
Total Claimed				145.2	105.4	145.2	145.2	145.2	145.2	145.2
A. Additional										
1	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
2	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
3	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
4	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
5	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
6	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
7	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
8	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
9	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
10	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
11	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
12	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
13	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
14	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
15	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
16	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
17	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
18	Other (Not in PERS)	Other (Not in PERS)		...	...	...	...	...	...	...
Total Additional Claimed B				105.4	105.4	105.4	105.4	105.4	105.4	105.4
Grand Total SAC				250.6	210.8	250.6	250.6	250.6	250.6	250.6

Name of the Proponent: **INDIA**
 Name of the Generating Station: **INDIA**
 CUS: **INDIA**
 The Proposed Plan: **INDIA**

Amount in \$M

S. No.	Name of Plant / Equipment	Name Firm	Bidding Details						Justification
			Annual lease of plant Rs. Cr. per year	TC (AS A/E)	Annual lease as per ICRAP	Un-allocated Leasing included in col. 2B	Cost lease	IOC included in col. 2B	
1	2	3A	3	3A	3B-3C-3D	4	5-2B-e	6	7
A. Gen									
1	Diesel Gen	COSE WILLAGH	1.08	-	1.08	-	1.08	-	
2	Generator (1.2 MW) and its accessories	P. M. A. CONSTRUCTION CO	25.31	-	25.31	25.31	-	-	
3	Accessories	OF ASSOCIATED & CO	25.59	-	25.59	25.59	-	-	
4	Accessories & related work	NAT CONSTRUCTION, INFRASTRUCTURE, POWER INT LTD & CO	3.11	-	3.11	-	-	3.11	
5	Oil Tank	INDUSTRIAL STORAGE CONTAINERS LTD	28.22	-	28.22	-	-	28.22	
6	Oil Tank Civil	SETH & SONS, CHANGI, SINGAPORE & CO	16.62	-	16.62	16.62	-	16.62	
10	Installation of oil tank	CHENGOOTHY STATE APPRAISAL & ENGINEERING WORKS MAINTENANCE LTD	18.18	-	18.18	-	-	18.18	
11	TC	POWER MAINTENANCE LTD	147.82	-	147.82	147.82	-	147.82	
12	Generator Civil	TEJASVI-OTIS INDIA PRIVATE LIMITED & CO	3.44	-	3.44	-	-	3.44	Inclusion per in Table 4
13	Supporting	SETH	48.24	-	48.24	48.24	-	-	
14	Power Transformer	SIEMENS	21.75	-	21.75	21.75	-	-	
15	Oil Tank	HP INDUSTRIAL, VALVE & CONSULTING AND INTERNATIONAL, INDIA (PVT) LTD & CO	29.81	-	29.81	29.81	-	29.81	
16	Generator T&E		27.32	-	27.32	27.32	-	27.32	
17	Generator T&E (except as P1, Annex)		-	1,500.00	1,500.00	1,500.00	-	-	
18	Gen. Civil Work, 2nd of Diesel Gen		6.92	489.11	496.03	-	-	496.03	
19	Gen. Civil Work, 1st of Diesel Gen		4.94	4.94	9.88	-	-	9.88	
	Total Gen. for the year 6		421.75	610.94	417.75	262.01	487.66		
B. Substation									
20	Substation		168.61	-	168.61	-	-	168.61	
21	Substation Transformer		17.21	17.21	34.42	-	-	34.42	
22	Substation of Items		1,940.55	-	1,940.55	15.17	-	1,955.72	Inclusion per in Table 5
23	Substation		478.12	478.12	-	-	-	956.24	
	Total Substation for the year 6		2,665.49	673.34	2,092.28	15.17	2,107.46		
	Grand Total (A + B)		2,887.24	884.28	2,010.03	287.18	2,315.12		

(Signature)

Name of the Facility:	PTCC, Inc.
Name of the Issuing Office:	STAFF 1
City:	S.W. 33rd
For Fiscal Year:	2021-22

Amount in \$ Bilions

Item No.	Description of Work (Assignment)	Party Name	2021 Covered						Amortization
			Annual basis as per Schedule 2 of RFI	IND AS Ad	Annual basis as per IGASB	Unallocated Liability included in col. 10	Cash flows	WAC included in col. 10	
1	2	3A	3	3A	3B/3C/3D	4	3-10/4	5	6
1	Draw								
2	Project Cost	PTCC, Inc.	12.28	-	12.28	-	1.48	-	-
3	Other Govt Assets, Rights, Grants & Royalties	Public Corp, Gov Corp, Local Gov	31.24	-	31.24	-	3.47	36.00	-
4	SP Cost	Holders and Issuer	45.77	-	45.77	-	-	45.77	-
5	Priority Debt Refinancing	Various parties	48.57	-	48.57	-	2.77	51.34	-
6	Water supply - Average coverage	H & E water supply, Water Mainline	5.46	-	5.46	-	-	5.46	-
7	SURF water & Sewerage system	City of Wellington	20.77	-	20.77	-	49.11	69.88	-
8	Electricity	State Electricity	3.97	-	3.97	-	-	3.97	-
9	IT	Power Networks	43.92	-	43.92	-	-	43.92	-
10	Insurance of Assets and other items	ICO Marine Insurance	265.25	2.54	267.79	-	27.26	295.05	-
11	Asset-backed notes	Asset-backed trust - IP	101.54	-	101.54	-	10.24	111.78	-
12	City of Wellington	Wellington District Council	183.25	4.78	188.03	-	3.11	191.14	-
13	Asbestos Remediation Contract (ARC)	ABB Water Ltd	11.38	-	11.38	-	4.87	16.25	-
14	General Supply	Various parties	23.77	-	23.77	-	-	23.77	-
15	Construction Cost	Various parties	1.21	-	1.21	-	-	1.21	-
16	Construction Cost	Various parties	3.26	-	3.26	-	-	3.26	-
17	SP	Various parties	24.74	-	24.74	-	7.11	31.85	-
18	SP (Govt - Water & Electricity)	Various parties	24.41	-	24.41	-	11.26	35.67	-
19	MBS (Govt - Electricity & Water)	Various parties	147.21	-	147.21	-	3.11	150.32	-
20	MBS (Govt - Other Govt Assets)	Various parties	78.58	-	78.58	-	43.11	121.69	-
21	MBS (Govt - SP - Water & Electricity)	Various parties	79.71	-	79.71	-	24.11	103.82	-
22	MBS (Govt - Commercial Properties)	Various parties	3.45	-	3.45	-	-	3.45	-
23	MBS (Govt - Financial Systems)	Various parties	2.73	-	2.73	-	-	2.73	-
24	MBS (Govt - Liquidity Guarantee)	Various parties	43.71	-	43.71	-	1.84	45.55	-
25	Construction Cost		228.98	-	228.98	-	228.98	457.96	-
26	Construction Cost - Other Govt		-	109.24	109.24	-	109.24	-	-
27	Construction Cost - Other Govt		447.47	389.73	447.47	-	1,461.26	-	-
28	Construction Cost - Other Govt		4.88	126.44	126.44	-	-	131.32	-
29	Draw - Construction Cost		5,205.81	175.73	5,381.54	-	527.28	5,908.82	-
30	Construction								
1	Sea Wall Project	PTCC, Inc. (Issuer) & SP	1.01	-	1.01	-	-	1.01	-
2	Sea Wall Project	Various parties	11.77	-	11.77	-	-	11.77	-
3	Sea Wall Project		134.61	-	134.61	-	-	134.61	-
4	Sea Wall Project		21.06	0.44	21.50	-	-	21.50	-
5	Capital Support	Various parties	7,751.77	-	7,751.77	-	264.72	8,016.49	-
6	Capital Support		1,641.97	1,641.97	-	-	-	-	-
7	Draw of Capital Support		4,109.80	4,109.80	-	-	-	-	-
8	Draw of Capital Support - Other Govt		7.28	-	7.28	-	-	7.28	-
9	Draw of Capital Support - Other Govt		3.21	4.43	7.64	-	-	7.64	-
10	Draw of Capital Support - Other Govt		2,134.53	2,134.53	2,134.53	-	264.81	2,400.34	-
	Grand Total (SP/SP)		14,412.80	2,204.91	16,617.71	-	4,205.82	18,223.53	-

(Footnote)

Name of the Participant: HIRSH
 Name of the Issuing Entity: Open
 CIP: 01-20-2017
 For Contract Year: 2015-16

Amount in the Table

Q1 No.	Name of Item/Equipment	Party Name	Q1 Details					Q1C Included in 2015-16	Justification
			Contract Value as per Part 1 of 2015	Q1FAS 2015	Contract Value as per 100AAT	Q1-2015 and Supply included in vol. 20	Contract		
1	2	3	4	5	6	7	8	9	
1	Chair								
2	Furniture and	Allegre	2,200		1,800		1,800		
3	30 Cot		2,000		1,500		1,500		
4	Acquisition and renovation work		1,500		1,000	500	500		
5	AC/2015 & service system		288,77		288,77		288,77		
6	Medical table	RTS & Oren	281,33		284,30		284,30		
7	Medical table	RTS & Oren	228,87		228,87	228,87			
8	Medical table		3,24	3,24					
9	Medical table	Power Systems	1,495,21		1,495,21	12,78	1,507,99		
10	Medical table	ENERGO Tava Pilsone	222,01		222,01	140,07	171,94		
11	Medical table		1,275,16	6,78	1,278,94	222,07	2,001,38		
12	Medical table	BACKWELL MEDICAL	17,78		17,78	919	936,78		
13	Medical table	Evans Clinical Path	429,35	7,7	437,04	77,94	514,98		
14	Medical table	WETLAND PROPERTIES							
15	Medical table	PAT LTD BOUND							
16	Medical table	HUANA MEDICAL INC.	6,751,71		6,751,71	1,202,08	7,953,79	Justification given in Part 2	
17	Medical table		3,18		3,18		3,18		
18	Medical table		17,48		17,48	1,28	17,76		
19	Medical table		17,37		17,37		17,37		
20	Medical table		17,50		17,50	317	18,87		
21	Medical table		494,17		494,17	47,88	542,05		
22	Medical table		775,89		775,89	3,25	779,14		
23	Medical table		17,70		17,70		17,70		
24	Medical table		20,10		20,10	1,73	21,83		
25	Medical table		3,34		3,34	238	241,34		
26	Medical table		17,37		17,37		17,37		
27	Medical table		10,44		10,44		10,44		
28	Medical table		101,80		101,80	101,80			
29	Medical table			18,75	18,75	183,21			
30	Medical table		473,40	1,201,14	1,674,54		2,295,68		
31	Medical table		3,40	1,80	5,20		5,20		
32	Medical table								
33	Medical table		15,668,88	1,778,20	17,447,08	1,999,24	19,446,32		
34	Medical table								
35	Medical table		1,80		1,80		1,80		
36	Medical table		3,37		3,37		3,37		
37	Medical table		15,164,66		15,164,66	200,73	15,365,39		
38	Medical table		1,188,14	1,188,14					
39	Medical table		4,328,50	2,284,80					
40	Medical table		250,21		250,21		250,21		
41	Medical table		40,88		40,88		40,88		
42	Medical table								
43	Medical table		11,996,00	4,307,20	16,303,20	400,28	16,703,48		
44	Medical table		25,444,02	4,748,20	30,192,22	2,419,52	32,611,74		

(Part 2)

Details of Assets De-capitalised during the period 2019-20

Name of the Petitioner	WDFC Ltd
Name of the Generating Source	WDFC
DOB	11-08-2012
By Whom/What Year	2019-20

Rate of Depreciation (%)			
2013-13	13.94% 2016-17	9.071% 2020-21	9.1347%
2013-14	13.94% 2017-18	9.076% 2021-22	9.1347%
2014-13	13.94% 2018-19	9.080% 2022-23	9.1348%
2015-13	13.94% 2019-20	9.084% 2023-24	9.1349%

S/N	Name of the Asset	Particulars of Depreciation (whether date of acquisition or as additional purchase/condition)	Value of the Asset Depreciated as per Para 2 of DR	WDFC Adjustment	Original Value of the Asset Depreciated as per ICAAP	Year For tax use	Depreciation claimed till date of de-capitalisation	Whether carrying built-in the normal rate of weighted average rate of interest on loan
A Capital assets Part of capital cost								
1			1107.48	570.89	1778.44	2012-13	433.02	
2	Spares	Computer Add-on Part Extension	17.56	1.81	15.75	2013-14	3.83	Normal Rate of 8.00%
3			13.33	9.08	43.34	2013-15	1.75	
TOTAL A			1127.37	672.82	2000.00		441.45	
B MRDA's Part of capital cost								
1	Other office eqpt		0.24	0.00	0.24	2014-15	0.14	Normal Rate of 8.00%
2		Client work Related Equip Extension	5.17	5.19	14.27	2012-13	1.08	
3	EDP soft Machine & Software		5.75	3.31	23.64	2014-15	1.21	
4			24.27	8.96	14.37	2015-16	3.92	
TOTAL B			25.33	16.86	47.44		6.24	
C Capital assets Part of credit cost								
1	Spares	Fixed assets vehicle	11.45	0.00	11.45	2017-18		Accumulation of depreciation is not allowed after cost of date for the purpose of benefit the same for loan cost and calculation. Depreciation may be allowed to allow the same.
TOTAL C			11.45	0.00	11.45			
D MRDA's Part of credit cost								
1	Other office eqpt		0.70	0.00	0.70	2017-18		No accumulation of depreciation is not allowed after cost of date for the purpose of benefit the same for loan cost and calculation. Depreciation may be allowed to allow the same.
2	EDP soft Machine & Software	Client work vehicle	1.46	0.00	1.46	2016-17		
3	EDP soft Machine & Software		0.24	0.00	0.24	2017-18		
TOTAL D			2.40	0.00	2.40			
TOTAL Gross of Capital assets (A+B+C+D)			1166.55	672.82	2050.47			
TOTAL Gross of MRDA's (B+D)			27.73	16.86	36.30			
Grand Total (A+B+C+D)			1194.28	689.68	2086.77		447.69	

(Petitioner)

Details of Assets De-capitalised during the period 2020-21

Part I

Form I

Name of the Firm/Instt		NTPC Ltd						
Name of the Governing Bodies		NTPC Ltd						
CIN		UJ0000132013						
For Financial Year		2020-21						
Year of Depreciation (%)	1987-2014 (T)	1977-2011 (T)	1964-1976 (T)					
2013-14	1.00%	1.00%	1.00%					
2014-15	1.00%	1.00%	1.00%					
2015-16	1.00%	1.00%	1.00%					
2016-17	1.00%	1.00%	1.00%					
2017-18	1.00%	1.00%	1.00%					
2018-19	1.00%	1.00%	1.00%					
2019-20	1.00%	1.00%	1.00%					
2020-21	1.00%	1.00%	1.00%					
			Amount in Rs Lakh					
SN	Name of the Asset	Notes of de-capitalisation (whether claimed under section 17(1)(b) or additional capital expenditure)	Value of the Asset de-capitalised at per Row 1 at 30%	Index Adjustment	Original Value of the Asset de-capitalised as per ROW 1	Year Fct to use	Depreciation recovered till date of de-capitalisation	Whether setting back in the normal year of weighted average cost of borrowings
A	De-capitalisation of Specific Part of installed Cost	Claimed as add cap						Normal POC
1	Plant & Machinery		254.32	498.00	1,275.12	2012-12	456.42	
B	De-capitalisation of MRO/As Part of installed cost	Claimed as add cap						Normal RDE
1	MRO/As: Turbine & Pumps		-	0.00	0.00	2012-12	0.00	
2	MRO/As: Other office Equipment		-	0.00	0.00	2012-11	0.00	
3	MRO/As: EOP, WP Activities & Security Expenses		3.61	0.00	3.60	2014-13	0.00	
4	MRO/As: Laboratory and working equipment		0.36	0.12	0.44	2014-13	0.12	
	Total (Row B)		3.97	0.12	4.40	2012-13	0.12	
	TOTAL (A+B)		258.29	498.12	1,279.52		456.54	(Particular)

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Details of Assets De-capitalised during the period 2021-22

Part 1
Form 1

Name of the Contributor	JCTPC Ltd					
Name of the Contributing Entity	SINAT 1					
COI	64.34313					
For financial year	2021-22					
Asset Description/Co	Value	Cost	Gain	Loss	Net	
2021-22	3,186.75	3,116.17	9,077.9	881.13	3,186.75	
2021-21	3,082.75	3,117.18	3,779.95	493.09	3,186.75	
2021-20	3,052.5	2,917.1	2,184.95	747.25	3,186.75	
2021-19	3,079.5	2,916.75	3,194.95	747.25	3,186.75	

Current INR Lakhs

S.N	Name of the Asset	Details of de-capitalisation including details under sections 112 or additional capital expenditure	Value of the Asset as capitalised as per Min 7 of SEI	INVEST AMOUNT	Original Value of the Asset Capitalised as per SCAAP	Year of De-capitalisation	Depreciation as per the Rate of Depreciation	Whether carrying A/c at the capitalised cost of the asset as per
A	Details of Capital Goods - Part of Capital Cost							
1	Items		385.87	766.71	1,052.58	2013-14	366.18	
	Total A		385.87	766.71	1,052.58		366.18	
B	Details of Capital Goods - Not Part of Capital Cost							
1	Items	Charged under Section 112	7.28	-	7.28	2017-18	-	Not carried over
	Total B		7.28	-	7.28		-	
C	Details of Movable Assets - Part of Capital Cost							
1	Movable - Other Office equipment		0.31	0.14	0.30	2013-11	0.23	
2	Movable - COP, WIP machines & Sundry Equipment	Charged under Add'l Co	0.51	0.38	0.38	2013-11	0.40	
3	Movable - COP, WIP machines & Sundry Equipment		4.76	0.40	0.30	2013-11	0.20	
4	Movable - Software		3.08	0.18	0.48	2013-18	0.71	
5	Movable - Software		7.83	186.45	181.09	2013-11	48.21	
6	Movable - Software		3.11	0.18	0.29	2013-14	0.11	
7	Movable - Software		-	0.13	0.10	2014-13	0.24	
	Total C		2.60	186.45	233.84		14.20	
D	Details of Movable Assets - Not Part of Capital Cost							
1	Items		0.44	-	0.44	2014-17	-	
2	Movable - COP, WIP machines & Sundry Equipment	Charged under sections 112	2.01	0.44	0.44	2017-18	-	
3	Items		0.33	-	0.33	2014-21	-	
	Total D		2.81	0.44	0.81		-	
E	Details of Capital Assets							
1	Total Value of Assets (A+B)		768.13	766.71	1,409.87			
2	Total Value of Movable Assets (C+D)		2.60	186.89	234.65			
3	Total Value of Assets (A+B+C+D)		770.73	953.60	1,644.52			

(Part 1/1)

Details of Assets De-capitalized during the period 2022-23

Page 3
Form 1

Name of the Project		NTPC Ltd						
Name of the Generating Station		RUPAT-I						
CGR		01.08.2013						
For Financial Year		2022-23						
List of Stations (s)								
2013-13		1.087%	2046.17	5.077%	3086.71	1.020%		
2013-14		1.087%	2077.18	5.079%	3227.02	1.014%		
2014-15		1.076%	2238.19	5.084%	3352.25	1.040%		
2015-16		1.074%	2079.20	5.246%	3323.24	1.140%		
Average to Rs Lakh								
S.N	Name of the Asset	Period of de-capitalization (whether claimed under provision or as additional capital expenditure)	Value of the Asset de-capitalized as per New I in IS	TaxES Adjustment	Original Value of the Asset De-capitalized as per ICAAP	Year Paid to Govt	Repayment received (if any) of de-capitalization	Whether carrying Rate of the account view of weights average rate of interest on loan
A Depreciable Assets - Part of Capital Cost								
1			1,432.63	2,018.84	1,432.63	2013-14	1,728.30	
2	Spares	Claimed under Add Cap	49.27	4.34	54.11	2013-14	24.82	Normal Rate
3			49.58	2.25	51.84	2014-15	21.14	
4			29.52	-	30.72	2013-14	7.54	
Total A			1,511.42	2,025.43	1,514.27	-	1,811.81	
B Depreciable Assets - Not Part of Capital Cost								
1			113.80	-	113.80	2016-17		Vigilantia was not a track vehicle as per TaxR Regulation 29(i), hence input tax credit was allowed only to extent by the taxpayer for every month 11/01/2017 to extent of 20000000/- per month. Since full depreciation has been claimed under Section 30(1)(c) of Income Tax Act, 1961.
2	Spares	Claimed under Depreciation	14.91	-	14.91	2019-20		
Total B			128.71	-	128.71	-	-	
C Depreciable Assets - Part of Capital Cost								
1	EDF, WP Machines & Spare Equipment	Claimed under Add Cap	8.18	8.81	1.00	2013-13	0.11	Normal Rate
2			2.22	-	3.12	2014-14	0.21	
Total C			10.40	8.81	1.01	-	0.32	
D Depreciable Assets - Not Part of Capital Cost								
1			87.34	-	87.34	2016-17		EDF, WP Machines & Spare Equipment was not a track vehicle as per TaxR Regulation 29(i), hence input tax credit was allowed only to extent by the taxpayer for every month 11/01/2017 to extent of 20000000/- per month. Since full depreciation has been claimed under Section 30(1)(c) of Income Tax Act, 1961.
2	EDF, WP Machines & Spare Equipment	Claimed under Depreciation	12.34	-	12.34	2017-18		
3			1.78	-	1.78	2018-19		
4			0.67	-	0.67	2019-20		
Total D			101.13	-	101.13	-	-	
E Depreciable Assets - Not Part of Capital Cost			4,281.71	-4,281.71	-	-	-	As per Form-E
TOTAL: Depreciable Assets (A+B+C+D+E)			4,633.27	-2,255.21	2,858.82	-	1,812.13	

(Perkins)

Details of Assets De-capitalised during the period 2023-24

Part I
Form I

Name of the Polluter		NTPC Ltd						
Name of the Generating Station		NTPC						
DOE		11/08/2012						
For Financial Year		2023-24						
Serial Distances (m)								
242 D	3.06%	2014-17	1.07%	2014-17	3.194%			
242 W	3.22%	2017-18	1.13%	2017-18	3.344%			
242 S	3.87%	1991-95	1.26%	1991-95	3.594%			
242 E	3.25%	1992-97	1.14%	1992-97	3.344%			
							Amount in Rs Lakh	
S.N.	Name of the Asset	Reason of de-capitalisation (whether allowed under section 32 or additional capital expenditure)	Value of the Asset de-capitalised as per Rule 2 of 89	TDSAS Adjustment	Original Value of the Asset accepted as per IGAAP	Year Put to use	Depreciation removed till date of de-capitalisation	Whether existing asset at the normal rate of mortgage average rate of interest on loan
A	Group of Assets Part of Capital Cost							
	Stoves	Claimed under Add Cap	877.92	1,375.18	3,281.51	2013-13	1,381.85	Normal Rate
			25.38	-	25.38	2014-13	11.83	
			17.20	-	17.20	2015-16	7.22	
	Total A		919.90	1,375.18	3,281.08		1,399.23	
B	Group of Assets Not Part of Capital Cost							
	Stoves	Claimed under Exclusion	118.71	-	118.71	2016-17		
			51.78	-	51.78	2017-18		
			25.77	-	25.77	2018-19		
			238.67	-	238.67	2013-21		
			123.40	-	123.40	2021-21		
			38.30	-	38.30	2022-23		
	Total B		466.23	-	466.23			
C	Group of NBOMs Part of Capital Cost							
	NBOMs	Claimed under Add Cap	0.78	1.28	2.04	2013-13	1.14	Normal Rate
			0.14	0.26	0.40	2013-14	1.73	
	Total C		0.92	1.54	2.44		2.87	
D	Group of NBOMs Not Part of Capital Cost							
	NBOMs	Claimed under Exclusion	1.80	-	1.80	2016-17		
			4.52	-	4.52	2017-18		
			28.76	-	28.76	2014-19		
			0.28	-	0.28	2019-21		
	Total D		33.36	-	33.36			
E	Group of Capital Overheading	Claimed under Exclusion	7,236.93	-2,212.23	-			As per clause
	TOTAL (A+B+C+D)		4,204.15	-1,133.75	3,994.44		1,399.27	

(Polluter)

Summary of Gross Block Accumulation via a roll-over of account

Name of the Policyholder		MTC General					
Name of the Covering Station		BPA74					
DOB		01-08-2012					
Sl. No.	Description	2015-16	2016-17	2017-18	2018-19	2019-20	Amount in Rupees Lakhs
1	Closing Gross Block as per IHD AS	11,90,879.41	11,93,482.13	12,09,435.05	13,11,314.48	12,67,072.48	
2	Add: Cumulative Net AS Adjustment during the year (See A/c (a) to (e) below)	(424.89)	315.88	3,895.29	(2,895.37)	(7,403.89)	
	Less: Cumulative Gross block adjustment with regard to Am. Dep. for depreciation	989.12	739.97	1,989.34	2,396.99	1,931.41	
	Less: Cumulative capital overcharging/misg. inspection capitalised out of revenue	3,431.71	3,203.98	3,879.24	4,754.79	4,317.45	
	Add: Cumulative Depreciation of Capital Overcharging	2,004.85	2,733.24	3,023.01	3,388.22	4,094.46	
	Less: Cumulative Overcharging expenses Capitalised	-	-	-	11.34	3.49	
	Add: Cumulative Vendor Dismantling	-	-	3.17	41.44	3.15	
	Less: Any other AS in PFE due to IHD AS implementation (IUT)	(14.95)	2,152.1	1.48	45.42	-	
	Add: Overhaul FERV charged to P&L account	51.23	3,003.83	3,332.8	-811.17	181.78	
	Add/ Less: Any other AS in PFE due to IHD AS implementation	-	-	-	-	-	
3	Closing Gross Block as per IGAAP	14,10,097.86	14,73,145.42	14,91,933.52	15,11,019.77	15,33,094.97	
4	Opening Gross Block as per IHD AS	11,79,697.82	11,96,879.43	12,03,482.23	12,09,435.05	12,57,314.48	
5	Net AS adjustment opening	3,03,642.19	2,76,272.09	2,75,893.19	3,02,484.47	2,76,080.32	
6	Opening Gross Block as per IGAAP	14,83,339.89	14,70,097.09	14,73,145.42	14,91,933.52	15,11,019.77	
7	Total Additions as per Section 3 - (a)	4,304.93	3,088.81	18,782.11	10,077.25	27,594.10	
8	Less: Additions pertaining to other stage (Open-C)	872.94	(795.20)	2,242.58	1,211.19	903.27	
9	Less: Additions pertaining to other stage (Open-FOD-CMS)	-	-	-	1,961.30	981.78	
10	Less: Additions pertaining to other stage (Open-T-FOD-CMS)	-	-	-	1,371.27	-	
11	Net Additions pertaining to other project/other stage	4,031.99	3,453.61	16,482.52	14,321.63	26,709.05	
12	Less: Exclusions (times not allowable / not claimed)	2,033.07	2,264.70	5,879.74	10,314.64	2,450.45	As per Form B
13	Net Additional Capital Expenditure Claimed (no bonus/ MHA)	3,376.92	117.91	8,573.27	3,706.99	11,277.66	As per Form B
14	Less: Un-discharged liabilities (as per IGAAP)	1,753.07	801.02	827.20	4,774.92	1,982.6	As per Form B
15	Add: Discharge of un-discharged liabilities corresponding to admitted liabilities (as per IGAAP)	1,308.11	375.48	411.64	8,331.11	4,423.07	As per Form B
16	Net Additional Capital Expenditure Claimed (on cash basis)	3,129.05	(488.89)	8,067.65	17,837.38	13,712.60	As per Form B

(Continued)

Statement showing investments made during the year

Name of the Project		NTPC Ltd.		Amount in Rs Lakh					
Name of the Generating Station		Rourkela							
COB		31.03.2012							
For Financial Year		2011-12							
Sl. No.	Head of Work/Equipment	ACE Classified asset valuation						Particulars	
		Actual book value as per Rule 2 of RB	IMP (X/A4)	Actual book value as per Rule 2 of RB	De-Ductible Liability (included in rule 2B)	Carry over	IMP included in rule 2B		
1	2	3	4	5	6	7	8		
81	Debit of Reserve for Part of Capital Cost	-13.49	0.00	-13.49	0.00	-13.49	0.00	As per Form 1	
82	Debit of MDDA for Part of Capital Cost	-4.20	0.00	-4.20	0.00	-4.20	0.00	As per Form 1	
83	Reserve Plant	0.18	0.00	-0.18	0.00	-0.18	0.00	Reserve Plant has disallowed add back related to the Gas plant as per Rule 2(B)(ii) of the Act as per dated 14.04.2011 (copy attached to file). Hence the same has been kept under provision.	
84	Capital Expenditure	2752.84	0.00	2752.84	319.00	2433.84	0.00	Capitalization of expenses beyond the limit is not allowable as per Form 1. Requisition filed accordingly for removal of these expenses claimed under provision.	
85	Less: Loan Drawals (L/D)	From Government	1.07	0.00	1.07	0.20	0.87	0.00	Loan drawals are not allowed by trustee / guarantee for the purpose of rule 2(B)(ii) of the Act as per proviso clause (b) of the same have been kept under provision.
		From Charge	0.54	0.00	0.54	0.00	0.54	0.00	
		From Bank	12.33	0.00	12.33	0.00	12.33	0.00	
		From Loan	8.24	0.00	8.24	0.00	8.24	0.00	
		From WTR	4.08	0.00	4.08	0.00	4.08	0.00	
		To BSC Noida	-1.77	0.00	-1.77	0.00	-1.77	0.00	
		To Loan	-0.49	0.00	-0.49	0.00	-0.49	0.00	
To TACC (after closed)	-0.01	0.00	-0.01	0.00	-0.01	0.00			
86	Loan DED	981.11	0.00	981.11	0.00	981.11	0.00	Loan DED is directly linked to the definitive finance lease under provision.	
87	Capitalization of Overhead	3246.16	-3246.16	0.00	0.00	0.00	0.00	This capital addition is an account of change in accounting option from DDAAP to DED as per directive kept under provision for audit purpose.	
88	Reversal of Liability	-2018.76	0.00	-2018.76	-2018.76	0.00	0.00	As the asset is allowed to set back, the reversal of liability is kept under provision.	
Total Investment Claimed		8990.74	-3246.16	5744.57	-1500.00	4244.57	0.00		

(Petitioner)

Statement showing transactions/works claimed under Exclusions

Name of the Petitioner	MTDC Ltd
Name of the Contracting Station	THA/TH
COM	76.81.12
Sanctioned Year	2024-25

Amount in Rs Lakhs

Sl. No.	Title of Work (Equipment)	ACE Claimed under exclusions						Justification
		Accrued liability as per Note-2 of BE	PNDA S Adj	Accrued liability as per BE/GAP	Un-discharged liability included in col. 3B	Cash basis	ERC included in col. 3B	
1	2	3	3A	3B=3+3A	4	5=3B-4	6	7
1	Less BEB	-309.40	-	-309.40	-	-309.40	-	As Less BEB is directly billed to the beneficiaries as per the contract regulations, hence the same has been kept under exclusion.
2	Year-End Transfer (YET)							
	to BEB	329.20	-95.12	424.32	-	424.32	-	These are temporary TUEs.
	Less YET to BEB	17.21	1.80	17.97	-	17.97	-	Temporary financial Transfer is not allowed by member Commission.
	YET to BEB	0.20	-	0.20	-	0.20	-	for the purpose of merit, hence kept under exclusion.
	Less YET to BEB	0.43	-	0.43	-	0.43	-	
3	Construction of Service	1,960.30	-	1,960.30	37.32	1,997.62	-	As registration of assets is not available after cut-off date for the purpose of merit, the same has been kept under exclusion. Petitioner Commission may be pleased to allow for same.
4	Capital Expenditure	475.31	475.31	-	-	-	-	This pertains to future projects. Therefore, kept under exclusion.
Total Exclusion (1-4) + 2B + 3C + 3D + 3E+3F)		3,081.18	271.89	3,353.07	37.32	3,315.75	-	(Petitioner)

**TABLE 2
BASIC**

Statement showing Non-impairments stated under Exclusion

Particulars / Particulars		2022-23	As stated in Sr. 13(b)						
		₹ Lakhs	₹ Lakhs						
		2022-23	2021-22						
		2022-23	2021-22						
Sl. No.	Head of Particulars / Description	2022-23							Particulars
		Amount	BDO (A3/A6)	Impairment Loss as per INDAS	Impairment Liability excluded as per Sr. 13	Cost (A5)	DDC excluded as per Sr. 13		
1	2	3	4	5	6	7	8	9	
21	Minorities	435	-	1.35	-	1.35	-	Impairment of 100% indicated in the 2021-22 financial statements. DDO (A3) and BDO (A6) are zero.	
22	Trusts/REITs	11.97	-	11.97	-	11.97	-	For REITs, impairment loss is applied based on the applicable provisions.	
23	RECOGNISED DEBTS								
1	Treasury	4.02	-	4.11	-	4.11	-		
2	Bank Deposits	1.99	-	1.99	-	1.99	-		
3	Term Deposits	4.72	-	4.72	-	4.72	-	Impairment liability is not applicable as per Sr. 13(b) and Sr. 13(c).	
4	Bank Loans	8.91	-	8.91	-	8.91	-	Impairment liability is not applicable as per Sr. 13(b) and Sr. 13(c).	
5	Term Loans	1.41	-	1.41	-	1.41	-	Impairment liability is not applicable as per Sr. 13(b) and Sr. 13(c).	
6	Other Loans	0.91	-	0.91	-	0.91	-	Impairment liability is not applicable as per Sr. 13(b) and Sr. 13(c).	
7	Bank FDRs	0.39	-	0.39	-	0.39	-	Impairment liability is not applicable as per Sr. 13(b) and Sr. 13(c).	
8	Bank Term Deposits	0.14	-	0.14	-	0.14	-	Impairment liability is not applicable as per Sr. 13(b) and Sr. 13(c).	
9	Other Deposits	0.81	-	0.81	-	0.81	-	Impairment liability is not applicable as per Sr. 13(b) and Sr. 13(c).	
10	Bank Deposits	1.06	0.04	1.10	-	1.10	-	Impairment liability is not applicable as per Sr. 13(b) and Sr. 13(c).	
11	Other Deposits	0.81	0.44	0.95	-	0.95	-		
12	Other Loans	1.52	-	1.52	-	1.52	-		
13	Impairment Losses	28.28	0.08	27.20	-	27.20	-		
24	Goodwill	526.17	-	526.17	278	248.17	-	Impairment liability is not applicable as per Sr. 13(b) and Sr. 13(c).	
25	Goodwill/Intangible Assets	1,148.79	1,148.79	-	-	-	-	Impairment liability is not applicable as per Sr. 13(b) and Sr. 13(c).	
26	Impairment Losses	4,333.25	4,333.25	-	-	-	-	Impairment liability is not applicable as per Sr. 13(b) and Sr. 13(c).	
27	Impairment Losses on Investments	1.08	-	1.08	-	1.08	-	As per Sr. 13(b).	
28	Impairment Losses on Investments	1.24	0.04	1.20	-	1.20	-	As per Sr. 13(b).	
Total Impairment Losses (21 + 22 + 23 + 24 + 25 + 26 + 27 + 28)		5,747.55	5,747.55	5,677.95	278	5,400.05	-		

(Continued)

Statement showing items/assets/works claimed under Exclusions

Name of the Petitioner	MPC Ltd
Name of the Governing Statute	BIPAT-1
COD	01/08/2013
For Financial Year	2012-13

Sl. No.	Head of Work /Equipment	ACE Claimed under exclusion						Justification
		Accrual basis as per Note-2 of BS	IND AS Adj	Accrual basis as per IGAAP	Un-discharged Liability included in col. 3B	Cash basis	TDC included in col. 3B	
1	2	3	3A	3B=3+3A	4	5=3B-4	6	7
1	Loan ERY	304.70	-	304.70	-	304.70	-	Loan ERY is billed directly to the customer as per regulations, hence kept under exclusion.
165	Total Un-Transfer (BMT)							
	to Ombi	4.58	-	4.58	-	4.58	-	These items are transfer (BMT) are temporary in nature. As a process the institutional investor creates BMT for the purpose, hence their recognition has been kept under exclusion.
	to ESC	-114.71	-	-114.71	-	-114.71	-	
	to K&W	-2.29	-	-2.29	-	-2.29	-	
	to Sankhu	-0.34	-	-0.34	-	-0.34	-	
	from Apsara	1.02	-	1.02	-	1.02	-	
	from Gokulnara	1.07	-	1.07	-	1.07	-	
	from Vinayakal	74.08	19.42	93.51	-	93.51	-	
Total BMT	-46.73	19.42	-27.31	-	-27.31	-		
1	Asset Adjustments	84.85	-84.85	-	-	-	-	This provision is short adjustment due to accounting change from IGAAP to INDAS. This being India adj account is given as IGAAP figure and cash basis is zero, hence kept under exclusion. Hence Commission will adjust them later.
4	Capital Assets	13,344.98	-	13,344.98	441.94	13,383.04	-	Capitalization of expenses beyond cash-out flow is not admissible as per Tariff Regulation 2018 accordingly, the capitalization of these expenses are treated under exclusion.
3	Capital Overhauling	2,448.28	-2,448.28	-	-	-	-	This capital addition/ Demeritization is an account of change in accounting system from IGAAP to INDAS. This pertains to INDAS adjustment is given as IGAAP. Hence kept under exclusion.
4	Debit of Capital Overhauling	-4,281.77	-4,281.77	-	-	-	-	
7	Asst Handling System	-489.04	-	-489.04	-489.04	-	-	This pertains to reversal of liability. As work is decreased on cash basis, hence reversal of liability has been kept under exclusion. Hence Commission may prefer allow the same.
8	Decrease in Provisions (BSP)	-600.41	-	-600.41	-600.41	-	-	
9	ITC	-2,008.13	-	-2,008.13	-2,008.13	-	-	
10	Debit of Spares (New Part of Capital Cost)	-127.71	-	-127.71	-	-127.71	-	As per Form I
11	Debit of BPO/Kg. New Part of Capital Cost	-103.02	-	-103.02	-	-103.02	-	As per Form I
Total Exclusions		8,727.56	1,787.07	10,514.64	-2,615.66	13,130.29	-	

(Petitioner)

Statement showing intercompany balances under disclosure

Name of the Provision		NTND Ltd.						Amount in Rupees
Name of the Reporting Entity		Legal Entity						
ICD		21.04.2012						
For Financial Year		2011-12						
Sl. No.	Name of Work/Provision	ICD Classes under evaluation						Justification
		Approved balance per Rule 2 of 80	ICD as per 80C	Approved balance per ICDAP	Discharged liability (including cryo. DR)	Carry over	ICD credited in yr. 2011	
1	2	3	4	5	6	7	8	
1	MNC Carriage extra	1.80	-	1.80	-	1.80	-	Since these works pertain to beyond original scope of work and not of 80C, hence has been kept under exclusion.
2	Interest on Trade Pay (ITP)	2.87	-	2.87	-	2.87	-	These interest on Trade Pay (ITP) are for period of 12 months. As a result the Finance Commission does not provide 80C benefit purpose, hence this expenditure has been kept under exclusion.
2	Capital Gains	10,194.00	-	10,194.00	430.18	9,763.82	-	Capital gain of 100% beyond cost of 100% is not deductible as per Section 112. As per 2011 amendments, the capital gain of 100% is not deductible.
4	Capital Overheading	7,128.11	7,128.11	-	-	-	-	This expenditure is not deductible as per Section 112. As per 2011 amendments, the capital gain of 100% is not deductible.
5	Debit of Capital Overheading	7,128.11	7,128.11	-	-	-	-	This expenditure is not deductible as per Section 112. As per 2011 amendments, the capital gain of 100% is not deductible.
6	Debit of Schemes - Not Part of Capital Cost	495.23	-	495.23	-	495.23	-	As per Rule 2
7	Debit of MNCs - Not Part of Capital Cost	81.89	-	81.89	-	81.89	-	As per Rule 2
Total Exclusions		11,986.02	4,156.22	9,829.80	430.18	9,399.62	-	

(Continued)

Summary of Capital Cost

As per the Table

Name of the Enterprise: DDTCC Ltd.
 Name of the Generating Station: DDP-250
 CDA#: 26.00.0001

2014		2015		2016		2017		2018		2019		2020		
Annual Rate	Net Investment (1000000)	Cost Base	Annual Rate	Net Investment (1000000)	Cost Base	Annual Rate	Net Investment (1000000)	Cost Base	Annual Rate	Net Investment (1000000)	Cost Base	Annual Rate	Net Investment (1000000)	Cost Base

ID No.	Particulars	2014		2015		2016		2017		2018		2019		2020	
		Annual Rate	Net Investment (1000000)	Cost Base	Annual Rate	Net Investment (1000000)	Cost Base	Annual Rate	Net Investment (1000000)	Cost Base	Annual Rate	Net Investment (1000000)	Cost Base	Annual Rate	Net Investment (1000000)	Cost Base
A	C. General Plant Items Account as per table	111,138.00	111,138.00	111,138.00	111,138.00	111,138.00	111,138.00	111,138.00	111,138.00	111,138.00	111,138.00	111,138.00	111,138.00	111,138.00	111,138.00
	D. Account of 25% in this item	1,282,127.00	1,282,127.00	1,282,127.00	1,282,127.00	1,282,127.00	1,282,127.00	1,282,127.00	1,282,127.00	1,282,127.00	1,282,127.00	1,282,127.00	1,282,127.00	1,282,127.00	1,282,127.00
	E. Account of 25% in this item	75,861.31	75,861.31	75,861.31	75,861.31	75,861.31	75,861.31	75,861.31	75,861.31	75,861.31	75,861.31	75,861.31	75,861.31	75,861.31	75,861.31
	F. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	G. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---
B	C. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	D. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	E. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	F. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---
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C	C. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---
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D	C. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---
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	E. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	F. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	G. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---
E	C. General Plant Items Account as per table	1,277,183.00	1,277,183.00	1,277,183.00	1,277,183.00	1,277,183.00	1,277,183.00	1,277,183.00	1,277,183.00	1,277,183.00	1,277,183.00	1,277,183.00	1,277,183.00	1,277,183.00	1,277,183.00
	D. Account of 25% in this item	1,481,434.00	1,481,434.00	1,481,434.00	1,481,434.00	1,481,434.00	1,481,434.00	1,481,434.00	1,481,434.00	1,481,434.00	1,481,434.00	1,481,434.00	1,481,434.00	1,481,434.00	1,481,434.00
	E. Account of 25% in this item	89,962.27	89,962.27	89,962.27	89,962.27	89,962.27	89,962.27	89,962.27	89,962.27	89,962.27	89,962.27	89,962.27	89,962.27	89,962.27	89,962.27
	F. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---
	G. Account of 25% in this item	---	---	---	---	---	---	---	---	---	---	---	---	---	---

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(Percentage)

Statement of Capital Works Program

Amount in US Dollars

Name of the Institution: **WFP Limited**
 Name of the Contracting Authority: **UNICEF**
 COB: **UNICEF**

Sl. No.	Particulars	2014-15			2015-16			2016-17			2017-18			2018-19		
		Account Debt	Un-disbursed Liability	Cost Bids	Account Debt	Un-disbursed Liability	Cost Bids	Account Debt	Un-disbursed Liability	Cost Bids	Account Debt	Un-disbursed Liability	Cost Bids	Account Debt	Un-disbursed Liability	Cost Bids
A	A. Drawing CWP in US Dollars	14,800.00	480.00	17,770.00	18,670.00	4,301.20	19,780.00	5,010.00	3,279.40	23,384.00	18,227.00	1,214.00	7,260.00	4,470.00	1,268.00	7,460.00
	B. Amount of SDC in US Dollars	86.00		86.00	86.00		86.00		86.00		86.00		86.00		86.00	86.00
	C. Amount of FTS in US Dollars															
	D. Amount of FTS in US Dollars															
	E. Amount of Unbilled Cost in US Dollars															
B	B. Addition in Credit in US Dollars	1,190.00	1,200.00	4,700.00	8,700.00	900.00	8,700.00	2,270.00	890.00	1,270.00	1,990.00	4,700.00	2,300.00	21,000.00	1,900.00	11,900.00
	C. Amount of SDC in US Dollars															
	D. Amount of FTS in US Dollars			1,300.00												
	E. Amount of FTS in US Dollars															
	F. Amount of Unbilled Cost in US Dollars															
C	C. Transferred to Other Head Account from this account	4,100.00	(1,700.00)	1,800.00	700.00	344.70	710.00	8,000.00	800.00	5,700.00	11,770.00	440.00	14,000.00	14,000.00	1,000.00	13,000.00
	D. Amount of SDC in US Dollars	100.00		100.00												
	E. Amount of FTS in US Dollars			7,000.00												
	F. Amount of FTS in US Dollars															
	G. Amount of Unbilled Cost in US Dollars															
D	D. Addition in Credit in US Dollars															
	E. Amount of SDC in US Dollars															
	F. Amount of FTS in US Dollars															
	G. Amount of FTS in US Dollars															
	H. Amount of Unbilled Cost in US Dollars															
E	E. Closing CWP in US Dollars	17,000.00	1,200.00	18,000.00	28,000.00	5,270.00	29,200.00	19,510.00	3,200.00	27,000.00	4,070.00	1,900.00	7,000.00	9,710.00	1,700.00	10,000.00
	F. Amount of SDC in US Dollars	140.00		140.00	140.00		140.00		140.00		140.00		140.00		140.00	140.00
	G. Amount of FTS in US Dollars															
	H. Amount of FTS in US Dollars															
	I. Amount of Unbilled Cost in US Dollars															

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(Continued)

Calculation of Interest on Normative Loan

Name of the Company :	NTPC Limited
Name of the Power Station :	Sipat STPS Stage-I

(Amount in Rs Lakh)

S. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1	Gross Normative loan – Opening	6,46,485.70	6,48,186.86	6,50,377.20	6,50,125.49	6,55,772.99	6,68,259.15
2	Cumulative repayment of Normative loan up to previous year	2,74,763.42	1,21,337.42	3,67,829.61	4,14,607.85	4,61,294.52	5,07,573.03
3	Adj. in repayment due to liability discharge*						
4	Adj. in repayment due to decap*	407.36	654.96	439.30	736.09	1,812.23	1,283.41
5	Net Normative loan – Opening	3,71,722.28	3,26,849.44	2,82,547.59	2,35,517.65	1,94,478.46	1,60,686.12
6	Add: Increase due to addition during the year / period	2243.93	2,434.80	278.00	6,455.95	(9,142.65)	8,104.29
7	Less: Decrease due to de-capitalization during the year / period	-822.95	-1300.14	-756.14	-1124.64	-2505.36	-1608.96
8	Less: Decrease due to reversal during the year / period						
9	Add: Increase due to discharges during the year / period	280.18	1055.68	226.43	316.18	5848.87	3103.29
10	Less: Repayment of Loan	46981.36	47,147.15	47,217.54	47,422.77	48,090.74	48,950.58
11	Net Normative loan - Closing	3,26,849.44	2,82,547.59	2,35,517.65	1,94,478.46	1,60,686.12	1,22,617.56
12	Average Normative loan	3,49,285.86	3,04,698.51	2,59,032.62	2,14,958.05	1,77,582.29	1,41,651.84
13	Weighted average rate of interest	7.8588	8.3306	8.2595	7.9456	7.8058	7.7462
14	Interest on Loan	27449.68	25383.17	21394.77	17082.84	13861.67	10972.63
15	Cumulative repayment of Normative loan at the end of the period after adjustments	3,21,337.42	3,67,829.61	4,14,607.85	4,61,294.52	5,07,573.03	5,55,240.21
* Additional data							

(Petitioner)

Calculation of Interest on Working Capital

Name of the Company :		NTPC Limited					
Name of the Power Station :		Sipat STPS Stage-I					
							(Amount in Rs Lakh)
S. No.	Particulars	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8
1	Cost of Coal/Lignite	21,362.95	18166.45	23399.83	19946.16	19985.80	29711.71
2	Cost of Main Secondary Fuel Oil	634.13	691.68	678.06	562.03	717.57	917.51
3	Fuel Cost						
4	Liquid Fuel Stock						
5	O & M Expenses	3,663.27	4338.73	4682.49	4587.05	4947.01	5200.34
6	Maintenance Spares	8,791.85	10412.94	11237.97	11008.92	11872.81	12480.82
7	Receivables	60,508.57	43839.78	49912.89	45125.43	45617.55	57362.84
8	Total Working Capital	94960.78	77449.59	89911.24	81329.60	83140.73	105673.23
9	Rate of Interest	13.5000	12.0500	11.2500	10.5000	10.5000	12.0000
10	Interest on Working Capital	12819.70	9332.68	10115.01	8519.11	8729.78	12680.79
							Petitioner

Name of the Provider		NTPC Limited											
Name of the Contracting States		Bihar STPS, Bhaupur (1000 MW)											
DOB		01.08.2012											
S.No.	Party	Package Name	Year of creation of liability (as per the Contract)	Undisbursed liability as on 01.04.2019	Liability in additional capitalization for period 01.04.2019 to 31.03.2020	Contractors DTY liability	Settlement during the Year 2019-20		Discharged liability relating to 01.04.2019	Liability in additional capitalization for 2020-21	Contract on DTY liability	Discharge during the Year 2019-21	
							Payment	Received				Payment	Received
a) For assets eligible for normal fee													
1	LARSEN & TOUBRO LTD/BOSSAN HEAVY IND & CONSTR & ENGINEERING	Main Plant Package (Main Generator & Excitator)	2012-13	2475.34	0	0	400	4.88	2.41	14.85	0	0	0
2	POWER MACHINES	Main Plant Package (TG & Excitator)	2012-13	2172.85	141.04	1500.28	4.20	1.38	4.20	2000.75	140.00	404.17	64.75
3	SHRAVAT HEAVY ELECTROCAL (PVT) LTD	Low Volt TRANSFORMER PACKAGE	2012-13	187.88	49.49	4.00	0.00	0.00	0.00	200.00	0	0	49.80
4	VVA TECH WORKS LTD	Water Treatment System Package (TT Plant)	2012-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0
5	SHRAVAT HEAVY ELECTROCAL	Supply of LT Motor Transformer Package	2012-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0
6	LARSEN & TOUBRO LTD/BOSSAN HEAVY IND & CONSTR & ENGINEERING	Contractor (Generator Supply, Excitator & Cabling Package)	2012-13	6.14	0.00	0.00	0.00	0.00	0.00	6.14	0	0	6.14
7	TERIAL ELECTRIC APPARATUS	LT Classor Transformer Package	2012-13	6.43	0	0	0	0.00	0.00	0.00	0	0	0
8	HYSSORPUMP INDUSTRIES PVT LTD/BOSSAN HEAVY IND & CONSTR & ENGINEERING	Coal Handling Plant Package	2012-13	0.00	0	0	0	0	0	0.00	0	0	0.00
9	QC DOCTOR & COMPANY PVT LT	Vertical System Package	2012-13	11.94	0	0	0	11.94	11.94	0.00	0	0	0
10	GLOBAL STAFF UTILITY LTD	air Conditioning for Generator & Administrative Building	2012-13	1.07	0	0	0	0	0	1.07	0	0	0
11	SHRAVAT HEAVY ELECTROCAL	Transformer Package	2012-13	130.00	2.48	4.00	843.00	0.00	843.00	837.00	0	0	0
12	GLOBAL STAFF UTILITY LTD/BOSSAN HEAVY IND & CONSTR & ENGINEERING	LT Power Cable Package	2012-13	2.40	0	0	0	0.00	0.00	0.00	0	0	0
13	BOSSAN HEAVY IND & CONSTR & ENGINEERING	Fire Protection & Detection System	2012-13	117.40	0	0	0.00	0.00	0.00	117.40	0	0	0.00
14	BOSSAN HEAVY IND & CONSTR & ENGINEERING	Supply of Generator Transformer & Interconnecting Transformer	2012-13	1.18	0	0	0	0.00	0.00	0.00	0	0	0.00
15	SHRAVAT HEAVY ELECTROCAL	Low Voltage Package	2012-13	903.81	2.04	4.00	1.00	0.00	1.00	901.81	0	0	0.00
16	SHRAVAT HEAVY ELECTROCAL	Cooling Tower Package	2012-13	985.94	0.00	0.00	0.00	0.00	0.00	985.94	0	0	0
17	BOSSAN HEAVY IND & CONSTR & ENGINEERING	Raw Water Treatment	2012-13	30.00	0.00	0.00	0.00	0.00	0.00	30.00	0	0	0
18	BOSSAN HEAVY IND & CONSTR & ENGINEERING	DW SYSTEM (DWL)	2012-13	210.00	0.00	0.00	0.00	0.00	0.00	210.00	0	0	0
19	BOSSAN HEAVY IND & CONSTR & ENGINEERING	CONTRACTOR (MORNINGTON INFRASTRUCTURE) (CONTRACTOR)	2012-13	810.00	10.21	0	20.00	0.00	20.00	800.00	0	0	0.00
20	BOSSAN HEAVY IND & CONSTR & ENGINEERING	MUR	2012-13	1288.30	1.41	0	97.00	0.00	97.00	1288.00	0.00	0.00	0.00
21	SHRAVAT HEAVY ELECTROCAL	CHINA	2012-13	28.42	0	0	0	0	0	28.42	0	0	0
22	BOSSAN HEAVY IND & CONSTR & ENGINEERING	CONTRACTOR (MORNINGTON INFRASTRUCTURE) (CONTRACTOR)	2012-13	170.00	0.00	0.00	40.00	0.00	40.00	130.00	0	0	0.00
23	BOSSAN HEAVY IND & CONSTR & ENGINEERING	SG Civil	2012-13	83.71	0	0	0.00	0.00	0.00	83.71	0	0	0
24	BOSSAN HEAVY IND & CONSTR & ENGINEERING	TG Civil	2012-13	61.00	0	0	0.00	0.00	0.00	61.00	0	0	0
25	BOSSAN HEAVY IND & CONSTR & ENGINEERING	Transformer	2012-13	480.00	6.40	0	30.00	0.00	30.00	450.00	0	0	0.00
26	SHRAVAT HEAVY ELECTROCAL	Low Volt Switch Yard Package	2012-13	66.27	0	0	0.00	0.00	0.00	66.27	0	0	0

Total Mined JA			1011.41	248.7%	1000.00	1000.00	2078.86	3027.07	3009.11	402.62	411.63	312.48	74.44
Net assets eligible for RAIL at weighted average rate of interest on loan													
Total shared JA													
Net Mined/Port allowed													
1	100% Power System	1004-19	3.09						3.09				
2	CONSUMER TECHNOLOGY	1014-19	0.00					0.00	0.00				
3	HEPTANE INDUSTRIES LTD	1014-19	2.28					2.28	2.28				
4	100% POWER ENERGY PVT LTD	2018-17	0.00					0.00	0.00				
5	Various Fees	Capital Gains (prepaid out of)	421.64					421.64	421.64				
6	Various Fees	Capital Gains (prepaid out of)	1076.30					1076.30	1076.30				
7	Various Fees	Capital Gains (prepaid out of)	422.41					422.41	422.41				
8	Various Fees	Capital Gains (prepaid out of)	1001.32					1001.32	1001.32				
9	WEDDER BANCOS P.ED. RAJ SALES FLUORIDE, M/RAL ZEMERSON AUTOMATCH GPM SENAL, VBL ED POWER NATION, PRASAD TRANS KERN GRANS, NA ADGA, SCHLEIBER SHER SHOD, SECURE CONAL	Capital Gains (prepaid out of)											
10	PUNESTECH PPL 100% A	1000-00							0.00				
11	HIPC, DHEL, HBL, POWER, LET HOMADOL, EMERSON PROCESS, THREE ENTS, DOODHOP IND, SCOPH, TAK DOOSAN, SOLAR, SHREYA TECHN, C Y ZINDAL, IMA SFA, POWER MACHINES, NADANABER 10 DESHYT, BOSCH ROBOTIX	Capital Gains (prepaid out of)	1000.00										
Total Common/Allowed			3122.41	248.7% <td>1000.00</td> <td>1000.00</td> <td>2078.86</td> <td>3027.07</td> <td>2999.11</td> <td>440.62</td> <td>411.63</td> <td>312.48</td> <td>74.44</td>	1000.00	1000.00	2078.86	3027.07	2999.11	440.62	411.63	312.48	74.44
Transfer Common/Allowed			437.01				437.01	437.01	437.01	25.50	0.00	166.61	0.00
Grand Total			3559.42	248.7% <td>1000.00</td> <td>1000.00</td> <td>2515.87</td> <td>3464.08</td> <td>3436.12</td> <td>466.12</td> <td>411.63</td> <td>479.09</td> <td>74.44</td>	1000.00	1000.00	2515.87	3464.08	3436.12	466.12	411.63	479.09	74.44

March 31, 2015

Name of the Parties		NTPC Limited											
Name of the Contracting States		Bihar STPS, Stage-I (1000 MW)											
CSR		01.06.2012											
S.No.	Party	Package Name	Year of creation of facility (as per Bill)	Total Charges	Contract/Agmt. Value till 31.03.2015	Balance of additional contribution for 2015-15	Contractor's EOI/Insolvent	Discharge during FY Year 2014-15		Total Discharge	Unutilized/Unpaid till 31.03.2015	Balance of additional contribution for 2015-15	Contractor's EOI/Insolvent
								Payment	Received				
a) For assets eligible for central fed.													
1	LARSEN & TOUBRO LTD/COOBSA	Steel Plate Package (Steel Structure & Insulator)	2012-13	0	74.66	0	0	0	0	0	74.66	0	0
2	HEAVY IND & CONSTR & ENGINEERING POWER MACHINERIAL CITY CORP	Steel Plate Package (T&E Structure)	2012-13	64.74	2394.41	0	262.04	0	0	0	2394.41	609	4178.96
3	SHRAVAT HEAVY ELECTRICALS LTD	CIVIL TRAFFIC CONTROL PACKAGE	2012-13	34.93	131.03	0	0	130.03	0	130.03	0.00	0	0
4	VA TECH WABAS LTD	Water Treatment System Package (T1 Part)	2012-13	0	0.00	0	0	0	0	0	0.00	0	0
5	SHRAVAT HEAVY ELECTRICALS	Supply of C-Block Transformer Package	2012-13	0	0.00	0	0	0	0	0	0.00	0	0
6	LARSEN & TOUBRO LTD/COOBSA	Control & Instrument Supply, Control & Cabling Package	2012-13	6.14	3.46	0.00	0.00	2.47	0.99	2.47	0.99	0	0
7	TERIAL ELECTRO APPARELS	LT Class Transformer Package	2012-13	0	0.00	0	0	0	0	0	0.00	0	0
8	HYDRORUP INDUSTRIES P&A PVT LTD/SHRI CONSTRUCTION	Steel Reinforcing Plate Package	2012-13	0.20	1.00	0	0	0	0	0	0.00	0	0
9	S.C. SODHAN & COMPANY PVT. LTD	Vertical System Package	2012-13	0	0.00	0	0	0	0	0	0.00	0	0
10	BLU STAR UTARAKH LTD	air Conditioning for Control & Instrumentation Building	2012-13	0	1.71	0	0	0	0	0	1.71	0	0
11	SHRAVAT HEAVY ELECTRICALS	Transformer Package Package	2012-13	0	80.47	0	0	0	0	0	80.47	0	0
12	LARSEN & TOUBRO LTD/COOBSA	LT Power Cable Package	2012-13	0	0.00	0	0	0	0	0	0.00	0	0
13	SHRI CONSTRUCTION	Fire Protection & Detection System	2012-13	0.44	119.76	0	0	4.87	0	4.87	110.33	0	0
14	COOBSA	Supply of Generator Transformer & Interconnecting Transformer	2012-13	0	0.00	0	0	0	0	0	0.00	0	0
15	SHRI CONSTRUCTION	air Handling Package	2012-13	0.40	99.74	0	0	0	0	0	99.74	0	0
16	SHRI CONSTRUCTION	Cooling Tower Package	2012-13	0	89.74	0	0	0	0	0	89.74	0	0
17	SHRI CONSTRUCTION	Raw Water Treatment	2012-13	0	30.21	0	0	0	0	0	30.21	0	0
18	SHRI CONSTRUCTION	CW SYSTEM (DW)	2012-13	0	210.08	0	0	0	0	0	210.08	0	0
19	SHRI CONSTRUCTION	CONTRACTOR	2012-13	116.86	791.73	0	0	337.40	0	337.40	454.33	0	0
20	SHRI CONSTRUCTION	MUR	2012-13	16.36	126.44	0	0	0	0	0	126.44	0	0
21	SHRI CONSTRUCTION	CHIMNEY	2012-13	0	36.40	0	0	0	0	0	36.40	0	0
22	SHRI CONSTRUCTION	DRINK COOL WATER	2012-13	16.03	214.01	0	0	41.01	0	41.01	173.00	0	0
23	SHRI CONSTRUCTION	SG CIVIL	2012-13	0	49.68	0	0	0	0	0	49.68	0	0
24	SHRI CONSTRUCTION	TG CIVIL	2012-13	0	61.38	0	0	9.18	0	9.18	52.20	0	0
25	SHRI CONSTRUCTION	CHIMNEY	2012-13	66.03	300.03	0	0	0.00	0.17	0.17	299.86	0	0
26	SHRI CONSTRUCTION	RAW WATER TREATMENT PACKAGE	2012-13	0	49.88	0	0	0.00	0.00	0.00	49.88	0	0

Total Allowed JA															
b) For assets eligible for R&I at weighted average rate of interest on loan			187.51	3048.77	1033.35	-119.22	421.83	2.77	685.45	2024.25	(205.82)	-488.22			
Total charged JA			0	0	0	0	0	0	0	0	0	0	0	0	
Net (Allowed/Charged Allowed)			187.51	3048.77	1033.35	-119.22	421.83	2.77	685.45	2024.25	(205.82)	-488.22			
1. Total Power Supply		2014-12	3	2.76	0	0	0	0	0	2.76	0	0			
2. CHENNAI TRANSMISSION		2014-12	1	1.01											
3. NORTH INDIA TRANS LTD		2014-12	1	2.25	0	0	-1.25	0.00	-1.25	2.25	0	0			
4. CHENNAI ENERGY PVT LTD		2015-17	1	1.01											
5. Various Rates		Capital Gains (maturity on off)	3.73	-247.38	0	0	218.34	0	218.34	37.96	0	0			
6. Various Rates		Capital Gains (maturity on off)	1019.30	424.24	39.13	0	0	14.30	0	16.26	0.00	0	0	0	
7. Various Rates		Capital Gains (maturity on off)	2221.41	0	61.61	0	0	61.22	0	61.22	20.28	0	0	0	
8. Various Rates		Capital Gains (maturity on off)	1001.22	0	294.92	0.00	0.00	0.00	0.00	294.92	0	0	0	0	
9. MIDDAPURAM P. CO. RAJ. SALES PUDUMORE, M. RAJ. ZAMSON ACTOMATCH SPM. SENAL. VEL. CO POWER NATIONAL INFRASTRUCTURE KERN GRADE, NA. ADGA. SCHLEIBER SHRE SHOD. SECURE. COVAL.		Capital Gains (maturity on off)													
10. POWERTECH. PPL. TSP. S.		2022-23								11.50	467.84	0			
11. NTPC. DCL. HCL. POWER. LET. HOMADH. GEMSON. PROGRES. THREE ENTS. DOOSY. IND. SCHE. TAK. DOOSAN SHE. SHRE. TECH. C. Y. ZIND. (SM ALFA. POWER. MACHINES. HADARABAD D. SESH. D. BUSCH. HERRMUTH		Capital Gains (maturity on off)	2022-24												
Total Allowed/Charged			187.51	3048.77	1033.35	-119.22	421.83	2.77	685.45	2024.25	(205.82)	-488.22			
Total/Charged/Allowed/Allowed			187.51	3048.77	1033.35	-119.22	421.83	2.77	685.45	2024.25	(205.82)	-488.22			
Grand Total			187.51	3048.77	1033.35	-119.22	421.83	2.77	685.45	2024.25	(205.82)	-488.22			

Name of the Parties		NTFC Linked		Amount in Rs. Lakh									
Name of the Generating Station		Stage STPS Stage I (1000 MW)											
CSR		01.06.2012											
S.No.	Party	Package Name	Year of creation of liability (as per Bill)	Discharge during the year 2012-13		Total Discharge	Discharge upto 31.03.2012	Liability to be discharged on 31.03.2012	Contractual EPC Variation	Discharge during the year 2012-14		Total Discharge	Discharge/ptt liability to GO 31.03.2014
				Payment	Revenue					Payment	Revenue		
a) For assets eligible for normal fee													
1	LARSEN & TOUBRO LTD/GOSSAN HEAVY IND & CONSTR & ENGINEERING POWER MACHINERIAL CITY CORP	Steel Plate Package (Steel Structure & Accessories)	2012-13	0	0	0	74.85	0	0	0	0	0.00	74.85
2	POWER MACHINES	Steel Plate Package (T.S. & Accessory)	2012-13	3228.86	3228.18	6257.04	7173.87	0.00	-702.09	3489.87	11.00	3688.87	2174.82
3	SHRAVAT HEAVY ELECTRICALS LTD	CRUSH TRASH COVER PACKAGE	2012-13	0	0	0	0.00	0	0	0	0	0.00	0.00
4	VA TECH WABAS LTD	Water Treatment System Package (T.T Plant)	2012-13	0	0	0	0.00	0	0	0	0	0.00	0.00
5	SHRAVAT HEAVY ELECTRICALS	Supply of LT Motor Transformer Package	2012-13	0	0	0	0.00	0	0	0	0	0.00	0.00
6	LARSEN & TOUBRO LTD/Amhamban	Control & Instrument Supply, Control & Cabling Package	2012-13	0	0	0	0.00	0	0	0	0	0.00	0.00
7	TERIAL ELECTRIC APPARATUS (HYDRONPUMP INDUSTRIES P&A) LTD/ASHOK CONSTRUCTION	LT Distributor Transformer Package	2012-13	0	0	0	0.00	0	0	0	0	0.00	0.00
8	NEPHROCLAS CONSTRUCTION CO	Steel Handling Plant Package	2012-13	0.000	0	0.000	0.00	0	0	0	0	0.00	0.00
9	S.C. SODHAN & COMPANY PVT. LTD	Vertical System Package	2012-13	0	0	0	0.00	0	0	0	0	0.00	0.00
10	BLUP STAR LTD/ABR LTD	Air Conditioning for Control & Administrative Building	2012-13	0	0	0	0.00	0	0	0	0	0.00	0.00
11	SHRAVAT HEAVY ELECTRICALS	Transformer Package Package	2012-13	0	402.47	402.47	0.00	0	0	0	0	0.00	402.47
12	HALDIPAN ELECTRICALS PVT LTD/TECH MACHINES LTD/CHINIBOSAI (S) LTD	LT Power Cable Package	2012-13	0	0	0	0.00	0	0	0	0	0.00	0.00
13		Fire Protection & Detection System	2012-13	0	0	0	710.07	0	0	0	0	0.00	710.07
14	CONCEPTS CONSULTANTS TELPANG ASYEN/UMATE NEPTUNG INDUSTRIES BHAYASA PHONO	Supply of Generator Transformer & Interconnecting Transformer	2012-13	0	0	0	0.00	0	0	0	0	0.00	0.00
15		Iron Handling Package	2012-13	0	482.14	482.14	422.14	0	0	0	0	0.00	422.14
16	SHRAVAT HEAVY ELECTRICALS	Cooling Tower Package	2012-13	0	0	0	80.94	0	0	0	0	0.00	80.94
17	SOMA WITENPHEE LTD/AMA GEOTECHNICS & CONSULTING	Raw Water Treatment	2012-13	0.00	0.00	0.00	0.00	0	0	0	0	0.00	0.00
18	INDIUMS BP LTD	CW SYSTEM (DWG)	2012-13	0.00	0	0.00	0.00	0	0	0	0	0.00	0.00
19	RAJESH KUMAR MURARAJ SINGH CONSTRUCTION MORA/OTEM INFRASTRUCTURE/INDHAYATA	Excavator	2012-13	0.00	0.00	0.00	0.00	0	0	0.00	0	0.00	0.00
20	CONSTRUCTION GROUP/AMHAMBAN (S) LTD/GOSSAN HEAVY IND & CONSTR & ENGINEERING	Mixer	2012-13	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	Gupta Infra Ltd	Crane	2012-13	0	0	0	0.00	0	0	0.00	0	0.00	0.00
22	NPCC LTD/GOSSAN HEAVY IND & CONSTR & ENGINEERING/AMHAMBAN (S) LTD/GOSSAN HEAVY IND & CONSTR & ENGINEERING	Crane C&I Works	2012-13	0.00	0	0.00	0.00	0	0	0.00	0	0.00	0.00
23	Comstar	SG Civil	2012-13	0	0	0	0.00	0	0	0.00	0	0.00	0.00
24	ORA CONSTRUCTION/AMA (S) LTD/GOSSAN HEAVY IND & CONSTR & ENGINEERING	TG Civil	2012-13	0	0	0	0.00	0	0	0.00	0	0.00	0.00
25	POWERTECH LTD	Crane	2012-13	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26	SHRAVAT HEAVY ELECTRICALS	Raw Water Treatment Package	2012-13	0	0	0	0.00	0	0.00	0	0	0.00	0.00

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Total Market CA				8188.63	3877.68	11423.31	13716.21	2246.18	-161.88	4683.27	226.87	4875.22	11183.28	
A) For assets eligible for Rail at weighted average rate of interest on loan														
Total charged to:				8	8	8	8							
Not allowed														
1	Local Power Supply	SOUT Starb Ferry	2014-12	2.07	0	2.07	0.75	0	0	0	0	0.00	0.00	
2	CHRYSLER FINANCIAL	Provia Concrete Products (Canada)	2014-10											
3	HOPTON INDUSTRIES LTD	Am. Elec. Ferry	2014-18	0	0	0	2.34	0	0	0	0	0.00	0.00	
4	COF FOUR ENERGY FUND LTD	Starb Ferry	2015-17											
5	Various Rates	Capital Spares (provisional)		0	0	0	14.98	0	0	0.74	0.00	0.74	0.00	
6	Various Rates	Capital Spares (provisional)	2016-20	1.17	0	1.17	1.09	0	0	0	0	0.00	0.00	
7	Various Rates	Capital Spares (provisional)	2020-21	14.88	0	14.88	8.7	0.00	0.00	4.02	0.00	4.12	0.00	
8	Various Rates	Capital Spares (provisional)	2021-22	208.3	0	208.3	38.73	0.00	0.00	3.19	0.00	3.19	0.00	
MIDCO, BANCOS P. SOC. RAJ SALES, FLOWMORE, MIRAAL ZEMRON, AUTOMATCH, OPM, SONAL, NBL, EE POWER, NATIONAL, PRAMUS TRANS, RENE GRANT, NA ADGA, SCHLITZER, SHIP SHOD, SIGUR, CONAL		Capital Spares (provisional)												
9	POWERTECH, REE, TIGER		2022-23	0.00	0	0.00	46.194	0.00	0.00	288.11	0.00	288.11	172.80	
HTPC, DHEL, HBI, POWER, LET HOMADK, EMERSON PROCBSS, THREE ENTS, DOVDECH, INC, SCOR, T&K, DOVBA, BOST, SIENA, TRONIC, CY ZINDAC, OSM, ALTA, POWER WACHSIS, NACARANBER, ID BESHUT, BUSCH HEBRUTH		Capital Spares (provisional)	2024-26					401.78	0.00	0.00	0.00	0.00	0.00	401.78
Total Market Market				8188.63	3877.68	11423.31	13716.21	2246.18	-161.88	4683.27	226.87	4875.22	11183.28	
Transfer Chargeback amount				294.22	0.00	294.22	585.38	408.78	0.00	288.17	0.00	288.17	288.22	
Grand Total				8482.85	3877.68	11717.53	14301.5982	2654.96	-161.88	4971.4482	226.87	5163.3939	11471.50	

Summary of issue involved in the petition

Name of the Company :		NTPC Limited				
Name of the Power Station :		Sipat STPS Stage-I				
1	Petitioner:	NTPC Limited				
2	Subject	Approval of Tariff for 2019-24				
3		<p>i) Approve revised tariff of Sipat-I for the tariff period 2019-24 as per provision of Regulation 13 of Tariff Regulations 2019.</p> <p>ii) Allow the Petitioner to recover the additional O&M cost for ash transportation.</p> <p>iii) Allow the reimbursement of water charges, capital spares and security expenses for the instant station, as claimed by the Petitioner.</p> <p>iv) Pass any other order as it may deem fit in the circumstances mentioned above.</p>				
4	Respondents (6)					
	Name of Respondents					
	a. Madhya Pradesh Power Management Company Limited.	a. Electricity Department, Gov.				
	b. Maharashtra State Electricity Distribution Co. Ltd.	b. DNHDSPDCI				
	c. Gujarat UrjaVidut Nigam Ltd. (GUVNL)					
	d. Chattisgarh State Power Distribution Co. Ltd.,					
5	Project Scope					
	Cost					
	COD	01.05.2013				
	Claim					
	AFC	2019-20	2020-21	2021-22	2022-23	2023-24
		188611.15	189845.63	182979.09	191325.31	226238.76
	Capital cost (as on 1.4.2019)	9,35,961.22				
	Initial spares	NA				
	NAPAF (Gen)	85%				
	Any Specific	The petitioner is in the process of installing De-Sox and De-Nitx system in compliance of MOEFCC notification in this regard. Separate ECS Petition shall be filed for Supplementary Tariff as per Hon'ble CERC direction.				

* Units of amounts shown in Rs Lakh

Appendix-IA

**TRUING UP OF TARIFF
of
Sipat-I STPS (3x660 MW) Combustion Modification
System (CMS)
for the period
from Commissioning of Unit-I,II&II
CMS (14.07.2022 TO 31.03.2024)**

Summary of Supplementary Tariff (ECN)

PART-1

FORM-1

Name of the Petitioner: DTPC
 Name of the Generating Station: Sagar I (3600 MW)
 COD of CMS: 14.07.2022 (D-1&2), 09.10.2022 (D-2)

(Amount in Rs Lakh)

S. No.	Particulars	Unit	Existing 2018-19	2019-20		2020-21		2021-22		2022-23	2023-24	
				5	6	7	8	(14.7.22-31.3.23)	(1.4.23-31.3.24)	(1.10.23-31.03.24)		
1	2	3	4	5	6	7	8	9	10	11		
1.1	Depreciation	Rs Lakh						102.88	102.88	102.88		
1.2	Interest on Loan	Rs Lakh						104.61	98.83	98.83		147.19
1.3	Return on Equity	Rs Lakh						73.10	85.83	85.83		128.74
1.4	Interest on Working Capital	Rs Lakh						5.42	6.33	6.33		9.48
1.5	O&M Expenses	Rs Lakh	N.A.	N.A.	N.A.	N.A.		10.18	40.73	40.73		60.40
1.6	Special Allowance (if applicable)	Rs Lakh										
1.7	Compensation Allowance (if applicable – relevant for column 4 only)	Rs Lakh										
	Total	Rs Lakh						396.39	394.64	394.64		506.61
2.1	Landed Fuel Cost (coal/gas/OIL/NG/liquid) (Rs/Ton)	Rs/Ton						NA				
	(%) of Fuel Quantity	(%)										
2.2	Landed Fuel Cost (imported Coal) (Rs/Ton)	Rs/Ton						NA				
	(%) of Fuel Quantity	(%)										
2.3	Landed Fuel Cost (coal/gas/OIL/NG/liquid) other than IFA (Rs/Ton)	Rs/Ton						NA				
	(%) of Fuel Quantity	(%)										
2.4	Landed Fuel Cost (imported Coal other than IFA) (Rs/Ton)	Rs/Ton						NA				
	(%) of Fuel Quantity	(%)										
2.5	Secondary fuel oil cost (Rs/Unit)	Rs/Unit						NA				
	Energy Charge Rate ex-man (Rs/kWh)	Rs/kWh										

(Petitioner)

Statement showing claimed capital cost – (Supplementary Tariff - ECS)

PART-I
FORM-1(I)Name of the Petitioner: NTPC
Name of the Generating Station: Sipat-1 (3x660 MW)
COD of CMS: 14.07.2022 (U-1&3), 09.10.2023 (U-2)

(Amount in Rs Lakh)

S. No.	Particulars	2019-20	2020-21	2021-22	2022-23 (14.07.2022-31.03.2023)	2023-24	
						(1.4.23-8.10.23)	(9.10.23-31.03.24)
1	2				7		8
1	Capital Cost as on COD				1967.50		
1a	Unamortized Bond Expense						
1b	Notional IDC						
1c	Loan ERF Charged to P&L						
2	Opening Capital Cost				1,967.50	1,967.50	2,051.25
3	Add: Addition during the year/period		NA		-	-	-
4	Less: De-capitalisation during the year/period				-	-	-
5	Less: Reversal during the year / period				-	-	-
6	Add: Discharges during the year/ period				-	-	-
7	Closing Capital Cost				1,967.50	1,967.50	2,051.25
8	Average Capital Cost				1,967.50	1,967.50	2,051.25

Statement showing Return on Equity at Normal Rate (Supplementary Tariff- ECS)

PART-I
FORM-1(IIA)

Name of the Petitioner: NTPC

Name of the Generating Station: Sipat-I (3x660 MW)

COD of CMS: 14.07.2022 (U-1&3), 09.10.2023 (U-2)

(Amount in Rs Lakh)

S. No	Particulars	2019-20	2020-21	2021-22	2022-23 (14.7.22-31.3.23)	2023-24	
						(1.4.23-8.10.23)	(9.10.23-31.03.24)
1	2	3	4	5	6	7	
	Return on Equity						
1	Gross Opening Equity (Normal)				590.25	590.25	885.37
2	Less: Adjustment in Opening Equity				-	-	-
3	Adjustment during the year				-	-	-
4	Net Opening Equity (Normal)				590.25	590.25	885.37
5	Add: Increase in equity due to addition during the year / period				-	-	-
7	Less: Decrease due to De-capitalization during the year / period	NA	NA	NA	-	-	-
8	Less: Decrease due to reversal during the year / period				-	-	-
9	Add: Increase due to discharges during the year / period				-	-	-
10	Net closing Equity (Normal)				590.25	590.25	885.37
11	Average Equity (Normal)				590.25	590.25	885.37
12	Rate of ROE				12.723%	14.541%	14.541%
13	Total ROE				75.10	85.83	128.74

(Petitioner)

Name of the Petitioner: NTPC
 Name of the Generating Station: Sipat-I (3x660 MW)
 COD of CMS: 14.07.2022 (U-1&3), 09.10.2023 (U-2)

ECS Characteristics

Name of the Petitioner	NTPC
Name of the Generating Station	Sipat-I STPS
Unit(s)/Block(s)/Parameters	3x660 MW
Installed Capacity (MW)-Coal Based	1980 MW
Actual COD (of CMS)	14.07.2022 (U-1), 09.10.2023 (U-2), 14.07.2022 (U-3)
Type of System	Combustion Modification System (CM System)
Name of CM Manufacturer	M/s GE Power India Limited
Special Technological Features	
Any other special features	Low NOX concentric firing system (LNCFS) with Bypass Over Fire Air (BOFA) dampers.
Nox Control (Combustion Modification System)	Less than the 400mg/Nm3 @6% O2 dry basis at ID Fan outlet.

PETITIONER

Normative parameters considered for tariff computations (Supplementary Tariff - ECS)

Name of the Petitioner: NTPC

Name of the Generating Station: Sipat-I (2x660 MW)

COD of CM6: 14.07.2024 (U-1&3), 09.10.2023 (U-2)

Particulars	Unit	Year Ending March				
		2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7
Base Rate of Return on Equity	%				10.50	12.00
Electricity Tax Rate	%				17.472	17.472
Rate of ROE	%				12.723	14.541
Target Availability	%					85
Auxiliary Energy Consumption	%					6.25
Gross Station Heat Rate	kCal/kWh					2512.51
Specific Fuel Oil Consumption	ml/kWh					NA
Cost of Coal/Lignite for WC	in Rupee					NA
Cost of Main Secondary Fuel Oil for WC	in Month	NA	NA	NA		NA
Fuel Cost for WC	in Month					NA
Liquid Fuel Stock for WC	in Month					NA
O & M expenses	% of Capital Cost					3
Maintenance Expenses for WC	% of O&M					20
Reavailability for WC	in Days					85
Storage capacity of Primary Fuel	MT					
SEI 1 Year MCLR Plus 350 basis points as on	%				10.50	12.00
Bleeding ratio of domestic coal/imported coal						NA

(Petitioner)

Calculation of O&M Expenses (Supplementary Tariff - ECS)

FORM-3A
ADDITIONAL
FORM

Name of the Petitioner: NTPC
Name of the Generating Station: Sipat-I (3x660 MW)
COD of CMS: 14.07.2022 (U-1&3), 09.10.2023 (U-2)

Rs. in Lakh

S.No.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24	
					(14.7.22-31.3.23)	(1.4.23-8.10.23)	(9.10.23-31.03.24)
1	2	3	5	6	7	8	
1	O&M expenses under Reg.35(1)(7)						
1a	Normative O&M expenses- ECS				39.35	40.73	60.40
2	O&M expenses under Reg. 35(6)	NA	NA	NA			
2a	Water Charges				-	-	-
2b	Security expenses				-	-	-
	Total O&M Expenses				39.35	40.73	60.40

Petitioner

Yearly Statement of Additional Capitalization after COD (Revolutions (Tech II-EC))

Name of the Partner: NTPC

Name of the Generating Division: Spad-1 (2400 MW)

COB of CME: 31.03.2022 (1) & 31.03.2022 (1-2)

For Financial Year:

2018-24 (Summary)

Sl. No.	Head of Work/ Equipments	ACE Claimed (Actual)						Regulations under which claimed	Jurisdiction	
		(Existing) 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24			
						(1,67,22-22,3,23)	(1,67,23-23,03,24)			
1	2	3	4	5	6	7	8	9	10	
1	Balance works related to Combustion Modification System					-		-		
	Total Addi Cap	NA	NA	NA	NA	-		-		
	Discharge of liability					-		-		
	Total Addi. Cap. Claimed Including discharge of liabilities (1+2)	-		-	-	-		-		

(Partner)

Year wise Statement of Additional Capitalisation after COD (Supplementary Tariff - ECS)

**PART-I
FORM-9**

Name of the Petitioner: NTPC
 Name of the Generating Station: Sipat-4 (3x660 MW)
 COD of CMS: 14.07.2022 (U-1&3), 09.10.2023 (1-2)

For Financial Year: 2022-23

Rs. Lakhs

Sl. No.	Head of Work/Equipment	2022-23 (14.07.2022-31.03.2023)						Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
		ACE Claimed (Actual)								
		Accrual basis (IndAS)	NOAS adj	Accrual basis (ICAAP)	Un-discharged Liability included in out. 3	Cash basis	IPC included in out. 3			
1	2	3	4	5= (3-4)	6	7	8	9		
1	Balance works related to Combustion Modification System									
Total Add Cap										
2	Discharge of liability									
Total Add. Cap. Claimed including discharge of liabilities (1+2)										

Petitioner

Year-wise Statement of Additional Capitalization after COD (Qualifying Tech-ECN)

PART-I
FORM-1

Name of the Petitioner: JCTPC
Name of the Generating Station: Sipat-1 (2680 MW)
COD of CAP: 14.07.2022 (U-1&2), 09.10.2022 (U-3)

For Financial Year: 2023-24

		2023-24						Rs. Lakhs		
Sl. No.	Head of Work/Equipment	ACE Claimed (Actual)						Regulator order which claimed	Justification	Admitted Cost by the Commission, if any
		Account book (GSA&T)	DETA&S ad.	Account book (EIA&A2)	Un-discharged Liability entered in vol. 3	Capex Invoic	IDC included in vol. 3			
1	2			3	4	5= (3-4)	6	7	8	9
1	Balance works related to Construction Modification Systems	-	-	-	-	-	-			
	Total Add Cap	-	-	-	-	-	-			
	-3 (Discharge of liability)									
	Total Add. Cap. Claimed including discharge of liabilities (-+2)									
Petitioner										

Year-wise Statement of Additional Capitalization after COD (Expenditures Tax)(C-ECN)

PART-I
FORM-1

Name of the Petitioner: JCTPC
Name of the Generating Station: Sipat-1 (2680 MW)
COD of CNG: 14.07.2022 (U-1&2), 09.10.2022 (U-3)

For Financial Year: 2023-24

		2023-24						Rs. Lakhs		
Sl. No.	Head of Work/Equipment	ACE Claimed (Actual)						Regulator order which claimed	Justification	Admitted Cost by the Commission, if any
		Account book (GSA&T)	DD(A&T) ad.	Account book (DDA&T)	Un-discharged Liability entered in col. 3	Capex Total	IDC included in col. 3			
1	2			3	4	5= (3-4)	6	7	8	9
1	Balance works related to Construction and erection systems	-	-	-	-	-	-			
	Total Add Cap	-	-	-	-	-	-			
	- 3 Discharge of liability					-				
	TOTAL Add. Cap. Claimed including discharge of liabilities (1+2)					-				
Petitioner:										

Financing of Additional Capitalisation (Supplementary Tariff - ECS)

**PART-I
FORM-10**

Name of the Petitioner: NTPC

Name of the Generating Station: Sipat-I (3x660 MW)

COD of CMS: 14.07.2022 (U-1&3), 09.10.2023 (U-2)

(Amount in Rs Lakh)

Financial Year (Starting from COD)	Actual					Admitted				
	2019-20	2020-21	2021-22	2022-23	2023-24	2019-20	2020-21	2021-22	2022-23	2023-24
1	2	3	4	5	6	7	8	9	10	12
Amount capitalised in Work/Equipment	Additional capitalisation is financed in Debt:Equity ratio of 70:30									
Financing Details										
Loan-1										
Loan-2										
Loan-3 and so on										
Total Loan										
Equity										
Internal Resources										
Others (Pl. specify)										
Total										

Petitioner

Calculation of Depreciation (Supplementary Tariff - ECS)

**PART-4
FORM- 11**

Name of the Petitioner: NTPC
Name of the Generating Station: Sipat-I (3x660 MW)
COD of CMS: 14.07.2022 (U-1&3), 09.10.2023 (U-2)

(Amount in Rs Lakh)

Sl.No.	Name of the Assets	Gross Block as on COD Unit-4&5 CMS (14.07.2022)	Depreciation Rates as per CERC's Depreciation Rate Schedule (2019-24)	Gross Block (31.03.2023)	Depreciation for 2022-23 2022-23 (14.07.2022-31.03.2023)	Gross Block as on 31.03.2024	Depreciation for 2023-24 2023-24
1.	CM System	1,967.50	5.28%	1,967.50	103.88	2,951.25	155.83
	TOTAL	1,967.50		1,967.50	103.88	2,951.25	155.83
	Weighted Average Rate of Depreciation (%)				5.28		5.28

Statement of Depreciation (Supplementary Tariff - EC5)

PART-I
Form-12

Name of the Petitioner: NTPC
Name of the Generating Station: Sipat-I (3x660 MW)
COD of CMS: 14.07.2022 (U-1&3), 09.10.2023 (U-2)

S. No.	Particulars	(Existing) 2018-19	2019-20	2020-21	2021-22	(Amount in Rs. Lakh)		
						2022-23 (14.07.2022-31.03.2023)	2023-24	
							(1.4.23-31.03.23)	(01.10.23-31.03.24)
No of Days						261	191	175
1	2	4	6	7	8	9	10	10
1	Opening Capital Cost					1,967.50	1,967.50	2,951.25
2	Closing Capital Cost					1,967.50	1,967.50	2,951.25
3	Average Capital Cost					1,967.50	1,967.50	2,951.25
4	Freehold land					-	-	-
4(a)	IT equipments and software#					-	-	-
5	Rate of depreciation*					5.28	5.28	5.28
6	Depreciable value					1,770.75	1,770.75	2,656.12
7	Balance useful life at the beginning of the							
8	Remaining depreciable value					1,770.75	1,096.46	2,527.63
9	Depreciation (for the period)					74.28	64.21	74.51
10	Depreciation (annualised)			NA		103.88	103.88	155.83
11	Cumulative depreciation at the end of the period					74.28	128.50	203.00
12	Less: Cumulative depreciation adjustment on account of un-discharged liabilities deducted as on 01.04.2009					-	-	-
13	Less: Cumulative depreciation adjustment on account of de-capitalisation					-	-	-
14	Net Cumulative depreciation at the end of the period					74.28	128.50	203.00

(Petitioner)

**Abstract of Capital Cost Estimates and Schedule of Commissioning for
Combustion Modification Project**

Name of the Petitioner	NTPC	
Name of the Generating Station	Sipat-I (3x660 MW)	
Capital Cost Estimates		
Board of Director/ Agency approving the Capital cost estimates:	Board of Directors	
Date of approval of the Capital cost estimates:	01.03.2019	
	Present Day Cost	Completed Cost
Capital cost Including IDC, IEDC, FC, FERV, Hedging Cost & WCM		
Foreign Component, if any (In Million US \$ or the relevant Currency) [in Rs Crs]	-	-
Domestic Component (Rs. Crs)	2,951.25	2,951.25
Capital cost Including IDC, IEDC& FC (Rs. Crs)	2,951.25	2,951.25
Schedule of Commissioning		
Date of Commissioning of CM in Unit-1	14.07.2022	
Date of Commissioning of CM in Unit-2	09.10.2023	
Date of Commissioning of CM in Unit-3	14.07.2022	
(Petitioner)		

Capital Cost for 202 (P10) - 202 (P10) (Replacement for FY - 202)							Page 7 of 8
Name of the Authority: WTP							
Name of the Generating Station: Sindh (2020 MW)							
COD of GS: 14-07-2012 to 18-10-2012, 29-10-2012 to 20							
Amount in Rs. (Mill)							
2. Construction Modification							
Sl. No.	Brief Desc.	As per approved Proposal	Estimation as per the approved tender of Sindh (2020 MW) (18-10-2012)	Conditions corresponding to Engineering clause in Contract (2)	Capital Cost/Modification as per Rate of Operation/Location of GS in 2020-21 (14-07-2012) and 2021 onwards (29-10-2012)	Conditions corresponding to Engineering clause in Contract (2)	Remarks (If any)
1							
2							
3							
4	Revised Works including ancillary		1,967.28	✓	1,967.28	✓	
5	WIP Works		Included in above		Included in above		
6	Final B Items		Included in above		Included in above		
7	Plant and Machinery	1,491.21	1,491.46	✓	1,491.21	✓	
8	WIP W/O O&M (P10) Revised Cost						
9	Contract for the construction						
10	Contract for O&M (P10)						
11	Contract for O&M (P10) (2020 MW)						
12	Contract for O&M (P10) (2021 onwards)						
13	Contract for O&M (P10) (2021 onwards)						
14	Contract for O&M (P10) (2021 onwards)						
15	Contract for O&M (P10) (2021 onwards)						
16	Contract for O&M (P10) (2021 onwards)						
17	Contract for O&M (P10) (2021 onwards)						
18	Contract for O&M (P10) (2021 onwards)						
19	Contract for O&M (P10) (2021 onwards)						
20	Contract for O&M (P10) (2021 onwards)						
21	Contract for O&M (P10) (2021 onwards)						
22	Contract for O&M (P10) (2021 onwards)						
23	Contract for O&M (P10) (2021 onwards)						
24	Contract for O&M (P10) (2021 onwards)						
25	Contract for O&M (P10) (2021 onwards)						
26	Contract for O&M (P10) (2021 onwards)						
27	Contract for O&M (P10) (2021 onwards)						
28	Contract for O&M (P10) (2021 onwards)						
29	Contract for O&M (P10) (2021 onwards)						
30	Contract for O&M (P10) (2021 onwards)						
31	Contract for O&M (P10) (2021 onwards)						
32	Contract for O&M (P10) (2021 onwards)						
33	Contract for O&M (P10) (2021 onwards)						
34	Contract for O&M (P10) (2021 onwards)						
35	Contract for O&M (P10) (2021 onwards)						
36	Contract for O&M (P10) (2021 onwards)						
37	Contract for O&M (P10) (2021 onwards)						
38	Contract for O&M (P10) (2021 onwards)						
39	Contract for O&M (P10) (2021 onwards)						
40	Contract for O&M (P10) (2021 onwards)						
41	Contract for O&M (P10) (2021 onwards)						
42	Contract for O&M (P10) (2021 onwards)						
43	Contract for O&M (P10) (2021 onwards)						
44	Contract for O&M (P10) (2021 onwards)						
45	Contract for O&M (P10) (2021 onwards)						
46	Contract for O&M (P10) (2021 onwards)						
47	Contract for O&M (P10) (2021 onwards)						
48	Contract for O&M (P10) (2021 onwards)						
49	Contract for O&M (P10) (2021 onwards)						
50	Contract for O&M (P10) (2021 onwards)						
51	Contract for O&M (P10) (2021 onwards)						
52	Contract for O&M (P10) (2021 onwards)						
53	Contract for O&M (P10) (2021 onwards)						
54	Contract for O&M (P10) (2021 onwards)						
55	Contract for O&M (P10) (2021 onwards)						
56	Contract for O&M (P10) (2021 onwards)						
57	Contract for O&M (P10) (2021 onwards)						
58	Contract for O&M (P10) (2021 onwards)						
59	Contract for O&M (P10) (2021 onwards)						
60	Contract for O&M (P10) (2021 onwards)						
61	Contract for O&M (P10) (2021 onwards)						
62	Contract for O&M (P10) (2021 onwards)						
63	Contract for O&M (P10) (2021 onwards)						
64	Contract for O&M (P10) (2021 onwards)						
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66	Contract for O&M (P10) (2021 onwards)						
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70	Contract for O&M (P10) (2021 onwards)						
71	Contract for O&M (P10) (2021 onwards)						
72	Contract for O&M (P10) (2021 onwards)						
73	Contract for O&M (P10) (2021 onwards)						
74	Contract for O&M (P10) (2021 onwards)						
75	Contract for O&M (P10) (2021 onwards)						
76	Contract for O&M (P10) (2021 onwards)						
77	Contract for O&M (P10) (2021 onwards)						
78	Contract for O&M (P10) (2021 onwards)						
79	Contract for O&M (P10) (2021 onwards)						
80	Contract for O&M (P10) (2021 onwards)						
81	Contract for O&M (P10) (2021 onwards)						
82	Contract for O&M (P10) (2021 onwards)						
83	Contract for O&M (P10) (2021 onwards)						
84	Contract for O&M (P10) (2021 onwards)						
85	Contract for O&M (P10) (2021 onwards)						
86	Contract for O&M (P10) (2021 onwards)						
87	Contract for O&M (P10) (2021 onwards)						
88	Contract for O&M (P10) (2021 onwards)						
89	Contract for O&M (P10) (2021 onwards)						
90	Contract for O&M (P10) (2021 onwards)						
91	Contract for O&M (P10) (2021 onwards)						
92	Contract for O&M (P10) (2021 onwards)						
93	Contract for O&M (P10) (2021 onwards)						
94	Contract for O&M (P10) (2021 onwards)						
95	Contract for O&M (P10) (2021 onwards)						
96	Contract for O&M (P10) (2021 onwards)						
97	Contract for O&M (P10) (2021 onwards)						
98	Contract for O&M (P10) (2021 onwards)						
99	Contract for O&M (P10) (2021 onwards)						
100	Contract for O&M (P10) (2021 onwards)						
Capital cost of O&M system including WIP, P10, P20 & Balancing Plant		1,491.21	1,491.46	✓	1,491.21	✓	

(Continued)

Statement of Expenses

1977
2004-5

Amount in \$ 1,000

Name of the Institution
 Name of the Accounting Office
 Code of CTR

WFOC Ltd.
 WFO-71
 00000000000000000000

CLAS	Description	2002			2003			2004			2005			Total
		Account Name	No. of Budgeted Transactions	Cost Share	Account Name	No. of Budgeted Transactions	Cost Share	Account Name	No. of Budgeted Transactions	Cost Share	Account Name	No. of Budgeted Transactions	Cost Share	
A	1. Direct Costs: Personnel													
	2. Personnel: FTE													
	3. Personnel: FTE - 1/2													
	4. Personnel: FTE - 1/4													
	5. Personnel: FTE - 1/8													
B	6. Direct Costs: Other Personnel													
	7. Other Personnel: FTE													
	8. Other Personnel: FTE - 1/2													
	9. Other Personnel: FTE - 1/4													
	10. Other Personnel: FTE - 1/8													
C	11. Direct Costs: Other Personnel during the period													
	12. Other Personnel: FTE													
	13. Other Personnel: FTE - 1/2													
	14. Other Personnel: FTE - 1/4													
	15. Other Personnel: FTE - 1/8													
D	16. Direct Costs: Other Personnel during the period													
	17. Other Personnel: FTE													
	18. Other Personnel: FTE - 1/2													
	19. Other Personnel: FTE - 1/4													
	20. Other Personnel: FTE - 1/8													
E	21. Direct Costs: Other Personnel during the period													
	22. Other Personnel: FTE													
	23. Other Personnel: FTE - 1/2													
	24. Other Personnel: FTE - 1/4													
	25. Other Personnel: FTE - 1/8													
F	26. Direct Costs: Other Personnel during the period													
	27. Other Personnel: FTE													
	28. Other Personnel: FTE - 1/2													
	29. Other Personnel: FTE - 1/4													
	30. Other Personnel: FTE - 1/8													

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Page 1 of 1

Statement of Cost Work in Progress

(Amount in Rs Lakhs)

Name of the Contractor	KTFC Ltd.
Name of the Contracting Station	SRMSP
Contract No.	SRMSP/2015/2015/005/SP-14/13

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Sl. No.	Particulars	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
		Actual Exp.	Un-enclosed Liability	Actual Exp.	Un-enclosed Liability	Actual Exp.	Un-enclosed Liability	Actual Exp.	Un-enclosed Liability	Actual Exp.	Un-enclosed Liability	Actual Exp.	Un-enclosed Liability
A	(i) Contract CMP as per bills					18,271.37	14,241.41	14,492.25	15,249.75	4,194.34	14,833.85		
	(ii) Amount of IFC as per bills					301.42		193.02	5,234.75		2,134.75		
	(iii) Amount of ITC as per bills												
	(iv) Amount of IPTV as per bills												
	(v) Amount of Working Cost as per bills												
	(vi) Amount of ITOC as per bills					144.74		144.74	72.83		72.83		
B	(i) Addition to ITOC as per bills					1,494.34		1,494.34	4,894.75	3,201.84	2,211.37		
	(ii) Amount of IFC as per bills					120.77		120.77	1,814.75		1,014.75		
	(iii) Amount of ITC as per bills												
	(iv) Amount of IPTV as per bills												
	(v) Amount of Working Cost as per bills												
	(vi) Amount of ITOC as per bills					397.34		397.34	316.57		316.57		
C	(i) Addition to ITOC as per bills					1,871.37		1,871.37	895.75		471.37		
	(ii) Amount of IFC as per bills												
	(iii) Amount of ITC as per bills												
	(iv) Amount of IPTV as per bills												
	(v) Amount of Working Cost as per bills												
	(vi) Amount of ITOC as per bills												
D	(i) Addition to ITOC as per bills												
	(ii) Amount of IFC as per bills												
	(iii) Amount of ITC as per bills												
	(iv) Amount of IPTV as per bills												
	(v) Amount of Working Cost as per bills												
	(vi) Amount of ITOC as per bills												
E	(i) Contract CMP as per bills					14,344.87	9,131.34	14,884.87	17,201.01	13,734.41	14,087.37		
	(ii) Amount of IFC as per bills					2,134.75		2,234.75	4,131.84		4,011.84		
	(iii) Amount of ITC as per bills												
	(iv) Amount of IPTV as per bills												
	(v) Amount of Working Cost as per bills												
	(vi) Amount of ITOC as per bills					12.86		12.86	95.25		95.25		

(Continued)

Calculation of Interest on Normative Loan (Supplementary Tariff - ECS)							PART I FORM-N	
Name of the Petitioner: NTPC								
Name of the Generating Station: Sipon-1 (2x660 MW)								
CDD of CDS: 14.07.2022 (1-1&3), 09.10.2023 (1-2)								
(Amount in Rs Lakh)								
S No.	Particulars	(Existing) 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
						(14.07.2022- 31.03.2023)	(01.04.23-31.03.24)	(01.04.23-31.03.24)
1	2	3	4	5	6	7	8	9
1	Gross Normative loan - Opening					1,377.23	1,377.23	2,065.87
2	Cumulative repayment of Normative loan up to previous year					-	34.28	124.30
3	Net Normative loan - Opening					1,377.23	1,302.95	1,937.18
Add: Capex								
4	Add: Increase due to addition during the year / period					-	-	-
5	Less: Decrease due to de-capitalisation during the year / period	NA	NA	NA	NA	-	-	-
6	Less: Decrease due to reversal during the year / period					-	-	-
7	Add: Increase due to exchanges during the year / period					-	-	-
Less: Repayment of Loan								
8	Net Normative loan - Closing					74.28	34.21	76.51
9	Average Normative loan					1,349.11	1,275.66	1,900.12
10	Weighted average rate of interest					7.8058%	7.5462%	7.5462%
11	Interest on Loan					104.61	36.83	147.37

(Petitioner)

Calculation of Interest on Working Capital (Supplementary Tariff - ECS)

**PART I
FORM-O**

Name of the Petitioner: NTPC
 Name of the Generating Station: Sipat-1 (2x660 MW)
 COD of CMES: 14.07.2022 (U-1&3), 09.10.2023 (U-2)

(Amount in Rs Lakh)

Sl. No.	Particulars		(Existing) 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
							(14.07.2022-31.03.2023)	(1.4.23-8.10.23)	(9.10.23-31.03.24)
1	2		3	4	5	6	7		8
	No of days in year						365	366	366
1	Cost of Limestone/Reagent Stock	20 days					NA	NA	NA
	Cost of Limestone/Reagent Advance Payment	30 Days					NA	NA	NA
2	Receivables	45 days					-0.48	41.38	61.85
3	O & M Expenses	1 month	NA	NA	NA	NA	3.28	3.39	5.03
4	Maintenance Spares	@20%					7.87	8.15	12.08
5	Total Working Capital						51.63	52.92	78.96
6	Rate of Interest	%					10.50	12.00	12.00
7	Interest on Working Capital						5.42	6.35	9.48

(Petitioner)

Statement of Financial Position for 2021 Supplementary Table 2021

Name of the Institution: **State of New Jersey** Date: **12/31/2021**

Name of the Reporting Entity: **State of New Jersey** Date: **12/31/2021**

Line Item	Name of the Party	Name of the Fund	Type	Funds/Accounts included as of 12/31/2021	2021 as of 12/31/2021 in 2021				2020 as of 12/31/2020	
					2021 as of 12/31/2021	2020 as of 12/31/2020	2021 as of 12/31/2021	2020 as of 12/31/2020	2021 as of 12/31/2021	2020 as of 12/31/2020
10	State	State	State							
20	State	State	State							
30	State	State	State							
40	State	State	State							
50	State	State	State							
60	State	State	State							
70	State	State	State							
80	State	State	State							
90	State	State	State							
100	State	State	State							
110	State	State	State							
120	State	State	State							
130	State	State	State							
140	State	State	State							
150	State	State	State							
160	State	State	State							
170	State	State	State							
180	State	State	State							
190	State	State	State							
200	State	State	State							
210	State	State	State							
220	State	State	State							
230	State	State	State							
240	State	State	State							
250	State	State	State							
260	State	State	State							
270	State	State	State							
280	State	State	State							
290	State	State	State							
300	State	State	State							
310	State	State	State							
320	State	State	State							
330	State	State	State							
340	State	State	State							
350	State	State	State							
360	State	State	State							
370	State	State	State							
380	State	State	State							
390	State	State	State							
400	State	State	State							
410	State	State	State							
420	State	State	State							
430	State	State	State							
440	State	State	State							
450	State	State	State							
460	State	State	State							
470	State	State	State							
480	State	State	State							
490	State	State	State							
500	State	State	State							
510	State	State	State							
520	State	State	State							
530	State	State	State							
540	State	State	State							
550	State	State	State							
560	State	State	State							
570	State	State	State							
580	State	State	State							
590	State	State	State							
600	State	State	State							
610	State	State	State							
620	State	State	State							
630	State	State	State							
640	State	State	State							
650	State	State	State							
660	State	State	State							
670	State	State	State							
680	State	State	State							
690	State	State	State							
700	State	State	State							
710	State	State	State							
720	State	State	State							
730	State	State	State							
740	State	State	State							
750	State	State	State							
760	State	State	State							
770	State	State	State							
780	State	State	State							
790	State	State	State							
800	State	State	State							
810	State	State	State							
820	State	State	State							
830	State	State	State							
840	State	State	State							
850	State	State	State							
860	State	State	State							
870	State	State	State							
880	State	State	State							
890	State	State	State							
900	State	State	State							
910	State	State	State							
920	State	State	State							
930	State	State	State							
940	State	State	State							
950	State	State	State							
960	State	State	State							
970	State	State	State							
980	State	State	State							
990	State	State	State							
1000	State	State	State							

Name of the Funder				
State of the Funder's Office				
Title				
IN No.	Name of the Party	Name of the ward	Percentage	Amount/Type of Contribution in US \$ or INR
12	BJP	BJP		
24	BJP	BJP		

Summary of issue involved in the petition

Name of the Company :		NTPC Limited				
Name of the Power Station :		Sipat Super Thermal Power Station Stage-I				
1	Petitioner:	NTPC Limited				
2	Subject:	Approval of tariff of Sipat STPS Stage-I (3x660 MW) (EC5) after True up for the period from 01.04.2019 to 31.03.2024				
3	Prayers:	i) Approve tariff of Sipat-I (EC5) for the tariff period 14.07.2022 to 31.03.2024 after True up. ii) Pass any other order as it may deem fit in the circumstances mentioned above.				
4	Respondents	Six(6) in respondents				
Name of Respondents		1. MSEDCL, Maharashtra 2. GUVNL, Gujarat 3. MPDMCL, Madhya Pradesh 4. CSPINCL, Chhattisgarh 5. Electricity Deptt, Goa 6. DNEIDDPDCL				
Cost (Approved cost) (In Rs Crores)						
Claim		2019-20	2020-21	2021-22	2022-23 (14.7.22- 31.3.23)	2023-24 (1.4.23- 31.03.24)
AFC (Rs Lakh)		NA	NA	NA	328.36	353.02
Capital cost(Rs Lakh)		NA	NA	NA	1,967.50	1,967.50
Initial spare		N.A.				
NAPAF (Goa)		88%				
Any Specific:						
						Petitioner

कार्यालय अनुविभागीय अधिकारी (राजस्व) मस्तूरी, जिला - विलासपुर (छ.ग.)

आपन

क्रमांक/अविअ/स्टेनो/2019/153

मस्तूरी दिनांक 11/07/2019

प्रति,

✓ प्रबंधक (सीएसआर)
एनटीपीसी, सीपत

विषय - आवेदक श्यामलाल एवं उनके पुत्र कोमल कुमार की अर्जित भूमि के पुनर्वास राशि प्राप्त करने के संबंध में।

संदर्भ - इस कार्यालय का पत्र क्रमांक/अविअ/स्टेनो/2019/153 मस्तूरी दिनांक 05/02/2019 एवं आपका पत्र क्र. सीपत/मा.सं.-मूअर्जन/2018-19/79 सीपत दिनांक 04/02/2019

— 00 —

विषयांकित संदर्भित पत्र के तहत एनटीपीसी सीपत के सीएसआर अनुभाग को मूअर्जन प्रकरणों से संबंधित पुनर्वास राशि प्राप्त करने हेतु श्री श्यामलाल पिता देकराम अघरिया द्वारा प्रस्तुत आवेदन पत्र के संबंध में इस कार्यालय से मार्गदर्शन प्राप्त गया था जिस पर इस कार्यालय के संदर्भित पत्र क्रमांक/अविअ/स्टेनो/2019/153 मस्तूरी दिनांक 05/02/2019 के तहत मार्गदर्शन प्रेषित किया गया था कि चूंकि आवेदक एवं उनका पुत्र एक ही परिवार की श्रेणी हैं तथा कुल 1.28 एकड़ भूमि एनटीपीसी सीपत में अधिग्रहित हुई है जिसके आधार पर आवेदक पुनर्वास राशि हेतु पात्र है और अलग-अलग पुनर्वास के स्थान पर एक ही पुनर्वास राशि एक ही परिवार की श्रेणी में होने के कारण ठीक जा सकती है। पूर्व प्रेषित पत्र की छायाप्रति संलग्न कर प्रेषित की जा रही है।

तत्संबंध में की गई कार्यवाही से इस कार्यालय को तत्काल अवगत करावे।

संलग्न - पूर्व प्रेषित पत्र की छायाप्रति।



11/7/19
अनुविभागीय अधिकारी (राजस्व)
मस्तूरी, जिला - विलासपुर (छ.ग.)



पंजीयन शुल्क एवं सेवा प्रभार की रसीद

टॉपन नं. :10

उप पंजीयन कार्यालय भदवारी, SR

ई-पंजीयन आई-डी नं -CG4815927032021010

हस्ताक्षर क्रमांक -

प्रस्तुतकर्ता का नाम	हस्ताक्षर का प्रकार एवं प्रतिफल/भाजार मूल्य	शुल्क का विवरण	रशि रु.
शेखर सिंह	हस्ताक्षर पत्र (क्रियाय विनिर्देश), Rs.- 231195.00	पंजीयन शुल्क	0.00
		अन्य शुल्क	0.00
		सेवा प्रभार शुल्क	1,260.00
		योग	1,260.00

दिनांक

27/03/2021

उप पंजीयन के हस्ताक्षर

पंजीयन शुल्क एवं सेवा प्रभार की रसीद

रसीद नं. 20

उप पंजीयन कार्यालय मन्सूरी, SR

ई-पंजीयन आई-टी नं. -CG4B15906042021020

दस्तावेज क्रमांक - *101/19*

प्रस्तुतकर्ता का नाम	दस्तावेज का प्रकार एवं प्रतिफल/बाजार मूल्य	शुल्क का विवरण	रशि र.
मनादीपन सिंह उर्फ मोदीपन सिंह	हस्तांतरण पत्र (मिळाना किलेवा), Rs.-31659.00	पंजीयन शुल्क	0.00
		अन्य शुल्क	0.00
		सेवा प्रभार शुल्क	2,040.00
		योग	2,040.00

दिनांक

06/04/2021



[Signature]
उप पंजीयन कार्यालय मन्सूरी

पंजीयन शुल्क एवं सेवा प्रभार की रसीद
दस्तावेज नं. 114

उप पंजीयक कार्यालय मस्सूरी SR

ई-पंजीयन आई.सी.नं - CG4815906042021014

दस्तावेज प्रकार - 114

प्रस्तुतकर्ता का नाम	दस्तावेज का प्रकार एवं प्रतिफल/बाजार मूल्य	शुल्क का विवरण	राशि रु.
सुबचंद्र	दस्तावेज पत्र (विक्रय विनिमय), Rs. - 36585.00	पंजीयन शुल्क	0.00
		अन्य शुल्क	0.00
		सेवा प्रभार शुल्क	1,260.00
		योग	1,260.00



207

दिनांक

06/04/2021

(Signature)
उप पंजीयक कार्यालय
मस्सूरी (उ.अ.स.)

पंजीयन शुल्क एवं सेवा प्रभार की रसीद

दिनांक नं. : 13

ई-पंजीयन आई-डी नं - CG4815909062021013

उप पंजीयक कार्यालय मल्होती, SR

दस्तावेज प्रमाण - 1501
234

प्रस्तुतकर्ता का नाम	दस्तावेज का प्रकार एवं प्रतियोगिता / बाजार मूल्य	शुल्क का विवरण	रशि र.
रुपकंट	दस्तावेज का प्रकार एवं प्रतियोगिता / बाजार मूल्य हस्तांतरण पत्र (विशेष जिलेक), Rs. - 36585.00	पंजीयन शुल्क	0.00
		अन्य शुल्क	0.00
		सेवा प्रभार शुल्क	1,200.00
		योग	1,200.00



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उप पंजीयक के हस्ताक्षर

दिनांक 09/06/2021

दिनांक

फंजीयन शुल्क एवं सेवा प्रभार की रसीद

दस्तावेज नं. 11

उप फंजीयन आर्दीनय मस्तुदि SR

ए- फंजीयन आर्दी-दि नं - CG4815909062021011

दस्तावेज संख्या -

Adi
232

प्रस्तुतकर्ता का नाम	दस्तावेज का प्रकार एवं प्रतिफल/संभवित मूल्य	शुल्क का विवरण	रशि रु.
देवाप्रसाद	दस्तावेज का प्रकार एवं प्रतिफल/संभवित मूल्य दस्तावेज का प्रकार (निकटतम विवरण) Rs. - 11257.00	फंजीयन शुल्क	0.00
		अन्य शुल्क	0.00
		सेवा प्रभार शुल्क	1,500.00
		योग	1,500.00

दिनांक

09/06/2021



उप फंजीयन के दस्तावेज

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एजीयन शुल्क एवं सेवा प्रभार की रसीद

दिनांक नं. 36

उप पंजीयन कार्यालय मन्तुरी, SR

ई-कॉपीयन आई-डी नं. - CG4815909062021006

ट्रस्टागणन प्रमाण - *Adf*
228

प्रस्तुतकर्ता का नाम	दस्तावेज का प्रकार एवं प्रतिफल/ब्यान्स नुमा	शुल्क का विवरण	रशि र.
शिवाजी	हस्ताक्षर पत्र (सिद्धम डिप्लोमा), Rs.-65430.00	पंजीयन शुल्क	0.00
		अन्य शुल्क	0.00
		सेवा प्रभार शुल्क	1320.00
		योग	1320.00

दिनांक

09/06/2021



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उप पंजीयक न हस्ताक्षर

पंजीयन शुल्क एवं सेवा प्रभार की रसीद

(ढाङ्गा नं. ७)

उप पंजीयन कार्यालय मन्सूरि, SR

पं-पंजीयन नं./डी नं. - CG4H15909062021009

दस्तावेज क्रमांक -

Adi
230

प्रस्तुतकर्ता का नाम	दस्तावेज का प्रकार एवं प्रतिफल/ब्याच नं. मूल्य	शुल्क का विवरण	रशि रु.
रामधुमार	दस्तावेज नं. (जिसेल रिजल्ट) , Rs.-42916.00	पंजीयन शुल्क	0.00
		आप्य शुल्क	0.00
		सेवा प्रभार शुल्क	1,140.00
		योग	1,140.00

दिनांक

09/06/2021




उप पंजीयन के प्रमुख

पंजीयन शुल्क एवं सेवा प्रभार की रसीद

फॉर्म नं. 12

उप पंजीयन कार्यालय महत्तरी, डए

ई-पंजीयन आई-डी नं. - CG4815909062021012

दस्तावेज क्रमांक - Ad/1
233

पंजीयनकर्ता का नाम	दस्तावेज का प्रकार एवं प्रतिफल/बतलाए गए शुल्क	शुल्क का विवरण	रकम रु.
अश्वि राम	दस्तावेज पर (विशेष विवेक) , Rs. - 56987.00	पंजीयन शुल्क	0.00
		आपरा शुल्क	0.00
		सेवा प्रभार शुल्क	1,140.00
		योग	1,140.00

दिनांक

09/06/2021



(Signature)

उप पंजीयन के हस्ताक्षर

पंजीयन शुल्क एवं सेवा प्रभार की रसीद

उप पंजीयक कार्यालय मल्होली, SR

दोपहर नं - 9

सं-पंजीयन आर्डर नं - CG.48.15.92.2062021009

दस्तावेज प्रमाण - Adt
260

प्रस्तुतकर्ता का नाम	दस्तावेज का प्रकार एवं प्रतिफल/बाजार मूल्य	शुल्क का विवरण	रशि रु.
कालिकात्म	हस्तांतरण पत्र (विक्रय बिलेज) , RS.-28142.00	पंजीयन शुल्क	0.00
		अन्य शुल्क	0.00
		सेवा प्रभार शुल्क	1,200.00
		योग	1,200.00



[Signature]
उप पंजीयक के हस्ताक्षर

दिनांक 22/06/2021

पंजीयन शुल्क एवं सेवा प्रभार की रसीद
दोमन नं. : 11

उप पंजीयक कार्यालय भस्तूरी, SR

ई-पंजीयन आई-फिन - CG4815922062021011

दस्तावेज क्रमांक - FD/261

प्रस्तुतकर्ता का नाम

दस्तावेज का प्रकार एवं प्रतिफल/बाजार मूल्य

शुल्क का विवरण

रशि रु.

शुल्क	रशि रु.
पंजीयन शुल्क	0.00
अन्य शुल्क	0.00
सेवा प्रभार शुल्क	1,320.00
योग	3,320.00

हस्तांतरण पत्र (विक्रय विलेख),
Rs. - 48545.00

कुल राशि

214



दिनांक 22/06/2021

उप पंजीयक के हस्ताक्षर

पंजीयन शुल्क एवं सेवा प्रभार की रसीद

दोपत्र नं. 7

उप पंजीयन कार्यालय मस्खुरी-SR

ई-पंजीयन आई-डी नं - CG4815926062021007

दस्तावेज क्रमांक - ~~404~~ 404

पत्रव्यवस्था का नाम	दस्तावेज का प्रकार एवं प्रतिफल/बाजार मूल्य	शुल्क का विवरण	रशि रु.
अ्यापना	हस्तांतरण पत्र (विकास्य विलोक) , R.s.- 76686.00	पंजीयन शुल्क	0.00
		अन्य शुल्क	0.00
		सेवा प्रभार शुल्क	1,200.00
		योग	1,200.00

215

दिनांक

26/06/2021


उप पंजीयन अधिकारी
मस्खुरी (उ.प्र.)

Before the Arbitral Tribunal**Comprising of****Amrendra Prasad Choudhary, Ex CMD, RINL, Sole Arbitrator****In the matter of Arbitration between:**

M/s. PMA Construction Co.
Plot no. 7, Bajaj apartment, Flat no.1, Trimurtinagar,
Ring road, Nagpur
Maharashtra – 440022 ...Claimant

AND

M/s NTPC Ltd.
Sipat Project office, Bilaspur
Corporate office : NTPC Bhawan, Core-7, SCOPE Complex,
7, Institutional Area, Lodhi Road,
New Delhi-110003 ...Respondent

In regard to: Construction of road and storm water drain in NTPC, Sipat Township, Bilaspur, LOA No. : CS/2005-06/4205/511147 Dt 19.11.2005

Present:

For the **Claimant**: Mr. Rajendra M Parate, Advocate with Mr. Ashok Agarwal (Partner) and Mr Mayank Agarwal, Claimant's Authorised Representative.

For the **Respondent**: Mr. Bharat Sangal with Mr R R Kumar, Ms A Deka, Ms B Kushwaha, Ms V Garg Advocates along with NTPC executives : Mrs Radhika Rathor, SM, Ms Rekha Silekar, SM(C), Ms J Kushwaha, Officer(Law) and Mr Bijay Kumar Sethi, Mgr(C)

AWARD

16th September, 2020

1.0 Invoking Arbitration : This arbitral tribunal has been constituted by the parties in terms of the General Conditions of Contract (GCC) for adjudicating the dispute between them relating the Construction of road and storm water drain in NTPC, Sipat township.

2.0 Parties to the Arbitration:

2.1. The Claimant is a registered partnership firm, PMA construction co. represented by its lead partner Shri Ashok Agrawal, located at Nagpur. It claims to possess relevant expertise and knowledge of Complex Engineering Projects relating to roads, drains and its associated jobs and based on that the Claimant was engaged for the construction of road and storm water drain in NTPC Sipat township at Bilaspur.

2.2. The Respondent, i.e., NTPC is an Indian Public Sector Undertaking and a Government of India enterprise registered under the Companies Act, 1956. The Respondent Company is engaged in the business of generation of electric power and allied activities.

3.0 Background of the case

3.1 Respondent awarded the work to Claimant vide LOA no. CS/2005-06/4205/511147 Dt 19.11.2005 for an amount of Rs 4,40,61,785.62 for which bid was submitted on 29th April 2005 against open tender. Scheduled date of commencement & completion of work as per contract was 15.11.2005 & 14.5.2007 respectively (contract period of 18 months).

3.2 Completion of work was delayed due to various disputes between the parties during execution of works. Respondent granted extension of time upto 15.9.07. However as per the record, further time was not processed by the respondent as no request was received from claimant. The dispute arose in deciding the date of completion.

3.3 Since disputes were not resolved, Claimant invoked arbitration clause vide letter dt 10.5.2010 to CMD, NTPC as per Clause 56 of Contract. However, arbitrator was not appointed and therefore Claimant filed petition in Hon'ble

Chhattisgarh High Court. Subsequently the petition was withdrawn and again, demanded for appointment of arbitrator on 26.11.12.

In response, NTPC appointed Shri Y. V. Rao, the then ED Sipat as Arbitrator. However, Claimant again filed petition in H'ble Chhattisgarh High Court on dt 4.1.13. The Claimant requested the Ld. Arbitrator, to keep arbitration proceedings in abeyance till the case is decided by Hon'ble High Court. Subsequently, petition of High Court was withdrawn. Meanwhile the then Ld. Arbitrator superannuated, and proceedings remained in abeyance.

4.0. Reappointment of Arbitrator : The Claimant demanded CMD-NTPC to appoint substitute arbitrator vide letter dt 27.1.18 and accordingly, I was appointed as Sole arbitrator vide CMD-NTPC letter dt 14.3.18.

5.0. Commencement of proceedings : The undersigned, Sole Arbitrator had first hearing on 6.4.18 with both the parties along with their Ld counsels. Claimant was represented by Shri Rajendra Parate, Advocate, Bombay High Court. The Respondent was represented by Shri Bharat Sangal, Sr Advocate, Supreme Court, and his team. Schedule of proceedings and initial payment of fees were decided in the proceeding.

5.1 The Claimant filed Statement of Claims (SOC) on 15.5.18 and subsequently, Respondent filed Statement of Defense (SOD) and counterclaims on 31.8.18. Rejoinders were filed on 30.9.18 & 30.10.18 respectively.

Following major issues emerged based on SOC and SOD which got argued taking references of arbitrational domain set by government, contractual terms & conditions, several case laws cited by both Claimant and Respondent :

5.2 Arbitrational Issues :

- i) Whether Arbitral tribunal is always bound to decide in terms of contract provisions?
- ii) Whether CPC or Evidence Act are applicable to arbitrations?
- iii) Whether respondent is bound to file document asked by claimant or he can refuse it under the name of confidentiality or internal document?
- iv) In case of ambiguity of contract clause giving rise to two different interpretations, which one will be applicable for deciding an issue?

- v) Whether claimant's acceptance of lesser payment or respondent's unilateral decision debars claimant to raise claims? On whom burden of proof of coercion/undue influence lies?

5.3. Contractual issues addressing claims/counterclaims by both the parties :

- vi) What was the date of actual completion of work 15.9.07 or 20.5.08 ?
- vii) Whether Stone screening in road work was substituted by moorum screening, (a) by mutual consent or unilaterally and (b) whether for taking undue advantage of claimant's mistakenly quoted low rates for moorum as claimed by claimant or for some technical necessity ?
- viii) Whether specified 80/100 grade bitumen was substituted to 60/70 grade due to ban by Chhattisgarh state Govt and whether claimant is entitled to the payment of increased prices of bitumen?
- ix) Whether damage of roads during construction occurred due to default of claimant or respondent, and whether claimant was entitled to payment of such repairing cost ?
- x) Whether Respondent forced Claimant to deploy extra resources and whether Claimant deployed so ?
- xi) (a) Whether earth transportation quantity was paid less than the actual and (b) whether 3 km lead paid earlier was reversed to payment of 1 km lead ?
- xii) Whether Royalty was revised by Chhattisgarh State Govt on minerals during contract period and whether claimant was entitled to reimbursement of the difference in royalties ?
- xiii) Whether retentions/deductions made by respondent from RA bills were justified as per contract ? Whether those can be released ?
- xiv) Whether the delay in completion of work was attributable to claimant or respondent ?
- xv) Whether respondent has committed breach of contract as claimed by claimant?
- xvi) Whether additional tack coat was required to be provided, was it provided and was it payable?
- xvii) Whether Bank Guarantees (BG) extension charges for keeping those alive are admissible ?
- xviii) Whether Price escalation was payable including extended period of contract, as per actual work done?
- xix) Whether Final bill payment was withheld by Respondent for valid contractual reasons?
- xx) Whether claimant is entitled for loss of profit and overheads ?

- xxi) Whether claimant is entitled to payment for idle resources on account of delay in completion of work ?
- xxii) What claimed interest are admissible?
- xxiii) Whether cost of litigation is payable?
- xxiv) Whether counterclaims of Respondent are admissible?

Details of each issue/dispute got argued/discussed during various proceedings as under :

6.0 Issue no. (i) : Whether Arbitral tribunal is always bound to decide in terms of contract provisions ?

6.1 In order to set the tune of proceedings to have fair and free judgement, the Respondent's Ld counsel, Mr Bharat impressed upon the fact that Arbitral Tribunal being a creature of Contract Agreement, is always bound to decide in terms of contract provisions.

The Claimant's counsel countered that, as per Cl 57 of GCC (CD-1/189), "This contract shall be governed by the Indian laws for the time being in force". Also referred Sec 28 of Arbitration Act which stipulates that "the arbitral tribunal shall decide the dispute submitted to arbitration in accordance with the substantive law for the time being in force in India". Meaning that, in case of contradiction between contract clause and Indian Law (including H'ble Supreme Court and High Court judgments on similar issues, since those are also regarded as Indian Laws), the later will over-ride the former; hence decisions based on such contract clauses will be invalid.

6.2 The Respondent's Ld counsel Mr Bharat cited case law that:

H'ble Supreme court in Central Bank vs Hartford fire dt 11.9.1964, held that, "if intentions of parties could be ascertained from the written instrument, the court would give effect to that intention notwithstanding ambiguities in the words used or defects in the operation of instruments."

The Claimant's Ld counsel, Mr Parate countered that, the case is not applicable to our case, since it is much prior to the Arbitration Act 1996 came into existence. Secondly, the rule is from Laws of England; whereas in our case, contract is governed by only Indian Laws. Thirdly, para referred by respondent, was not judgment or ratio of H'ble Court; but what appellant argued, on which the Court expressed in para 9 & 11, that the rule is not applicable to the cited

case and dismissed the appeal vide para 20. Fourthly, para 12 of the case, mentions that *"parties to contract were free at the beginning to decide the terms of the contract"*. In our case respondent alone has framed contract clauses. Claimant was not free even to take any deviation as per Cl 21 of NIT (CD-I/136).

The Respondent's Ld counsel cited another case law that, H'ble Supreme court in *Associated Engg vs Govt of AP*, dt 15.7.1991, held that, *"Arbitrator cannot act arbitrarily, irrationally, capriciously or independently of the contract"*. Further held, *"arbitrator who acts in manifest disregard of the contract acts without jurisdiction"*.

The Claimant argued that, cited case is not applicable to our case. It was in the context of claims awarded despite specific prohibition in contract, although the prohibition was not violating any Indian Law (compilation-I, page 13 para 10; page 14 para 12; page 17 para 21; page 18 para 25). In our case, claimant is challenging respondent's only those misinterpretations, coercion, unequal bargaining power, abuse of power etc, which are violating Indian Law.

6.3 The Claimant's Ld counsel cited a case law on the subject as:

- H'ble Supreme Court in *Associate builders vs DDA* dt 25.11.14 held that, *"Any term of the agreement which is patently arbitrary and/or otherwise arrived at because of the unequal bargaining power would not only be ultra vires Article 14 of the Constitution of India but also hit by Section 23 of the Indian Contract Act"*. (CD-VIII/882 para 58).
- H'ble Supreme Court held in *National Insurance Co. Ltd vs M/S. Boghara Polyfab* dt 18.9.08 (CD-VIII/1052 para 48) that *"principle is that the courts will not enforce and will, when called upon to do so, strike down an unfair and unreasonable contract, or an unfair and unreasonable clause in a contract, entered into between parties who are not equal in bargaining power"*.

6.4 The statement of respondent at B.6 page 6 of written argument submitted by them on 1.8.19 found important to be noted as quoted below :

" It is noteworthy that in the grab of applying fundamental principles of CPC or Evidence act to the Arbitration proceedings, the parties to the same cannot take advantage of specific provisions of the CPC or the EA act. What it implies, that the principles of natural justice, right of parties to place their case before the Arbitrator, the right to receive documents and pleadings filed by the other side

etc are preserved. This does not mean that the strict application of provisions of the CPC and EA is permitted”.

The arbitral tribunal taken a note of the above for giving due importance while passing the award.

7.0 Issue no. (ii) : Whether, CPC or Evidence Act are applicable to arbitrations?

7.1 The Respondent's Ld counsel Mr Bharat cited Sec 19(1) of the Arbitration Act, stipulates that “ *The arbitral tribunal shall not be bound by the Code of Civil Procedure, 1908(5 of 1908) or the Indian Evidence Act, 1872 (1 of 1872)*”.

Mr Parate, Ld counsel responded on the above mentioning that the above act does not debar arbitral tribunal, but gives full discretion to apply those principles of Indian Laws, wherever necessary, in the interest of justice and fairness and ignore the technicalities. Further, as per Cl 57 of GCC (CD-1/189), this contract is governed by Indian laws supported by Sec 28 of Arbitration Act. Hence contract and Arbitration Act both, themselves provide that *CPC and Evidence Act*, being Indian laws, are applicable to this contract.

7.2 Respondent's and Claimant's counsel both cited further case laws as under:

- Bhatia Intl vs Bulk trading. Claimant countered that, it is misplaced and is not applicable to our case, since it is about ousting jurisdiction of Court and International Arbitration (page 32 para 15). In our case there are no such issues. The court had nowhere debarred AT to apply CPC or Evidence Act.
- Respondent's counsel cited another case law of Nahar indl vs Hongkong Shanghai. Claimant countered that, it is misplaced and is not applicable to our case. Hon'ble Court held that, “*since DRT is only advisory body and does not have power to pass decree or conduct full-fledged trial of witnesses, DRT cannot apply CPC or Evidence Act*”. In our case it is not so. Award passed by arbitral tribunal is a decree and have power to conduct full-fledged trial of witnesses.

7.3 The arbitral tribunal noted the above views and case laws judgements as above for its reference as and when required.

8.0 Issue no. (iii) : Whether respondent is bound to file document asked by claimant or he can refuse it under the name of confidentiality or internal document?

8.1 The Claimant raised an issue that they asked respondent to file approved proposal of competent authority regarding substitution of 'stone screening' in the contract to 'locally available moorum'. Respondent declined to file under the name of confidentiality and internal document. Claimant's counsel cited that as per CPC- Order-XI, Rule-21, "*if defendant fails to file document asked for, his defense shall be struck out and placed in the same position as if he had not defended*" (CD-IX/98). Respondent defended that CPC is not applicable for arbitrations. Claimant countered that CPC principles are applicable to arbitrations as already explained (Recorded in para 7 above).

8.2 Following case laws cited by both Claimant and Respondent's counsel :

- Claimant's counsel : Hon'ble Supreme court in M/s Sathyanarayana brothers vs Tamilnadu water supply & drainage board, dt 18.11.2003 (CD-IX/123-24), held that "*there is no question of secrecy or confidentiality so far the "handing over note" of the Chief Engineer is concerned. It is a note prepared by the Chief Engineer of the project in official discharge of his duties. It contains relevant facts and information regarding questions involved in the case. The appreciation of the contents of the 'note' and its effect would of course be a matter to be decided by the appropriate authority/arbitrator/ umpire, but its perusal or consideration could not be shut out on the meek ground that the department was not bound by it or on the ground of confidentiality in the times when more stress is rather on transparency*".
- Respondent's counsel: The Hon'ble Supreme Court in its judgement reported as 2009 (1) SCC 180, Sethi Auto vs DDA that, "*It is trite to state that noting in a departmental file do not have the sanction of law to be an effective order*".

Respondent therefore claimed that the internal noting are mere expressions of opinion by officers for internal use and consideration of the other officials of the department and for the benefit of the final decision making authority and hence any recommendations of any internal committee do not confer any legal right on the claimant.

The Claimant counsel argued that above case law cited by the respondent is not applicable to this case. Firstly, cited case is about re-location of land allotted to petrol pumps; whereas our case is pertaining to construction contract. Secondly, the cited case is based on Administrative Law; whereas our case is on Arbitration Act. Thirdly, calling for internal noting was refused by Hon'ble Court, since it found that, subsequent to preparation of noting, there was revision in policy of land allotment by DDA, and so there was contradiction in proposal (which was based on old policy) and final approval (which was based on old policy) (page 45); whereas in our case there is no revision of policy. Fourthly, in cited case the decision was taken by approving authority based on valid policy; hence Court considered mere approval as adequate; whereas in our case, technical approval and Administrative approval of competent authorities were not taken, as has been done in case of substitution of bitumen (CD-VI/753), thus flouting departmental system. Fifthly, in cited case the other party did not refuse to file approval copy. In our case, respondent is refusing to file approval copy itself.

Hon'ble Court even held that *"the court could interfere if the decision taken by authority is arbitrary, unreasonable or in gross abuse of power or in violation of natural justice and not taken in public interest"*.

8.3 The arbitral tribunal noted of the fact that while proceedings Respondent agreed to submit its response to the various issues raised by the claimant.

9.0 Issue no. (iv) : In case of ambiguity of contract clause giving rise to two different interpretations, which one will be applicable for deciding an issue ?

9.1 On this issue, the Claimant's counsel presented Sec 29 of Contract Act, *"Agreements, the meaning of which is not certain, or capable of being made certain, are void"*. It means that interpretation of a clause pleaded by respondent is not relevant if claimant brings out another plausible interpretation.

9.2 The Claimant's counsel cited case laws as below :

- H'ble Supreme Court in Bank of India vs K. Mohandas, dt 27.3.2009 held that, *"It is a well-known principle of construction of contract that if the terms applied by one party are ambiguous, an interpretation against that party is preferred. [Contra Proferentum]."* (CD-IX/109, para 32)

- The same was also held by Hon'ble Supreme Court, in *United India vs Pushpalaya printers* dt 25.2.2004 (CD-VIII/953, para 6). Respondent countered that it is not applicable, since it is a head note and is applicable only for insurance contract. Claimant buttressed that same thing is recorded in para 6 of the main case and it is universal law applicable to all contracts.
- Hon'ble Delhi High Court, in *DMRC vs Voestalpine*, dt 13.3.2018 also held that, *"If a party who had drafted the contract has introduced such clauses which contradict each other, then while interpreting the clause, the drafter of the contract must suffer the disadvantage"* (CD-IX/131-2, para 6, 7).

9.3 The arbitral tribunal hold that in case of two contradictory possible interpretations of contract clause, or two contradictory clauses, the interpretation pleaded by claimant and respondent both will be considered based on its merit under the arbitration Act, 1996.

10.0 Issue no. (v): Whether claimant's acceptance of lesser payment or respondent's unilateral decision debars claimant to raise claims? On whom burden of proof of coercion/undue influence lies?

10.1 The Claimant's counsel viewed that, the respondent has thrust several decisions and substitutions unilaterally causing financial injury to claimant, by coercive actions and misinterpreting the contract clauses with penalizing intention; such as, retain payments, deduct payments, encashment of BG, forfeit Security Deposit, impose LD, terminate the contract, get the work done at the risk and cost of contractor, hold him responsible for quality, progress etc; whereas no such coercive power is provided in contract to claimant. Claimant has pleaded these coercive acts in SOC (page 2, 6, 7, 9, 13, 15, 16, 17, 18... and so on (CD-VI/732, 733, 734, 735 ... ; CD-VII, para 2,3,4...).

10.2 The Claimant's Ld counsel further argued that, the claimant had to perform sign acceptance of RA bills with unlawful retentions, deductions or part payments, etc under coercion, to get his payment for paying his labors, staff, suppliers, creditors etc to execute further works. The same is envisaged in Cl 10 of GCC (CD-I/144). Hence by accepting payment without protest, Claimant claimed to have only followed contract provision.

10.3 The Respondent denied of exerting any coercion or undue influence on claimant and argued that, claimant has not furnished any evidence of coercion or undue influence. Mr Bharat, Ld Counsel of Respondent mentioned that the claimant did not follow their contractual commitment and rather preferred to

take shelter of several clauses which is outside of terms & conditions of the contract including GCC just to justify their failures. The bigger organization like NTPC always believe in encouraging the small and medium contractor rather than punishing. Whereas Claimant counsel has all along been alleging Respondent that they took actions to harass.

The Claimant countered that, Sequence of billing shows that respondent was first taking acceptance of claimant and only thereafter processing the bill and sending to finance deptt for payment. Hence, the claimant feel this itself proves coercion.

The Respondent did not show adequate instance of making payment first and taking claimant's acceptance thereafter. Claimant argued that, RW-1 in Qn 21 has deemed admitted that Claimant does not get the payment, if he does not accept the bill as prepared by Respondent. RW-1 in his Affidavit para 2, 70 & 77 and in Qn 58, admitted that escalation bill and final bill were not paid pending acceptance of Claimant, which confirms coercion as per claimant. In this regard, Respondent's statement in Written arguments (page 59 para 3.25 & page 133 para 14.2) can be referred.

10.4 The Claimant's counsel cited Sections 15, 16, 23 & 24 of Contract Act, any 19, the burden of proof lies on respondent and not claimant (CD-IX/98, 98/1). Law considers certain fiduciary relations, such as employer-employee, parent-child, doctor-patient, Govt deptt/public sector-contractor etc, where stronger party is presumed to be in coercing and dominating position unless proved otherwise by stronger party.

10.5 Respondent's counsel cited case law of Bishundeo Narain vs Seogeni Rai, dt 4.5.1951 (page 99) that it is claimant who must prove coercion or undue influence. Claimant countered that the case is not applicable to this case. Firstly, it is regarding dispute on partition of properties and not on arbitration or construction contract. Secondly, it is of year 1950-51, much before Arbitration Act 1996 (page 99). Thirdly, it is dispute between two individuals of legally equal status unlike unequal status in our case (page 103 para 32). Fourthly, it is civil suit based on CPC, where the burden of proof that coercion or undue influence was exerted lies on party claiming it; whereas in arbitration case, burden lies on the party who is in dominating position as per Sec 16 of Contract Act. In our case respondent is dominating party.

Respondent cited another case law of Afsar Sheikh vs Soleman Bibi, dt 6.11.1975 on the same subject. Claimant countered that, the case is pertaining to dispute on gift deed and not on arbitration or construction contract. Additionally, it is of year 1975, much before Arbitration Act 1996 (page 88). The case law is of civil suit based on CPC; whereas this is arbitration case, where the burden of proof shifts on the dominating party as felt by claimant. Rather, Hon'ble court held that *"the burden of proof shifts to dominating party"* (page 95, para 25).

The Respondent's counsel cited another case law of Joseph John vs Veronica Thomas regarding the same issue (Compilation-I page 73). This was also countered by the Claimant counsel stating that the case is not applicable to our case. Claimant argued giving ground on which case law is not applicable; Firstly, it is on Specific relief Act regarding dispute on transfer/ sale deed of property and not on arbitration or construction contract. Secondly, it is dispute between two individuals of legally equal status unlike unequal status in our case. Thirdly, it is civil suit based on CPC; whereas ours is arbitration case, where the burden of proof shifts on the dominating party. Rather, H'ble court held that *"the burden of proof shifts to dominating party"* (page 84, para 23).

10.6 Claimant's counsel cited a case law. H'ble Supreme Court held in NTPC vs Reshmi construction, dt 5.1.04 that, NTPC is stronger and dominating party, who is in a position to apply coercion and undue influence. Further held, *"Where a contractor has made huge investment, he cannot afford not to take from employer bills, for various reasons, which may include discharge of his liability towards creditors etc. in such a situation PSUs will have upper hand. They would not release money unless bill is signed. Further held, "necessity knows no law. A person may succumb to pressure of other party who is in a stronger position"* (CD-VIII/859 para 26-28).

Claimant's counsel cited other case laws of H'ble Supreme Court in Associate builders vs DDA dt 25.11.14 and in National Insurance Co. Ltd vs M/S. Boghara Polyfab dt 18.9.08, in support of his contention (Recorded in para 6.3 supra),

10.7 The arbitral tribunal, giving the due respect to the judgements of Hon'ble Courts cited as case law by both the parties found certain relevance to the claims under arbitration. However, these will be dealt along with the agreed terms & conditions of the signed contract between both the parties. The Respondent mere being a Navaratna company cannot be proved to be a dominant party in this contract and imposing undue pressure on claimant.

Contractual issues :

11.0 Issue no. (vi) : What was the date of actual completion of work 15.9.07 or 20.5.08 ?

11.1 Time of completion: This has been the major issues on account of which most of the claims have arose. Various dates emerging on this aspect are as below:

Award of work date	- 19.11.2005
Deemed commencement of work	- 15.05.2007
Contractual date of completion	- 14.05.2007
Completion of work as per Claimant	- 15.09.2007
Completion of work as per Respondent	- 20.05.2008

11.2 The Claimant's Ld counsel presented the sequence of time extension granted by the Respondent as below :

Upto 30.06.2007 : 1st extension was granted by the respondent on 08.06.2007 (RD- 1/182) – The extension was given with the remarks "without prejudice to right to levy LD. LD will be issued at the time of final time extension".

Upto 15.09.2007 : 2nd extension was granted by the respondent on 07.08.2008 (CD-IV/622) – The extension letter does not mention about prejudice to right to levy LD. In this regard respondent in their written argument at 1.2A page 10 mentioned " the documents filed by the respondent contains the mark providing for levy of liquidated damages, however, due to typographical error the said note is not shown in the extension letter." The Claimant highlighted that the extension was given against their request vide letter dated 23.07.2007 for time extension upto 15.09.2007.

Beyond 15.09.2007 : No documents are found asking for further extension by the Claimant. The Complainant counsel argued that they did not ask for any extension beyond 15th Sep'2007 as jobs were completed on that day. Whereas The Respondent's Ld counsel argued that the party never asked for extension beyond 15th sep'07 though jobs were not completed on 15.9.07. They viewed that Complainant should have asked for extension upto 20.05.08; being actual jobs completed on this date as per Respondent. This has led to the dispute of completion time whether its 15.09.2007 or 20.05.2008?

11.3 The Claimant counsel argued that legally contract comes to an end on 15.9.07 by efflux of time and Claimant stands discharged on the said date, as per Sec 54, 55 & 67 of Contract Act (CD-VII/Para 5.1)". Respondent has not been able to show any evidence that contract was extended and subsisted during 15.9.07 to 20.5.08.

The Respondent's counsel argued that Claimant had not applied for further EOT, hence no extension was granted. Claimant buttressed it, that since he had completed the work to the extent of available work front by that date, he did not require further EOT. If respondent felt that balance work front is available, and still claimant is not doing work, he would have either foreclosed contract under Cl 39 or or terminated it under Cl 41 of GCC or suo moto extended the contract by imposing LD as per Cl 32 of GCC (CD-I/170, 172, 163). No such notice was ever issued by respondent confirms that work was completed on 15.9.07 to the extent work front was available. It is also evident that there was some job of balance pavements pending on 15.9.07, for which no work front was available.

11.4 Claimant's counsel brought the fact that, the respondent was informed vide various letters, that work was completed on 15.9.07, which were not replied by respondent (RD-III/576, 578; CD-IV/681, 688, 690, 694, 696-701). The Claimant's letter dt 15.5.10 (CD-IV/696) to the respondent states that "we have awarded the above referred work on 19.11.2005 which we have completed successfully in the extended period i.e 15.09.2007 as permitted us". The Respondent replied the letter but did not deny/contradict the statement of claimant about their claims of completing the jobs on 15.9.07 vide letter dt 14.6.10 (RD-III/560; CD-IV/696); except mentioning that we have not received the request for final time extension.

11.5 In cross examination of respondent's witness RW-1, the Claimant's counsel asked several questions to get the response on whether jobs carried beyond 15.09.2007 was pertaining to rectification work and not main work. In reply to Qn 1, RW-1 statement indicates that beyond 15.09.2007, the main jobs being carried were pertaining to rectification of pavements and roads. He did not mention that other jobs except repair work were pending beyond 15.9.07.

In Qn 3, RW-1 referred to letter dt 25.7.06 (RD-III page 515), which showed that, work front for pavements were partially available for only few buildings, which was completed by Nov '06 and paid in 9th & 10th RA bill (RD-II/304, 307; Item B/NS-4). RW-1 could not show any evidence that balance work-front of pavements was made available by dt 15.9.07.

Claimant further brought out that, MOM dt 10.10.07 talked about rectification and nothing about balance work or additional work. Further, quantity recorded by Respondent for pavement item no. B/NS-4 in FB prepared on 26.4.10 is 26,334 sqm against contract quantity of 49,500 sqm (RD-II/369) confirms that balance work front of about 23,000 sqm pavement was not available even by 26.4.10. Claimant had even informed that *"as the balance front is not available, he is closing the site and shifting to Nagpur"* (RD-III/576).

Respondent in Written arguments also mentioned that, work fronts for pavements could not be handed over till the buildings were completed. The buildings were not completed by 15.9.07 which could not be proved on record.

11.6. Respondent replying to the contentions of the Claimant that respondent forced under coercion and duress to comply with the various directions to execute the work in line with contract are totally false, baseless and contrary to the specific provisions of the contract. Case law was also referred in this regard " Hon'ble Supreme Court in its judgment reported as AIR 1951 SC 280, Bishundeo Naraian Vs Seogeni Rai 9Pg 99 of respondent's compilation held in para 27&28 thereof.(written argument of respondent dt 1.8.19, Sl 2.8 page 21)

11.7. Claimant's counsel cited case law of H'ble Delhi High Court in Finolex cables vs MTNL, dt 11.4.17 that, *"PO by sheer efflux of time was no longer required to be complied with"* (CD-VIII/796 para 39).

11.8 Claimant also argued that as per Cl. 49.2 of GCC, Respondent was required to issue notice to Claimant for joint measurement of work done (CD-I/177). RW-1 in Qn 6 confirmed that no such notice was issued for alleged work done during 15.9.07 to 20.5.08. This lead to the fact that no work was done during 15.9.07 to 20.5.08.

11.9 Claimant brought to my notice that as per Clause 49.5 of GCC, (CD-I/178), joint measurements were required to be signed and dated of each day's work done. RW-1 confirmed in Qn 7, that no such record exists for period of 15.9.07 to 20.5.08. This confirms that no work was done during 15.9.07 to 20.5.08.

11.10 Respondent's counsel argued that it was mentioned in Final Bill prepared by them that period of measurements is 15.9.2007 to 20.5.2008 (RD-II/368), is an evidence that work was completed on 20.5.08. Claimant buttressed it that in final bill, it was mentioned that approved extended date of completion as

15.9.07 (RD-III/416), which was never disagreed by respondent. Nothing was mentioned about date of measurement, which reiterates that no job was done after 15.9.07 other than rectifications. From these documents it is evident that final bill amount of Rs 10.58 lakhs is towards reconciliation of unmeasured work done upto pre-final bill; which is a normal practice in contract. It is also evident that there was some job pending on 15.9.07 for which no front was available; hence not done by Claimant and therefore not insisted by respondent as per documents available after MOM dt 5.2.09.

There was no letter from respondent about asking claimant to do balance work or completing at risk and cost as per Cl 41 of GCC. Even as late as Aug 2009 (CD-IV/690) claimant requesting for FB payment was not responded by respondent. These letters indicate that claimant in every letter made clear that work was completed on 15.9.07 which was not contradicted by respondent.

Further, in Qn 70, CW-1 confirmed that no further work was after 15.9.07. In Qn 8, RW-1 confirmed that it was their practice of recording measurements in MB after completion of total work done for the period concerned. Moreover, Cl 49 of GCC (CD-I/177) clearly stipulates that EIC will take measurement for the work done in accordance with contract; which means that work is necessarily completed before measurements commence; otherwise period of measurement would be from 20.5.2008 onwards, not before.

11.11 The Respondent's counsel argued that cement was issued by Respondent during 15.9.07 to 20.5.08 which indicates that jobs continued to be carried out beyond 15.09.2007. Claimant countered that, as per contract, claimant is entitled to get cement from respondent for repairing and rectification during defect liability period of one year, ie from 16.9.07 to 15.9.08. That is why cement was drawn from respondent which was a very small quantity of cement compared to cement consumed for construction work.

Claimant further argued that last reinforcement of 4.06 MT was issued on 21.8.07 which was consumed before 15.9.07 and recorded in 17th RA bill itself (RD-III/480, RD-II/357). No reinforcement was issued nor consumed after 15.9.07, confirms that no construction work was done thereafter, and cement was issued only for rectification work.

11.12 The Respondent's Id counsel argued that, vide MOM dt 5.2.09 (RD-III/486), it was recorded that the balance work was not completed. The Claimant countered that, when respondent himself admitted completion date as 20.5.08,

obviously MOM dt 5.2.09, refers only to balance rectification work and not the original work; otherwise it contradicts their own admission.

Further, MOM para 3, 5 & 6 recorded that claimant will take up rectification work only. Claimant denied carrying out balance work as work front was not made available by respondent within 15.9.07. In para 6 of MOM it is recorded that "NTPC asked PMA to resume rectification work". Hence entire deliberation was on rectification work only. From above it implies that claimant has not done any fresh jobs other than rectification.

The Respondent could not provide clear documents that claimant agreed or carried out any additional job other than rectification of defects occurred after 15.9.07 due to his own default. Documentary evidence that defects were developed during defect liability period due to substandard material or poor workmanship as is mandatory as per Cl 42 of GCC (CD-I/174) was also not available.

The Claimant also argued that when defect liability period was over on 15.9.08, MOM dt 5.2.09 falls outside the contractual period; hence not relevant and deserves to be ignored. Respondent further argued that MOM also recorded that balance work was delayed due to financial hardship of claimant. Claimant countered that, respondent himself created crisis by unlawfully withholding large payments. It is well settled law that, respondent cannot take shelter under his own default.

11.13: There has been certain contradictory statement from both sides and adequate documents have been missing to address properly/clearly about time extension and details of actual jobs carried out beyond 15th Sep'07.

All these aspects got examined by the arbitral tribunal minutely taking references from the evidences provided by the claimant in support that work was completed on 15.9.07 and the documents provided by the Respondent in their support, and arbitral tribunal reached to the conclusion that the work done beyond 15.09.2007 was pertaining to rectifications only.

I therefore conclude that the date of actual completion of work was 15.9.07 and not 20.05.2008 as claimed by the respondent.

Contractual issues as brought at sl no 5.3 above along with the claims are dealt as below during the proceedings:

12.0 Issue no. (vii) : Whether Stone screening in road work was substituted by moorum screening, (a) by mutual consent or unilaterally and (b) whether for taking undue advantage of claimant's mistakenly quoted low rates for moorum as claimed by claimant or for some technical necessity ?

Claimed amount : Rs 24,86,474

12.1 The provision in the contract was for stone screening to fill up voids into WBM sub-base and base courses. Claimant's counsel brought to notice of tribunal that Claimant by mistake quoted very low rate for "locally available moorum". This was brought to notice of Respondent before award of work vide their letter dt 16.9.05 (CD-IV/511) which stated that " Non schedule item no 6 supplying of moorum our quoted rates is Rs 5/m³, it is an error, we are bound to supply on the quoted rates. As required by tender committee to submit the bank guarantee against the difference of our quoted rate & tender rate, we shall submit after the award of work". Accordingly, additional Bank Guarantee of Rs 10 lacs was taken from claimant for execution of this item.

12.2 Dispute arose while execution after award of contract, when Respondent wrote to claimant on 7.6.06 for substitution of 'stone screening' to 'local moorum screening' which involved higher quantity against originally provided in the said item of the contract.

The Claimant Ld Counsel alleged that the substitution was done without any technical or site requirement (RD-III/508, 509, 512-3). In spite of repeated protests from Claimant (RD-III/568; CD-IV/515-17, 619, 629, 653, 683, 699), Respondent insisted for substitution vide letter dt 16.10.06 (RD-III/520, CD-IV/518).

It is not in dispute, that initial contract provision was for stone screening (items: A/4, A/5) and not for moorum screening. At the same time Claimant also repeatedly tried to prove that it is also not in dispute that Contract provided local moorum, only for blanketing purpose below road and not as screening material (items: B-NS/2, NS/6).

12.3 The Respondent Ld counsel defended saying that SCC clause 1.0 states that " Work shall be executed as per CPWD Specifications"

CPWD specification 2009 screening for WBM road works is defined under para 16.1.15 as "Screening to fill voids in the coarse aggregate shall generally consists of the same material as the coarse aggregate. However, where permitted, predominantly non-plastic material such as moorum or gravel (other than river borne rounded material) may be used for this purpose provided liquid limit and plasticity index of such material is below 20 and 6 respectively and fraction passing 75 micron sieve does not exceed 10 percent".

Claimant countered that, Contract or CPWD specification nowhere provides "locally available moorum" as a screening material in road formation. "Moorum as per CPWD spec" and "Locally available moorum" are altogether two different items. CPWD spec (RD-III/497) clearly stipulates "*Where permitted moorum may be used, provided its liquid limit and plasticity index is below 20 & 6 respectively and fraction passing 75 micron sieve does not exceed 10%*". Whereas no such quality norms are specified for local moorum (CD-I/115). In Qns 18, 19 & 20, RW-1 admitted that he has no evidence to show that local moorum satisfies the aforesaid quality standards stipulated in CPWD spec & FQP for screening material, i.e. "LL/PL/PI, impact value" etc. (CD-IV/579).

Respondent has not submitted any evidence, by testing for "impact values" that local moorum is as strong as stone screening. When respondent substituted stone screening by local moorum, it should have been ensured that it satisfies all quality norms specified for stone screening. Claimant viewed that technically, local moorum is much inferior to CPWD specified moorum and is only suitable for blanketing purpose.

12.4 The Respondent Ld counsel further justified the substitution of the item invoking GCC clause 10 of the contract which read as :

"The Engineer-in-charge shall have power (i) to make alteration in, omissions, from, additions to, or substitutions for the original specifications, drawings, designs and instructions that may appear to him to be necessary or advisable during the progress of the work, and ii) to omit"

Claimant countered that the clause has pre-condition of "*where it is necessary*". Hence Respondent is bound to show necessity of such substitution. In spite of asking him through notice to produce documents, respondent did not furnish technical approval for such changes. Ld Counsel of Claimant alleged that this clearly proves that substitution was not a necessity but was done without

obtaining technical and administrative approval of competent authorities, violating normal practice of respondent (CD-VI/753-4), solely with malafide intention of EIC and therefore CI 10 has no application here. Moreover, as per well-known "*Principle of contra proferentum*" (recorded in para 9.2 above), the interpretation made by claimant is to be considered as valid and the interpretation of respondent as invalid.

12.5 Claimant's counsel argued that, any unilateral substitution without consent of claimant, leading to financial injury is abuse and misuse of power to harass claimant with malafide intention and therefore unlawful under Sec 10, 15, 16, 23, 70 & 72 of Contract Act (CD-IX/98). As such CI 10 of GCC has no application in this case since Indian Law over-rides it as per CI 57 of GCC and Sec 28 of Arbitration Act. Claimant's counsel cited case law that, H'ble Delhi High Court held in '*Daulatram industries vs UOI*', dt 18.4.13 that, "*No term of contract empowered respondent to unilaterally alter the terms of a concluded contract*" (CD-VIII/912, para 14).

12.6 The tribunal hold that, Respondent did not show record and could not substantiate the necessity of substitution, which was required in line with CI 10 of GCC. Generally, such major changes post ordering, gets technical approval based on its merit from concerned authority which was found missing from Respondent side. Superior stone screening was substituted by inferior local moorum without ensuring that it matches CPWD specification. The substitution appears to be unilateral, without establishing of technical necessity and hence found not justified.

Based on documents provided followed by argument from both sides and the facts brought as above by the Counsels, the tribunal reached to the following :

- i) Tribunal does not find ground to award any extra payments to Claimant on the volume of substitution of stone screening to moorum but limiting to the contractual quantity; irrespective of its higher cost as claimant can not absolve from their contractual responsibility.
- ii) Tribunal found that Claimant is held entitled to get payment on difference in quoted price of moorum and market price (CPWD-DSR 2007 rates) for the quantity executed in- excess of BOQ quantity which works out to Rs 12,61,289.

Concluding, the Award is given for the payment of Rs 12,61,289/- to the claimant against claimed amount of Rs 24,85,474 under this head.

Calculations of award amount:

Executed qty : 11070.24 cum (RD-II/371)

BOQ qty : 8050 cum (CD-I/109)

Excess substituted qty : 3020.24 cum

Rate as per CPWD-DSR 2007 : Rs 421.85 (SOC/29)

BOQ rate : Rs 4.26

Amount admissible : Rs 12,61,288.84, say Rs 12,61,289/-

13.0. Issue no. (viii) : Whether specified 80/100 grade bitumen was substituted to 60/70 grade due to ban by Chhattisgarh state Govt and whether claimant is entitled to the payment of increased prices of bitumen?

Claimed amount : Rs 32,07,946/-

13.1 The claimant has made claims for difference in price for usages of higher grade of bitumen compared to originally envisaged in the contract. The Claimant's Ld counsel brought that, Chhattisgarh state PWD banned use of 80/100 grade bitumen for state roads and highways since 7.5.2004 (CD-IV/519-526, 629). In cross examination, RW-1 has also agreed with this fact at Qn 27. Since they were the bulk consumers of bitumen, suppliers stopped keeping stock of it in the state; Hence it was not available in the state. The Claimant therefore started using 60/70 grade bitumen from mid Dec '06. There is no document available about acceptance of such grade from respondent. However, the claimant mentioned that this was started with the verbal consent of respondent.

Subsequently, Respondent objected to use of 60/70 grade bitumen and work was stopped since mid Feb '07 (RD-III/524, 526). RW-1 agreed at Qn 30 that "60/70 grade bitumen was substituted on the basis of request made by the claimant". Also referred about its usages only after approval from Respondent i.e. from 16.5.07 (CD-VI/753), Bitumen work could commence in full swing. Hence no bituminous work could be done from mid Feb 2007 to mid May 2007.

13.2 Respondent defended that, it was available in the state; but he failed to furnish any evidence of having written to claimant about it. Respondent argued that it was claimant's responsibility to bring it from anywhere else. Claimant countered that, respondent approved substitution and had not taken any action

against Claimant as per Cl 41 of GCC. So, it became a mutually agreed substitution, after respondent was convinced that it was not available in the state and substitution is the only alternative in the interest of work. Even claimant's request to respondent for issuing a letter to supplier of refinery for specially arranging supply of 80/100 grade bitumen was refused by respondent. Thus, respondent's in-decision delayed the work by 3 months.

Claimant's counsel brought to my notice that, RW-1 in Qn 26 admitted that Respondent's office at Sipat was established even before 2004. Respondent could have specified 60/70 grade bitumen in contract. RW-1, in Qn 28 admitted that this fact was not disclosed in the tender documents. This negligence and misrepresentation of respondent caused delay in work. As per Sec 19 of Contract Act (CD-IX-98/1), any misrepresentation in contract makes it voidable and permits Claimant benefits, i.e. delay of 3 months and payment of increased bitumen prices. It is well settled law that respondent cannot take shelter under his own default.

13.3 Claimant's counsel argued that consequent to respondent's aforesaid delay in decision, market prices of bitumen increased abnormally, and claimant had to buy bitumen at very high price. Higher revised price was demanded by claimant which was not agreed by Respondent (CD-IV/683, 699). Like diesel, the escalation formula does not include bitumen in the basket of materials for determining price index. That is why the contract allows escalation separately for diesel in addition to escalation for materials as per increased Govt notified prices by IOC (CD-I/181). Prices of bitumen are fixed by Central Govt petroleum companies only.

13.4 Claimant's counsel cited case law that, H'ble Supreme Court in SR Ghosh vs UOI, dt 3.8.17 held that, *"AT arrived at conclusion that escalation of rates in bitumen was based on statutory notification issued by Central Govt which did not fall within the realm of contract clause. We are of the view that interpretation by AT is a possible view and calls for no interference at our hands"* (CD-VIII/921-22 para 6, 11).

13.5 AT observed that as per contract, the claimant is bound to execute the jobs, even if substitution by higher grade of bitumen is required technically or else which may cost higher than envisaged while taking the jobs and hence no payment is admissible towards escalation for the quantity executed during contractual schedule. Arbitral tribunal finally viewed in line with the terms & conditions of the contract as below :

Total quantity of bitumen : 210.05 T

Quantity executed till contractual period : 61.5 T

Balance quantity executed during extended contractual period : 148.55 T

- AT rejects the claim of claimant towards escalation for the quantity executed within contractual period that is for 61.5 T.
- AT award the payment of escalation on the quantity executed beyond contractual period that is 148.55 T @difference in cost of bitumen prevailing in Jan'2007 and beyond contractual period of 15.05.2007.

Cost of bitumen during the period beyond 15.05 2007 : Rs 26,014.72/T

Cost of bitumen in Jan'07 : Rs 19,379/T

Difference in cost as above = Rs 26014.72 – 19,379 = Rs 6635.72

Admitted escalation amount = Rs 148.55 x 6635.72 = Rs 9,85,736/-

Award : Arbitral tribunal awarded the amount of payment of Rs 9,85,736/- against claimant's claims of Rs 32,07,946/- under this head.

14.0 Issue no. (ix) : Whether damage of roads during construction occurred due to default of claimant or respondent, requiring road repairs and whether claimant was entitled to payment of such repairing cost ?

Claimed amount: Rs 50,10,875/-

14.1 Mr Parate, Claimant's counsel stated to have built roads as per specifications and performed repair work much beyond provisions made in the contract on insistence of the Respondent from time to time. Also alleged that as already explained (para 12 above), consequent to downgrading of specification by respondent, roads were frequently getting damaged due to plying of heavy machineries of other agencies engaged by Respondent during construction (CD-IV/527-40, 559-71).

Also reiterated that township roads are generally supposed to be subjected to light traffic as per CPWD specification □ 17.9.7.0 (CD-VIA/767; RD-III/498). CPWD spec prohibits putting road into use during construction (CD-VIA/764, 766, 767, 768). Claimant had furnished various photographs taken at site and

filed before the previous Ld Arbitrator also (CD-IV/559-71), depicting movement of heavy machineries of respondent's other agencies causing damages of the roads. No evidence of either having provided any alternative roads to those agencies, or that agencies have made their own approach roads was found from Respondent deviating obligations under Cl 17.1 of GCC, which is common GCC for all contracts.

Respondent countered that, Cl 17 read with Cl 35 of GCC makes it mandatory for claimant to provide necessary facilities. Claimant buttressed that, Cl 17 refers to temporary access and not permanent roads. Cl 35 nowhere stipulates allowing other agencies to damage permanent roads under construction by claimant. Moreover, as per "*Rule of contra proferentum*" (para 9.2 supra), the interpretation of claimant stands valid.

14.2 The Respondent has stated that as per Cl 5 of Agreement, claimant is required to rectify all defects during execution of work and upto defect liability period (RD-I/164). Respondent has written several letters to Claimant about rectifications. However, Claimant argued and countered that the said clause further mentions that it is "*subject to the terms and conditions of contract*". Contract Cl 42 of GCC stipulates that claimant is required to rectify only those defects developed due to substandard material in terms of FQP test results or poor workmanship in terms of CPWD spec.

14.3 From the records of Respondent quality check report, there was no adequate proof about poor quality of jobs carried out by the claimant. It appeared that quality of work was maintained and rectifications were done may be some time with certain delays, to refer the documents at CD-IV/527, 537, 543, 547, 549, 552, 558, 573-8, 625, 633, 685; CD-VI/721-730, 748. Further, Respondent admitted that work was completed on 20.5.08, which implies that all defects pointed out were rectified to his satisfaction as per contract before 20.5.08. He also certified in MB in each RA bill and final bill that, claimant executed work as per contract and instructions of EIC satisfactorily (RD-II/294, 298, 304, 310...). Hence, claimant was obliged to rectify only those defects developed during defect liability period ie. from 21.5.08 to 15.9.08, only due to poor material and workmanship; but not damages caused by other parties of Respondent.

The materials used for construction of roads are presumed to have been tested and Okayed by Respondent, prior to use in the road work, as per Cl 13 of scope of contract & Cl 15(a.2) of GCC (CD-I/113, 152). Respondent did not produce

records about poor quality of materials used. In reply to Qn 34, Respondent could not substantiate with records that any tests for material or workmanship failed, but claimant had not rectified.

Respondent also could not substantiate about variance in workmanship wrt CPWD specifications. Letters referred by Respondent in Qn 35 in support of rectifications pointed out, found to be prior to dt 20.5.08 and were complied before 20.5.08. He also failed to show that mandatory notice required under Cl 26 or Cl 42 of GCC (CD-I/159, 174), was ever issued to Claimant for alleged failure of claimant. The weekly progress review meetings held from time to time between both the parties also could not substantiate about usages of poor quality of material or workmanship leading to damages of roads. Test results on failures of any samples could not be seen (RD-III/487-92).

14.4 The Respondent's counsel alleged that the Claimant Quality personnel was missing from work site many times. The Claimant countered that Quality personnel was very much deployed and in his absence on leave, an already available substitute was nominated, as is being normally followed by respondent for his own staff on leave (CD-V/722; CD-VI/749). Work was not proved to be affected on such account.

14.5 Claimant's counsel further mentioned that RW-1 admitted in reply to Qn 32 that, Respondent's agencies were excavating roads for sewer lines, cable trenches for cable laying and erecting electric poles and thereafter leaving it loose by those agencies. Many times, after providing premix carpeting and seal-coat, the respondent's agencies excavated the already completed road for the purpose of laying electric cables up to 3m depth during monsoon, resulting in percolation of water into it, causing further damage. Sometimes the agencies were dewatering on the work fronts of Claimant (CD-IV/528-71, 605-21, 646, 675). Respondent found not responded to most of the letters. Claimant argued that as per Cl 34.1 of GCC (CD-I/164), claimant is entitled for extra payment for rectifications on such accounts, as a quantity deviation.

14.6 Respondent certification that Work was completed on 20.5.2008, is in itself claimed by Claimant to be an evidence that all rectifications of material and workmanship were completed by Claimant as per CPWD spec and to the satisfaction of Respondent; otherwise Respondent would have got rectified at the risk and cost of Claimant under Cl 41 or 42 of GCC (CD-I/172, 174). Respondent argued that no time limit is prescribed for acting under Cl 42 of GCC. Claimant countered that, under Cl 42.1, it was mandatory for Respondent to

issue an initial notice before expiry of defect liability period and a final 3 days' notice. As per "Limitation Act" they were to complete risk and cost action within 3 yrs, but no such notices were found issued by the Respondent. Further, as defect liability period is one year as per contract, it implies that defects pointed out upto 15.9.08, due to poor material or workmanship only are supposed to be rectified. Records from Respondent to prove any such defect not found.

14.6 Claimant's Id counsel relied on CPWD specification which stipulates that murum blanket of minimum 100 mm thickness over subgrade preparation should be laid (CD-IV/584; CD-VIA/763A); whereas Respondent reduced thickness to 75 mm (CD-I/109; CD-IV/675), arbitrarily, without any valid technical justification, thus clearly violating CPWD specification, consequently lowering the quality of road.

14.7 Claimant's counsel also flagged that, Respondent unilaterally deleted WBM side berms / shoulders and substituted those with excavated ordinary soil in many places (CD-IV/557, 605, 642-3, 645-7), consequently lowering the quality of road leading to its frequent damage. Technically, as per CPWD specification para 17.7.2.3, the work of shoulders was to be executed in WBM with metal and stone screenings before construction of WBM base courses, for lateral confinement of aggregates, to prevent its settlement and consequent damage to premix carpeting (CD-IV/586; CD-VI/763). Even the drawings were showing shoulders to be provided in WBM (CD-IV/572; CD-VIA/771).

RW-1 in Qns 37 & 38 replied that formation of WBM shoulders was substituted to formation with earth without any basis. Respondent countered that reason for substitution was mentioned in his letter (RD-III/521). Claimant buttressed that the said letter only asked claimant to postpone side berms and did not mention reason for substitution. No technical approval of competent authority as per NTPC's practice was taken. This proves that it was unilateral substitution, by violating CPWD specification, done unlawfully (CD-IV/586).

14.8 Claimant's counsel alleged that, initially at some places drains collapsed due to faulty structural design by respondent. This caused lateral movement of roads while running of vehicles, causing settlement of roads (CD-IV/636-9, 641, 648-9). Drains were redesigned and revised drawings were issued to claimant (CD-VI/757). In Qn 41, RW-1 admitted it. Only after the drains were redesigned by Respondent, drain work could be carried out smoothly (CD-IV/636-41, 648-9, 653, CD-VI/757). This aspect carries weight in favor of Claimant.

Also argued by claimant that, township area was developed by filling earth just before road construction. Filled up earth continues naturally to sink initially for few years before it gets consolidated, causing damage to roads constructed over it due to unequal settlement (CD-IV/558, 675). Respondent did not produce any evidence that such time gap was allowed between completion of filling and commencement of road work.

14.9 The Claimant's counsel brought the fact that, due to 4 months' delays attributable to Respondent, as explained (Para 19 below), contract spilled over from scheduled completion date of 14.5.07 to rainy season, (CD-IV/667-8). As per CPWD spec, premix carpet is not to be laid during rainy season or damp surface (CD-IV/594 para 17.9.7). In 16th, 17th & 18th RA bills Premix carpeting was executed in rainy season on insistence from Respondent, violating CPWD spec, which resulted into damage of premix carpet. Respondent defended it saying, no such instructions were given by respondent. Claimant countered that, respondent had not issued him any notice for violation of CPWD spec and certified in MB that work was done as per contract and direction of EIC and paid, is an evidence that it was done under his instructions.

14.10 Claimant's counsel argued that, as per CPWD / IRC specifications, premix carpeting work and seal coat were supposed to be laid simultaneously for proper bonding (RD-III/503; CD-IV/596/17.9.8.3, 667-8). But Respondent did not allow seal coat for the reasons of rainy season as explained above in para 14.9. Respondent argued that no such instructions were given and that was paid based on actual work done.

Claimant countered that, RW-1 in Qn 64 & 66 admitted that no action was taken against Claimant for alleged violation of CPWD spec. Rather, respondent paid those items and certified, that work was executed as per contract and instructions of EIC. Further, CPWD – DSR also stipulates foot note below Item 16.41, that seal coat should be operated with prior approval of EIC (SOC/55). This is an evidence that it was done under Respondent instructions which should have been dealt more transparently in adhering to contract.

14.11 The Claimant's Ld counsel also relied upon the H'ble Delhi High Court judgement in case of DMRC vs Voestalpine dt 13.3.18 which held that, *"It is trite that terms of contract can be express or implied. Conduct of parties would also be relevant factor in the matter of construction of contract"* (ref CD-IX/133, para 43).

14.12 Beyond doubt the road got damaged frequently due to major reasons which includes changes in road specification by Respondent post ordering which appears to be of lower quality, allowing other agencies to run heavy machineries while road was still under construction; allowing other agencies to excavate the roads for carrying out ancillary works, and several other reasons recorded as above. Respondent could not provide the evidence that defects developed were due to poor material or workmanship as required under the contract. Frequent rectifications carried out by Claimant were therefore attributable to respondent's default. Hence claimant is entitled for rectification cost of roads as a deviation as per provisions of contract.

However, the claimant could produce only one letter giving details of repairing. Therefore, the Claimant's claims for repairs three times is not justified for payments. The repair cost on account beyond contract is justified only for one time against their claim for three times of repairs.

Award : Arbitral tribunal denies for payment for repair for 3 times and found justifications to award the Claimant to get rectification cost limiting to an amount of Rs 24,43,817/- (As per SOC page 45-49) against their total claims of Rs 50,10,875 towards rectification three times.

15.0 Issue no. (x) : Whether Respondent forced Claimant to deploy extra resources and whether Claimant deployed so ?

Claimed amount: Rs 65,91,000.

15.1 The Claimant has alleged that, Respondent forced Claimant to execute work ahead of schedule initially, compared to what was provided in the contract, for which they claim to have deployed extra resources by Claimant (CD-IV/665). Correspondingly, subsequently resources remained underutilized during rest of the contract period. The claimant submitted a chart showing periodical actual progress vs progress required as per CI 13.1 of GCC.

The Claimant further argued that in reply to **Qn 52**, RW-1 admitted that actual progress of work was always more than the progress scheduled as per CI 13.1 of GCC, initially for about a year. Claimant further argued that, there is no provision in contract that Respondent is entitled to ask Claimant for increasing more deployment of resources than the originally agreed, even when actual progress is more than stipulated in contract.

The Respondent Learned defended that, in various PRM/MOM referred by respondent (RD-III/482, 487-492), it was recorded that progress is unsatisfactory and rather deployment is to be increased. Claimant countered that, those were only wishful requirement of Respondent and were not supported based on reality stated in the comparative chart. Claimant mentioned that Respondent has failed to furnish any evidence about progress lagging behind L-2 network (CD-IV/598, 682, CD-VI/747).

15.2 Claimant further argued that, having increased mobilization, those extra resources naturally remained idle subsequently, due to non-availability of work front and delay in decisions by Respondent for execution. Respondent defended that claimant had never deployed more machineries and labour than those stipulated in contract and they were never idle.

15.3 Respondent referred record notes of progress review meetings dated 30th Jan,2006 and 22nd Feb'2006 indicating the inadequate deployment of men, material and equipment at site by claimant.

Award : The Claimant failed to furnish adequate evidence of having deployed more resources than the stipulated in the contract to have consistent rate of progress in line with the requirement except rare instances.

The idling of resources, therefore, did not get established. Thus, the tribunal does not find any merit in this item and therefore disallow the claim of Rs 65,91,000 towards extra deployment of resources and manpower.

16.0 Issue no. (xi) : (a) Whether earth transportation quantity was paid less than the actual and (b) whether 3 km lead paid earlier was reversed to 1 km lead ?

Claimed amount : Rs 9,06,531/-

16.1.The Claimant's Ld counsel brought details of the total quantity of excavation of earthwork done as recorded in Final bill of 75,289 cum under items B/NS-1 and items C/2, 3 & 4; whereas total quantity of earth carriage paid under items A/1 & C/1 for 1 km, 2 km or 3 km lead was 66,579 cum (RD-II/368-70). Thus, the quantity of 8710 cum claimed to have not paid by respondent.

The Claimant counsel argued that it is obvious, whatever earth is excavated has to be transported to dump yard as presumably there was no low-lying dumping

area within 50 m lead due to area already leveled in site leveling contract prior to this contract. Respondent defended that, out of total excavated earth, quantities under item nos 2.3 of part-A, 2.26, 2.6 to 2.8 of part-C were meant for banking etc within 50 m lead, not requiring transportation.

16.2. Claimant's counsel brought to tribunal notice that, Cumulative quantity of 14232 cum earthwork paid in 6th / 7th RA bill under 3 km lead for items A/1 & C/1 together, was reduced to 5120 cum and transferred 9112 cum under 1 km lead item in 8th RA bill, without any basis (RD-II/292-3, 296-8). Respondent defended that 7th RA bill was unmeasured bill, so quantities were tentative. Claimant buttressed that quantity in 6th RA bill for 3 km lead was also same, which was a measured bill. Moreover, "unmeasured" has no contractual basis. It is creation of Respondent for his own convenience and he has certified the correctness of quantity in the MB.

Respondent defended that; Claimant signed reduction in the bill having reduction in lead. However, Claimant argued that, he had no alternative but to sign bill as prepared by Respondent under coercion, as already explained (para 10.5 supra); which as per Sections 15, 16, 23 & 24 of Contract Act, is void.

16.3. Respondent's counsel cited case laws of Bishundeo Narain vs Seogeni Rai (page 99), Afsar Sheikh vs Soleman bibi (page 88), Joseph John vs Veronica Thomas (page 73) & Nahar Industrial vs Hongkong and Shanghai in support of his contention. Claimant countered that it is already explained in detail that the cited cases are misplaced and not applicable to our case (para 10.5 & 7.2 supra).

16.4. Claimant's counsel cited case laws of :

- H'ble Supreme Court of Associate builders vs DDA and NTPC vs Reshmi construction and H'ble Delhi High Court in DMRC vs Voestalpine, in support of his contention (para 6.3, 10.6 & 14.11 above).
- Another case law that, H'ble Bombay High Court in case of Metalmeccanica Fracasso vs Prakash industrial infra, dt 28.1.14 held that, *"In absence of specific endorsement that party was accepting said amount in full and final settlement, he cannot be precluded from raising claim"*. (CD-VIII/918 para 8).

16.5 Arbitral tribunal dealt the Claims by dividing in two parts as below :

(a) The Claimant could not adequately produce evidence in support of the fact that the entire excavated earth was transported to dumping area and no soil was used in backfilling and banking directly within 50 m. lead.

Thus, the tribunal does not find any merit in claims of Claimant under this head and therefore claims are not admitted.

(b) Record of RA bills prove that initially soil was transported and paid for 3 km lead. The Respondent could not submit any documents to justify under which provision of contract they later reduced it to 1 km lead. It was thus found arbitrary. Signing of bills under coercion cannot be termed as voluntary acceptance. The judgements cited by the Respondent learned counsel in support of his proposition for this part of the claims did not found fully matching.

Thus, the arbitral tribunal award to pay Rs 84,565 to claimant towards disposal of 9112 cum excavated earth for 3 km lead instead of 1 km lead by paying difference in the quoted rates.

Award is given for the payment of Rs 84,565 by Respondent to Claimant against the total Claimed amount of Rs 9,06,531 under this head. Calculation made as below :

Part-A : Qty paid in 6th/7th RA bill for 3 km lead: 7306.66 cum (RD-II/284)
 Qty paid in 8th RA bill for 3 km lead : 4260.03 cum (RD-II/296)
 Qty transferred to 1 km lead : 3046.63 cum
 BOQ Rate difference of 3 km & 1 km lead : Rs 9.78 (CD-I/106)
 Amt admissible : Rs 29,796/-

Part-C : Qty paid in 6th/7th RA bill for 3 km lead: 6925.28 cum (RD-II/286)
 Qty paid in 8th RA bill for 3 km lead : 860 cum (RD-II/297)
 Qty transferred to 1 km lead : 6065.28 cum
 BOQ Rate difference of 3 km & 1 km lead : 9.03 (CD-I/110)
 Amt admissible : 54,769/-

Total amt admissible : Rs 84,565/ (Rs 29,796 + Rs 54,769)

17.0 Issue no. (xii) : Whether Royalty was revised by Chhattisgarh State Govt on minerals during contract period and whether claimant was entitled to reimbursement of the difference in royalties ?

Claimed amount: Rs 7,41,852

17.1 Claimant's counsel defended the claims of reimbursement of difference in revised royalties of mineral under pretext of the Cl 15.4 of GCC (C/152) which stipulates that, "Contractor shall pay royalty or other charges payable for material, included in contract". Claimant is stated to have included royalties applicable as on 22.4.05, which was a base date as per Cl 27 of SCC (CD-I/125) for quoting tender. Royalty was revised by Chhattisgarh State Govt on minerals subsequently on 1.9.05 and 2.3.06 (SOC/60-66). The difference was not reimbursed by Respondent, which claimant's have been asking for (CD-IV/666, 672, 683, 701).

17.2 Respondent defended that as per Cl 53.14 of GCC, enhanced royalty is not reimbursable, quoting the clause 53 as below:

" Except as provided herein, no other expenditure incurred by the contractor, due to levy of additional/increase in taxes, duties, octroi, royalty, levies, insurance premium(s), benefits to workers/labours or any other Clause(s)/item(s) due to any reason whatsoever, shall be payable to the contractor".

Further clause 6.0.0 of letter of award states that :

" Taxes, duties and levies" the royalty charges and any other taxes are to be borne by contractor.. Further, as per clause 3 of the special conditions of contract, before quoting the Tenderer is advised to visit the site, its surroundings, assess and satisfy themselves about the local conditions such as approach roads to the site, water and power supply, application of sales tax on works contracts, turnover tax and other applicable taxes, nature of the ground and subsoil condition, accommodations they may require etc. The tenderer may obtain all necessary information as to risk, contingencies and other circumstances which may influence or affect their tender. Tenderer shall be deemed to have considered site conditions and to have satisfied himself in all respects before quoting his rates and terms and no claim whatsoever in this regard shall be entertained by the owner at a later date."

17.3 Claimant countered that, the said clause is a sub clause of "Price adjustment clause" and only means that price escalation is not payable on enhanced royalty. It does not prohibit enhanced royalty. There are exclusive separate clauses for royalty i.e Cl 6 of LOA, Cl 36 of SCC & 15(a.4) of GCC (CD-I/104, 126, 152), none of which are prohibiting reimbursement of royalty enhanced after tender submission. Thus, thy claimed to be have ambiguity in contract clauses; and hence argued to be concluded that contract allows reimbursement of enhanced royalty, as per principle of "*Contra proferentum*" (para 9.2 above).

17.4. Claimant's counsel also added in the argument that, in reply to Qn 49, RW-1 admitted that contract did not mention when and how much royalty is going to be revised in future. Contract nowhere stipulates that claimant should quote rates including future enhanced royalty. Hence, nobody can quote incorporating an uncertain future revision, undisclosed in the tender. As per Sec 29 of Contract Act, any uncertain provision in contract is void (CD-VII/para 5.1). Hence, tried to prove that respondent's interpretation that contract includes future royalty is invalid.

17.5. The Claimant's learned counsel has relied upon the following judgements of Hon'ble Supreme Court and Delhi High Court :

- Hon'ble Supreme Court in case of NHA1 vs ITD Cementation, dt 24.4.15, held that: "*While quoting initial prices, it would not have been in contemplation of a party as to framework of any revision in rates of royalty at a future date. Hence payable as decided by AT and confirmed by High Court*" (CD-VIII/Page 945, para 29; page 936 para 11, 12).
- H'ble Delhi High Court, in case of NHA1 vs AFCONS infra, dt 28.1.15 held that, "*Contractor could not have anticipated on the date of bid, what changes in royalty might be brought about by State Govt. consequently prices quoted could not have accounted for such increases. If increase took place after submission of bid, the burden of such increase cannot be expected to be borne by contractor.*" (CD-VIII/page.965 para 21)

Both the judgement have been relied upon by the Claimant learned council in support of his proposition urged at the hearing that irrespective of contractual clause 53 and 6.0.0 as mentioned above, increase in royalty to be reimbursed though they quoted reading the terms of tenderer well.

17.6. Considering the tender terms & conditions fully read by the claimant while quoting for the job, who also supposed to be adequately experienced on the subject and fully well knowing the rules and regulations of the State Government, the tribunal does not find any justification for reimbursement of additional royalty as claimed.

Therefore, arbitral tribunal rejects the claims of Rs 7,41,851/- towards variation in royalties as not tenable.

18.0 Issue no. (xiii) : Whether retentions/deductions made by respondent from RA bills were justified as per contract ? Whether those can be released ?

Claimed amount : Rs 25,51,747/-.

18.1 The Claimant's Ld counsel alleged that, Respondent made several unlawful retentions / deductions from Running account (RA) bills, amounting to Rs 25,51,747/- without having any supporting contractual basis, as already explained (CD-IX, para 2.11), and were not released in spite of several requests (CD-IV/621, 669-84, 698-701, 717, 750), even after rectifications carried out by Complainant from time to time and as and when pointed ensuring its compliance before submission of subsequent RA bills and finally ensuring full compliance within completion of defect liability period of one year. Had claimant not rectified, Respondent would have issued notice and acted under Cl 42 of GCC (CD-I/174); but such actions were not visible from Respondent in documents submitted.

18.2 The Claimant's Ld counsel alleged that defect liability period was over on 15.9.08. There is no document from respondent on record that claimant has not rectification, non-reply to letters from claimant, thereafter, proves that respondent had nothing to say but to pay claimant.

18.3 Respondent defended that retentions were made, since claimant failed to furnish supporting documents and perform certain jobs qualitatively with RA bills. But respondent did not provide details of such reasons most of the time during execution or releasing RA bills which should have been done for maintaining transparency in contractual dealing and enforcing contractor to do so to the satisfaction of client.

18.4 Respondent further argued that, he was empowered to deduct/retain part payments as per Cl 51, 55 & 9.4 of GCC (CD-I/178, 186, 143). Claimant countered

that, Cl 51 clearly stipulates conditional power, "Amounts as may be deductible or recoverable in terms of the contract". Respondent failed to show any such contractual provisions in support of each retention. Cl 55 stipulates "recovery of overpayments".

Respondent did not show evidence about any overpayment made. Cl 9.4 stipulates "recovery of money payable by contractor in terms of contract" Respondent however did not substantiate to the fact of any amount payable by claimant to respondent.

18.5. Respondent argued that many retentions were made since claimant failed to rectify many defects. Claimant countered when respondent admitted that work was completed on 20.5.08, it implies that all the defects were already rectified. Hence no retention thereafter is justified. Further as already explained (Para 14 above), all other alleged defects, were attributable to respondent and none to claimant. Further, there is no provision in contract for retention for defects. Hence all the retentions were unlawful as per Sec 23 of Contract Act.

18.6. Respondent further argued that during execution all part payments and retentions were accepted by claimant. Claimant countered that; part payments were accepted under duress in the interest of financing the works (Recorded in para 10 above).

18.7. The Claimant's counsel cited case law that, Hon'ble Supreme Court in NTPC vs Reshmi construction in support of his contention. (Para 10 above).

18.8. The Respondent made several deductions / retentions amounting to Rs 25,51,747/- without showing any supporting contractual basis. Respondent has admitted work completion on 20.5.08 but has not shown any valid reasons to continue retentions thereafter. There is no correspondence from respondent after 15.9.08 regarding pending rectifications of defects attributable to claimant due to defective material or workmanship.

18.9 Respondent has clearly mentioned in their documents that retention/withheld amount by them from progress bill from time to time, if any becomes due to be paid, once such reasons for doing so, is attended. From the various minutes and also from the essence of completion of contractual scope of work by the Claimant to the satisfaction of Respondent, it is clear that the claimed amount should have been released progressively in RA bill stage itself as deemed fit and balance, if any at the end of contract.

Withholding amount for unreasonable period affects cashflow which is of paramount importance for completion of any project and this was somehow missing at times from Respondent.

Award : The tribunal award the release of retained/withheld amount of Rs 25,51,747/- to the Claimant.

19.0. Issue no. (xiv) : Whether the delay in completion of work was attributable to claimant or to respondent ?

19.1. To recapitulate the facts on schedule of completion :

Award of work on	- 19.11.2005
Deemed commencement of work	- 15.05.2007
Contractual date of completion	- 14.05.2007
Completion of work as per Claimant	- 15.09.2007

The issue of final date of completion of the work under reference, is dealt adequately at the SI no. 11 of the award as above and established this as 15.09.2007. Now the issue in this para is to establish whether delays of 4 months i.e between 15.05.2007 and 15.09.2007 has been on account of the Claimant or respondent?

19.2. The Claimant's Ld counsel presented the sequence of time extension granted by the Respondent as below :

Upto 30.06.2007 : 1st extension was granted by the respondent on 08.06.2007 (RD- 1/182) – The extension was given with the remarks "without prejudice to right to levy LD. LD will be issued at the time of final time extension".

Upto 15.09.2007 : 2nd extension was granted by the respondent on 07.08.2008 (CD-IV/622) – The extension letter does not mention about prejudice to right to levy LD. In this regard respondent in their written argument at 1.2A page 10 mentioned " the documents filed by the respondent contains the mark providing for levy of liquidated damages, however, due to typographical error the said note is not shown in the extension letter." The Claimant highlighted that the extension was given against their request vide letter dated 23.07.2007 for time extension upto 15.09.2007.

19.3. The Claimant's Ld counsel argued that, Respondent granted last EOT upto 15.9.07 as mentioned above without imposing LD for delay and even without reserving his right, under Cl 32 of GCC. Also mentioned that they had not terminated the contract under Cl 41 of GCC, nor foreclosed it under Cl 39 of GCC. Reasons mentioned by claimant in his request letter for EOT were also agreed by respondent (CD-IV/620, 622, 623). Further, even in Final bill prepared on dt 26.4.2010, respondent did not recover LD (RD-II/371). All these instances prove deemed admission by respondent that claimant was not responsible for delay of 4 months.

19.4. Additionally, Claimant's counsel presented that the total contract value was Rs 4,40,61,785.62. Value as per amendment issued by Respondent was Rs 4,98,49,735 (RD-I/176). As per Cl 10.1 of GCC (CD-I/144), Claimant is entitled for extra time proportionately plus 25%. This justifies about 3 months' delay in completion of work on request from claimant (CD-IV/619).

19.5 The Claimant's Ld counsel argued that as already explained substitution of 'stone screening' to 'locally available moorum' was unwarranted and unlawful (para 12 above). CW-1, to Qn- 21 admitted that respondent stopped claimant from doing the work. This being initial activity, there was no scope to do other work from 7.6.06 to 16.10.06 and caused delay of 4 months.

19.6, Claimant's counsel brought to the facts of delays on various intermediate activities as below :

- Delay by respondent in deciding substitution of 80/100 grade bitumen to 60/70 grade, the work was delayed by 3 months (Para 13)
- As already explained (para 14 above), frequent damage and rectifications of roads due to plying of heavy machineries of agencies engaged by Respondent during construction delayed completion by over 1 month.
- The work was delayed due to non-availability of work front for pavements, dumping materials on road, cutting roads-drains, frequent dewatering, by other agencies engaged by respondent (para 14.4, 14.6 above) , unwarranted substitution of WBM side berms to ordinary earth berms etc (CD-IV/528-9, 557-8, 599, 600-4, 606, 618, 620, 626, 629, 653, 656). This caused delay in completion by over one month.
- Sometimes work was getting held up due to testing by Respondent (CD-IV/552, 618, 620, 650-52, 654-6, 675, 678), which caused delay in completion by over 15 days.

AT did not find justification on this and not agreed with claimant.

- On several occasions, work was held up as roadside drains were collapsing due to faulty structural design of respondent (para 14). This resulted into delay in contract completion by about 1 month.

19.7. The timely supply of cement required for construction activities has been the responsibility of respondent as per contract. However, Claimant's Ld counsel alleged that, on several occasions, cement was not made available (CD-IV/632, 34) affecting the progress of work at site. In cross examination RW 1 at Qn 42, claimant asked "Have you submitted any evidence of what action respondent had taken for timely making cement available in the interest of work?". RW-1 replied that there is no such document on record of the arbitration.

Respondent argued that Claimant had not given cement requirement from time to time. Claimant countered that the said Contract nowhere stipulates that respondent will procure cement only if requirement is given by claimant in advance. Respondent also could not show any notice issued to the claimant on this account. Generally, in item rate contract, it becomes duty of client to make adequate planning for procurement of cement well on time. Respondent further argued that as per Cl 7(c) of agreement, claimant is not entitled for any compensation. Claimant buttressed that; the clause nowhere prohibits time extension on this ground.

Respondent's counsel submitted that, at the end of contract there was surplus cement. Claimant countered that it cannot undo the delay caused due to shortage earlier. Arbitral tribunal found not much of strength in arguments of Respondent neither documentary evidence was found and hence agree with the claimant of the delays in completion by about 15 days.

19.8. The Respondent's Ld counsel cited case law of Ramlinga Reddy vs Superintending Enggr, dt 2.12.1994, in support of non-admissibility of EOT. The claimant's counsel mentioned that the case is not applicable in this; firstly, judgment was in 1994, ie prior to Arbitration Act 1996; whereas claimant has cited many later dated judgments which prevail (CD-VII/case no. 2, 5, 17, 15). Secondly, it is pertaining to extra claim on dewatering despite clear prohibition in contract and not regarding admissibility of delay in completion, whereas our case is about delay in completion (para 15). Hon'ble Court, rather upheld delay and agreed on time extension (page 62 para 17).

Respondent's counsel cited another case law of Ramnath international vs UOI on this issue. Claimant did not agree with it as judgment was in 2006; whereas

claimant has cited many later dated judgments (CD-VIII/case no. 2, 5, 17, 15). Secondly, it is pertaining to extra claim consequent to delays and not regarding admissibility of delay in completion (page 69). H'ble Court, rather, upheld delay and agreed on time extension (page 69 para 13). Thirdly, in our case CI 13 of delay/time extension (CD-I/148) is much different than CI 11 of cited case.

19.9. The Claimant's Id counsel represented that, several unlawful retentions /deductions of payments were made by Respondent from RA bills, declined to reimburse royalties increased during contract period, refused to pay price escalation etc. (Para 17 & 18 above). Claimant argued that, these unlawful acts of Respondent created financial crisis for Claimant, in making payments to workmen, suppliers, creditors, staff and others resulting in slowing down the work progress at times and delaying work completion. It is a well-known saying that "*Cash flow in a work is like blood flow in a body. Choking of both is equally disastrous*". These unlawful retentions, deductions delayed the completion by over 1 month. AT felt it is difficult to prove from available documents.

19.10. The Claimant's Id counsel alleged that, due to intermediate delays caused during dry season as above on account of the Respondent, the completion of balance jobs spilled over from its scheduled completion date of 14.5.07 to rainy season. Incidentally as per technical requirement, bituminous work was not permitted for execution as this needs dry weather to maintain quality; ref CI 16.30.0 of CPWD spec (RD-III/499, CD-VIA/767). Respondent argued that one rainy season was already covered in contract, hence EOT on this ground is not admissible. While agreeing with the Respondent about first monsoon, Claimant clarified that, the issue now brought is relating to second rainy season falling beyond original contractual period and was already approved by the respondent (CD-IV/622-23). Whereas the Respondent argued that it was internal note of respondent and cannot be considered, as already brought out by case law of Sethi Auto vs DDA decision. Claimant countered that, as already explained, case cited is not applicable to our case (para 8.2 supra). This aspect caused a delay of 1 month.

19.11. The delays in execution of various activities as mentioned in above paras found to be overlapping each other. The net established delays are of 4 months with respect to contractual schedule. Claimant brought out several reasons for delay in work, attributable to respondent such as, extra works over contract value, delay in deciding substitutions of materials, causing damage to roads by other agencies, revision in drawings, non-availability of cement, unlawful retentions withholding of payments, deviating from CPWD specifications etc.

The respondent also provided facts and figures which establishes part of the delays by the complainant in some of the intermediate activities. However, respondent could not provide adequate evidence of overall delays of 4 months attributable to claimant.

Award : Hence the arbitral tribunal agreed with the extension of contract by 4 months to claimant without levy of any LD on claimant.

20.0 Issue no. (xv) : Whether respondent has committed breach of contract as claimed by claimant ?

The Claimant's Ld counsel argued that there has been several instances during execution of work, where Respondent deviated from the contractual terms & conditions, which led to delays in completion and also they had to get financial injuries; and committed breach of contract. Major areas of breach of contract by the respondent as claimed by claimant are :

- Caused delay of 4 months in completion of contract as per records (para 8.2 supra) – Breach of Sec 51, 53, 54, 56, 67 of Contract Act (CD-VII/Para 5.1).
- Unilaterally and unlawfully substituting contract item by substitution of stone screening and substitution of WBM side berms – breach of Cl 10 of GCC (Ex- CD-I/143).
- Respondent permitted other agencies to ply heavy machineries and damage roads under construction (para 14.1 supra)– breach of 17 & 17.1 of GCC (CD-I/157, 158; RD-III/497, 498).
- Delay in handing over work front for pavement around buildings partially even on extended completion date of contract 15.9.07 – breach of Sec 53, 54 & 67 of Contract Act (CD-VII/Para 5.1).
- Insisted for executing work in violation of approved drawing & specification, lowering quality (para 14 supra) - breach of implied agreement and Cl. 2.4.0 of LOA, Cl 1.0 of SCC & Cl. 18 of GCC (Ex- CD-I/103, 124, 158) and Sec 51, 53, 54 of Contract Act (CD-VII/para 5.1).
- Prevented Claimant to execute premix carpet and seal coat simultaneously in violation of CPWD specification (para 14.9 & 14.10 supra)– breach of Cl 1 of SCC (CD-I/124; RD-III/499, 503).
- Non-reimbursement of royalty revised during contract by State Govt. (para 17 supra)– breach of Cl 36.0 of SCC (CD-I/126).
- Nonpayment of escalation for extended period of contract (para 23)– breach of Cl 53.7 & 53.11 of GCC of "Price variation clause" (CD-I/183-4).

- Unlawful withholding of payment of work done thereby causing financial hardship to Claimant (para 18 supra)- breach of GCC Clause 51.1 of GCC (CD-I/178) and Sec 51, 53, 54, 56 of Contract Act.
- Nonpayment of actual quantity of work done/extra works and unlawfully recovering already paid quantities (para 14, 16.2, 21 supra)- committing breach Cl 50 & 51 of GCC (CD-I/178), and Sec 51, 53, 54, 56 of Contract Act.
- Withheld release of FB payment, breach of Cl 52 of GCC (CD-I/179) and Sec 51, 53, 54, 56 of Contract Act.

The arbitral tribunal decided to deal with every aspect on breach of contract as flagged above while dealing with the claims individually and did not agree with claimant's view in toto.

21.0. Issue no. (xvi) : Whether additional tack coat was required to be provided, was it provided and was it payable?

Claimed amount: Rs 9,83,992/-

21.1. The Claimant's counsel presented that, as per CPWD / IRC specifications premix carpeting and seal coat were to be laid simultaneously, which Respondent did not allow due to rainy season, as already explained (para 14.10 supra). Time gap between laying premix carpeting and seal coat necessitated an additional tack coat sprinkling of hot bitumen over premix carpeting just before laying seal coat, for proper bonding between them.

21.2. Respondent Id counsel's affidavit of evidence submitted on 18.01.19 at para 63 page 41 quoted the following:

"I say that no additional work of tack coat of bitumen over premix carpet was ever executed by the claimant, because these roads being a fresh called for direct simultaneous application of seal coat over premix carpeting."

At sl no 64 of same affidavit of evidence, respondent said that these claims are an after thought of the Claimant as the claimant never executed this item of tack coat between premix carpet & seal coat for the reasons best known to the claimant as it failed to put the seal coat layer on the premix carpet near about simultaneously at some places on the road.

The Claimant alleged that the above evidence is contradictory to the RW-1 reply to the query at sl no 67 where it was accepted that 2nd tack coat was done with a rider " however , the respondent did not ask the claimant to provide 2nd coat".

From above its clear that 2nd tack coat was provided by the complainant.

21.3. The Claimant's Ld Counsel alleged that the need of tack coat arises due to the verbal instruction of respondent to carry out the BT treatment in the rainy season; referred letter dt 22/6/2007 from claimant to respondent is as reproduced below (CD IV:667):

"Most humbly & respectfully we want to inform that according to your instruction we are progressing only the premix carpet treatment of BT on WBM road. Procedure of seal coat is well known to you. In this procedure seal coat treatment will require again tack coat in this rainy season. If the tack coat will not use for this treatment, the BT will be damage.

Now we are requesting you to give us permission to use tack coat for seal coat treatment with quantity & payment."

Same day another letter was also written as placed at CD IV:668 as below: "Most humbly & respectfully we want you to inform that according to your force we are carrying on the BT treatment in this rainy season. But the chance of damaging of BT is so much due to rain. Secondly the heavy & continues traffics are going on at the time of BT treatment which is the cause of damaging BT. In the circumstances PMA Construction Co. is not liable to any damage of BT treatment."

Respondent did not provide any document in reply to this either accepting or rejecting which is a very important aspects in execution of the road technically. The Respondent Ld counsel defended saying that, respondent never instructed it, nor claimant provided it and the RA bills were signed by claimant. Claimant countered that, RW-1 in Qn 67 admitted that 2nd tack coat between premix and seal coat was provided. Claimant informed it to respondent which were never replied by respondent, which is deemed admission (CD-IV/667-8, 683).

21.4 Moreover, Respondent never issued any notice to claimant for violation of specification as no proof could be provided. Rather, he certified in RA bills, that work was executed as per contract and instructions of EIC. Respondent argued that claimant never raised bill for it and that claimant accepted bills. Claimant

countered that no such practice was followed by respondent for any RA bills and still he paid. Payment was accepted under duress. Its important to note para 3.7 page 683 of CD-IV ; letter to respondent by claimant vide dt 10th March 2008 towards claiming of payment for tack coat.

21.5. The claimant's counsel argued on proving of premix carpeting and seal coat done not simultaneously referring the reply of witness cross examination (RW-1) at Q No. 65 in which he denied jobs done at different points of time under my instruction. However, denial is not categorical from company side.

21.6 It appears that due to rainy season, respondent did not allow claimant to lay premix carpeting and seal coat simultaneously, violating CPWD-spec. This necessitated additional tack coat for bonding, which was not envisaged in the contract. Finally, the tack coat was provided by the claimant to ensure quality, for which no denial documents were produced by the respondent. Respondent stand that the same was not provided, got contradicted during cross examination of the site engineer himself.

Award : AT found that the Claimant is held entitled to get full payment of their claim of Rs 9,83,992/- from the Respondent for doing additional tack coat.

Award is given for the payment of Rs 9,83,992/- to the claimant.

22.0 Issue no. (xvii): Whether claimant is entitled for reimbursement of Bank Guarantees (BG) extension charges for keeping those alive?

Claimed amount: Rs 2,12,226

22.1 The Claimant's Ld counsel presented that, delay in completion of work was solely attributable to Respondent; but still he asked Claimant to extend BGs and threatened Claimant that BGs will be encashed otherwise (RD-III/SSO-1, 556). Hence Claimant had to perforce extend BGs, by paying extension charges for default of Respondent, under coercion from Respondent of encashment of BGs. (CD-IV/621, 627, 658-64, 684, 686).

22.2. The Respondent's Ld counsel defended that, as per Cl 9 of GCC, Cl 21 & Cl 33.4 of SCC, Claimant was to furnish BGs, which implies that he had to keep those valid by extending. Claimant's counsel countered that, these clauses are silent about extending BGs at claimant's cost for default of Respondent, beyond dates stipulated in Cl 9.6 & 9.7 of GCC (CD-I/143).

22.3. Respondent further argued that claimant had deliberately quoted low rates for moorum to come to L1 position was the root cause of delay. Claimant countered that; Respondent failed to show how one can do it. Had it been possible, then everybody would have become L1. Moreover, this has no relation with BG extension.

22.4 As already held, the delay in completion of work is attributable to the Respondent. However, Claimant had to extend BGs at an additional cost over contract value. The delays in closing of contract also added an expense to the Claimant. But the contract is silent about who should bear such additional cost of BGs extension.

Award: The terms & conditions of the contract has no provision for reimbursement of any expenses incurred by the Claimant for extension of bank guarantees. The tribunal, therefore rejects the claims of the Claimant for an amount of Rs Rs 2,12,226 claimed under this account.

23.0 Issue no. (xviii) : Whether Price escalation was payable including extended period of contract, as per actual work done?

Claimed amount: Rs 11,00,966

23.1 The Claimant stated to have received escalation payment for the work done in line with contractual provision against clause 27 of SCC and 53 of GCC provide for Price escalation (CD-I/125, 183-84), but limited to the original contract period according to L-2 network (CD-IV/597). The Respondent did not pay beyond original contract period invoking CI 53.7 & 53.11 (CD-I/183-84), assuming that the delay is attributable to the Claimant. The claim is now hinging to the fact that whether delays in completion was attributable to Claimant or the Respondent.

Th Claimant counsel argued giving several justification that since the delay was attributable to Respondent, Claimant is entitled to get escalation as per CI 53.10 & CI 53.12, read with CI 13.0 of GCC (CD-I/184, 148), including extended period of contract, as demanded (CD-IV/682, 696).

23.2. The Respondent defended that escalation bill payments no. 1 & 2 were accepted by claimant. Escalation bill no. 3 was prepared for Rs 5,11,449/-; as per agreed clause 27 and 53 but lying unpaid till date due to non-acceptance of the

same by Claimant (RD-III/413-4), wherein Claimant is disputing escalation clause. Claimant countered that, bill no. 1 & 2 were accepted prior to completion of the work, under duress to keep the work going; bill no. 3 was not accepted since it was not prepared in accordance with contract provisions.

23.3. The Claimant further argued that, L2 schedule is applicable as long as there is no delay or breach of contract attributable to Respondent. Once contract is breached and delayed by Respondent, it was supposed to be revised, as per Cl 29 of SCC (CD-I/125), which Respondent failed to do. Contract nowhere stipulates that L-2 to be revised by claimant. The Claimant also alleged Respondent of taking unilateral decision of making Claimant responsible for the delays ignoring the aspects that they never asked Claimant to stop work, nor asked claimant to submit revised L-2. He accepted performance, even without imposing LD. Hence claimant is entitled to get escalation as per actual execution, as if the same is revised L2.

23.4 The Claimant's counsel in support of the claims, has relied upon following Hon'ble court judgements:

- Hon'ble Supreme court, in ASEB vs Buildworth, dt 4.7.17, held that *"Having allowed claimant to carry out work beyond scheduled completion date without LD, respondent cannot take stand under agreement clause to deny payment of escalation beyond such completion date"* (CD-VIII/975 para 11).

Further held *"Escalation is a normal incident arising out of gap of time in this inflationary age in performing any contract"* (para 13).

Further held, *"Once the arbitrator was held to have the jurisdiction to determine whether there was a delay in the execution of the contract due to the respondent, the latter was liable for the consequence of the delay, namely, an increase in price"* (para 13).

- Hon'ble Supreme court, in JG engineer's vs Union of India, dt 28.4.11 held that, *"If contractor is entitled to such extension without levy of penalty, then it follows that he is entitled to escalation during period of extension."* (CD-VIII/1001 para 20)
- Hon'ble Supreme court, In case of Associated builders vs DDA, dt 25.11.14 held that, *"If the appellant (DDA) is at fault and the contract*

is prolonged for an inordinate period of time, it cannot be said that the respondents (Asso bldrs) cannot be compensated for the same". (CD-VIII/868 para 3)

- Hon'ble Supreme court, in KN Sathyapalan vs State of Kerala, dt 30.11.06 held that *"the Arbitrator appears to have acted within his jurisdiction in allowing some of the claims on account of escalation of costs which was referable to the execution of the work during the extended period. (CD-VIII/page 1012 para 37)*
- H'ble Calcutta High Court in State of West Bengal vs Pam Development, dt 21.9.17 held that, *"Once a party accepts belated performance of a reciprocal obligation, the other would be entitled to make a claim for damages and if former party is found to be in breach, prohibitory or no damage clauses in contract lose applicability". (CD-VIII/829 para 74).*

Further held, "Amounts awarded under 4 principal heads of claim ie loss of profit, idle labour, idle machinery and escalation, despite prohibitory clauses are not unconscionable." (page 829 para 75, page 806 para 6).

23.5. Respondent paid 2 escalation bills and prepared 3rd bill for Rs 5,11,449/- based on CI 53.7 & 53.11, which is applicable if delay is attributable to claimant. This remained unpaid for dispute. As already concluded, delay is solely attributable to respondent as Claimant is granted EOT without levy of LD. Under this pretext L2 should have been revised as per CI 29 of SCC and pay escalation accordingly, as per contract provision of CI 53.10, 53.12 & 13 of GCC.

The Respondent did not adequately justify the delays in execution by the Claimant and not provided adequate reasons for invoking contractual clauses of not paying the escalations.

23.6. Considering the fact brought by both Claimant and the Respondent, conclusion on issue of extension of time beyond original contractual schedule without imposing LD and the judgements cited, the tribunal allow the escalation payment to Claimant including for extended period, as per actual execution and corresponding indices for an amount of Rs 11,00,966/- against this claim.

24.0 Issue no. (xix) : Whether Final bill payment is withheld by Respondent for valid contractual reasons?

Claimed amount: Rs 10,58,355

24.1 The Claimant learned counsel argued that, immediately on completion of work on 15.9.2007, Final bill (FB) was submitted by claimant, but Respondent refused to accept it; due to disputes. Subsequently, it was jointly prepared for undisputed part and submitted to respondent on 19.5.08 (CD-II). Hence as per clause 52 of GCC, FB should have been paid by respondent within 6 months ie by 19.11.08 (CD-I/179). Claimant alleged that Respondent unlawfully continued to withhold FB amount of Rs 10,58,355/- since then.

Claimant countered that, FB submitted by claimant (CD-III/355) and FB prepared by respondent were exactly matching (RD-II/371); which itself was an acceptance. In spite of claimant's several requests and running from pillar to post, respondent neither released FB (CD-IV/627, 630, 681, 685-701), nor made any effort to resolve the disputes. RW-1 in reply to Qn 59, also failed to show any valid contractual provision to withhold FB for non-acceptance. Cl 51 of GCC (CD-I/148, 178), referred by RW-1, nowhere stipulates any such provision. It allows retentions made only in terms contracts and not otherwise. Hence not applicable.

24.2 The Respondent learned counsel submitted that there was no denial or refusal at any point of time to release the legitimate final bill and settle the contract. On 14 th Jun'2010 itself Respondent replied to the letter of Claimant dated 15/5/2010, requesting the applicant to accord to the same intimating that the final bill has been processed. However, on the basis of forged & concocted document annexure – P/9 the applicant preferred the application before the hon'ble High Court instead of closing the contract.

24.3 Respondent further defended that, FB was pending as claimant was not applying for EOT as per Cl 13 of GCC. Claimant countered that, since work was completed upto approved date of EOT, he did not require further EOT, and hence Cl 13 was not attracted. Respondent should have *suo moto* granted further EOT, if he felt that work was not completed on 15.9.07, when contract nowhere prohibits him; or he should have taken action under Cl 39 or 41 of GCC, applicable in that situation (CD-I/172, 174). Moreover, contract nowhere prohibits payment of final bill for the time extension.

24.4 When final bill prepared by claimant and respondent both were exactly matching; Respondent should have paid the amount to Claimant as could not show any valid justification to withhold it.

Thus, the tribunal Award the release of final bill payment of Rs 10,58,354/- as at vide RD-II/371, to the Claimant.

25.0 Issue no. (ix): Whether claimant is entitled for loss of profit and overheads?

Claimed amount : Rs 14,68,726/-

(Rs 9,79,150 for loss of profit + Rs 4,89,576 towards loss of overhead)

25.1 The Claimant has submitted the claims for loss of profit and overheads on account of their engagement at site for this contract during the extended period of duration over original completion schedule. The Claimant counsel argued that that the work completion was delayed due to reasons attributable solely to Respondent (para 19 above). Consequently, Claimant lost the profit earning opportunity which he otherwise would have earned but could not earn due to remaining engaged in present contract. Similarly, his overheads such as site supervisory staff, watch and ward, office staff etc remained engaged and were paid for additional 4 months, for default of respondent.

It is already admitted by respondent in written arguments that, contract is silent on payment of loss of profit and overheads (para 17.8A). Hence it can safely be concluded that contract allows payment of loss of profit and overheads, as per principle of "*Contra proferentum*" (para 9 above). As already explained, respondent committed several breaches of contract (para 20 above). Claimant viewed that under the Sec 53, 54 & 73 of Contract Act, a party committing breach of contract is liable to compensate the other party for the consequences.

25.2. The Respondent defended that, the claimant quoted low rate for moorum, which is the reason for delay. Claimant countered that, respondent failed to show, in what way one can know in advance, how to become L1. Hence Respondent's argument is mere bald allegation, meaningless and afterthought.

25.3 The Respondent's Ld counsel relied upon the case law of :

- *Sayeed Ahmed vs State of UP* (page 178, para 23). Claimant countered and argued that is not basically pertains to payment of interest for pre-reference period, prohibited in the contract (para 22). It was found that in this contract there is no such prohibition; it is silent.
- Case law cited by Respondent of *Ramlinga Reddy vs Superintending engr*, dt 2.12.1994, is also not found fully applicable to this case as already explained (para 19.10 above).

25.4 The Claimant's counsel has relied upon following case laws:

- H'ble Supreme Court in *Associate builders vs DDA*, dt 25.11.14, in support of his contention (para 23.4 above). *Further Hon'ble Court held, "The consequence of delay may have more than one ramifications including the cost of material the supervision required at the site, the inability of the contractor to utilise the manpower at some other place, the inability of the contractor to make profits from some other contract by utilisation of the same resources. All these aspects are liable to be considered"*. (CD-VIII/901 para 27, 871 para 4)
- H'ble Supreme Court in *K. V. Mohd Zakir vs Regional sports centre*, dt 16.9.09 upheld the arbitrator's award for loss of profit and overheads @ 15% due to delay attributable to respondent in completion. (CD-VIII/page:1024-25 para 4, 5, 6)
- H'ble Supreme Court in *Bharat drilling vs State of Jharkhand* dt 20.8.09, held that, *"Clauses in contract regarding business loss, idle labour, idle machinery etc on account of delay by depty will not be entertained, is only a bar to depty and not to arbitrator. Awards passed by Ld Arbitrator are restored"* (CD-VIII/page 1057-58 para 3, 5, 9).
- Hon'ble Delhi High Court, in case of *South Delhi Municipal vs M/S PKSS Infrastructure Pvt Ltd*, dt 8.1.2018 held that, *"Court is competent to award reasonable compensation in case of breach even if no actual damage is proved to have been suffered in consequence of the breach of a contract"*. (CD-VIII/page 1066 para 12 & 16).
- Claimant's counsel cited another case law that, H'ble Calcutta High Court in case of *State of West Bengal vs Pam Development*, dt 21.9.17 in support of his contention (para 23.4 above).

Respondent countered that the cases cited by claimant are not applicable since, those were held when contract was prohibiting payment of loss of profits and overheads, whereas, in our case there is no such prohibition. Claimant countered that despite prohibition, when courts held that it is payable, then it is certainly payable when contract does not prohibit it.

25.5. It is already held that, entire delay of 4 months is attributable to respondent and he committed various breaches of contract. It is natural that, when the Contract is prolonged, the claimant loses his profit earning opportunity during it and incur additional overheads expenditure for continuing his establishment.

Award : In spite of the above fact, of delays on part of the respondent; putting complainant to financial injury to certain extent and other arguments, terms & conditions of the contract, the arbitral tribunal disqualify the claims of compensating loss of their profit and overheads expenses as contract does not provide payment of any amount on such account to the claimants.

AT therefore, rejects the claims of payments towards loss of profit and overheads of Rs 14,68,726/- in line with contract.

26.0 Issue no. (xxi) : Whether claimant is entitled to payment for idle resources on account of delay in completion of work ?

Claimed amount : Rs 19,44,850

26.1 The Claimant's Ld counsel presented that, the progress of work was more than contractually required atleast initially for about a year. Thereafter, progress started retarding and work was delayed for various reasons attributable to Respondent and due to various breaches committed by him as already explained (para 19 & 20 supra). Claimant has engaged machineries and operators as per instructions of Respondent. RW-1 in reply to Qn 56 deemed admitted by his evasive reply, that Claimant did not reduce manpower and machineries from site during contract period. Since Respondent on one hand was insisting that more machineries should be deployed, there is no possibility that the machineries already deployed were taken out by claimant. Respondent never issued any such notice to him.

26.2 The Claimant found to be further brought the fact to the respondent about idle resources; but was never categorically denied by Respondent (C/513, 523,

603, 604, 609, 618, 632, 636, 684). Also, in none of the weekly PRMs conducted by respondent, it was ever recorded that claimant has reduced machineries and manpower from site. Respondent argued that claimant never deployed resources more than agreed in contract. Claimant countered that claim is not for of excess resources, but the idle resources of agreed ones only, for 4 months delay in completion of work.

26.3. Respondent's counsel cited case laws of Sayeed Ahmed vs State of UP and Ramlinga Reddy vs Superintending engr. It is already explained that cases cited are not applicable, since there is no such prohibition in this contract (para 25.3 above).

26.4 The Claimant's counsel argued that, as per Cl 12(bii) of GCC, if the suspension of works exceeds total 30 days, claimant is entitled for compensation of idle resources (CD-I/147). It was also flagged that, as per Sec 53, 54 & 73 Contract Act, claimant is entitled to compensation for breach of contract by Respondent. It is against fundamental philosophy of judiciary to punish innocent party and not defaulter; whereas respondent is interpreting silent clauses, exactly opposite; hence unlawful.

26.5. The Claimant's Ld counsel has relied upon the following judgements :

- H'ble Supreme Court in case Krishna Bhagya Jainigam vs Harishchandra Reddy, dt 10.1.07, held that a party is entitled for idle charges of machineries etc even if there is no direct evidence; if it is proved that work delayed due to default by other party. (CD-VIII/page 1087 para 12).
- H'ble Supreme court, in Associated builders vs DDA, dt 25.11.14, in support of his contention (para 23.4 & 25.4 above).
- Claimant's counsel cited another case law that, H'ble Supreme court, in ASEB vs Buildsworth, dt 4.7.17, held that, *"in the event one of the parties to the contract is unable to fulfill its obligations under the contract which has a direct bearing on the work to be executed by the other party, the arbitrator is vested with the authority to compensate the second party for the extra costs incurred by him as a result of the failure of the first party to live up to its obligations."* (CD-VIII/page 976 para 32, 977 para 17-18)
- H'ble Supreme Court in Bharat drilling vs State of Jharkhand dt 20.8.09, in support of his contention (para 25.4 above).

- Claimant's counsel cited another case law, H'ble Calcutta High Court in case of State of West Bengal vs Pam Development in support of his contention (para 23.4 above).

26.6 The tribunal, based on physical progress of work over the period, record notes of progress review meetings, level of resources deployed and several other facts came during arguments, come to the conclusion that for some period of time progress was better than contractual schedule and sometime behind; nullifying the impact of over and under deployment of resources by the complainant. In a work like this, 100% utilization of resources consistently not possible to be ensured and cannot be said that neither Respondent nor Claimant breaches the contract. Claimant also could not substantiate any evidence that deployment was higher all along and remained idle for 4 months, for respondent's fault. Case laws cited by both Respondent and Claimant are not fully applicable to the referred item of dispute.

Accordingly, the tribunal rejects the claim of claimant towards idle charges of Rs 19,44,850/- For machineries, labour and operating staff.

27.0 Issue no. (xxii) : Whether interest payment is admissible ?

Total Claim amount towards interest payment : Rs 4,93,51,762/-

27.1 The amount of interest claimed has been the major claims of Complainant on the pretext of delays in payment by the respondent. Claimant's Ld counsel brought to the tribunal that, delay in contract completion and breaches of contract were attributable to Respondent alone. Respondent unlawfully withheld, retained and denied payments, which should have been paid by dt 19.11.08, as per contract Cl 52 (CD-I/179), but not yet paid, without any valid supporting provisions of contract (para 18, 23 & 24 above). Claimant had demanded interest but not replied by respondent (CD-IV/684, 698); hence deemed admitted. Hence interest is claimed for (i) released retentions upto their respective release dates, (ii) unreleased retentions upto 19.11.08 and (iii) claims no. 1 to 14 from 20.11.08 onwards.

The Respondent's Ld counsel argued that retentions were withheld, since claimant failed to furnish supporting documents along with RA bills. Escalation and Final bill were withheld for non-acceptance by claimant and for non-applying for EOT. Claimant countered that it is already buttressed that,

respondent failed to show any supporting evidence. During proceedings adequate documents proving the reasons were not provided.

27.2. The Claimant's counsel argued that, Claimant is entitled for compensation as per Sec 73 of Contract Act, towards interest for unlawfully withheld period (CD-IX para 5.1). Further, Sec 34 of CPC permits Interest from the date of cause of action to date of payment. Also, as per Sec 3 & 4 of Interest Act 1978, Interest on damages or money retained, is admissible from the date of cause of action. As already explained, respondent withheld money unlawfully - fraudulently and caused financial damages to claimant.

Respondent countered that Interest Act is not applicable, where contract prohibits interest; but he failed to show any provision in the contract, prohibiting interest payment on damages. Rather he deemed admitted in his written arguments (para 20.6 & 22.2) that, there is no prohibition in contract for payment of interest. Respondent further argued that CPC is not applicable. Claimant countered that it is already explained that CPC principles are applicable (para 7 above).

27.3 The Claimant's counsel cited following case laws in defense of their claims for the payment of interest :

- H'ble Supreme court, in Raveechee and co. Vs UOI-Rly, dt 3.7.18, held that, *"liability to pay interest pendente lite arises because the claimant has been found entitled to the damages and has been kept out from those dues due to the pendency of the arbitration"*. (CD-VIII/page 1115 para 11).
- H'ble Supreme court, in UOI-Rly vs Pradeep vinod constn, dt 3.8.17, held that, *"Interest, payable by the appellant to the respondent, was in terms of the contractual obligation. Nothing in the contract provided for non-payment of interest on breach of contractual obligations"*. (CD-VIII/page 1104 para 7).
- H'ble Supreme Court in Ambica constn vs UOI in case no. CA 410/2008 dt 26.4.17, held that, *"The bar to award interest on delayed payment by itself will not be readily an express bar to award interest pendant lite by Arbitral tribunal"* (CD-VIII/page 1120 para 6).
- H'ble Supreme court, in Madhani constn vs UOI-Rly, dt 7.12.09, held that, *"Consequent to breach of contract, clause 16 of GCC does not prohibit arbitrator from payment of interest from date of cause of action upto date of payment"* (CD-VIII/page 1099 para 53).

Further held, "A person deprived of the use of money to which he is legitimately entitled has a right to be compensated for the deprivation, call it by any name. It may be called interest, compensation, or damages". (page 1096 para 40 i).

- H'ble Supreme Court in UP Co-operative federation vs Three circles, dt 10.9.09, held that, "In absence of an express bar Arbitrator has authority to award interest for all three periods-pre-reference, pendent lite and future". (CD-VIII/page 842 para 13)
- H'ble Supreme court, In State of UP vs Harishchandra & co dt 11.11.98, held that, "On the express language of this Clause, there is no prohibition which could be called out against the respondent-contractor that he could not raise the claim for interest by way of damages before the arbitrator on the relevant items placed for adjudication". (CD-VIII/page 1108 para 10).

Claimant cited above judgements to prove that there is no prohibition in making payments of interest on award amount. This has been taken into considerations along with argument and case laws cited by the respondent as well evaluating merit of various heads of claims for interest calculations by the tribunal. Based on these, only part amount found payable and balance got denied.

27.4. The award by the tribunal on claimant's claim for payment of interest under different heading is dealt as below:

- i) Interest on released withheld amount of Rs 34,60,921/-, from the retention dates upto dates of release @ 12% p.a. : Rs 2,61,715/- :

Based on records, proceedings and as per terms & conditions of contract, the tribunal rejects the claims for payment of interest on retention amount made from while execution of the contract.

- ii) Interest on un-released withheld amount of Rs 36,43,345/-, from the retention dates upto date 19.11.08 @ 12% p.a. : Rs 6,46,931/- :

The tribunal did not find any justification for the payment of interest to claimant as this is part of contract and hence claims denied.

- iii) Amount of interest on claims which are related to major dispute :

Till the date of Award by the Tribunal, for the disputed items of the claims, it was not known whether the claimed amount is payable at all or

partially payable or fully payable by the Respondent. Thus, the Tribunal does not find merit in accepting claims for the payment of interest on amount of award relating to following disputed item:

Rs 12,61,289/-	: Loss due to substitution of stone screening to moorum
Rs 9,85,736/-	: Loss on substitution of 100/80 bitumen to 60/70 grade
Rs 84,565	: Payment for carriage of earth to actual leads
Rs 9,83,992	: Additional tack coat over premix carpet
<hr/>	
Rs 33,15,582	: Total

iv) Amount of interest on award value pertaining to items which were clearly due for payment:

From the records, the tribunal found certain invoices claimed unpaid, which were clearly due for payment to the claimant. Such amount should have been released timely to the claimant for smooth cash flow, not later than the stage of final bill that is as early by mid of the year 2008; about 12 years ago. These payments pertains to :

Rs 25,51,747	: Amount withheld as per measurement book
Rs 10,58,355	: Withheld final bill amount
Rs 24,43,817	: Damage repairing work
Rs 11,00,966	: Balance payment of Escalation bill

Rs 71,54,885 : Total

Considering of the fact of delays in payment by the respondent, the tribunal gives an award for the payment of interest on admissible amount of Rs 71,54,885 and calculation made based on the :

- Average rate of simple interest is considered varying from 9 to 13% per annum over the period as indicated in the table below.
- Claimant has claimed interest from the date of final bill submission which is 19.05.2008. Generally, scrutiny of the final bill takes one to two months. Hence, the tribunal allows payment of interest starting from 1st July' 2008 to 31st Aug' 20.

- The interest amount based on above assumptions are calculated in the table:

Period entitled for interest payment **	Rate of interest	Amount of simple interest on award value of Rs 71,54,885
1 st July/2008 to Dec'14 = 78 months	@13 % / annum	Rs 7154885 x 78 x 13/12 = Rs 60,45,878/-
Jan'15 to Dec'18 = 48 months	@12%/ annum	Rs 71,54,885 x 48x 12/12 = Rs 34,34,345/-
Jan'2019 to Aug'2020 = 20 months	@9 % / annum	Rs 7154885 x 20x 9/12 = Rs 10,73,233/-
Total interest payable		Rs 1,05,53,456 say Rs 1,05,53,000/-

Final award for interest : The tribunal hereby gives award for the payment of an amount of Rs 1,05,53,000/- to the Claimant by the Respondent against their total claim of interest of Rs 4,93,51,762/-.

In case the award amount remained unpaid beyond 20th October 2020, the complainant shall be entitled to interest on the award amount @ 12% per annum immediately commencing thereafter till the date of payment.

28.0 Issue no. (xxiii) : Whether Cost of litigation is payable ?

Claimed amount: Rs 15,00,000/-

28.1. The Respondent Ld counsel defended that they are not responsible for cost of litigation as arbitration is invoked by the claimant though there was no dispute, had they agreed to settle the issues in line with GCC. In fact, the Respondent also asked Claimant to pay their portion of litigation cost. Claimant argued that, due to several breaches of contract committed by Respondent (Para 20 supra), Claimant was perforce required to demand for arbitration for getting justice. Cost includes about Rs 7 lakhs fees paid to Ld Arbitrator; to

counsel almost the same amount; travelling, hotel expenses, incurred by claimant and counsel for attending hearings at Delhi from Nagpur.

28.2. Regarding litigation cost, the arbitration act's general rule is that the unsuccessful party shall be ordered to pay the costs of the successful party. The arbitral tribunal during proceedings found part of the claims tenable and not fully as claimed by the claimant. Considering this fact, the tribunal award the payment of litigation in the "proportion of success vs claims" keeping interest portion aside, as below :

Total claims of claimant	: Rs 2,97,55,540 (excluding interest)
Payable as per Award	: Rs 1,04,70,467 (excluding interest)

Apportioned ratio of success vs claimed: $1,04,70,467/2,97,55,540=0.3519$

Claimed amount of ligation expenses: Rs 15,00,000/-

Amount payable to Claimant = $Rs\ 15,00,000 \times 0.3519 = Rs\ 5,27,825/-$

Therefore, against claim for reimbursement of litigation cost of Rs 15 lakhs, the tribunal gives award for the payment of Rs 5,27,825/- by the Respondent.

29.0 Issue no. (xxiv) Counterclaims by Respondent :

29.1 The Respondent filed counterclaims of Rs 1,32,81,864 plus interest payment @18% per annum since 20.05.2008. The Respondent's Ld counsel argued that the Claimant failed to perform their contractual obligations in completing the work within schedule period of 18 months and committed breach of contract.

Claimant defended that Respondent has not been able to place any evidence, as to how claimant failed or breached the contract. Rather, Respondent failed to perform his contractual obligations as explained with evidences which caused delay to work in previous relevant paras. Consequently, respondent cannot claim due to his own defaults.

29.2 Claimant's counsel tried to justify that as per Sec 3(2b) of Limitation Act, read with its Articles 55 & 137 of Schedule, period of limitation for instituting Counterclaims is 3 yrs., from the date on which cause of action arose. C/C were never raised earlier within 3 years from the date of completion of work on 15.9.07 ie. by 15.9.10. Respondent for the first time raised c/c before Ld Arbitrator on 31.8.18 and are therefore hopelessly time barred. RW-1, in Qn 69 deemed admitted that c/c were never raised earlier.

29.3 Respondent's counsel cited case law of State of Goa vs Praveen enterprises, dt 4.7.11, (page 197, para 41), in support of his contention that AT can entertain c/c even if those are not raised earlier. The claimant mentioned that the case is misplaced and is not applicable to our case.

H'ble Court held that, although High Court while appointing AT had not specifically referred c/c to him, still AT has jurisdiction to entertain those. There was no limitation issue in the cited case; but jurisdiction was the issue. In our case it is not the issue. The issue is whether c/c, when instituted for the first time on 31.8.18, were time barred or not. In this regard, H'ble Court held that "*In case of counterclaims in arbitral proceedings, the date on which it is made before the arbitrator will be the date of institution to decide the limitation*" (page 189 Para 17 & 20).

29.4 Claimant's counsel cited case law of H'ble Supreme Court in Voltas vs Rolta, dt 14.2.14, wherein limitation was the issue. Held that "*In case of counterclaims by respondent in arbitral proceedings, the date on which it is made before the arbitrator will be the date of institution for deciding the limitation*". (CD-VIII/page 1145 para 22).

Award : Exercising the jurisdiction of Arbitrations act and case laws cited above, arbitral tribunal decided to accept the submission of counter claims by the respondent, though delayed and to deal them issue wise in subsequent paras based on its merit.

30.0 Counter Claim no. 1 - Compensation for Liquidated damages (LD) :

Amount of C/C : Rs 33.04 lakh

30.1 The Respondent has claimed that the total delays are on account of claimant and hence claimant is liable for payment of LD @ 7.5% of contract value as per Cl 32 of GCC (RD-1/92). The Respondent ld counsel argued that several letters were written to claimant regarding slow progress, poor quality of work and rectification of roads. Cement was also issued upto 14.5.08 and the Final bill recorded in MB shows the period of measurement upto 20.5.08. In MOM dt 5.2.09, it is recorded that balance work and rectifications were still balance.

30.2 Claimant countered that in various proceedings, the onus of delays has already been argued proving that its on account of respondent and not on claimant. About drawl of cement till last as mentioned by respondent was on account of repair of roads etc and not for completion of jobs. These issues are adequately covered in detail as above paras 11, 14 & 19.

30.3 Claimant further countered that, even in Final bill prepared on dt 26.4.2010, respondent did not recover LD (RD-II/371), which shows that they were fully convinced that claimant was not responsible for delay and LD was not justified. It is now merely afterthought.

Award : The delays of 4 months in completion of contract is established to be on account of the Respondent as award given at previous para 19.

Considering this fact, arbitral tribunal disallow counterclaims of respondent for compensation for LD of 7.5% on claimant for an amount of Rs 33.04 lakh.

31.0 C/C no. 2 - Compensation of additional expenditure incurred :

Total amount - Rs 99,77,863.81

31.1 The Respondent's Ld counsel argued that, the left-out work by claimant was got executed through other agencies under clause 42 of GCC. Several letters were written to claimant regarding poor quality of work and rectification of roads. The claimant counsel argued that the rectification work of roads was carried out in line with the contract within contractual performance guarantee period. This has been deliberated in previous paras and claimant can get paid part of their claims based on the merit.

31.2 Claimant's counsel brought to my notice that, as per Cl 42 of GCC, getting the rectification work done at risk and cost of claimant, is applicable only against damage by claimant or due to unskilled workmanship or improper material used in the work and not otherwise. Respondent did not specifically furnished evidence that the roads got damaged on any of these accounts. No quality test has failed for material or workmanship. Respondent had certified in all RA bills (RD-II/346, 353, 359.....) that the work was completed as per contract and direction of EIC. Rather, roads were damaged by respondent's agencies and due to downgrading of specification by respondent as already explained (Para 14 supra).

31.3 Claimant's counsel further brought to my notice that, Respondent is claiming that, he had incurred amount of Rs 92.77 lakhs vide PO 5500005845 dt 16.11.10 (page 8, para 13, 14); whereas supporting details in Annex (page 16 & 19) are for PO 550000835, for amount of Rs 3,43,53,052, which pertains to some other contract. Further, PO no. 5500005845 is dated 16.11.10; PO no. 550000835 is undated; whereas claimant's contract completion date is 15.9.07 i.e. after over 3 yrs gap.

Further, as per contract, it was essential for Respondent to issue an initial notice and then final 3 days' notice for getting the work done at risk and cost under CI 42.1 (CD-I/175). No documents were made available by the respondent on such notices ever issued by them. Hence it becomes unilateral decision of respondent, if at all it was done which could not be proved. It appeared that jobs executed by respondent has not been part of original contract entered with the claimant.

Award : Based on the above facts, inadequate documentary evidence from respondent to carry out jobs at risk and cost, Arbitral tribunal found counterclaim of respondent not tenable. Hence, the counterclaim of Rs 99,77,863.81 is rejected.

32.0 Counter claim No. 3 - Interest charges :

The Respondent's Ld counsel argued for payments of interest on counterclaims. Since the counterclaims found not justified by the tribunal as per above para wise justifications, consequently, counterclaim of interest of Respondent becomes non-tenable.

33.0 Summary of the Award :

For the above stated reasons, an award is hereby passed in the following terms:

- i) The Claimant is held entitled to get its payment of Rs. 12,61,289/- against their claim of Rs 24,86,474/- from the Respondent; against loss due to substitution of stone screening to moorum screening in WBM base course and sub base courses; limiting to contractual provisions.

- ii) The Claimant is held entitled to get its payment of Rs 9,85,736/- against their claim of Rs 32,07,946/- from Respondent; against loss due to abnormal rise in bitumen prices during delay caused by Respondent for delay in decision of moonum substitution and bitumen substitution; rejecting balance amount of claims as per contractual provisions.
- iii) The Claimant is not entitled to get any payment out of their claim of Rs 65,91,000/- and is hereby fully rejected; against additional cost of resources and manpower; no provision in contract for such payment by respondent to claimant, found.
- iv) The Claimant is held entitled to get part payment of their claims; limiting to Rs 84,565/- only against their total claims of Rs 9,06,531/- from Respondent; against payment for actual lead for carriage of earth. The balance amount of claim is hereby rejected as carrying earth of balance quantity has been part of the contract.
- v) The Claimant is also held entitled to get part payment of their claims; limiting to Rs 24,43,817/- out of their total claims of Rs 50,10,875/- from Respondent; against claim for loss due to frequent repairing of damages, due to plying of heavy machineries of Respondent's agencies during construction. Balance amount of claim is hereby rejected as part of repairing work covered under their claims has been in the contract and allowed for payment as above which were found beyond of contractual scope.
- vi) The Claimant is held entitled to get its payment of Rs. 9,83,992/- from the Respondent; against loss due to additional tack coat over premix carpet; being additional jobs carried as not covered under the scope of work of the contract.

- vii) The Claimant is not entitled to get any payment out of their claim of Rs 7,41,852/- and is hereby fully rejected; towards non reimbursement of Royalty revised by the state Government on minerals during contract period. This is rejected fully as claimant is liable to absorb impact of any variance in royalty charges while execution.
- viii) The Claimant is not entitled to get any payment out of their claim of Rs 2,12,226/- and is hereby fully rejected; claimed for extension of Bank Guarantees for default of Respondent. Though claimant found to incur extra expenses on this account, there is no provisions found for reimbursement of such expenses in the contract and thereby rejected.
- ix) The Claimant is held entitled to get its payment of Rs. 11,00,966/- from the Respondent; towards price escalation bills partly paid/withheld. The claimant is entitled for the payment of escalation as delays of 4 months found to be on account of respondent and completion time was extended without levy of LD.
- x) The Claimant is held entitled to get released its withheld amount of Rs 25,51,747/- from the Respondent; claimed as unlawful deductions/retentions made from RA bills.
- xi) The Claimant is also held entitled to get released its withheld amount of Rs. 10,58,355/- by Respondent; towards final bill payment.
- xii) The Claimant is not entitled to get any payment out of their claim of Rs 9,79,150/- and is hereby fully rejected; claimed against loss of profit due to delay of work. There is no provision in contract to pay towards loss of profits by respondent to claimant.
- xiii) The Claimant is not entitled to get any payment out of their claim of Rs 4,89,576 and is hereby fully rejected; against loss of overheads for extended stay of 4 months. Any additional cost deployed by the claimant.

during extended period of contract gets covered limiting to the provision of escalation clause of the contract and hence no additional payment can be made by the respondent against this claim

- xiv) The Claimant is not entitled to get any payment out of their claim of Rs 19,44,850/- and is hereby fully rejected; against loss due to idle machinery and manpower cost. No provision found in the contract for payment towards idle charges of either men or machine and hence claim stands rejected.

- xv) Claim for interest payment on withheld payments @ 18% upto 5.4.2018 – Rs 4,93,51,762/-

The Claimant is held entitled to get part payment of their claims towards interest, limiting to Rs 1,05,53,000/- out of their total claims of Rs 4,93,51,762/- from Respondent. The award has been on the basis of ; simple interest @13%, @11% and @9% per annum against claimed rate of 18% ; for the period of July'2008 to Dec'14, Jan'15 to Dec'18 and Jan'19 to Aug'2020 respectively.

The interest payment is rejected for portion of the withheld amount claimed for the execution period in line with contract provision.

The interest is also not allowed for the award amount which has been under dispute. Finally, award is given for interest payment on the award amount which could have been paid at the final bill stage itself by the Respondent.

The interest calculation has been made is as at para 27.4 above.

- xvi) The claimant shall also be entitled to get paid part of the cost of litigation limiting to Rs 5,27,825/- against claim of Rs 15,00,000/- from the Respondent; towards arbitration fee and expenses. The part of claim is

rejected for which respondent found not responsible as calculation made at para 28.2 above.

- xvii) **Pendente lite and post award interest upto date of actual payment@18% per annum :** In case the award amount remained unpaid beyond 20th October 2020, the complainant shall be entitled to interest on the award amount @ 12% per annum immediately commencing thereafter till the date of payment.
- xviii) **Counterclaims :** The counterclaims have not been found payable to respondent which were claimed towards; LD, additional expenditure incurred, interest charges and cost of litigation as dealt at paras from 29 to 32 as above.

Summarizing the award amount :

Total claim of claimant : Rs 7,91,07,302/-
 Award given for payment : Rs 2,15,51,292/- to claimant
 Claims rejected : Rs 5,75,56,010/-
 Award on Counter claims : Nil
 Last Date of payment allowed : By 20th Oct'20, award amount to be paid otherwise will attract additional interest.

Table of summary of award : Given at page 66 of this award documents.

List of Abbreviations used : At Page 67

34. 0. This Award has been prepared, signed, and pronounced by this Arbitral Tribunal at Delhi.

35. 0. A duly signed copy of this award is being mailed as PDF file to both the parties simultaneously today (same day of pronouncement of the award); as parties are unable to collect in person due to current Covid situation. The signed hard copy of the same will be mailed on the same day to both the parties.

Signed at Delhi on 16th Sep,2020.

(Total 67 pages)

Amrendra Prasad Choudhary
Former CMD, RINL
Sole Arbitrator

Summary of award in table

No.	Claim particulars	Claim amount In Rs	Award In Rs
1	Loss due to substitution of stone screening to moorum	24,86,474	12,61,289/-
2	Loss due to substitution of 100/80 grade bitumen to 60/70 grade	32,07,946	9,85,736/-
3	Additional Cost of extra resources and manpower	65,91,000	Nil
4	Payment for carriage of earth to actual leads	9,06,531	84,565/-
5		50,10,875	24,43,817/-
6	Damage repairing work	9,83,992	9,83,992/-
7	Additional tack coat over premix carpet	7,41,852	Nil
8	Rate difference in royalties of minerals	2,12,226	Nil
9	Extended Bank Guarantee charges	11,00,966	11,00,966/-
10	Balance payment of Escalation bill	25,51,747	25,51,747/-
11	Amount withheld as per MB	10,58,355	10,58,355/-
12	Withheld Final bill payment	9,79,150/-	Nil
13	Loss of profit for delay in work	4,89,576	Nil
14	Loss of overhead due to extended stay	19,44,850	Nil
15	Idle machineries and manpower cost	4,93,51,762	1,05,53,000/-
	Simple Interest on withheld payment @10% p.a. upto 30.6.2020	15,00,000	5,27,825/-
16	Cost of litigation	x	X
17	Pendant lite and post award interest		
	Total	7,91,07,302	2,15,51,292

List of Abbreviations used

- AT : Arbitral Tribunal consisting of Sole Arbitrator
- BG : Bank Guarantee submitted by claimant to respondent
- BOQ : Bill of Quantities of various items included in the contract
- C/C : Counterclaims of respondent
- CD-I, II.. : Claimant's set of documents of Exhibits
- Cl : Clause in the Agreement
- CPC : Civil Procedure Code of India
- CPWD-DSR 2002 : Delhi Schedule of rates published by CPWD in year 2002, based on which this contract BOQ was made.
- CW-1 : Claimant's witness no.1
- DLP : Defect liability period of one year from work completion date
- EIC : Engineer-in-charge of work designated by respondent
- EOT : Extension of Time for completion of contract
- Ex : Exhibit
- FB : Final Bill of the contract work
- FQA : Field Quality Assurance deptt & testing laboratory
- FQP : Approved Field Quality Plan
- GCC : General conditions of Contract
- IOC prices : Indian Oil Corporation notified prices of diesel etc
- IRC : Indian road congress specification of M/o Surface transport-NHA
- LD : Liquidated damage imposed by respondent for delay
- LL : Liquid limit of soil/moorum
- LOA : Letter of Award issued by respondent to claimant
- MB : Measurement book of respondent for recording bills
- MOM : Minutes of meetings between claimant and respondent
- NIT : Notice inviting tenders
- PL : Plastic limit of soil/moorum
- PI : Plasticity index of soil/moorum
- PRM : Progress review meetings held periodically between claimant and EIC
- RD-I, II, : Respondent's set of documents of Exhibits
- RW-1 : Respondent's witness no.1
- SCC : Special conditions of Contract
- SD : Security Deposit of claimant with respondent
- SOC : Statement of claims of claimant
- SOD : Statement of defense of respondent
- WBM : Water bound macadam made of stone aggregate and stone screening



केन्द्रीय विद्युत विनियामक आयोग
CENTRAL ELECTRICITY REGULATORY COMMISSION



नई दिल्ली
NEW DELHI

याचिका संख्या./Petition No.: 319/RC/2018

कोरम/Coram:

श्री पी. के. पुजारी, अध्यक्ष/Shri P. K. Pujari, Chairperson
डॉ. एम. के. अय्यर, सदस्य/Dr. M.K. Iyer, Member
श्री आई. एस. झा, सदस्य/Sh. I.S. Jha, Member

आदेश दिनांक /Date of Order: 28th of August, 2019

IN THE MATTER OF

Automatic Generation Control (AGC) implementation in India

AND

IN THE MATTER OF

National Load Despatch Centre
Power System Operation Corporation Ltd.
(A Government of India Enterprise) B-9,
Qutab Institutional Area, Katwaria Sarai
New Delhi-110016

...Petitioner

VERSUS

1. NTPC Limited,
Plot No A-8A,
Sector-24, Noida,
Uttar Pradesh, India- 201301
2. NHPC Limited,
N.H.P.C Office Complex,
Sector-33, Faridabad - 121003, Haryana

- 3: Central Transmission Utility,
Saudamini, Plot No. 2,
Sector-29, Gurgaon-122 001 (Haryana)
4. SJVN, Shakti Sadan,
SJVN Corporate Office Complex, Sharan-171006
5. THDC INDIA LIMITED, Corporate Office,
Rishikesh, Pragatipuram, By Pass Road,
Rishikesh – 249201, Uttarakhand
6. Aravali Power Company Private Ltd.,
Indira Gandhi Super Thermal Power Station (IGSTPS),
Jhathi, District Jhajjar, Haryana-124141
7. N T E C L Vallur Thermal Power Project,
P.O. Vellivoyal Chavadi,
Ponneri Taluk, Tiruvallur Dist, Chennai- 600 103
8. NLC India Limited,
Block - 1, Neyveli - 607 301,
Cuddalore District, Tamilnadu
9. NTPC-SAIL Power Company Limited –
Corporate Centre, 4th Floor, Nbcc Tower,
15 Bhikaiji Cama Place, New Delhi, Delhi – 110066
10. Coastal Gujarat Power Ltd,
Tata Power Co. Ltd. Backbay Rec Station,
148, Lt. Gen. J.Bhonsle Marg,
Nariman Point, Mumbai 400 021
11. Sasan Power Limited,
Reliance Centre, Near Prabhat Colony,
Off Western Express Highway,
Santaacruz East, Mumbai – 400055, Mumbai
12. Ramagiri Gas and Power Pvt. Ltd.,
Registered Office, NTPC Bhiwani,
Core-7, SCOPE Complex,
7, Institutional Area, Lodi Road,
New Delhi-110003, India
13. North Eastern Electric Power Corporation Ltd,
Brookland Compound, Lower New Colony,
Shillong-791003, Meghalaya, India.

14. ONGC Tripura Power Company Ltd,
6th Floor, A Wing, IFCI Towers, 61,
Nehru Place, New Delhi – 110019.
15. Bharatiya Rail Bilee Company Ltd,
Nabinagar, Khera Police Station,
Dist. -Aurangabad, Bihar-824303.

Northern Region

16. Delhi Transco Limited,
33kV, Sub Station Building,
Minto Road, New Delhi -110002.
17. Haryana Vidyut Prasaran Nigam Limited,
XEN/LD & PC, SLDC Complex,
Sewah Panipat -132103.
18. Himachal Pradesh State Electricity Board,
HP Load Despatch Society,
SLDC complex, Totu,
Shimla -171011.
19. Jammu & Kashmir Power Development Department,
SLDC Building,
220 kV Grid Station Narwal,
Jammu -180007.
20. Punjab State Transmission Corporation Limited,
Ablowal, Patiala, SLDC Building,
Near 220KV Grid Substation,
PSTCL, Ablowal,
Patiala -147001.
21. Rajasthan Rajya Vidyut Prasaran Nigam Limited,
State Load Despatch Centre,
Rajasthan Rajya Vidyut Prasaran Nigam Limited,
Ajmer Road, Heerapura,
Jaipur -302024.
22. Uttar Pradesh Power Transmission Corporation Limited,
Power System, 5th Floor,
Shakti Bhawan, 14 Ashok Marg,
Lucknow -226001.
23. Power Transmission Corporation of Uttarakhand Limited,
400 KV Substation,
Veerbhadra, Rishikesh -249202.

24. General Manager,
Singrauli Super Thermal Power Station,
Shakti Nagar, UP-231222
25. General Manager,
Singrauli Solar PV Power Project,
Shakti Nagar, UP-231222
26. General Manager,
Singrauli Small Hydro Power Project,
Shakti Nagar, UP-231222
27. General Manager,
Rihand Super Thermal Power Station-I,
Rihand Nagar, UP-231223
28. General Manager,
Rihand Super Thermal Power Station-II,
Rihand Nagar, UP-231223
29. General Manager,
Rihand Super Thermal Power Station-III,
NTPC Rihand, Dist-Sonbhadra,
UP - 231223
30. General Manager,
Dadri, National Capital Power Project,
Dadri Dhamlana Road,
Distt. Gautam Buddha Nagar,
UP-201008
31. General Manager,
Dadri - Stage - II,
National Capital Power Project,
Dadri Dhamlana Road,
Distt. Gautam Buddha Nagar,
UP-201008
32. General Manager,
Feroz Gandhi Unchahar Thermal Power Project-I,
Unchahar, Distt. Rai bareilly,
UP
33. General Manager,
Feroz Gandhi Unchahar Thermal Power Project-II,
Unchahar, Distt. Raibareilly,
UP

34. General Manager,
Firoz Gandhi Unchahar Thermal Power Project-III,
Unchahar, Distt. Raibareilly,
UP
35. General Manager,
Firoz Gandhi Unchahar Thermal Power Project-IV,
P.O. Unchahar, Dist : Raibareilly (U.P.) Pm-229406
36. General Manager,
Firoz Gandhi Unchahar Solar PV Power Project,
Unchahar, Distt. Raibareilly, UP
37. General Manager,
Dadri Gas Power Project,
Dhaulana Road, Distt
Gautam Buddh Nagar,
UP-201008
38. General Manager,
Dadri Solar PV Power Project,
Dhaulana Road, Distt
Gautam Buddh Nagar,
UP-201008
39. General Manager,
Auraya Gas Power Project(Gas Fired, RLNG Fired, Liquid Fired),
Dibiyapur, Distt Etawah,
UP-206244
40. General Manager,
Anta Gas Power Project (Gas Fired, RLNG Fired, Liquid Fired),
Distt. Baran,
Rajasthan-325209
41. General Manager, Koldam HPP, NTPC,
Post- Barman, Dist- Bilaspur,
Himachal Pradesh 174013
42. Station Director,
Narora Atomic Power Station,
Narora, Distt. Bulandshahar,
UP-202389
43. Station Director,
Rajasthan Atomic Power Station-B,
Amu Shakti Vihar, Kota,
Rajasthan-323303

44. Station Director,
Rajasthan Atomic Power Station-C, (RAPS-5&6)
PO-Anushakti, Kota,
Rajasthan-323304
45. General Manager,
Bairasul Hydro Electric Project,
NHPC Ltd., Sutangira,
Distt. Chamba, HP-176317
46. General Manager,
Salal Hydro Electric Project,
NHPC Ltd.
Jyotipuram, Distt. Udhampur,
J&K-182312
47. General Manager,
Tanakpur Hydro Electric Project,
NHPC Ltd.,
Barbasaa, Distt. Champawa,
Uttarakhand-262310
48. General Manager,
Chamera-I Hydro Electric Project,
NHPC Ltd.,
Ehaini, Distt.
Chamba, HP-176310
49. General Manager,
Uri Hydro Electric Project,
NHPC Ltd.,
Mohra, Distt. Baramulla,
J&K-193122
50. General Manager,
Chamera-II Hydro Electric Project,
NHPC Ltd.,
Karian, Distt. Chamba,
HP-176310
51. General Manager,
Chamera-III Hydro Electric Project,
NHPC Ltd., Dharwala, Distt. - Chamba,
HP-176311
52. General Manager,
Dhauliganga Hydro Electric Project,
NHPC Ltd., Tapovan, Dharchula, Pithoragarh,
Uttarakhand-262545

53. General Manager,
Dulhasti Hydro Electric Project,
NHPC Ltd.,
Chenab Nagar, Distt. Kishtwar,
J&K-182206
54. General Manager,
Uri 2 Hydro Electric Project, NHPC Ltd.,
Nowpora, Distt. Baramulla, J&K-193123
55. General Manager,
Parbati HE Project Stage-III Behali,
P.O- Lari, Kullu 175122 Himachal Pradesh
56. Chief Engineer,
Setra-II Power Station,
NHPC Ltd. Mashke, post Bag no-2,
P.O-Khari, Dist: Kathua, Jammu and Kashmir -176325
57. The Chief Engineer (Electrical),
Kishanganga HEP,
Office cum Residential colony, Kralpora,
Distt: Bandipora, Jammu and Kashmir-193502
58. Chief Engineer (Elect),
Parbati-II HEP, Electrical & Mechanical complex,
Sainj, Distt. Kullu, Himachal Pradesh -175134
59. General Manager,
Napha Jhakri HEP,
Safuj Jal Vidyut Nigam Ltd. Power Project,
Jhakri, Rampur, Distt. Shimla, HP-172201
60. General Manager,
Rampur HEP,
Safuj Jal Vidyut Nigam Ltd. Power Project,
Jhakri, Rampur, Distt. Shimla, HP-172201
61. General Manager,
Tehri Hydro Development Corporation Ltd.,
Pragatipuram, Rishikesh,
Uttarakhand-249201
62. General Manager,
Koteshwar HEP, THDCIL, Koteshwarpuram,
Post Office- Pokhari Tehri Garwal, Uttarakhand - 249146

63. Director (Power Regulation),
Bhakra Power House, SLDC Complex,
66 KV Substation, Industrial Area Phase-I,
Madhya Marg, BBMB Chandigarh
64. General Manager, ADHPL,
Village- Prini, PO -Jagat Sukh,
Tehsil - Manali, Dist- Kullu (HP) India
65. General Manager,
Indra Gandhi Super Thermal Power Project,
PO -Jharli, Tehsil Matanhail, Dist – Jhajjar, (Haryana)-124125
66. General Manager,
Karcham Wangtoo HEP,
Himachal Baspa Power Company Limited,
Sholvi Colony, PO- Tapti, Dist-Kinnour, -172104 (HP)
67. Director,
Malana - II Everest Power Pvt. Ltd,
Hall-A First Floor Plot No-143-144,
Udyog Vihar, Phase -4, Gurgaon, Haryana 122015
68. Company Secretary,
Shree Cement Thermal Power Project Bangunagar,
Beawar , Dist Ajmer, Rajasthan -305901
69. Company Secretary,
Greenco Budhal HPS Ltd,
Plot No. 1367 Road No- 45,
Jubilee Hills, Hyderabad- 500033
70. Project General Manager,
Himachal Sorang Power Limited, D-7,
Lane-I, Sector-I, New Shimla, Shimla, H.P.-171009.
71. General Manager,
Samj HEP, HPPCL, Larji,
Distric - Kullu, Himachal Pradesh, 173122

Western Region

72. MSLDC,
Airoli, Navi Mumbai, Airoli,
Thane - Belapur Road, Navi Mumbai-400708
73. State Load Despatch Centre,
MPPTCL, Jabalpur,
O/o Chief Engineer (SLDC), MPPTCL, Nayagaon, Jabalpur

74. SLDC Gotri Vadodara,
Gujarat, 132kV Gotri s/s compound,
Opposite Kalpyrux Complex,
Gotri Road,
Vadodara
75. Chhattisgarh State Load Despatch Centre,
C.E(LD), State Load Despatch Centre,
CSPTCL, Daganiya-HQ,
Raipur, Chhattisgarh
76. General Manager, Korba STPS STG (I& II),
National Thermal Power Corporation,
P.O. Vikas Bhavan, Jannipali,
Korba(Distt.),
Chhattisgarh- 495 450.
77. General Manager,
Korba STPS STG (III),
National Thermal Power Corporation,
P.O. Vikas Bhavan, Jannipali,
Korba(Distt.),
Chhattisgarh- 495 450.
78. General Manager,
STAGE-I, Vindhyachal STPS,
National Thermal Power Corporation of India Ltd,
P.O Vindhyanager, Sidhi(Dist),
Madhya Pradesh – 486 885
79. General Manager,
STAGE-II, Vindhyachal STPS,
National Thermal Power Corporation of India Ltd,
P.O Vindhyanager, Sidhi(Dist),
Madhya Pradesh – 486 885
80. General Manager,
STAGE-III, Vindhyachal STPS,
National Thermal Power Corporation of India Ltd,
P.O Vindhyanager, Sidhi(Dist),
Madhya Pradesh – 486 885
81. General Manager,
STAGE-IV, Vindhyachal STPS,
National Thermal Power Corporation of India Ltd,
P.O Vindhyanager, Sidhi(Dist),
Madhya Pradesh – 486 885

82. General Manager,
Kawas Gas Power Project,
National Thermal Power Corporation of India Ltd,
P.O. Aditya Nagar,
Surat- 394 516
83. General Manager,
Gandhar Gas Power Project,
National Thermal Power Corporation of India Ltd,
P.O. NTPC Township, Bharuch(Distt.),
Gujarat- 392 215
84. General Manager,
SIPAT TPS Stg-I,
National Thermal Power Corporation of India Ltd,
SIPAT, Chhattisgarh.
85. General Manager,
SIPAT TPS Stg-II,
National Thermal Power Corporation of India Ltd,
SIPAT, Chhattisgarh.
86. General Manager,
Mouda STPP,
NTPC Ltd,
Mouda Ramtek Road,
P.O.Mouda, Nagpur (Dist),
Maharashtra
87. General Manager ,
2 X 135 MW Kasapali Thermal Power Project,
ACB (India) Ltd.
District - Korba
Chhattisgarh Chakabura 495445
88. General Manager,
Bharat Aluminium Co. Ltd,
Captive Power plant-II,
BALCO Nagar Chhattisgarh, Korba 495 684
89. Executive Director,
Costal Gujarat Power Ltd,
Tunda Vadh Road, Tunda Village, Mundra,
Gujarat Kutch 370435
90. Executive Director,
DB Power,
Village - Baradarha Post - Kanwali,
Dist - Jangir, Champa, Chhattisgarh Baradarha 495695

91. Executive Director,
Jindal Power Ltd. Stg-I,
OP Jindal STPP, PO-Tamnar,
Gjarghoda Tehsil,
Chhattisgarh District - Raigarh, 496107
92. Executive Director,
Jindal Power Ltd. Stg-II,
OP Jindal STPP,
PO-Tamnar,
Gjarghoda Tehsil,
Chhattisgarh District - Raigarh, 496107.
93. Executive Director,
Plot No Z-9,
Dabje SEZ Area (Eastern side),
Dabje, Taluka-Vagra, Gujarat Dist-Bharuch, 392130
94. Executive Director,
EMCO Power Ltd,
Plot No B-1, Mohabala MIDC Growth Center
Post Tehsil - Warora, Dist Chandrapur-Maharashtra 442907
95. Executive Director,
ESSAR POWER MP LTD,
Village Bandhora,
Post Karmalal, Tehsil Mada,
Distt. Singrauli, Madhya Pradesh-486886
96. General Manager,
GMR CHHATTISGARH ENERGY LTD
Skip House, 25/1, Museum Road
Karnataka Bangalore 560025
97. Managing Director,
Jaypee Nigri Super Thermal Power Project,
Nigri District, Madhya Pradesh
Singrauli 486668
98. Executive Director,
DCPP, OP Jindal STPP,
PO-Tamnar, Gjarghoda Tehsil,
Chhattisgarh District - Raigarh, 496107
99. Station Director,
Nuclear Power Corporation of India Ltd,
Kakrapar Atomic Power Station,
PO - via Vyara, Gujarat Dist - Surat 395651

100. Station Director,
Tarapur Atomic Power Station 1&2,
Nuclear Power Corporation of India Ltd,
P.O. TAPP, Thane(Dist),
Maharashtra-401 504
101. Station Director,
Tarapur Atomic Power Station 3&4,
Nuclear Power Corporation of India Ltd,
P.O. TAPP, Thane (Distt.),
Maharashtra-401 504
102. Managing Director,
Korba West Power Co. Ltd.,
Village – Chhote Bhandar,
P.O. - Bade Bhandar,
Tehsil - Pussore,
District - Raigarh,
Chhattisgarh Raigarh 496100
103. Managing Director,
KSK Mahanadhi,
8-2-293/82/A/431 A, Road No 22 Jubilee Hills
Andhra Pradesh Hyderabad 500033
104. General Manager,
LANCO Power Ltd,
Plot No - 397, Phase -III, Udyog Vihar, Haryana
Gurgaon 122016
105. General Manager,
NTPC-SAIL Power Company Private Ltd,
Puranena Village, Chhattisgarh Dist - Durg,
Bhilai 490021
106. General Manager,
Ratnagiri Gas & Power Pvt Ltd,
2nd Floor, Block-2, IGL Complex,
Sector-126, Expressway, Uttar Pradesh
Noida 201304
107. Managing Director,
Sasan Power Ltd,
DAKC, 1 Block, 2nd Floor, North Wing,
Thane Belapur Road, Koparkhairana Maharashtra
New Mumbai 400710

108. Managing Director,
Vandana Vidyut Bhavan,
M. G. Road
Chhattisgarh Raipur-492001
109. Managing Director,
RAPP Transmission Company Limited,
Mira Corporate Suites,
1&2 Ishwar Nagar,
Okhla crossing,
Mathura road,
New Delhi-110065
110. General Manager,
LARA,
National Thermal Power Corporation of India Ltd,
Chappora, PO-Positora,
Raigarh, Chhattisgarh.
111. General Manager,
Solapur,
National Thermal Power Corporation of India Ltd,
Western Region HQ,
Samruddhi Venture Park,
2nd Floor, MIDC Marol,
Andheri East, Mumbai,
Maharashtra

Eastern Region

112. State Load Despatch Center,
GRIDCO Colony
PO-Mancheswar Railway Colony,
BBSR Bhubaneswar-751070
113. State Load Despatch Center,
Jharkhand State Electricity Board (JSEB)
Kushal Colony, Doranda,
Ranchi-834002
114. SLDC-BSEB,
Patna, Bihar State Electricity Board,
Vidyut Bhawan, Jawaharlal Nehru Marg,
Patna-800021
115. SLDC-W Bengal,
P.O. Danesh Seikh Lane,
Andul Road
Howrah-711109

116. Damodar Valley Corporation,
DVC Tower,
VIP Road, Kolkata,
WB 700054
117. Energy and Power Deptt.,
Govt. of Sikkim
Kazi Road,
Gangtok 737 201
118. General Manager,
Farakka Super Thermal Power Plant-I&II,
NTPC Ltd.,
Farakka, WB 742236
119. General Manager,
Farakka Super Thermal Power Plant-III,
NTPC Ltd.,
Farakka, WB 742236
120. General Manager,
Kahalgaon Super Thermal Power Plant-I NTPC Ltd,
Bhagalpur Bihar 813214
121. General Manager,
Kahalgaon Super Thermal Power Plant-II NTPC Ltd,
Bhagalpur Bihar 813214
122. Executive Director,
Talcher Super Thermal Power Sta-I NTPC Ltd,
Nayapalli, Odisha 751012
123. Addl. General Manager,
National Thermal Power Corporation Limited,
BARH Thermal Power Station, Patna, Bihar 801213
124. GM(O&M),
Kanti Bijlee Utpadan Nigam Limited
Muzaffarpur Thermal Power Station Bihar Muzaffarpur 843130.
125. The General Manager(O&M),
Bharatiya Rail Bijlee Company Ltd.
Nabinagar Kheta Police Station Dist. -Aurangabad, Bihar-824303
126. General Manager (O&M),
Darlipali Super Thermal Power Project NTPC Ltd.
Odisha Darlipali, Sundergarh 770072 (upcoming)

127. Chairman, Damodar Valley Corporation
DVC Tower, VIP Road West Bengal Kolkata 700054
(Not an ISGS but have many generating units)
128. Chief Engineer (Elect),
Teesta V HEP,
NHPC,
Singtam, East Sikkim 737134
129. Chief Engineer,
Rangit Hydro Electric Project NHPC,
P.O. Rangit Nagar
South Sikkim 737111
130. CEO,
Maithon Power Limited
MA-5 Gomma Colony,
P.O. Maithon, Dhanbad,
Jharkhand 828027
131. DGM (Electrical), Adhunik Power & Natural Resource Limited
Village- Padampur, PS- Kandra Tata-Seraikela Road,
Jharkhand 832105
132. GM (Power Sales & Regulatory),
GMR Kamalanga Energy Ltd,
Plot No -29, Satyanagar,
Bhubaneswar, Odisha-751007
133. Head Power & Sales,
Jindal India Thermal Power Ltd,
Plot No.12,Local Shopping Complex,
Sector-B1, Vasant Kunj, New Delhi- 110070
134. Advisor(Power),
Ind-Barath Energy Utkal Ltd,
Sahajbahal, PO CgarpaliBarpali,
Dist - Jharsuguda, Odisha , Pin – 768211
135. GM(C & RA),
Odisha Power Generation Corporation Ltd,
Zone-A, 7th Floor, Fortuna Towers,
Chandrasekharapur, Odisha Bhubaneswar 751023. (Upcoming)
136. Sr Vice President(O&M),
Teesta Uja Ltd.(Teesta -III HEP)
Vijaya Building, 2nd Floor, 17 Barakhamba Road
New Delhi New Delhi 110001

137. Asst. General Manager,
DANS ENERGY PVT. LTD.
5th Floor, DLF Building No. 8,
Tower C, DLF Cyber City, Phase – II,
Gurgaon- 122002, Haryana
138. Chairman,
GATI Infrastructure Ltd,
268, UdyogVihar,
Phase-IV, Gurgaon,
Haryana 122001
139. President – Technical,
Shiga Energy Private Ltd
5th Floor, DLF Building No.8,
Tower C, Phase-II, Haryana Gurgaon 122002
140. VP (Commercial),
Sneha Kinetic Power Project Private Ltd
1366, Road no -45, Jubilee Hills
Telangana Hyderabad 500033

Southern Region

141. Andhra Pradesh State Load Dispatch Centre,
Room No. 611, 6th Floor, A Block APTRANSCO,
Vidyut Soudha, Khairatabad
142. State Load Despatch Centre,
KPTCL, 28, Race course Cross Road,
Bangalore -560009
143. State Load Despatch Centre, Kalamassery,
Executive Engineer O/o Chief Engineer, (Transmission),
System Operation, Kalamassery-683503
144. System Control Centre,
Electricity Department, Puducherry,
137, Netaji Subhash Chandra Bose Salai,
Electricity Department-605001
145. TANTRANSCO, SLDC, MLDC
Block, 144 Anna Salai, Chennai-600002
146. Telangana SLDC, Chief Engineer,
Room No 611 A Block,
SLDC of the State of Telangana (TSSLDC),
TSTRANSCO, Vidyut Soudha,
Khairatabad, Hyderabad-500082

147. General Manager,
National Thermal Power Corporation Ltd.,
SR Headquarters II & V Floors,
MCH Complex,
R.P. Road, Secunderabad-500 003.
148. General Manager,
National Thermal Power Corporation Ltd.,
SR Headquarters II & V Floors,
MCH Complex,
R.P. Road, Secunderabad-500 003.
149. General Manager,
Neyveli Lignite Corporation Ltd.,
Corporate Office, Block-01,
P.O. Neyveli, PIN: 607 801,
Cuddalore Distt., Tamil Nadu State.
150. The Deputy General Manager,
Neyveli Lignite Corporation Ltd.,
Corporate Office, Block-01,
P.O. Neyveli, PIN: 607 801,
Cuddalore Dist., Tamil Nadu State.
151. The Deputy General Manager,
Neyveli Lignite Corporation Ltd.,
Corporate Office, Block-01,
P.O. Neyveli, PIN: 607 801,
Cuddalore Dist., Tamil Nadu State.
152. The Deputy General Manager,
Neyveli Lignite Corporation Ltd.,
Corporate Office, Block-01,
P.O. Neyveli, PIN: 607 801,
Cuddalore Dist., Tamil Nadu State.
153. The Station Director,
Madras Atomic Power Station,
Nuclear Power Corpn. Of India Ltd.,
Kalpakkam - 603 102, Tamil Nadu State.
154. The Deputy General Manager,
Kaiga Generating Station,
Nuclear Power Corpn. of India Ltd.,
P.O. Kaiga, Via Karwar,
Karnataka - 581400, Karnataka State.

155. The Station Director,
Kudankulam Nuclear Power Project, Unit -1
Nuclear Power Corporation of India Ltd.,
P.O. Kudankulam, Radhapuram Taluk Tirunelveli District,
Tamil Nadu - 627 106
156. The Station Director,
Kudankulam Nuclear Power Project, Unit -2
Nuclear Power Corporation of India Ltd.,
P.O. Kudankulam, Radhapuram Taluk Tirunelveli District,
Tamil Nadu - 627 106
157. The Chief Operating Officer,
LANCO- Kondapalli Power Ltd., Stage-II
Plot No.4, Software Units Layout,
HITECH City, Madhapur,
Hyderabad-500 081, Andhra Pradesh State
158. The Chief Operating Officer,
LANCO- Kondapalli Power Ltd., Stage-III
Plot No.4, Software Units Layout,
HITECH City, Madhapur,
Hyderabad-500 081, Andhra Pradesh State
159. General Manager (O&M),
NTPC Tamilnadu Energy Company Ltd.,
Vallur Thermal Power Project,
Vellivoyalachavadi P.O.,
Porneri Taluk, Tiruvallur Dist.,
Chennai - 600103, Tamil Nadu State
160. Sr. Vice President,
Meenakshi Energy Pvt. Ltd.,
Meenakshi, Plot No: 119,
Road No: 10, Jubilee Hills,
Hyderabad-500 033
161. The Chief Executive Officer,
NLC Tamil nadu Limited,
2*500, MW JV Thermal Power Project,
Harbour Estate,
Tutucorn, PIN: 628004, Tamil Nadu State
162. Thermal Power Tech Corporation India Limited,
SPSR Nellore, 6-3-1090,
A-Block, 5th Floor, TSR Towers,
Raj Bhavan Road, Somajiguda,
Hyderabad, 500082

163. Sr. Vice President,
Meenakshi Energy Pvt. Ltd.,
Meenakshi, Plot No: 119,
Road No: 10, Jubilee Hills,
Hyderabad-500 033.
164. The General Manager (Projects),
Simhapuri Energy Pvt. Ltd.,
Madhucon Greenlands, 6-3-866/2,
3rd Floor, Begumpet,
Hyderabad-500016.
165. Managing Director,
Coastal Energen Pvt. Ltd.,
7th Floor, Buhari Towers,
4, Moores Road,
Chennai, PIN: 600006, Tamil Nadu State
166. The Chief Commercial Officer (CCO)
SEMCORP Energy India Ltd.,
6-3-1090, A-Block, 3th Floor,
T.S.R Towers, Raj Bhavan Road,
Somajiguda, Hyderabad 500082, Telangana
167. Senior General Manager,
IL & FS Tamilnadu Power Company limited,
C. Puthupettai post,
Parangipettai (via), Chidambaram(tk.),
Cuddalore-608502, Tamil Nadu
168. General Manager,
Sembcorp Gayatri Power Ltd.,
TP Gudur Mandal,
Nellore-524344, Andhra Pradesh.

North Eastern Region

169. State Load Despatch Centre,
Agartala, 79 Tilla, Kunjaban, Agartala,
Tripura (West)
170. Department of Power,
Government of Nagaland, SLDC Nagaland,
Electricity Colony,
Full Nagarjan Dimapur, Nagaland
171. Mizoram State Load Despatch Centre,
Tuikhuallang, Aizawl -796001

172. State Load Despatch Centre,
Assam, SLDC, AEGCL,
Near 132kv Grid Sub Station,
Kahilipara, Guwahati
173. General Manager,
Doyang HEP, NEEPCO,
Wokha, Nagaland
174. General Manager,
Ranganadi HEP, NEEPCO,
P.O. Ranganadi Proj. Dist. Subansiri,
Ar. Pradesh-791121
175. General Manager,
AGBPP, NEEPCO,
Kathalguri, Tinsukia, Assam
176. General Manager,
AGTPP, NEEPCO,
Ramchandranagar, Agartala, Tripura
177. General Manager,
KHANDONG HEP, NEEPCO,
Umrangsoo, N.C.Hills, Assam
178. General Manager,
KOPII HEP, NEEPCO,
Umrangsoo, N.C.Hills, Assam
179. General Manager,
KOPII-2 HEP, NEEPCO,
Umrangsoo, N.C.Hills, Assam
180. Chief Engineer,
NHPC
Loktak HEP Leimatak-795124, Manipur
181. Ranganadi HEP (NEEPCO)
Ranganadi HEP, NEEPCO Ltd.,
Yazali, Dist. Lower Subansiri,
Andhra Pradesh-791119
182. Managing Director,
ONGC Tripura Power Company Ltd,
6th Floor, A Wing, IFCI Tower-61,
Nehru Place, New Delhi, 110019

183. General Manager,
Bongaigaon TPP, NTPC Ltd.,
P.O.-Salakati, Kokrajhar Dist.
Assam-783369
184. Kameng HEP (NEEPCO),
EMG, Kameng HEP, NEEPCO, Kumi,
P.O.- Bhalukpong, Post Box-2, West Kameng
Dist., Arunachal Pradesh, PIN - 790114
185. Pare HEP (NEEPCO),
Pare HEP, NEEPCO Ltd, Sopo,
P.O- Doimukh, Dist- Papumpare,
Arunachal Pradesh, PIN - 791112
186. State Load Despatch Centre,
Agartala, 79 tillia, Kungaban,
Agartala, Tripura (West)
187. Department of Power,
Government of Nagaland,
SLDC Nagaland, Electricity Colony,
Full Nagarjan Dimapur, Nagaland.
188. Mizoram State Load Despatch Centre,
Tuikhuahtlang, Aizawl - 796001
189. State Load Despatch Centre,
Assam, SLDC, AEGCL,
Near 132kv Grid Sub Station,
Kahulpara, Guwahati

...Respondents

190. Member Secretary,
Northern Regional Power Committee
18-A, Shaheed Jeeb Singh Sasanwal Marg,
Karwaria Sarai,
New Delhi-110 016
191. Member Secretary,
Southern Regional Power Committee
29, Race Course Cross Road,
Bangalore-560 009.
192. Member Secretary,
Eastern Regional Power Committee
14, Golf Club Road,
Kolkata-700 033

193. Member Secretary,
Western Regional Power Committee
F-3, MIDC Area,
Andheri (East),
Mumbai-400 093
194. Member Secretary,
North Eastern Regional Power Committee
NERPC Complex,
Dong Parmaw,
Lapalang,
Shillong-6
195. Chief Engineer (Grid Management),
Central Electricity Authority Sewa Bhawan,
R.K.Puram,
New Delhi-110 022.
196. Chief Engineer
(National Power Committee),
Central Electricity Authority,
18-A, Shaheed Jeet Singh Sasarwal Marg,
Katwaria Sarai, New Delhi-110 016

...Proforma Respondents

Parties Present: Shri S.R. Natamhian, NLDC
Shri N. Nallarasam, NLDC
Shri Phanisankar Chilakuri, NLDC

ORDER

The Petitioner, National Load Dispatch Centre (NLDC) is the system operator at the national level and has made the following prayers:

- a) *Direct all ISGS stations whose tariff is regulated / determined by CERC to install equipment as per the requirement mentioned in the Petition at the unit control rooms for transferring the required data for AGC by 30th June 2019.*
- b) *Direct all ISGS stations whose tariff is regulated / determined by CERC to ensure communication from nearest wide band node to the RTU in the unit control room by 30th June 2019.*
- c) *Direct Central Transmission Utility (CTU) to ensure communication availability*

from NLDC/RLDCs to nearest wide band node/switchyard for the generating stations in a redundant and alternate path ensuring route diversity and dual communication by 30th June 2019.

- d) Decide the mark up price for secondary regulation service through AGC.*
- e) Allow NLDC/RLDCs to test, tune and operate the AGC system for providing the signals to the power plants as and when they comply with the directions above.*
- f) Allow any variation in the generation during testing phase to be settled under DSM.*
- g) Allow NLDC/RLDCs to put all the Phase-I plants under continuous operation on AGC before 31st December 2019.*
- h) Direct Phase-II plants in the detailed modus operandi to provide infrastructure at RTU/terminal communication.*
- i) Road map for implementation of AGC at RLDCs in future may be accepted.*
- j) Pass any other orders as this Commission may deem fit and proper under the given facts and circumstances.*

SUBMISSIONS OF THE PETITIONER

2. The Petitioner has submitted that vide Order dated 13.10.2015 in petition no 11/SM/2015, the Commission gave the roadmap for 'Operationalization of Generation Reserves in the Country'. The Order mandated that each region should maintain primary, secondary and tertiary reserves. The objective of the Order was to introduce 'Spinning Reserves' in the country, which is one of the important components for ensuring grid security, quality and reliability by achieving adequacy of supply and maintaining load-generation balance. All generating stations that are regional entities were directed to 'must plan' operationalization of Automatic Generation Control (AGC) along with reliable telemetry and communication by 01.04.2017. The Commission noted that this would entail a one-time expense for the generators to install requisite software and firmware, which could be compensated for and that the communication infrastructure must be planned by the Central Transmission Utility (CTU) and developed in parallel, in a cost-effective manner.

3. The Commission directed the Petitioner to upload the detailed modus operandi on 'Operationalization of Spinning Reserves' on NLDC website and seek comments from the

stakeholders by 11.08.2017 and file the comments received from stakeholders within two weeks thereafter. Accordingly, the report was also uploaded on the NLDC website.

4. The Petitioner has submitted that the detailed implementation plan was also discussed in the National Power Committee (NPC) meeting held at Indore on 08.09.2017. An agenda on 'secondary frequency control' was sent to NPC for discussion in the respective Regional Power Committees (RPC). The Expert Group constituted (in May 2017) by the Commission to review and suggest measures for bringing power system operation closer to National Reference Frequency, recommended that the frequency control continuum as given in their report may be adopted and included as part of the Grid Code (hereinafter referred to as 'IEGC') through an amendment to Central Electricity Regulatory Commission (Indian Electricity Grid Code) Regulations, 2010. Further, it was recommended that AGC must be implemented throughout the country at the earliest in line with the Commission's recommendation of treating a region as a balancing area and that the Performance Metrics for AGC payments may be introduced once sufficient experience is gained through the pilot project (carried out at Dadri generating station of NTPC). AGC at the intra-State level, particularly for large states, was to be implemented in line with directions by the Appropriate Commission(s).

5. The Petitioner has submitted that the Commission in its order dated 06.12.2017 in Petition No. 79/RC/2017 approved the Commissioning of the AGC Pilot Project between NLDC and NTPC Dadri Stage-II and various developments in the AGC Pilot were acknowledged by the Commission. Vide the above order, the Commission also directed that similar pilot projects may be replicated by NLDC, in at least one other regional grid of the country. Dadri Stage-II was successfully taken under remote as a part of AGC pilot project from NLDC from 1225 Hrs. of 04.01.2018 and is under continuous operation. Further, data is being submitted by NLDC to NRPC in the agreed format on a weekly basis.

6. The Petitioner has submitted that Karnataka Power Transmission Corporation Limited (KPTCL) together with (United States Agency for International Development (USAID) has proposed AGC pilot project on Varahi and Sharavathi Hydro Power Plants. On 10.02.2018, SLLDC, USAID and NLDC visited NP Kunta solar park in Andhra Pradesh for understanding the feasibility of AGC implementation. USAID agreed to take the AGC implementation at NP Kunta Solar power project under 'Greening the Grid' (GtG)-RISE

project. The matter was also discussed in the 33rd meeting of SRPC held on 17.02.2018 at Puducherry. A workshop was organised by USAID and NLDC on 15.05.2018 at Andhra Pradesh SLDC, Vijayawada to explain the basic architecture of the AGC project and the proposed project at NP Kunta to stakeholders.

7. On 18.05.2018, Letter of Award was issued by NTPC Simhadri to M S Siemens for the supply, testing and commissioning of software and hardware and implementation of the AGC pilot project at NTPC-Simhadri. AGC on Barh (Eastern Region), Bongaigaon (North Eastern Region) and Mauda (Western Region) are power plants of NTPC under contracting phase of implementation.

8. The Petitioner has submitted that it has started up-gradation of SCADA from October 2017. AGC set up is envisaged to be capable of sending and receiving AGC signals to all Regional Entity generating stations to start with for the first time in India. The RLDCs' SCADA/EMS system was recently upgraded before AGC was notified through the Commission's Order. Hence, considering a region as a balancing area, AGC is being implemented through NLDC, which is a unique experiment as five (5) AGCs are being operated from a single control center at NLDC. Further, as a next step, discussion could start on the roadmap to progressively shift AGC control to RLDCs over the next 3-5 years. At the intra-regional level, discussion at RPC level is on for introducing AGC at least in the few intra-State generators in RE-rich States.

9. The Petitioner has submitted that the CERC (Communication System for inter-State transmission of electricity) Regulations, 2017 has provided detailed roles and responsibilities of various organizations with respect to communication. NLDC was given the responsibility for preparation and issuance of guidelines with the approval of the Commission on the interfacing requirements in respect of terminal equipment, RTUs, SCADA, PMUs, Automatic Generation Control (AGC), Automatic Meter Reading (AMR), Advanced Metering Infrastructure (AMI), etc. and for data communication to the respective control centres. The Generic Technical Specifications for AGC connecting equipment that has to be procured by the power plants were prepared by the Petitioner based on the experience of the AGC pilot project (at Dadri) for full scale implementation of AGC. Generating stations have to install AGC connecting equipment at the unit control rooms for transferring the required set of data for AGC.

10. The Petitioner has submitted that Regional Secondary Reserves quantum, mandated by the Commission are given as below:

Secondary Reserves quantum needed in MW (Region wise)	
NR	800
ER	680
WR	800
SR	1000
NER	363
Total	3623

11. The Petitioner has suggested that the detailed implementation plan pan-India for AGC implementation is proposed in the following manner:

Phase-I

(a) Inter-State Generating Stations (ISGS) generators, whose tariff is regulated/ adopted by the Commission, are proposed to be made capable of participating in 'Secondary Control' since the tariff for these generators is already available and there are fewer communication issues. This is also because in case of these generating stations, Ancillary Services/ AGC Pilot Project Framework is available for settlement (without the refund of fixed charges as mentioned in the Half Yearly Feedback on Ancillary Services and CERC Order on AGC Pilot Project) and, therefore, its implementation is expected to be dispute free. However, limiting AGC implementation to only these generating stations may not be sufficient to ensure availability of the full quantum of reserves as mandated by the Commission.

Phase-II

(b) All Regional Entity generating stations scheduled by RLDCs (over and above the Phase-I power stations mentioned above) can be made capable of participating in secondary control. However, Declared Capability (DC) at present is not taken from these generating stations by RLDCs. Some Independent Power Producers (IPP) have part Power Purchase Agreements with discoms/ traders while part capacity is untied, and power is sold under merchant contracts. Tariff for these generators has to be

decided and agreed upon *a priori* for secondary control participation of these generators. DC and Schedule have to be obtained from these generators similar to Central Sector generating stations for reserve estimation. Many of these regional entity generating stations operate in the day-ahead energy market and the day-ahead prices may have a significant role in respect of these generating stations as far as availability to the grid at any instant is concerned. Low prices in the Day-Ahead Market (DAM) on a sustained basis may lead to many of these units remaining off the grid. The following, *inter-alia*, may be the requirements for the Regional entity generating stations equipped under Secondary Control:

- The generating stations shall bear the cost of secondary control hardware at the generating station end including the cost of the fibre optic cable from the generating station control room to the nearest communication node.
- Share DC and Schedule like ISGS generators on day ahead basis and subsequent revisions with RLDCs.
- Payment for energy and incentive will be as decided by the Commission.
- The generating stations shall have working control systems for turbine, boiler and governor. Governor response plots/ graphs of past incidents have to be submitted to concerned RLDC.
- Existing wide band communication node to be established within a radius below 30-40 km from the plant to communicate with the nearest RLDC. Distance need not be a binding limitation and the connectivity of the generating station with the communication node can be seen on case to case basis based on merit.

12. The Petitioner has submitted that Primary, secondary and tertiary generation reserves are required for frequency control and ensuring reliable operation of the grid, particularly under high Renewable Energy (RE) penetration. Primary control provision has been existing in the IEGC but its enforcement has been an issue that has been highlighted before the Commission. Secondary control had been absent in the system so far while tertiary frequency control was introduced only in April 2016 through the Central Electricity Regulatory Commission (Reserves Regulation Ancillary Services) Regulations, 2016 (or for short, RRAS Regulations). Through Order dated 16th July 2018 in Petition No. 07/SM/2018, Fast Response Ancillary Services or FRAS was ordered by the Commission for central sector hydro stations and is under implementation phase.

13. The Petitioner has submitted that the following issues become important when one looks at the entire continuum of frequency control:

- i. Ensuring accurate load forecasting and Renewable Energy (RE) forecasting: This is the first step towards reliability, as generating units need to get committed based on the forecasts. Starting from Discom level, the forecasts need to be aggregated for the State at SLDCs level, at RLDCs for the regional level and at NLDC for the All-India level.
- ii. Evaluating Area Control Error (ACE) of each control area: Bias may be taken as equal to Frequency Response Characteristics (FRC) of the State in past ten events. For ACE, high quality measurement of line flows and frequency at 10 seconds or better periodicity at LDCs is a must. Further, seamless transfer of schedule data from off-line systems to SCADA must be ensured. RLDCs are already bringing forth the non-availability of real time data in the RPC forums and this needs to be addressed promptly.
- iii. Primary Response: The SLDCs must also monitor the primary response from the generating units within the State and report to the respective SERCs as directed by CERC vide its order dated 31st July 2017 in Petition No. 84/MP/2015.
- iv. Measurements: For AGC, high quality measurements are needed for inter-regional tie lines and generating stations under AGC. As stated above, periodic monitoring of the data quality needs to be done at the RPC forums and chronic problems of non-availability of data are addressed promptly so that real time operation is smooth.
- v. Fiber Optic Communication: Fiber optic communication from Regional Entry generating station to nearest CTU node and from there on to RLDCs/ NLDC is a must and it could be closely monitored through the RPC forums. This is required irrespective of whether we have a regulated system of secondary reserves procurement or a market based one.
- vi. Participation: ACE is allocated to the generating stations under AGC based on the selected participation factor mode in the AGC software. The participation of each generating station will be calculated by the AGC software based on the weightage assigned to different attributes of the plant and the grid. Spinning reserve availability, ramp rate and variable cost of the generating station are the important attributes that are typically considered. In case of inter- / intra-regional transmission constraints during

outages, certain plants may not be able to participate in AGC till normalization of transmission system.

14. The Petitioner has submitted that 'Spinning Reserves' viz. DC on bar minus schedules available in real time in ISGS is currently used for rescheduling tertiary reserves by States, tertiary frequency control through Reserves Regulation Ancillary Services and now being envisaged for secondary control through AGC. It is also available for primary control though the IEGC clearly specifies that the schedules should not exceed capacity on bar less Normative Auxiliary Consumption. This ensures that even if the power plant is fully scheduled, the overload capacity and margins in auxiliary consumption is able to provide primary response.

15. The Petitioner has submitted that after the forecast of load and RE generation, the scheduling of conventional generation resources by the States assumes importance. Here, apart from scheduling, the States also need to indicate the amount of hot spinning reserves it is holding. The reserves could be held either within the State or at the ISGS where the State has a share but it should be replenished whenever there is a contingency such as a generating unit tripping within the State. Unless such a mechanism is in place, the secondary control would not work as all the reserves would get depleted quickly. DC on bar less the schedules equals the hot spinning reserves. It was observed that hot spinning reserve gets depleted daily during the morning and evening peak hours when States requisition their full entitlement. Under this situation, the State utilities ought to have reserves elsewhere within the State.

16. The Petitioner has submitted that on 06/09/2018, the Commission has issued a discussion paper on '*Redesigning Ancillary Services Mechanism in India*' and comments were invited from stakeholders. The Petitioner is of the view that the physical infrastructure in terms of communication and suitable hardware/ software at the power plants is sine qua non for secondary control through AGC irrespective of whether the same is regulated or market-based. The only variable is the quantum of secondary reserves required on day to day basis.

PROCEEDINGS DURING HEARING

17. The Petition was admitted on 25.10.2018. During the hearing on 31.1.2019, the

Petitioner submitted that the present petition has been filed for implementation of AGC in India.

18. The Petitioner further submitted that the Commission in its Order dated 06.12.2017 in Petition No. 79/RC/2017 approved the commissioning of AGC pilot project between NLDC and NTPC Dadri Stage-II and the Commission also directed that similar pilot projects may be replicated by NLDC, in at least one other regional grid of the country. Accordingly, one plant in each region has been identified and AGC has also been commissioned in Simhadri and Mauda generating station.

19. The Petitioner requested the Commission to direct ISGS to install the equipment in power plants for accepting signals from NLDC. After hearing, the Commission directed the Petitioner to furnish the Minutes of Meeting held with RPCs wherein RPCs have given their consent to the AGC pilot project. The Commission further directed the Petitioner to submit the feedback report on the operation of AGC at NTPC Dadri Stage-II along with the summary of findings of this pilot project.

20. The Petitioner has complied with the directions and submitted the minutes of the special meetings on AGC pilot project which were held with all RPCs. The Petitioner has also submitted the feedback report before the Commission on 15th February 2019, highlighting the learning from the pilot project. Several learning including those on the implementation aspects, communication protocols, generator regulation and load following capabilities, metering, monitoring, visualisation, accounting etc. were gathered via pilot project and explained in the feedback report. The Pilot projects have also provided capacity building in the field of AGC which will be useful during implementation of secondary control on a large scale.

ANALYSIS & DECISION

21. We have heard the Learned Counsels for the Petitioner and have carefully perused the records.

22. The Commission is of the view that the most important responsibility of the Power System operators is to maintain reliability of the Power System by maintenance of Load -

Generation balance. For a large complex grid such as the Indian grid, primary, secondary and tertiary frequency controls are must-have tools to ensure reliability. With the objective of ensuring grid security, quality and reliability, the Commission vide Order dated 13.10.2015 in Petition no 11/SM/2015 had laid down a roadmap for 'Operationalization of Generation Reserves in the Country'. It was envisaged that apart from the primary reserve at the national level, secondary reserve should be maintained by each region and tertiary reserve by each State. All the generating stations that are regional entities were directed to plan to operationalize AGC along with reliable telemetry and communication by 01.04.2017. The NLDC was directed to submit a detailed procedure to operationalize reserves in the country vide Order dated 13.10.2015.

23. The Commission notes that an 'outline procedure' was submitted by NLDC vide letter dated 15.12.2015 in which it was proposed to take up a pilot project with one of the NTPC plants in a region based on which further activities could be taken up. On 05.02.2016, NLDC was advised to submit the draft detailed procedure and implementation plan for operationalization of Reserves within three months of implementation of Ancillary Services Regulations. After various brainstorming sessions and meetings, NLDC submitted the detailed procedure on Operationalization of Spinning Reserves on 14.07.2017 and recommended that secondary control should be added as an Ancillary Service.

24. The Commission observes that the 'National Electricity Policy' also mandates that adequate reserves may be maintained to ensure secure grid operation. The Commission is of the view that collective efforts of the stakeholders in implementation of the AGC are a step forward and will go a long way in development of the secondary reserves in the country leading to stable frequency operation and grid security and reliability.

25. The Commission observes that the feedback on implementation of AGC submitted by NLDC highlights the need for enhancing adequacy of reserves in the country. It has been stated that valuable experience has been gained in terms of implementation aspects, communication protocols, generator regulation and load following capabilities, cyber security etc. which is useful during implementation of secondary control on a large scale. The Petitioner has submitted that from the interactions with national and international experts on power systems and experience with Ancillary Services till date, the general understanding was that different solutions as a package like load and Renewable Energy (RE) generation

forecast, proper portfolio management by the States, primary response from the generators, secondary control in the form of AGC, Ancillary Service products in different timeframes etc. are needed for stable frequency operation of the power system. No unique solution existed. NLDC report emphasised that a bad or no forecast of load/ RE generation and poor portfolio management by the State utilities would lead to heavy deviations from schedule and grid indiscipline exhausting all reserves in the system and making the system insecure. AGC effectiveness would have to be seen in this overall context. It was further highlighted in the feedback report that deployment of two-three plants under AGC with 200 MW-300 MW reserve might not be sufficient for a grid size like that of India. The Commission observes that the Expert Group on 'National Reference Frequency' in its report submitted to the Commission in November 2017 recommended that AGC must be implemented throughout the country at the earliest and Performance Metrics for such AGC payments may be introduced once sufficient experience is gained through the pilot project.

26. The Petitioner has suggested that implementation of AGC be undertaken in Phases. Under Phase-I, ISGS generators, whose tariff is regulated/ adopted by the Commission, are proposed to be made capable of participating in 'Secondary Control'. Dadri Stage-II NTPC in Northern Region was the first AGC pilot project of the country which was approved by the Commission vide Order in Petition No. 79/RC/2017 on 06.12.2017 and is in continuous operation from 1225 Hrs. of 04.01.2018. The Commission also directed that similar pilot projects may be replicated by NLDC, in at least one other regional grid of the country. Accordingly, four more AGC pilot projects have been/are being implemented viz. Simhadri Stage-II in Southern Region, Mauda Stage-II in Western Region, Bath Stage-II in Eastern Region and Bengaon in North-Eastern Region.

27. The Commission observes that there is one-time expense involved for the generators to install requisite software and firmware. The Commission has been informed that the implementation cost i.e. placing of order for the equipment and integration cost of the four AGC pilot projects which have been commissioned viz. Dadri Stage-II NTPC in Northern Region, Simhadri Stage-II in Southern Region, Mauda Stage-II in Western Region and Bath Stage-II in Eastern Region, is in the range of Rs. 30.00 lakhs to Rs. 50 lakhs per generating station. The Commission accepts the Petitioner's proposition that the cost of such equipment at generating stations for AGC implementation is not significant and ideally all ISGS stations should be AGC enabled. The Commission notes that majority of the thermal stations

regulated by the Commission have station capacity of 200 MW and above and the AGC support is mainly expected from these facilities apart from the hydro generating stations other than Run-of-River projects. It will therefore be prudent, also from the point of view of cost effectiveness to ensure that the thermal generating stations with installed capacity of 200 MW and above and all hydro stations with capacity exceeding 25 MW necessarily have the capability to provide AGC support. Further, the Commission is of the view that with due regard to the nature of the Run-of-River Hydro projects it may not be advisable to mandate such plants to provide AGC support, as this might lead to spillage/ under-utilization of water, which should be avoided. Accordingly, the Commission directs all thermal Inter State Generating Stations (ISGS) that are regional entities with installed capacity of 200 MW and above and all hydro stations with capacity exceeding 25 MW excluding the Run-of-River Hydro Projects irrespective of size of the generating station and whose tariff is determined or adopted by the Commission, to install the required software and firmware for implementation of AGC at the unit control rooms for transferring the required set of data for AGC. These regional entity generators may approach the Commission under relevant regulations and provisions of PPA for compensation of this one-time cost. The Commission also directs the Central Transmission Utility and the NLDC to commission the required communication system in parallel.

28. Once the aforesaid generating stations are AGC enabled, NLDC/ RLDCs shall be allowed to test, tune and operate the AGC system for providing the signals to the power plants. With this decision to make the ISGS stations AGC compliant, the Commission is of the view that any other pilot beyond the five pilots already initiated by NLDC, may not be needed.

29. As regards compensation for AGC support and deviation charges, it is clarified that the framework in this regard as stipulated in the Commission's Order in Petition no. 79/RC/2017 dated 06.12.2017 shall apply to the five pilot projects as also to other ISGS as and when they are AGC enabled. This arrangement shall remain in place till further Orders or till relevant regulations inter-alia on compensation for AGC services are framed by the Commission.

30. The Commission has noted the suggestions of the Petitioner for covering under Phase-II, other regional entity generators (other than those whose tariff is determined or adopted by

the Commission). The Commission is of the view that decision on this issue cannot be taken in the present petition. It needs wider consideration.

31. The Commission observes that NLDG in its report on implementation of RRAS, has recommended moving towards market-based procurement of ancillary service for a more robust design. The relevant excerpt is reproduced below:

"Once the scope of present implementation of ancillary services is enlarged from the regulated generation stations at inter-state level to include state-level generators also, a critical mass would be achieved. Moreover as more and more generators start participating in regulation services, closer monitoring of the performance of generating stations would also be needed. The implementation would also be more robust by design and subsequently, based on the experience gained, market based procurement of ancillary services could also be thought of."

32. The Commission is of the view that the experience gained under RRAS underlines the need for a calibrated approach to transform the extant administered Ancillary Services mechanism to a market-based mechanism with the objective of increasing the ambit of potential providers of such services at efficient costs and enhanced reliability of the grid. The Staff Paper on '*Redesigning Ancillary Services Mechanism in India*' issued by staff of the Commission on 06.09.2018 has highlighted that the physical infrastructure in terms of communication and suitable hardware/software at the power plants is sine qua non for secondary control through AGC irrespective of the fact whether the same is regulated or market-based. The only variable is the quantum of secondary reserves required on day to day basis.

33. The Commission observes that given the changes in technology, generation mix and increasing decentralized generation, and locational ancillary requirements, long term bilateral contracts for ancillary support should be avoided. Same resource can provide multiple flexibility services. For example, a generator that can provide fast tertiary response can also provide slow tertiary response. An arrangement which bundles multiple flexibility services has some advantages – by allowing such generators to utilize their capabilities to serve various system requirements thereby reducing the cost of providing individual services. Accordingly, the Commission directs the staff of the Commission to initiate a comprehensive review of Ancillary services framework based on these principles, and present to the Commission for suitable decision.

SUMMARY

34. In the interest of reliable and safe grid operation, the Commission directs that all the ISGS stations whose tariff is determined or adopted by CERC shall be AGC-enabled and the ancillary services including secondary control through AGC be implemented as per the following direction:

- i. All thermal ISGS stations with installed capacity of 200 MW and above and all hydro stations having capacity exceeding 25 MW excluding the Run-of-River Hydro Projects irrespective of size of the generating station and whose tariff is determined or adopted by CERC are directed to install equipment at the unit control rooms for transferring the required data for AGC as per the requirement to be notified by NLDC. NLDC shall notify the said requirements within one month of this order.
- ii. All such ISGS stations whose tariff is determined or adopted by CERC shall have communication from the nearest wide band node to the RTU in the unit control room.
- iii. The Central Transmission Utility (CTU) is directed to have communication availability from NLDC/ RLDCs to the nearest wide band node/ switchyard for the generating stations in a redundant and alternate path ensuring route diversity and dual communication.
- iv. The NLDC is also directed to commission the required communication infrastructure.
- v. The expenditure as a result of compliance of the above directions may be claimed as per relevant regulations or provisions of the PPA.
- vi. The NLDC is directed to monitor implementation of the above directions so that all the ISGS stations whose tariff is determined or adopted by CERC are AGC-enabled within six months of this order.
- vii. The framework regarding compensation for AGC support and deviation charges as stipulated in the Commission's Order in Petition no. 79/RC/2017 dated 06.12.2017 shall apply to the five pilot projects as also to other ISGS as and when they are AGC enabled. This arrangement shall remain in place till the relevant regulations in relation to compensation for AGC services are framed by the Commission.
- viii. NLDC/RLDCs are allowed to operate the AGC system for enabling the signals to the power plants at the earliest.

ix. All new thermal ISGS stations with installed capacity of 200 MW and above and hydro stations having capacity exceeding 25 MW excluding the Run-of-River Hydro Projects irrespective of size of the generating station and whose tariff is determined or adopted by CERC shall mandatorily have the capability to provide AGC support.

35. With the above directions, Petition No. 319/RC/2018 stands disposed of.

Sd/-

आई. एस. झा
सदस्य

Sd/-

डी एम. के. अग्रवाल
सदस्य

Sd/-

पी. के. पुजारी
अध्यक्ष

**IN THE APPELLATE TRIBUNAL FOR ELECTRICITY
(Appellate Jurisdiction)**

**APPEAL NO. 25 OF 2017
APPEAL NO. 178 OF 2017
APPEAL NO. 180 OF 2017
APPEAL NO. 240 OF 2017
AND
APPEAL NO. 311 OF 2017**

Dated: 01.12.2022

**Present: Hon'ble Mr. Justice R.K. Gauba, Officiating Chairperson
Hon'ble Mr. Sandesh Kumar Sharma, Technical Member**

APPEAL NO. 25 OF 2017

In the matter of:

NTPC Limited
NTPC Bhavan, Core – 7,
Institutional Area, Lodhi Road,
New Delhi – 110003.

...APPELLANT

VERSUS

1. Chairperson,
Central Electricity Regulatory Commission
3rd & 4th Floor, Chanderlok Building,
36, Janpath,
New Delhi- 110001.
2. Chairman and Managing Director,
Andhra Pradesh Power Coordination Committee,
APTRANSCO, Vidyut Soudha,
Khalratabad, Hyderabad-500 082.
3. Chairman and Managing Director,
Andhra Pradesh Eastern Power Distribution Company Ltd
Corporate Office P&T Colony,
Seethammadhara, Visakhapatnam-530013-(AP).
4. Chairman and Managing Director,
Andhra Pradesh Southern Power Distribution Company Ltd,
Corporate Office,

Back side Srinivasa Kalyana Mandapam
Tiruchhanur Road, Kesavayana Gunta,
Tirupati-517503-(AP).

5. Chairman and Managing Director,
Telengana Northern Power Distribution Company Ltd,
H. No. 2-5-31/2 Vidyut Bhavan,
Naralacutta, Hanamkonda,
Warangal-506001.
6. Chairman and Managing Director,
Telengana Southern Power Distribution Company Ltd,
Mint Compound, Corporate Office,
Hyderabad -500063
7. Chairman and Managing Director,
Tamil Nadu Generation & Distribution Corporation Ltd,
144, Anna Salai,
Chennai-600002
8. Managing Director,
Power Company of Karnataka Limited
KPTCL Complex, K.G Road,
Kaveri Bhawan, Bangalore-560009
9. Managing Director,
Bangalore Electricity Supply Company Ltd (BESCOM),
Krishna Rajendra Circle,
Bangalore-560009
10. Chairman,
Mangalore Electricity Supply Company Ltd (MESCOM)
MESCOM Bhavana,
Corporate Office, Bejai Kevai Cross Road,
Mangalore-575004.
11. President,
Chamundeshwari Electricity Supply Corp. Ltd,
CESC, Corporate Office, No 29, Ground Floor,
Kaveri Grammeera Bank Road,
Vijayanagar 2nd Stage, Mysore – 570017

12. Managing Director,
Gulbarga Electricity Supply Company Ltd
Main Road, Gulbarga,
Karnataka – 585102.
13. Chairman
Hubli Electricity Supply Company Ltd.,
Corporate Office, P.B Road
Navannagar, Hubli-580025
14. Chairman and Managing Director
Kerala State Electricity Board,
Valdyuthi Bhavanam, Pattom,
Thiruvananthapuram-695004.
15. Secretary to Government (Power),
Electricity Department,
Govt. of Puducherry
137, NSC Bose Salai,
Puducherry-605001

...RESPONDENT(S)

APPEAL NO. 178 OF 2017

In the matter of:

NTPC Limited
NTPC Bhavan, Core – 7, Scope Complex,
Institutional Area, Lodhi Road,
New Delhi – 110003.

...APPELLANT

VERSUS

1. The Secretary,
Central Electricity Regulatory Commission
3rd& 4thFloor, Chandernok Building,
36, Janpath, New Delhi- 110001.
2. The Manager,
West Bengal State Electricity Distribution Company Limited,
Vidyut Bhawan, Block-DJ,
Sector-II, Salt Lake City,
Kolkata- 700 091.
3. The General Managing Director,
Bihar State Power Holding Company Limited

(erstwhile Bihar State Electricity Board)
Vidyut Bhawan, Bailey Road,
Patna – 800001.

4. The Director,
Jharkhand State Electricity Board,
Engineering Building,
HEC, Dhurwa, Ranchi-834004.
5. The Chairman,
GRIDCO Limited,
24, Janpath,
Bhubaneswar – 751007.
6. The Director,
Damodar Valley Corporation
DVC Towers, VIP Road,
Kolkata-700054.

...RESPONDENT(S)

APPEAL NO. 180 OF 2017

In the matter of:

NTPC Limited
NTPC Bhavan, Core – 7,
Scope Complex, Institutional Area,
Lodhi Road, New Delhi – 110003.

...APPELLANT

VERSUS

1. The Secretary,
Central Electricity Regulatory Commission
3rd & 4th Floor, Chandertok Building,
36, Janpath, New Delhi- 110001.
2. The Managing Director,
Madhya Pradesh Power Management Company Limited,
Shakti Bhawan, Vidyut Nagar,
Rampur, Jabalpur – 482008.
3. The Chairman & Managing Director,
Maharashtra State Electricity Distribution Company Ltd.,
'Prakashgad', Bandra (East),
Mumbai- 400 051.

4. The Chairman,
Gujarat Urja Vikas Nigam Limited,
Sardar Patel, Vidyut Bhavan, Race Course,
Vadodra, Gujarat – 390 007.
5. The Managing Director,
Chhattisgarh State Power Distribution Company Ltd.,
Dhangania, Raipur-492013.
6. The Executive Engineer,
Electricity Department,
Department of Goa, Vidyut Bhawan,
Panaji, Goa – 403001.
7. The Assistant Engineer
Electricity Department,
Administration of Daman & Diu,
Daman – 396 210
8. The Executive Engineer,
Electricity Department,
Administration of Dadra and Nagar Haveli
Silvassa – 396230. ...RESPONDENT(S)

APPEAL NO. 240 OF 2017

In the matter of:

NTPC Limited
NTPC Bhavan, Core – 7,
Institutional Area, Lodhi Road,
New Delhi – 110003

...APPELLANT

VERSUS

1. The Secretary,
Central Electricity Regulatory Commission,
3rd & 4th Floor, Chandernagore Building,
36, Janpath, New Delhi- 110001.
2. The Managing Director,
Madhya Pradesh Power Management Company Limited,
Shakti Bhawan, Vidyut Nagar,
Jabalpur-482008.

3. The Chairman and Managing Director,
Maharashtra State Electricity Distribution Company Ltd.,
'Prakashgad', Bandra (East), Mumbai- 400051.
4. The Managing Director,
Gujarat Urja Vikas Nigam Limited (GUVNL),
Vidyut Bhavan, Race Course,
Vadodra, Gujarat – 390007.
5. The Executive Engineer
Electricity Department,
Govt. of Goa, Vidyut Bhawan,
Panaji, Goa – 403001.
6. The Secretary (Power)
Electricity Department,
Administration of Daman & Diu,
Daman – 396210.
7. The Executive Engineer,
Electricity Department
Administration of Dadar & Nagar Haveli,
Silvassa – 396230.
8. The Managing Director,
Chhattisgarh State Power Distribution Co. Ltd.,
Dangania, Raipur – 492013. ...RESPONDENT(S)

APPEAL NO. 311 OF 2017

In the matter of:

NTPC Limited,
NTPC Bhavan, Core – 7,
Scope Complex, Institutional Area,
Lodhi Road, New Delhi – 110003.

...APPELLANT

VERSUS

1. Central Electricity Regulatory Commission
3rd & 4th Floor, Chandernagore Building,
36, Janpath, New Delhi- 110001.
2. The Chief General Manager (Regulatory),

Madhya Pradesh Power Management Company Limited,
Shakti Bhawan, Vidyut Nagar, Rampur,
Jabalpur-482008.

3. The Chairman and Managing Director
Maharashtra State Electricity Distribution Company Ltd.,
'Prakashgard', Bandra (East), Mumbai- 400051.
4. The Chairman
Gujarat Urja Vikas Nigam Limited,
Sardar Patel, Vidyut Bhava, Race Course,
Vadodra, Gujarat – 390007.
5. The Chairman,
Chhattisgarh State Power Distribution Company Ltd.,
Dhagania, Raipur – 492013.
6. The Principal Secretary (Power)
Electricity Department,
Department of Goa, Vidyut Bhawan,
Panaji, Goa – 403001.
7. The Secretary (Power)
Electricity Department,
Administration of Daman & Diu,
Daman – 396 210
8. The Executive Engineer
Electricity Department,
Administration of Dadra and Nagar Haveli
Silvassa – 396230.

...RESPONDENT(S)

Counsel for the Appellant(s) : Mr. Sanjay Sen, Sr. Adv.
Mr. Hemant Singh
Ms. Shikha Ohri
Mr. S. Venkatesh
Mr. Matrugupt Mishra
Mr. Ashutosh K. Srivastava
Mr. Rishabh Sehgal
Mr. Anant Singh
Mr. Lakshyajit Singh
Mr. V. M. Kannan
Mr. Samyak Mishra

Mr. Abhishek Nangia
Mr. Nihal Bhardwaj
Mr. Nishant Kumar
Ms. Pratiksha Chaturvedi
Mr. Shourya Malhotra
Mr. Tushar Srivastava
Ms. Ankita Bafna
Ms. Ananya Mohan
Mr. Nimesh Kumar Jha
Mr. Saahil Kaul
Mr. Sandeep P.
Ms. Alisha Gaba
Ms. Jyotsna
Mr. Ambuj Dixit
Mr. Biju Mattam
Mr. Kartikay Trivedi
Ms. Mandakini Ghosh
Ms. Simran Saluja

Counsel for the Respondent(s)::

In APL No.25 of 2017

Mr. Sethu Ramalingam for R-1

Mr. Jayanth Muth Raj, Sr. Adv./AAG
Mr. S. Vallinayagam
Ms. Anusha Nagarajan
Ms. Kajal Singhal
Ms. Ramisha Jain
Mr. Vinod Kanna
Mr. Arindam Ghosh
Mr. Ritesh Patil
Ms. S. Mall for R-7

In APL No.178 of 2017

Mr. Raj Kumar Mehta
Ms. Himanshi Andley for R-5

In APL Nos. 180 & 240 of 2017

Mr. Ravin Dubey
Mr. Ravi Sharma
Mr. Kashij Khan
Mr. Sarthak

Mr. Dilip Singh
Mr. Rishabh D. Singh for R-2/MPPMCL

In APL No. 311 of of 2017

Mr. G. Umapathy, Sr. Adv.
Mr. Aditya Singh
Ms. Pavitra
Ms. Vaishnavi V
Ms. R. Mekhala
Mr. Anurag Naik for R-2

JUDGMENT

PER HON'BLE MR SANDESH KUMAR SHARMA, TECHNICAL MEMBER

1. The instant batch of appeals has been filed by the by M/s NTPC Limited ("Appellant" or "NTPC"), being aggrieved by the various tariff orders issued by the Central Electricity Regulatory Commission (in short "CERC" or the "Central Commission") pertaining to Financial Years (in short "FY") 2014-19 on various issues.

2. The issues which are assailed by these captioned Appeals are summarised as follows:

S.N.	Appeal No.	T.P.S.	Tariff Period	Issue
1	25 of 2017	Simhadri-II	2014-19	O&M Expenses
				Extension of cut-off date
				Projected Additional Capital Expenditure for -Main Plant & Offsite including roads and Residential Quarters, and -Construction of railway siding
2	178 of 2017	Farakka-III	2014-19	O&M Expenses
				Extension of cut-off date

				Projected Additional Capital Expenditure for Construction of Bridge over Ganga Feeder Canal
3	180 of 2017	Korba-III	2009-14	O&M Expenses
			2014-19	O&M Expenses
			2014-19	Normative Heat Rate
			2014-19	Capitalization of additional capital expenditure for Simulator Package
4	240 of 2017	Vindhyanchal-IV	2014-19	O&M Expenses
			2014-19	Normative Heat Rate
5	311 of 2017	Sipat-I	2009-14	O&M Expenses
			2014-19	O&M Expenses
				Additional Capital Expenditure relating to wagon tippler and associated system

3. The first captioned Appeal No. 25 of 2017 has challenged the Order dated 29.07.2016 (in short "Impugned Order-25") in Petition No. 294/GT/2014 for issues as mentioned under paragraph to in relation to Simhadri Super Thermal Power Station Stage-II (hereinafter referred to as "Simhadri II").

4. The second captioned Appeal No. 178 of 2017 has challenged the Order dated 03.03.2017 (in short "Impugned Order-178") in Petition No. 280/GT/2014 for issues as mentioned under paragraph to in relation to Farakka Super Thermal Power Station-Stage III (herein after referred as "Farakka-III").

5. The third captioned Appeal No. 180 of 2017 has challenged the Order dated 03.03.2017 (in short "Impugned Order-180") in Petition No. 340/GT/2014 for issues as mentioned under paragraph to in relation to Korba Super Thermal Power Station-Stage III (hereinafter referred to as "Korba-III").

6. The fourth captioned Appeal No. 240 of 2017 has challenged the Order dated 10.03.2017 (in short "Impugned Order-240") in Petition No. 339/GT/2014 for issues as mentioned under paragraph to in relation to Vindhyachal STPS Stage-IV (hereinafter referred to as "Vindhyachal Stage IV").

7. The fifth captioned Appeal No. 311 of 2017 has challenged the Order dated 29.03.2017 (in short "Impugned Order-311") in Petition No. 337/GT/2014 for issues as mentioned under paragraph to in relation to Sipat Super Thermal Power Station Stage-I (hereinafter referred as "Sipat-I").

DESCRIPTION OF PARTIES: -

8. The Appellant in batch of captioned Appeals i.e. M/s NTPC Limited is a Government Company engaged in the business of Generation of Electricity, having power stations/projects at different regions and places in the country.

9. Central Electricity Regulatory Commission is Respondent No.1, is a statutory body function under Section 76 of the Electricity Act, 2003. Other respondents are distribution companies having supply of power from the above-mentioned Thermal Power Stations (in short "TPSS") owned by the Appellant.

10. In the circumstances and aggrieved by the aforementioned Impugned Orders passed by the Central Commission, the Appellant has filed the present captioned appeals.

11. The various issues as assailed by the captioned Appeals are analysed issue-wise in the succeeding paragraphs.

A. ISSUE- O&M EXPENSES FOR THE TARIFF PERIOD 2014-19

12. Considering that the issue of Operation & Maintenance (in short "O&M") expenses for the Financial Years 2014-19 was common in seven Appeals filed by NTPC including the five captioned Appeals along with Appeal No. 101 of 2017 and 110 of 2017; these Appeals were tagged together in one batch, however, Appeal no. 101 of 2017 and Appeal No. 110 of 2017 were taken out from the batch to be heard together as a separate batch having only the O&M expenses issue, the common issue, vide Interim order dated 23.11.2021 in IA No. 1814 of 2021 as under:

"A request has been made for early hearing on these appeals, the submission of the learned counsel for the appellant being that the Central Electricity Regulatory Commission is in the midst of an exercise for passing true-up order for the corresponding control period which, if passed, might perpetuate, what is perceived by the appellant, an unfair and unjust determination by the impugned order.

We have heard learned counsel on all sides. Some of the parties to these matters are common, some beneficiaries not being a party respondent in some of them. The O&M expense is the issue which is common in all these appeals, the request for urgent hearing being connected thereto.

After some hearing, a consensus has emerged amongst the learned counsel for all the stakeholders, parties to these seven appeals, that two of these appeals i.e. Appeal nos. 101 of 2017 and 110 of 2017 wherein the issue of O&M expenses is the only issue requiring to be addressed, may be taken up separately, ahead of the others, though opportunity being given to the learned counsel for such parties as well who are not parties to these appeals but party respondents in other five appeals, to address us on the said issue, the determination whereof on the two appeals would regulate the questions raised in that regard in the other five appeals which would come up in due course.

We appreciate the sense of urgency expressed by the learned counsel for the appellant seeking early hearing. It has been fairly conceded by the learned counsel for all parties that the issue of O&M expenses is narrow and can be taken up under the category of "short matters" which can be covered by all sides in one session.

*In the foregoing facts and circumstances, we direct that the Appeal nos. 101 of 2017 and 110 of 2017 be segregated from this batch of appeals and to be listed before us for hearing under the category of "short matters" on **13.12.2021***

In view of above, we further clarify that the learned counsel for such parties as are not party respondents in the abovementioned two appeals (Appeal nos.

101 of 2017 and 110 of 2017), but are parties in other five appeals, shall also have the liberty to appear and address us on the issue of O&M expenses during the hearing as scheduled above. But, in order to fully comprehend and understand their perspective, it would be advisable that each of them sets out briefly the factual matrix, if any, required to be quoted in their written submissions which must be circulated by one and all in advance. The rest of the appeals shall retain their present position in Court-II VC final hearing list.

IA no. 1814 of 2021 is disposed of with above observations.”

13. The Issue on O&M expenses for the tariff period of 2014-19 was since been heard and final decision was rendered by judgment dated 11.01.2022. Therefore, the issue stands settled by the said judgment rendered in Appeals Nos. 101 of 2017 and 110 of 2017, the relevant extract is quoted as under:

“8. Our observations and Findings:

8.1The “Explanatory Memorandum to Draft Terms and Conditions of Tariff for 2014-2019” provides the basic methodology for determining the Normative O&M charges. It provides that:

(a) The Normative O&M charges for 2014-19 control period are determined on the basis of O&M charges incurred during the 2009-2014 control period.

“12.1.1The Commission in its Tariff Regulations, 2001 specified that the O&M Expenses for stations in operation for five or more than five years shall be derived on the basis of past five year actual O&M expenses excluding the abnormal O&M expenses.”

“12.4.2.1The Commission through its Order dated June 07, 2013 directed various Central Generating Stations to submit details of actual annual O&M expenses incurred for FY 2008-09 to FY 2012-13. In response the generating stations submitted the O&M expenses which has been analysed as discussed below.”

“12.5.3The Commission based on the actual O&M expenses for FY 2008-09 to FY 2012-13 has re-computed the O&M expenses for FY 2012-13 by taking average of five year O&M expenses after escalating annual normalised O&M expenses by 6.35% per annum. O&M expenses thus computed for FY 2012-13 has been escalated further considering 6.35% to arrive at the O&M expenses for FY 2014-15 to FY 2018-19.”

“12.5.4The Commission proposes to approve the norms based on the actual O&M expenses incurred after normalisation.”

[Emphasis supplied]

(b) Further, the O&M charges for the past years are collected as consolidated charges for the complete project /generating station

irrespective of new /additional units during that period or existing units.
As may be seen from the Explanatory Memorandum:

"In view of above, it is proposed that the tariff of the units or elements commissioned prior to 1.4.2014 shall be determined on consolidated basis only and accordingly, the generating company or transmission licensee shall have to file a petition."
[Emphasis supplied]

- (c) Further, the Statement of Reasons also reiterated that Normative O&M charges are determined on the basis of past years data:

"29.2 The Commission in its Explanatory Memorandum to the draft Regulations discussed the approach considered for arriving at O&M expenses for various generating stations, which was based on the actual O&M expenses for the period from FY 2008-09 to FY 2012-13."

[Emphasis supplied]

8.2 From the above, it is crystal clear that the Normative O&M charges are determined based on the actual consolidated O&M charges for the past five years for a specific project having similar unit sizes.

8.3 Also, the Normative O&M charges are determined for the complete Generating Station including all the units which achieve COD prior to 1.4.2014. The multiplication factor is to be applied for new units which achieve COD after 1.4.2014 and during the control period 2014-19.

8.4 Further, the Tariff Regulations, 2014 provides that:

"(22) 'Existing Project' means a project which has been declared under commercial operation on a date prior to 1.4.2014;"

As such, any project or unit commissioned prior to 1.4.2014 is an existing unit/project and the consolidated actual O&M charges for such project is considered for determining the Normative O&M charges, irrespective of the fact whether such unit/project is new /additional during the past five years.

8.5 The Regulation 55 provides that:

"55. Power to Remove Difficulty. If any difficulty arises in giving effect to the provisions of these regulations, the Commission may, by order, make such provision not inconsistent with the provisions of the Act or provisions of other regulations specified by the Commission, as may appear to be necessary for removing the difficulty in giving effect to the objectives of these regulations."

The provision should be invoked only if some difficulty arises in the implementation of the said Regulations. However, we do not find any reason for which the provisions of Tariff Regulations, 2014 cannot be implemented in its true spirit.

8.6 Mr. Sanjay Sen, Learned Counsel for the Appellant (NTPC) has filed the written submission in both the Appeals for our consideration. He has argued that in **Appeal No. 101 of 2017** Order dated 21.01.2017 in Petition No. 283/GT/2014 [pertaining to Kahalgaon Super Thermal Power Station Stage II (3X500 MW) ("KSTPS-II")], and in **Appeal No. 110 of 2017** Order dated 06.02.2017 in Petition No. 372/GT/2014 [pertaining to Rihand Super Thermal Power Station Stage III (2 X 500 MW) ("RSTPS-III")], the Commission has erroneously relied upon its Order dated 27.07.2016 in Petition No. 294/GT/2014 passed in the case of Simhadari Super Thermal Power Station Stage II (subject matter of Appeal No. 25 of 2017) and has:-

- i. Exercised its power to remove difficulties under Regulation 55 of CERC (Terms and Conditions of Tariff) Regulations 2014 and has, inter alia, reduced the allowable Operation and Maintenance ("O&M") for KSTPS-II and RSTPS-III for the period from 01.04.2014 to 31.03.2019;
- ii. This is being done by holding that the proviso under Regulation 29(1)(a) of the Tariff Regulations 2014 also applies to units under Commercial Operation Date ("COD") before 01.04.2014 and has resultantly considered KSTPS-II and RSTPS-III as an 'Additional Unit' for computation of O&M Expenses.

8.6.1 For our consideration the following list of dates have been placed on record, differently for the two Appeals, wherein the non-shaded dates pertain to Appeal No. 101 of 2017 and shaded dates pertain Appeal No. 110 of 2017.

Sl. NO.	DATES	EVENTS
1.	01.08.2008	First unit of KSTPS-II achieved its Commercial Operation Date ("COD").
2.	30.12.2008	Second unit of KSTPS-II achieved its COD.
3.	20.03.2010	Third unit of KSTPS-II achieved its COD.
4.	19.11.2012	Unit 1 of the RSTPS-III achieved COD.
5.	21.02.2014	CERC notified the Tariff Regulations, 2014 to be in effect from 01.04.2014.
6.	27.03.2014	Unit 2 of the RSTPS-III achieved COD.
7.	14.08.2014	NTPC filed Petition No. 283/GT/2014 for determination of Tariff for KSTPS-II for the period 01.04.2014 to 31.03.2019 in terms of the Tariff Regulations, 2014.
8.	14.08.2014	NTPC filed a Petition No. 372/GT/2014 for approval of Tariff of RSTPS-III for the period from 01.04.2014 to 31.03.2019 in terms of the Tariff Regulations 2014.
9.	29.07.2016	CERC vide its Order in Petition No. 294/GT/2014 invoked "Power to Remove Difficulty" under Regulation 55 and reduced the allowable O & M expenses for Simhadari - II for the period from 01.04.2014 to 31.03.2019, by holding that the

		<p>proviso under Regulation 29 (1)(a) of the Tariff Regulations, 2014 also applies to units whose COD occurred on or after 01.04.2009 and before 01.04.2014.</p> <p>Note: The said Order passed in Petition No. 294/GT/2014 has been challenged before this Tribunal in Appeal No. 25 of 2017 and is pending consideration before this Hon'ble Tribunal.</p>
10.	27.12.2016	CERC vide Order disposed of the Review Petition No. 25/RP/2016 filed by NTPC.
11.	21.01.2017	CERC vide Order in Petition No. 283/GT/2014 ("impugned Order"), wherein it erroneously relied upon the ratio of the Order passed in Petition No. 294/GT/2014 to reduce the allowable O & M expenses for the RSTPS-II Project of NTPC.
12.	06.02.2017	CERC vide Order ("Impugned Order") in Petition No. 372/GT/2014, wherein it erroneously relied upon the ratio of the Order dated 27.07.2016 passed in Petition No. 294/GT/2014 to reduce the allowable O&M expenses for the RSTPS-III.
13.	10.03.2017	Hence, aggrieved by the Order dated 21.01.2017, NTPC has filed the instant Appeal No. 101 of 2017
14.	22.03.2017	Hence, aggrieved by the Order dated 06.02.2017, NTPC has filed the instant Appeal No. 110 of 2017.

8.6.2 It may, therefore, be seen that all the units of the two projects were commissioned prior to 1.4.2014 and thus are the existing units for the control period 2014-19 as per the definition provided in the Tariff Regulations.

8.6.3 At the outset, it is submitted that the issue involved in both the Appeals (Appeal No. 101/2017 & Appeal No. 110/2017) is the interpretation of Proviso to Regulation 29(1)(a) of the Tariff Regulations, 2014 and its consideration while allowing the O&M Expenses to the Appellant. The Impugned Order has been passed by relying upon the Order dated 29.07.2016 in Petition No. 294/GT/2014. CERC has arbitrarily and erroneously held that the proviso to Regulation 29 (1)(a) of Tariff Regulations, 2014 is also applicable to units whose COD occurred even before 01.04.2014 when as per the plain reading of the said Proviso it is evident that it is limited in its application to Additional Units which achieved COD after 01.04.2014.

- i. Regulation 29 (1)(a) of the Tariff Regulations, 2014 as well as the finding of CERC concerning the issue of O&M Expenses is reproduced as follows -

- ii.

- (a) Proviso to Regulation 29 (1)(a) of the Tariff Regulations 2014: "Provided that the norms shall be multiplied by the following

factors for arriving at norms of O&M expenses for additional units in respective unit sizes for the units whose **COD occurs on or after 1.4.2014 in the same station**

200/210/250 MW	Additional 5 th & 6 th units	0.90
	Additional 7 th & more units	0.85
300/330/350 MW	Additional 4 th & 5 th units	0.90
	Additional 6 th & more units	0.85
500 MW and above	Additional 3 rd & 4 th units	0.90
	Additional 5 th & above units	0.85

(b) The findings of GERC in Petition No. 294/GT/2014 (also challenged in Appeal No. 25 of 2017)

*52. It is noticed that under the 2009 Tariff Regulations, any generating station having 3rd and 4th units with a capacity of 500 MW and above, if commissioned on or after 1.4.2009 but before 31.3.2014, shall be entitled to O&M expenses at the rate to be worked out on the basis of normative O&M multiplied by 0.9%. There is no corresponding provision in the 2014 Tariff Regulations for determination of the O&M expenses of the units commissioned on or after 1.4.2009 but before 31.3.2014 during the 2009-14 period. However, in the 2014 Tariff Regulations, the O&M expenses of 3rd and 4th Unit of the generating stations having capacity of 500 MW and above whose COD occurred on or after 1.4.2014 are required to be worked out by multiplying the O&M norms with the factor of 0.9%. This has given rise to a situation where in the restrictions imposed on admissible O&M expenses of the 3rd and 4th units of the generating station commissioned during 2009-14 period are not continued during 2014-19 period, though the intent is that the O&M expenses of 3rd and 4th units of a generating station should be rationalized by multiplying with a factor of 0.9 since these units are sharing certain common facilities developed for Units 1 and 2 of the generating station. **In our view, this anomalous situation can be addressed if the provision to Regulation 29(a) of 2014 Tariff Regulations is made applicable in respect of generating stations whose additional units have been commissioned on or after 1.4.2009. This in our view, will balance the interest of the generating station and the beneficiaries and will be in conformity with the objective of section 61(d) of the Act.**

[Emphasis supplied]

(d) Findings from the Impugned Order:

Impugned findings of Order dated 21.01.2017 in	Impugned findings of Order dated 06.02.2017 in
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283/GT/2014 [Appeal No. 101 of 27]	372/GT/2014 [Appeal No. 110 of 27]
<p>"64. The generating station with a capacity of 1500 MW comprises of three units of 500 MW each was declared under commercial operation on 20.3.2010 and is an expansion project. The question of rationalisation of O&M expenses in respect of expansion units commissioned during the period 2009-14 and continued during the tariff period 2014-19 has been addressed by the Commission in order dated 29.7.2016 in Petition No. 294/GT/2014 (determination of tariff of Simhadri Super Thermal Power Station Stage-II for the period 2014-19) as under....</p> <p>...65. Accordingly, in line with the above decision, the normative O&M expenses for additional units of the generating station has been worked out and allowed as under:"</p>	<p>"34. The generating station with a capacity of 1000 MW comprises of two units of 500 MW each was declared under commercial operation on 27.3.2014 and is an expansion project. The question of rationalization of O&M expenses in respect of expansion units commissioned during the period 2009-14 and continued during the tariff period 2014-19 has been addressed by the Commission in order dated 29.7.2016 in Petition No. 294/GT/2014(determination of tariff of Simhadri Super Thermal Power Station Stage-II for the period 2014-19) as under....</p> <p>...35. Accordingly, in line with the above decision, the normative O&M expenses for additional units of the generating station has been worked out and allowed as under: "</p>

- iii. It is evident from the plain reading to the proviso to Regulation 29 (1)(a) of the Tariff Regulations cannot be made applicable to NTPC's KSTPS-II and RSTPS-III as the said provision is only applicable to those additional units whose COD occurs on or after 01.04.2014. The Appellant Units, having achieved COD of its units in the previous control period of 2009-14 itself, cannot be governed by the aforementioned proviso to Regulation 29(1)(a) of the Tariff Regulations, 2014. Following are the COD dates of the concerned unit for kind convenience of this Tribunal.
- (a) **KSTPS-II**: Unit I (01.06.2008), Unit II (30.12.2008) and Unit III (20.03.2010), and
- (b) **RSTPS-III**: Unit I (19.11.2012) and Unit II (27.03.2014)

8.7 We agree with the submissions made by the Appellant that considering the above COD, only the revised O&M norms for units existing as on 01.04.2014, as laid down in Regulation 29 (1) (a) of the 2014 Tariff Regulations are to be

applied in case of the Appellant. As such any other interpretation of the aforesaid regulations is contrary to the plain text and meaning.

8.8 It is now a settled position of law that CERC is bound by its own Regulations and must take action in conformity of with its Regulations. In this regard reliance is placed on the Constitutional Bench Judgment of the Hon'ble Supreme Court in *PTC India Limited V CERC & Ors.*(2010) 4 SCC 603, the relevant extracts of the Judgment are being reproduced as follows -

"54. As stated above, the 2003 Act has been enacted in furtherance of the policy envisaged under the Electricity Regulatory Commissions Act, 1998 as it mandates establishment of an independent and transparent Regulatory Commission entrusted with wide ranging responsibilities and objectives inter alia including protection of the consumers of electricity. Accordingly, the Central Commission is set up under Section 78(1) to exercise the powers conferred on, and in discharge of the functions assigned to, it under the Act. On reading Sections 78(1) and 79(1) one finds that Central Commission is empowered to take measures/steps in discharge of the functions enumerated in Section 79(1) like to regulate the tariff of generating companies, to regulate the inter-State transmission of electricity, to determine tariff for inter-State transmission of electricity, to issue licenses, to adjudicate upon disputes, to levy fees, to specify the Grid Code, to fix the trading margin in inter-State trading of electricity, if considered necessary, etc. **These measures, which the Central Commission is empowered to take, have got to be in conformity with the regulations under Section 178, wherever such regulations are applicable.** Measures under Section 79(1), therefore, have got to be in conformity with the regulations under Section 178..

56. Similarly, while exercising power to frame the terms and conditions for determination of tariff under Section 178, the commission has been guided with the factors specified in Section 61. It is open for the Central Commission to specify terms and conditions for determination of tariff even in the absence of Regulation under Section 178. **However, if a Regulation is made under Section 178, then, in that event, framing of terms and conditions for determination of tariff under Section 61 has to be in consonance with the Regulations under Section 178."**

[Emphasis supplied]

8.9 Therefore, as per the law laid down by the Hon'ble Supreme Court Central Commission is bound to comply with the Regulations notified by it.

8.10 Central Commission vide *Tariff Regulations, 2019* further continued with the past practice similar to what has been specified under Regulation 29 of the *Tariff Regulations, 2014*. If Central Commission has observed some difficulty in implementing such a provision there seems to be no reason for reiterating the same mistake for the *Tariff Regulations, 2019*. We failed to understand the

same. If we accept the views of Central Commission that the intent of Central Commission was to apply the Multiplication Factor to all similar Units (irrespective of their date of COD) then in Central Commission (Terms and Conditions of Tariff) Regulations, 2019 the CERC ("Tariff Regulations, 2019") Central Commission would have inserted such a Proviso rectifying the earlier mistake. However, from the perusal Proviso of Regulation 35 (1) of the Tariff Regulations, 2019 it is evident that the said Multiplication Factor has again been confined to Additional Units which achieve COD after 01.04.2019. The relevant extract of Tariff Regulations, 2019 is reproduced as follows: -

*35. Operation and Maintenance Expenses.

(1) **Thermal Generating Station** Normative Operation and Maintenance expenses of thermal generating stations shall be as follows:

(1) Coal based and lignite fired (including those based on Circulating Fluidised Bed Combustion (CFBC) technology) generating stations, other than the generating stations or units referred to in clauses (2), (4) and (5) of this Regulation:...

...Provided that where the date of commercial operation of any additional unit(s) of a generating station after first four units occurs on or after 1.4.2019, the O&M expenses of such additional unit(s) shall be admissible at 90% of the operation and maintenance expenses as specified above;*

8.11 It is a settled principle of law that when a statute provides for a thing to be done in a particular manner, it has to be done only in that manner and no other manner. Reliance in this regard is placed on the following judgments of Hon'ble Supreme Court—

- i. Gujarat Urja Vikas Nigam v. Essar Power Ltd., (2008) 4 SCC 755 (Para 35)
- ii. J. Jayalalitha v. State of Karnataka, (2014) 2 SCC 401 (Para 34)
- iii. A.R. Antulay v. Ramdas Srinivas Nayak, (1984) 2 SCC 500 (Para 22)

8.12 Mr. Arijit Mitra, Learned Counsel for the Respondent No 2/GRIDCO, in Appeal no. 101/2017, defended the decision of CERC by submitting that the preamble to the 2003 Act enshrines "rationalization of electricity tariff". The impugned Order dated 21.01.2017 determined the tariff of Kahaigaon Super Thermal Power Station Stage - II for the period 01.04.2014 to 31.03.2019. For one of the items viz. O&M Expenses, the Respondent Commission has rationalized the O&M expenses of the Appellant i.e. Unit III of the said power plant to 90 % of the normative O&M expenses. The reason being that Unit III of the said power plant is an expansion of Unit Nos. I and II. The expansion Unit No.III is sharing the infrastructure of the existing Unit Nos. I and II. The common facilities that are being shared by Unit No. III from Unit Nos. I and II would be in the nature of employees, ash disposal, water treatment, ash pond etc.

8.13 We decline to accept the said contention as the provisions of the Tariff Regulations, 2014 have already been deliberated in the foregoing paras and there is no doubt that the Normative O&M charges are determined by consolidating the actual O&M charges for the past five years (the last control period) thus considering the actual sharing benefits by the additional units for that period and rationalising the expenditure.

8.14 He further added that the Tariff Policy dated 28.01.2016 notified by the Central Government in terms of Section 3 of the 2003 Act is a statutory policy as held by the Supreme Court in the matter of Energy Watchdog Vs. CERC & Ors. reported in (2017) 14 SCC 80. The first proviso to para 5.2 of the said Policy provides inter alia ".... Provided that in case of expansion of such project, the benefit of sharing of infrastructure of existing project and efficiency of new technology is passed on to consumer through tariff". Hence, the impugned Order which is passing on to the consumer through tariff the benefit of rationalised O&M expenses of Unit No.III sharing the infrastructure of the existing Unit Nos. I and II, is justified even in terms of the mandate in the Tariff Policy. The wording used in the Tariff Policy, inter alia is "**the Appropriate Commission shall ensure**

8.15 We do not find any relevance to the above submission as the benefit of sharing of resources by the additional units have already been factored in the actual O&M charges considered for the past years.

8.16 He further invited our attention towards the observation of the Central Commission which inter alia provides that –

"58. The Commission took note of the fact that the generators like NTPC are going for expansion of the existing generating station for optimum utilization of the resources. Since the expansion Unit No.III would be sharing some of the common facilities which are already in place and the normative O&M expenses allowed in the regulation captures the economy scale for a capacity range of 1000 to 1200 MW on an average, the Commission felt that the O&M expenses for the expansion Unit of the same type at the same location should not be of the same order. Accordingly, the Commission provided for multiplying factors to be applied to the normative O&M expenses to arrive at the O&M expenses in respect of future additional Units whose COD would occur on or after 01.04.2009.

59. It is apparent from the above that the intention of providing multiplying factor for determination of the O&M expenses for additional units was to pass on the benefit of economy scale to the consumer."

8.17 There is no denial that the benefit of sharing of resources by the additional units should be passed on to the consumers, however, once already factored into the actual O&M charges which is the basis for determination of Normative

O&M charges for the next control period, such a benefit becomes the integral part of O&M charges.

8.18 Similar contentions have been raised by the learned Advocates of the other respondents.

8.19 Ms. Rukmani Bobode, Learned Counsel for the Respondent No.5 (MPPMCL) has argued that the Appellant has contended that KhSTPP-Stage II achieved COD on 20.03.2010 i.e. during Tariff Control Period 2009-14 and Proviso to Regulation 19 of Regulation, 2009 could not be made applicable, as it is applicable only to those plants which achieve COD after 01.04.2014. The said submission is wholly untenable. CERC has consistently applied multiplying factor given in the Proviso to Regulation 29(1)(a) of Regulations 2014 to Units commissioned after 01.03.2009 also. Admittedly CERC has been consistently passing Tariff Orders applying the same principle. Further, it is submitted that the provision of applying multiplying factor to the normative O&M expenses for the extension units, so as to capture economy of scale, in an existing Project was introduced by CERC in its Regulations, 2009 through proviso to Regulation 19 (a). Thus the concept of applying multiplying factor to O&M norms for permissible O&M expenses in respect of additional units is to take into account the economy of scale being achieved for a capacity range of 1000 to 1200 MW on an average and to pass on the benefit to the beneficiaries. This provision was made effective for units whose COD occurred on or after 01.04.2009. Further, this provision was retained in Regulations, 2014 providing norms of O&M expenses for additional units in respective unit sizes for the units whose COD occurs on or after 01.04.2014. Thus the object of provision of multiplying factor for determination of O&M charges for additional units was to pass on the benefits of economy of scale to the consumers from 3rd Unit onwards (having Unit size of 500MW) in the existing Project. The said provisions are also in conformity with the provisions Section 61 of Act 2003.

8.20 We have already deliberated on this issue and find no additional merit to reconsider our decision.

8.21 We have heard Mr. Pradeep Misra, Learned Counsel, Mr. R.B. Shama, Learned Counsel and Mr. Apoorva Misra, Learned Counsel for the Respondents. Similar submissions have been made by them. The issue has already been discussed in detail and we find that their contentions are similar to what we have already discussed. We decline to accept the contentions of the Respondents that the multiplication factor as envisaged for the control period 2009-14 shall continue to be applied for such units during the control period 2014-19.

8.22 The other issue which has been raised before us is the invoking of powers vested with the Central Commission under Regulation 55 of the Tariff Regulations, 2014 for amending the Proviso to Regulation 29(1)(a).

8.23 The Learned Advocate for the Appellant submitted that the settled position of law that power to relax/remove difficulties cannot be employed to alter/amend the statutes. In this regard reliance is placed on the judgment of

the Hon'ble Supreme Court in *M U. Sinai Vs Union of India*, (1975) 2 SGR 640 and the relevant extracts of the Judgment are reproduced as follows: -

.....It will be seen that the power given by it is not uncontrolled or unfettered. It is strictly circumscribed, and its use is conditioned and restricted. The existence or arising of a "difficulty" is the sine qua non for the exercise of the power. If this condition precedent is not satisfied as an objective fact, the power under this Clause cannot be invoked at all. Again, the "difficulty" contemplated by the Clause must be a difficulty arising in giving effect to the provisions of the Act and not a difficulty arising aliunde, or an extraneous difficulty. Further, the Central Government can exercise the power under the Clause only to the extent it is necessary for applying or giving effect to the Act etc. and no further. It may slightly tinker with the Act to round off angularities, and smoothen the joints or remove minor obscurities to make it workable, but it cannot change, disfigure or do violence to the basic structure and primary features of the Act. In no case, can it, under the guise of removing a difficulty, change the scheme and essential provisions of the Act.

[Emphasis supplied]

8.24 As per the *MU Sinai (Supra)* the Power to Remove Difficulty cannot be invoked to substantially amend the scheme of the Act. Hence, in the present case the said power cannot be invoked to substantially amend proviso to Regulation 29 (1) read with Proviso to Regulation 1 (2) of the *Tariff Regulations, 2014*. In fact, this Tribunal at various instances, relying upon the *MU Sinai (Supra)* has observed that Power to remove difficulty must be exercised in exceptional circumstance where the Regulation could not be implemented. However, in the present case, there was not such recording in the Impugned Order that the said Regulations could not have been applied as it could not have implemented it. [Reference- Tribunal's Judgment dated 25.03.2011 in Appeal No. 130 of 2009 – *RGPP v. CERC & Ors. (Para 10.3& 10.7)*]

8.25 Central Commission while finalising the Regulations invited detailed stakeholder consultations and also issued a detailed Approach Paper for the stakeholders. The Proviso, thus, incorporated after prior consultation from the Appellant as well as other Stakeholders. However, in the Impugned Order, CERC has essentially amended Proviso to Regulation 29 (1) (a) of the *Tariff Regulations, 2014* without providing an opportunity to the Appellant to make submissions on this issue of Proviso to Regulation 29 (1)(a) of the *Tariff Regulations, 2014*. It is apposite to mention that in the entire proceedings no party had even whispered that the Proviso to Regulation 29 (1)(a) ought to be made applicable to units achieving COD Prior to 01.04.2014. Hence, there was no occasion for the Appellant to even respond to such a course being adopted by Central Commission. Even Central Commission at no stage indicated that it is seeking to apply to Proviso to Regulation 29 (1)(a) to Units achieving COD before 01.04.2014. Such a course adopted by Central Commission violates the principle of Natural Justice and for this ground alone the Impugned Order is liable to be set aside.

8.26 On the contrary, Mr. Arjit Maitra argued that the Respondent Commission has rightly invoked the power to remove difficulty in accordance with the law settled by the Supreme Court of India. In *Madeva Upendra Sinai Vs. Union of India & Ors.* (1975) 3 SCC 765, the Hon'ble Supreme Court *inter alia* held that

"39. In order to obviate the necessity of approaching for removal of every difficulty, howsoever trivial, encountered in the enforcement of a statute, by going through the time consuming amendatory process, the legislature sometimes thinks it expedient to invest the executive with a very limited power to make minor adoption and peripheral adjustment in the statute for making its implementation effective, without touching its substance-". **(Underlining added)**

8.27 He further added that the Respondent Commission has therefore correctly passed the impugned order *inter alia* applying the multiplication factor for determining the O&M expenses for the period 2014-2019, since the 2014 Regulations do not specifically state that the O&M expenses for additional Units i.e. for the units whose COD has occurred prior to 01.04.2014 cannot be rationalised by use of the multiplying factor of 0.90.

8.28 We do not find any reason by which the provisions of Regulation 29 cannot be implemented or there is a difficulty in its implementation. As such the above Judgement quoted by Mr. Arjit is not relevant here.

8.29 Differently, the judgment of the Hon'ble Supreme Court in *M.U. Sinai Vs Union of India*, (1975) 2 SCR 640 is relevant in the present case

8.30 We agree that in the present case the said power cannot be invoked to substantially amend proviso to Regulation 29 (1) read with Proviso to Regulation 1 (2) of the Tariff Regulations, 2014. The Power to Remove Difficulty must be exercised in exceptional circumstance where the Regulation could not be implemented.

ORDER

In light of the above, we are of the considered view that the issues raised in the Batch of Appeals have merit and hence Appeals are allowed. The impugned order dated 21.01.2017 in Petition No. 283/GT/2014 and order dated 06.02.2017 in Petition No. 372/GT/2014 ("Petition 372"), are hereby set aside to the extent of our findings. The matter is remitted back to the Central Commission for passing a reasoned order pursuant to our observations are scrupulously complied with expeditiously and in a time-bound manner.

The appeals are disposed of in above terms. Pending IAs, if any, shall stand disposed of."

14. Thus, the common issue of reduced allowance of Operation & Maintenance (O&M) expenses for the control period from 01.04.2014 to 31.03.2019 for the Appellant's TPS in the five captioned Appeals, is decided

accordingly with the directions that the Impugned Orders passed by CERC as are challenged by these five captioned Appeals are set aside to the extent of our findings in aforesaid judgment dated 11.01.2022.

B. ISSUE- O&M EXPENSES FOR THE TARIFF PERIOD 2009-14

15. The Appellant has assailed the Impugned Orders on Reduction of Normative Operation and Maintenance ("O&M") expenses for the tariff period 2009-14 period by Appeal Nos. 180 of 2017 & 311 of 2017.

16. The Appellant submitted that Central Commission has reduced the normative O&M expenses for 2009-14 period, by treating the units of new stations as expansion unit of already existing stations, the Central Commission applied sub clause (a) of Regulations 29 of Tariff Regulations, 2009 for the new stations of Korba-III and Sipal-I and has proceeded to modify normative O&M expenses of 2009-14 period by invoking Regulation 103(A) of conduct of Business Regulations, 1999 while issuing the Impugned orders for respective stations, the relevant extract of the order dated 03.03.2017 (reference is Appeal No. 180 of 2017 as the issue is identical) is reproduced as under:

13. Before we proceed to determine the tariff of the generating station for the period of 2014-19, we intend to rectify an inadvertent error in the computation of O&M expenses of the generating station issued vide order dated 31.8.2015. Korba Super Thermal Power Station Stage-III consisting of one unit of 500 MW, is an expansion project to the existing Korba Super Thermal Power Station Stage-I & II, also consisting of three units of 500 MW each. Accordingly, the O&M expenses of Korba STPS Stage III was required to be determined in accordance with the proviso to Regulation 19(a) of the 2009 Tariff Regulations which provides the following normative O&M expenses for 500 MW coal based and lignite based generating stations, as under -

(₹ in lakh/MW) 2009-10	2010-11	2011-12	2012-13	2013-14
13.00	13.74	14.53	15.36	16.24

Provided that the above norms shall be multiplied by the following factors for additional units in respective unit sizes for the units whose COD occurs on or after 1.4.2009 in the same station

200/210/250 MW	Additional 5th and 6th units	0.90
	Additional 7th and more units	0.85
300/330/350 MW	Additional 4th and 5th units	0.90
	Additional 6th and more units	0.85
500 MW and above	Additional 3rd and 4th units	0.90
	Additional 5th and more units	0.85

4. As per the above provision, the O&M expenses of the units of this generating station which were commissioned after 1.4.2009 were required to be worked out by multiplying the normative O&M expenses with a factor of 0.9. The Commission in its order dated 31.8.2015 had inadvertently omitted to apply the said proviso under Regulation 19(a) while determining O&M expenses of this generating station which has resulted in the allowing O&M expenses in excess of what was admissible under Regulation 19(a) read with proviso thereunder.

5. Regulation 103(A) of the Central Electricity Regulatory Commission (Conduct of Business) Regulation, 1999, as amended from time to time (Conduct of Business Regulation) provides as under -

"Clerical or arithmetical mistakes in the orders or errors arising therein from any accidental slip or omission may at any time be corrected by the Commission either on its own motion or on the application of any of the parties."

6. The above provision enables the Commission to correct any accidental omission or error in an order at any time on its own motion. Hence, we consider it appropriate to correct the inadvertent omission in computation of O&M expenses of this generating station which was allowed vide orders dated 31.8.2015. Accordingly, in exercise of our power under Regulation 103(A) of Conduct of Business Regulations, the year-wise normative O&M expenses of this generating station for the period from 21.3.2011 to 31.3.2014 is worked out in accordance with the proviso under Regulation 19(a) of the 2009 Tariff Regulations (by multiplying the normative O&M expenses with a factor of 0.9) as allowed as under:

(₹ in lakh/MW) 2010-11 (21.3.2011 to 31.3.2011)	2011-12	2012-13	2013-14
6163.00	6538.50	6912.00	7308.00

7. The O&M expenses worked out as above shall be admissible in respect of the generating station for the period 2009-14 in supersession of the O&M expenses allowed vide orders dated 31.8.2015."

17. Similarly, vide the Impugned Order dated 29.03.2017 for Sipat-I the Central Commission held as under:

"4. Before we proceed to determine the tariff of the generating station for the period of 2014-19, we intend to rectify an inadvertent clerical error in the table regarding interest on loan in para 46 and O&M expenses in para 51 approved vide order dated 6.12.2016 in Petition No. 295/GT/2014.

5. Regulation 103(A) of the Central Electricity Regulatory Commission (Conduct of Business) Regulation, 1999, as amended from time to time. (Conduct of Business Regulation) provides as under -

"Clerical or arithmetical mistakes in the orders or errors arising therein from any accidental slip or omission may at any time be corrected by the Commission either of its own motion or on the application of any of the parties."

6. The above provision enables the Commission to correct any accidental omission or error in an order at any time on its own motion. Hence, we consider it appropriate to correct the inadvertent clerical errors in the interest on loan and depreciation of this generating station as approved in table in para 46 and para 47 of order dated 6.12.2016 in Petition No. 295/GT/2014. Accordingly, in exercise of our power under Regulation 103(A) of Conduct of Business Regulations, table regarding interest on loan in para 46 of order dated 6.12.2016 in Petition No. 295/GT/2014 is revised as under -

8. Further, the O&M expenses approved to this generating station in table in para 51 in order dated 6.12.2016 in Petition No. 295/GT/2014 is revised as under -

18. From the above, it can be seen that the Central Commission has invoked Regulation 103(A) of Conduct of Business Regulations, 1999 for correcting its inadvertent error in determining the O&M expenses of 2009-14 period and treated the new units of Sipat-I (3x660 MW) and Korba-III (1x500 MW) as expansion units of already existing units of Sipat-II (2x500 MW) and Korba-I&II (3x500 MW) respectively.

19. It is important to note the provisions of Tariff Regulations, 2009 and its Statement of Reasons (in short "SoR") regarding O&M expenses of new units

for using multiplication factor while determining normative O&M expenses. The Tariff Regulations, 2009 provide as under:

19. Operation and Maintenance Expenses. Normative operation and maintenance expenses shall be as follows, namely:

(a) Coal based and lignite fired (including those based on CFBC technology) generating stations, other than the generating stations referred to in clauses (b) and (d).

Year	200/210/250 MW sets	300/330/350 MW sets	500 MW sets	600 MW and above sets
2009-10	18.20	16.00	13.00	11.70
2010-11	19.24	16.92	13.74	12.37
2011-12	20.34	17.88	14.53	13.08
2012-13	21.51	18.91	15.36	13.82
2013-14	22.74	19.99	16.24	14.62

Provided that the above norms shall be multiplied by the following factors for additional units in respective unit sizes for the units whose COD occurs on or after 1.4.2009 in the same station:

200/210/250 MW	Additional 5th & 6th units	0.9
	Additional 7th & more units	0.85
300/330/350 MW	Additional 4th & 5th units	0.9
	Additional 6th & more units	0.85
500 MW and above	Additional 3rd & 4th units	0.9
	Additional 5th & above units	0.85

20. The Statement of reasons for the Tariff Regulations, 2009 provide as under:

20.9 For the generating stations having combination of above sets, the weighted average value for operation and maintenance expenses were to be adopted. It is also felt that O&M expenses for the extension units of the same type at the same location should not be of the same order. The above norms capture economy of scale for a capacity range of 1000 to 1200 MW on an average. Commission is therefore, providing for following multiplying factors to be applied to the above O&M norms for permissible O&M expenses in respect of future additional units, in respective unit sizes for the units whose COD occurs on or after 01.04.2009..

200/210/250 MW	Additional 5th & 6th units	0.9
	Additional 7th & more units	0.85
300/330/350 MW	Additional 4th & 5th units	0.9
	Additional 6th & more units	0.85
500 MW and above	Additional 3rd & 4th units	0.9
	Additional 5th & above units	0.85

20.10 To explain the applicability of above provisions, if a 210 MW unit comes into operation during 2009-10 in a station already having four or more 200/210 MW units, then the norm for the extension unit would be calculated as 0.90x Rs. 18.20 lakh/MW.

If 500 MW units come up in a station having only 200/210 MW units, then admissible O&M norm for the extension unit would be Rs 13.00 lakh/MW during 2009-10."

21. From the above, it can be established that multiplication factor for additional units is to be used for new units added of same type at the same location so that existing infrastructure including the spares can be shared resulting into optimisation of cost.

22. The Appellant submitted that the new units are not identical in capacity as in the case of Sipat-I or the resources of the existing Power Station cannot be extended to the new units as are different, a detailed reason is quoted by the Appellant as under:

	Korba-III	Sipat-I
1.	Korba-III is an altogether independent and separate project, the deployment of resources for which are further independent of the resources available for Korba Stage-I&II.	The capacity of Sipat-I units is 660 MW while the units of Sipat-II are of 500 MW.
2.	Existing Auxiliaries of Korba-I&II like coal handling plant, ash handling plant, switchyard, unit control room, ash dyke, compressor house etc. have all outlived their useful life and as such the appellant was required to develop separate independent facilities for Korba-III for which new board approval was taken in 2006.	The Sipat-I is LMZ (Russia) Turbo Generator and M/S Doosan (South Korea) for steam generator. Whereas Stage-II was awarded to BHEL. The technology for Sipat-I is supercritical whereas Sipat-II was subcritical.
3.	Separate agreement was done with vendors for procurement of equipment for Stage-III which were completely different than those procured for Stage-I&II, which	The Stage-II was declared commercial on 20.06.2009 while the Stage-I was declared commercial on 01.08.2012.

	were put under operation in 01.06.1990, while Korba-III is put under operation in 21.03.2011. The technological obsolescence of spares in Korba-I&II in two decades renders the spares unusable in Korba-III.	
4	The design of Stage-III turbine is from new fleet (2010-11) while the design of Stage-II is old. The design of turbine inlet, blades and stages are different therefore independent fleet of spares are kept for these units.	The Appellant has developed separate independent facilities for this generating station by way of separate investment approval.
5	The control room and location of all plant auxiliaries are separate and as such no benefit on account of shared manpower can be availed.	The station was developed as a green field project and is not an extension of existing generating station.

23. The SoR to the Tariff Regulations, 2009 provides an illustration which clarifies that the multiplication factor is applicable only if same type of power plant unit is commissioned at same station i.e. where 200/210 MW unit is being commissioned at the station already having 200/210 MW unit then only the multiplication factor will be applicable, however, if, in case the new unit commissioned is of different capacity say 500 MW then the multiplication factor is not applicable.

24. Considering the new capacity of 660 MW commissioned at Sipat-I is not identical to the existing unit configuration of Stage-II i.e. 500 MW, therefore, the applicability of the relevant provision falls here.

25. Further, Appellant submitted that Sipat-I has been developed independently with independent facilities as a greenfield project, even the tariff of Sipat-I and Sipat-II is being determined by the Central Commission as tariff for separate stations.

26. Differently, in the case of Korba-III, we find that unit configuration is same i.e. 500 MW, however, units commissioned in the year 1990 at Korba-I&II are much older whereas the Korba-I&II units are newer of the year 2011 and there is reason not being identical due to obsolescence and design difference due to long age difference, thus the submission of the Appellant has reason to be agreed to.

27. Additionally, the control room and location of all plant auxiliaries are separate for Korba-I&II and Korba-III as such no benefit on account of shared manpower can be availed, even the Central Commission itself has been treating both the stages of Korba-I&II and Korba-III as independent generating stations and has been determining tariff accordingly in various orders as submitted by the Appellant, also in order dated 20.06.2016 in 26/RP/2016, it has negated the argument of one of the respondent in this regard.

28. The Appellant also invited our attention towards various orders wherein the Central Commission has been determining the normative O&M expenses of Sipat-I as an independent station without treating them as additional units and using multiplying factor and similarly for Korba-III.

29. Further, the Central Commission has invoked Regulation 103A of conduct of Business Regulations 1999 to change its principle in calculation of O&M expenses retrospectively for 2009-14 period, while determining the tariff for 2014-19 period. The Regulation 103A provides as under:

"103A. Clerical or arithmetical mistakes in the orders or errors arising therein from any accidental slip or omission may at any time be corrected by the Commission either of its own motion or on the application of any of the parties."

30. Thus, as per Regulation 103A it is clear that the Regulations 103A can be invoked for correcting clerical or arithmetic mistakes/errors, however in the instant case, the Central Commission has changed the principal of determination of O&M expenses by treating the new station units as additional units of already existing stations, which is not in consonance with the intent of Regulation 103A of Conduct of Business Regulations considering that any other interpretation of the aforesaid regulations is bad in law, we are inclined to accept the prayer of the Appellant.

31. The above principle has already been settled by the judgment rendered by the Hon'ble Supreme Court in *PTC India Limited V Central Commission & Ors. (2010) 4 SCC 603*, thus, Central Commission is bound by its own Regulations and must take action in conformity of with its Regulations.

32. Considering the above, this issue is decided in favour of the Appellant.

C. EXTENSION OF CUT-OFF DATE -PROJECTED ADDITIONAL CAPITAL EXPENDITURE FOR MAIN PLANT & OFFSITE

33. The Appellant in Appeal No. 25 of 2017 is aggrieved by the decision of the Central Commission for rejecting its request for declaring the occurrence of two severe cyclones namely the Phailin in October 2013 and Hud-Hud in October-2014 as Force Majeure/Uncontrollable events for extension of cut-off date for the generating stations beyond 31.03.2015, although similar natural events were considered by the Central Commission while considering condonation of delay in achieving the Commercial Operation Date (COD) by its order dated 26.09.2012 in Petition No 55 of 2011 and order dated 02.11.2015 in Petition No 303/GT/2014.

34. The Central Commission has disallowed additional capitalisation claims on account of Main plant & Offsite, including roads and residential quarters, for 2015-16 while observing that:

**Main Plant & Off- site including Plant Road*

20. The petitioner has claimed projected additional capital expenditure of Rs3752.88 lakh in 2014-15 under Regulation 14 (1)(ii) [Works deferred for execution] and Rs900.00 lakh in 2015-16 under Regulation 14(1)(ii) read with Regulation 54 of the 2014 Tariff Regulations towards Main Plant & Offsite including Plant Roads and has submitted that the cut-off date of the generating station is 31.3.2015 and all works are within the original scope of work. In justification of the same, the petitioner vide affidavit dated 14.8.2014 has submitted as under:

"It is submitted that the work of Main plant & offsite including plant road was awarded to M/s ERA Infra Engg Ltd for Rs 136.37 crore on 1.8.2007 with a schedule to complete the work in 43 months. However, the work of approx Rs9.0 cr consisting of construction of Roads, drains and culverts, service building and balance structural and civil works of main plant off site area awarded under Main plant and off site civil work package got delayed despite regular follow up/meetings with ERA at various levels. It is submitted that despite various communications to M/s ERA vide letters dated 19.3.2013, 6.4.2013, 25.4.2013 and 15.10.2013 to expedite the work, agency could complete only 65% of work by Jan'14. To expedite the work, M/s ERA vide letter dated 14.2.2014 was communicated for Cancellation of contract in part & offloading the work.....works package" and the same was then awarded to other party to avoid any further delay.

Work of construction of service building was also awarded under Main Plant Offsite civil work package to M/s ERA. As mentioned above, NTPC Simhadri wrote several letters dated 19.3.2013, 6.4.2013, 25.4.2013 and 15.10.2013 to M/s ERA to expedite the work of service building. But despite regular follow ups M/s ERA could complete only 65% of work and finally on 27.3.2014, NTPC wrote a letter to the Chairman of M/s ERA for „Cancellation of contract in part & offloading the work..... package". As stated above, to avoid any further delay, the work has been awarded to other party and the same is expected to be completed during 2015-16.

It is submitted that the balance structural and civil works of main plant off site area has also got delayed and NTPC is in the process of offloading the same to other party due to non- execution by original agency M/s ERA. The same shall be awarded shortly and is expected to be capitalised during 2015-16."

22. In addition to the information submitted vide affidavit dated 14.8.2014, the petitioner vide affidavit dated 3.9.2015 has submitted that in addition to the reason submitted vide affidavit dated 14.8.2014, very severe cyclonic

storm PHAILIN in October, 2013 and HUD-HUD in October 2014, affected the generating station and also delayed the overall progress of the balance works. The petitioner has submitted that works like Bunker balance structural/sheeting work, pipeline erection, Railway siding, Main plant office, administrative building, Service building, Plant road & drains, Coal Bhawan, fire-fighting, high rise building roof sheeting, concreting etc. got severely affected by the Cyclonic storms followed by rain. The petitioner has further submitted that despite the best efforts to deal with these natural calamities beyond its control, the balance work could not be completed as per the original completion date and got delayed beyond the cut-off date.

Accordingly, the petitioner has submitted that the delay in completion of balance works may be condoned and the cut-off date for the generating station may be relaxed beyond 31.3.2015 in exercise of Power to Relax under Regulation 54 of the 2014 Tariff Regulations.

23. We have examined the matter. It is observed that the projected additional capital expenditure for Rs3752.88 lakh claimed during 2014-15 is in respect of deferred works within the cut-off date of the generating station. As the projected expenditure for the year 2014-15 is for planned works relating to the Main plant as per approved scheme under the original scope of work, the same is allowed to be capitalised in 2014-15 under Regulation 14(1)(ii) of the 2014 Tariff Regulations. The petitioner has also claimed projected additional capital expenditure of Rs900.00 lakh in 2015-16 and has prayed for allowing the same in exercise of the „Power to relax“ under Regulation 54 of the 2014 Tariff Regulations. As against the scheduled COD (as per Investment approval) of 1.2.2011 (Unit-I) and 1.8.2011 (Unit-II), the actual COD of Unit-I and Unit-II of the generating station is 16.9.2011 and 30.9.2012 respectively. The time overrun of 7.5 months for Unit-I and 14 months for Unit-II was condoned based on the submissions of the petitioner in orders dated 16.9.2012 in Petition No. 55/2011 and 2.11.2015 in Petition No. 303/GT/2014 respectively. Accordingly, the cut-off date of the generating station is 31.3.2015 in terms of the 2009 Tariff Regulations. It is noticed that the additional capital expenditure allowed was Rs5168.88 lakh from COE of Unit-I (16.9.2011) to 31.3.2012 and Rs5861.24 lakh from 1.4.2012 to 29.9.2012 which included deferred liabilities / balance work under the original scope of work relating to Main plant, Initial spares, MGR system and Ash Handling system etc. Moreover, the projected additional capital expenditure allowed from the actual date of commercial operation of the generating station (Unit-II - 30.9.2012) till 31.3.2014 was Rs3071.00 lakh (Rs2071.00 lakh from 30.9.2012 to 31.3.2013 and Rs1000.00 lakh in 2013-14) towards Buildings and Rs2357.00 lakh in 2013-14 for Plant off-site works in order dated 26.9.2012 in Petition No.55/2011. However, this claim was revised to Rs2330.00 lakh (Rs103 lakh from 30.9.2012 to 31.3.2013 and Rs1300.00 lakh in 2013-14) towards Buildings and Rs1400.00 lakh (Rs150.00 lakh from 30.9.2012 to 31.3.2013 and Rs1250.00 lakh in 2013-14) which was also allowed by order dated 19.3.2015 in Petition No. 226/GT/2013. Against this projected additional capital expenditure allowed for the period from 30.9.2012 to 31.3.2014, the actual additional capital expenditure of Rs3714.74 lakh (Rs2040.81 lakh from 30.9.2012 to

31.3.2013 and Rs1673.93 in 2013-14) towards Plant off-site works was allowed by Commission's order dated 2.11.2015 in Petition No. 303/ST/2014. In our view, the condonation of delay in declaration of COD has necessarily impacted the cut-off date of the generating station by at least one year. Despite this and the additional capital expenditure being allowed in the previous orders towards plant off site works, these works have been deferred to the year 2015-16. It is noticed that the communications made to the agency M/s ERA by the petitioner through its letters are only after the scheduled date of completion of the said works by the said agency. It cannot be said that the cyclone PHALIN in October, 2013 and HUD-HUD in October, 2014 had impacted the said work since the process of cancellation of the contract due to failure of M/s ERA and awarding the contract to other agency had began only during the period from January, 2014 to March 2014. There has been laxity on the part of the petitioner in coordinating with the contractor/agency for completion of the work prior to the scheduled date of completion of the said work by M/s ERA for which the petitioner is responsible. It is evident from the above that delay in completion of the said work is attributable to the petitioner and the question of cyclone affecting the said work after the same was awarded to another contractor cannot be a ground to condone the delay and extend the cut-off date of the generating station beyond 31.3.2015 by exercise of the "Power to relax" under Regulation 54 of the 2014 Tariff Regulations. No case has been made out by the petitioner for relaxing the cut-off date. In these circumstances, we reject the prayer of the petitioner for extending the cut-off date of the generating station and the claim for capitalization of the additional capital expenditure of Rs900.00 lakh in 2015-16 is not allowed.

Residential Quarters

24. The petitioner has claimed projected additional capital expenditure of Rs3557.32 lakh in 2014-15 under Regulation 14(1)(ii) (Work deferred for execution) and Rs200.00 lakh in 2015-16 under Regulation 14(1)(ii) with Regulation 54 (i.e. power to relax) for the Work of Residential quarters.

The petitioner has submitted that the construction of various types of residential quarters was awarded to M/s Gangotri Enterprise Limited on 14.10.2010 with a scheduled completion date on 13.10.2012. It has also submitted that the work got delayed despite various communications and follows ups and finally, the contract was cancelled on 9.7.2012 to avoid any further delay. The petitioner vide affidavit dated 3.9.2015 has also submitted that in addition to above, severe cyclonic storm PHAILIN in October 2013 and cyclonic storm HUD-HUD in October 2014 followed by heavy rainfall had also delayed the overall progress of the balance works. The petitioner further stated that despite the best efforts to deal with these natural calamities, the balance work could not be completed as per original completion date and thus got delayed beyond the cut-off date.

Accordingly, the petitioner had requested the Commission to condone the delay in the completion of balance works by relaxing cut-off date beyond

31.3.2015 under Regulations 54 (Power to relax) of the 2014 Tariff Regulations.

25. We have examined the matter. It is noticed that against the projected additional capital expenditure of Rs1410.00 lakh allowed for 2012-14 in order dated 19.3.2015, the petitioner had claimed actual additional capital expenditure of Rs536.75 lakh during 2012-14 which was allowed vide order dated 2.11.2015 in Petition No. 303/GT/2014. Since the expenditure of Rs3557.32 lakh for residential quarters claimed by the petitioner is as per the approved scheme under original scope of work and is within the cut-off date, the same is allowed in terms of Regulation 14(1)(ii) of the 2014 Tariff Regulations. In respect of the projected additional capital expenditure of Rs200.00 lakh claimed beyond the cut-off date of the generating station, the petitioner has prayed for condonation of the delay in completion of the balance works by relaxing the cut-off date beyond 31.3.2015 under Regulations 54 (Power to Relax) of the 2014 Tariff Regulations. As per the Order in Petition No. 294/GT/2014 Page 14 of 50 schedule, the work should have been completed by 13.10.2012 and the contract had been cancelled only on 9.7.2012 by the petitioner. In our view, the condonation of delay in declaration of COD has necessarily impacted the cut-off date of the generating station by at least one year. There has been laxity on the part of the petitioner in coordinating with the contractor/agency for completion of the work prior to the scheduled date of completion of the said work for which the petitioner is responsible. It is evident from the above that delay in completion of the said work is attributable to the petitioner and the question of cyclone affecting the said work after the same was awarded to another contractor cannot be a ground to condone the delay and extend the cut-off date of the generating station beyond 31.3.2015 by exercise of the "Power to relax" under Regulation 54 of the 2014 Tariff Regulations. No case has been made out by the petitioner for relaxing the cut-off date. In these circumstances, we reject the prayer of the petitioner for extending the cut-off date of the generating station and the claim for capitalization of the additional capital expenditure of Rs200.00 lakh in 2015-16 is not allowed."

35. Being aggrieved by the above decision, the Appellant filed a Review petition no 50/RP/2016 which was dismissed by the Central Commission vide its order dated 01.05.2017, the relevant extract of the review order is provided below:

"7. The petitioner has submitted that while the Commission had condoned the delay in achieving COD on account of heavy rainfall and cyclones during the year 2010, the relief was denied to the petitioner in the order dated 29.7.2016 when such cyclones had occurred during the years 2013 and 2014 after the COD but prior to the cut-off date. It has also submitted that there was no laxity on part of the petitioner in coordination with its contractors to get the work completed within the scheduled completion period and the Commission has erred in ignoring the various letters placed on record by the petitioner wherein

it had repeatedly request to its contractors to expedite the work at site. This submission of the petitioner is not acceptable.

The extension of cut-off date as considered in order dated 26.9.2012 was based on the facts and circumstances stated by the petitioner therein and cannot be a ground for granting relief in the instant petition. In fact, the Commission in this order dated 29.7.2016 had considered the impact of cyclone Phalin in October 2013 and cyclone Hudhud in October 2014 and had observed that these natural calamities cannot be said to have impacted the work since the process of cancellation of the contract due to failure of the contract M/s ERA and awarding the contract to other agency had begun only during the period from January 2014 to March 2014.

*The Commission had also examined the various correspondences between the petitioner and the contractor including the letters referred to by the petitioner and had observed that there has been laxity on the part of the petitioner in coordinating with the contractors/ agency for completion of the said works by M/s ERA for which the petitioner was responsible. Hence the contention of the petitioner that the Commission had not considered the letters between the parties for grant of relief is baseless and arbitrary. Accordingly, the Commission after considering the submissions of the petitioner had by a conscious decision rejected the prayer of the petitioner for extending the cut-off date of the generating station and thereby the claim for capitalization of Rs900.00 lakh in 2015-16 was also not allowed. In these circumstances, we find no reason to review the order dated 29.7.2016 on this ground. The petitioner has sought to reargue the case on merits and the same is not permissible in review. In our considered view, no valid ground exists for review of order dated 29.7.2016 and hence the review sought for by the petitioner on this ground fails.**

36. Vide the Impugned Order-25 dated 29.07.2016 passed in Petition No. 294/GT/2014, the Central Commission has denied the extension of cut-off date beyond 31.03.2015 as they had already condoned the delay in achieving COD, due to occurrence of cyclone in 2010, which provided additional one year to Appellant for completing the works beyond originally envisaged cut-off date. Also, the Central Commission has observed that the Appellant did not take-up the delay in execution process of works with contractor and the closure of contract was taken up in Jan-14 to March-14.

37. The Respondent No.7, TANGEDCO in its submission on the issue of cut-off date extension, has taken reference to observations of Central

commission in the impugned order 29.07.2016 and the review order dated 01.05.2017 on this issue and has stated that Central Commission has correctly decided the issue against the Appellant, further, submitted that in terms of Regulation 3(11) of the CERC (Terms and Conditions of Tariff) Regulations, 2009 (herein the "Tariff Regulations, 2009"), the cut-off date of the project is 31.03.2014, considering the Scheduled GOD as 01.08.2011, however, due to condonation of the delay by the Central Commission in its order dated 16.09.2012 in Petition No. 55/2011 and in order dated 02.11.2015 in Petition No. 303/GT/2014, the cut-off date of the project is determined as 31.03.2015, still the Appellant has deferred the plant off-site works amounting to Rs. 900 lakhs towards the construction of roads, drains and culverts to the year 2015-16.

38. TANGEDCO further contended that the principle of Constructive Res Judicata is applicable in this case as this issue was disallowed by the Commission after hearing the Review Petition No. 50/RP/2016 and that the Appellant is seeking to reopen the issues already decided through detailed orders.

39. The Appellant in its defence has placed before us the copies of various letters / documents including letters dated 19.3.2013, 06.4.2013, 25.4.2013 and 15.10.2013 for taking up the issue with contractor for delay in execution of project and directing the contractor to expedite the work, finally vide letter dated 14.2.2014 communicated the initiation of process for cancellation of contract. In the process of closing of contract and re-awarding the work, the delay has occurred beyond original cut-off date of 31.03.2015, further, submitted that one of the cyclones occurred before cancellation of project and the second occurred after the cancellation of the project.

40. The Regulation 13 and Regulation 14(1) of the Tariff Regulations, 2014 notified by the Central Commission, applicable for the period under consideration provide as under:

"(13) 'Cut-off Date' means 31st March of the year closing after two years of the year of commercial operation of whole or part of the project, and in case the whole or part of the project is declared under commercial operation in the last quarter of a year, the cutoff date shall be 31st March of the year closing after three years of the year of commercial operation.

Provided that the cut-off date may be extended by the Commission if it is proved on the basis of documentary evidence that the capitalisation could not be made within the cut-off date for reasons beyond the control of the project developer."

"14. Additional Capitalisation and De-capitalisation

(1) The capital expenditure in respect of the new project or an existing project incurred or projected to be incurred, on the following counts within the original scope of work, after the date of commercial operation and up to the cut-off date may be admitted by the Commission, subject to prudence check:

- (i) Undischarged liabilities recognized to be payable at a future date;*
- (ii) Works deferred for execution;*
- (iii) Procurement of initial capital spares within the original scope of work, in accordance with the provisions of Regulation 13;*
- (iv) Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law; and*
....."

41. Further, the Regulation 54 of Tariff Regulations, 2014 provides 'Power to Relax' to the Central Commission, reproduced as under;

"54. Power to Relax. The Commission, for reasons to be recorded in writing, may relax any of the provisions of these regulations on its own motion or on an application made before it by an interested person."

42. Certainly, the Central Commission is vested with the Regulatory Powers by virtue of Regulation 54 as quoted above, therefore, the Central Commission can extend the cut-off date, if satisfied after examination of the documentary evidence that the capitalisation could not be made within cut-off date for reasons beyond the control of Appellant, we opine that in the instant case, the

said provision should have been invoked as the reasons put forth by the Appellant are beyond its control.

43. The reasons as given by the Central Commission that if once delay in achievement of COD was condoned, there is no scope for further relaxation in cut-off date, even if such an event reoccurred, therefore, in our view the works beyond cut-off date should be looked afresh based on the evidences placed before it for not completing the works in time, *Inter-alia* considering that Central Commission while condoning the delay in COD has agreed with the hardship faced in completion of work in case of plant is frequently affected with cyclone and heavy rainfall.

44. Accordingly, in the light of above, we direct the Central Commission to relook at the delay in completing the works beyond cut-off date based on documentary evidence provided by Appellant, thus, the matter is remitted back to the Central Commission to this extent for re-examination and passing the order(s) afresh.

D. DISALLOWANCE OF PROJECTED ADDITIONAL CAPITAL EXPENDITURE WORK TOWARDS CONSTRUCTION OF RAILWAY SIDING FOR THE FY 2015-16

45. The Appellant in Appeal No. 25 of 2017, submitted that railway siding is constructed for the transportation of Fly Ash to the cement manufacturing industries from Simhadri-II in compliance to the MOEFCC Notification dated 03.11.2009 mandating utilization of 100% Fly Ash, accordingly, it had claimed projected additional capital expenditure of Rs. 2431.99 Lacs for FY 2014-15 on account of work deferred for execution under Regulation 14(1)(ii) (as quoted in the foregoing paragraphs) and Rs. 733.51 Lacs in FY 2015-16 for 'Balance Work' of Signalling and Telecom system associated with the Railway line taken

up during the year 2015-16 under Regulation 14(3) (ii) &(iv) after completion of the Rail Line work.

46. In the first instance, the Central Commission has disallowed the said work vide the impugned Order-25, however, against the review petition allowed the capitalisation during FY 2014-15 considering the submissions of the Appellant however, for the FY 2015-16, it has not considered the prayer in the review petition, the relevant extract of the order is quoted as under:

**Railway Siding*

30. The petitioner has claimed projected additional capital expenditure of Rs2431.99 lakh in 2014-15 under Regulation 14 (1)(ii) and Rs733.51 lakh in 2015-16 under Regulation 14(3)(iii) and 14(3)(iv) for work towards railway siding. In justification of the same, the petitioner has submitted that the work of railway siding is essential in view of notification dated 3.11.2009 of the Ministry of Environment & Forests, GOI as regards Ash utilization. It has also submitted that site has envisaged bulk transportation of dry ash through Railway rakes to the nearby Cement Industries and this package is being executed through RITES and is a planned work only to be taken up after completion of the dry ash evacuation system and front clearance given by the agency. The petitioner has stated that the balance work of Signalling and Telecom system associated with the Railway line will be taken up during the year 2015-16 after completion of the Rail Line work.

31. The matter has been examined. It is also observed that the said notification provides that all coal/lignite based thermal stations would be free to sell the fly ash to user agencies subject to certain conditions as mentioned therein. Moreover, the amount collected from sale of fly ash or fly ash based products by coal and/or lignite based thermal power stations or their subsidiary or sister concern unit, as applicable should be kept in a separate account head and shall be utilized only for development of infrastructure or facilities, promotion and facilitation activities for use of fly ash until 100% fly ash utilization level is achieved. Since the said notification provides that the money collected from the sale of fly ash or fly ash based products should be utilized for development of infrastructure for use of fly ash, the petitioner is not prevented from utilizing the money for the work of railways siding. Moreover, the income generated from sale of fly ash is not passed on to the beneficiaries. Hence, we are of the view that it would not be prudent to load the said expenditure on railway siding as additional capital expenditure, when such expenditure is neither covered under change in law nor the income from fly ash utilization is shared with the beneficiaries. Based on the above, the projected additional capital expenditure is not allowed.*

47. The relevant observation in the review order dated 01.05.2017 is as follows:

"13. It is evident from the above that the Commission had disallowed the additional capital expenditure of Rs2431.99 lakh in 2014-15 and Rs733.51 lakh in 2015-16 towards Railway siding mainly on the ground that the notification of the MoEF dated 3.11.2009 provides for 100% ash utilization and that the money collected from the sale of fly ash or fly ash based products should be utilized for the development of infrastructure for use of fly ash. It also observed that the income generated from the sale of fly ash was not being passed on to the beneficiaries and that the petitioner is not prevented from utilizing the money for the work of Railway siding.

The petitioner has submitted that the denial of expenditure of Rs2431.99 lakh in 2014-15 is contrary to the earlier orders as the expenditure on railway siding forms part of the original scope of work and has been deferred for work of execution. It is however noticed from the submissions of the petitioner and the earlier orders of the Commission dated 26.9.2012 in Petition No. 55/2011 and 2.11.2015 in Petition No. 303/GT/2014 that the expenditure towards railway siding had been allowed to the petitioner as it is within the original scope of work of the generating station and within the original cut-off date of 31.3.2015. This aspect was overlooked by the Commission while passing order dated 29.7.2016 wherein the said expenditure was disallowed. This in our view is an error apparent on the face of the order and the same is required to be reviewed. Accordingly, we are inclined to allow the additional capital expenditure of Rs2431.99 lakh in 2014-15 towards railway siding which form part of the original scope of work of the project. Hence review of order dated 29.7.2016 is allowed on this ground.

As regards the expenditure of Rs733.51 lakh in 2015-16, it is noticed that the same is for the work of transportation of dry ash through railway rakes to nearby cement industries and hence the money collected from the sale of fly ash and fly ash based products should be utilized by the petitioner towards fulfilling the obligations of 100% ash utilization as per MoEF notification dated 3.11.2009. Accordingly we find no reason to review the order dated 29.7.2016 and allow the additional capital expenditure of Rs733.51 lakh in 2015-16. There exists no sufficient reasons to review the order dated 29.7.2016 on this ground and accordingly the submissions of the petitioner are rejected. As stated above the expenditure of Rs2431.99 lakh is allowed to be capitalized in 2014-15"

48. TANGEDCO has submitted that MOEF notification dated 03.11.2009 provides that amount collected from sale of fly ash based products by coal / or lignite based thermal power stations or their subsidiary or sister concern unit, as applicable should be kept in a separate account head and shall be utilised

only for development of infrastructure or facilities, promotion and facilitation activities for use of fly ash unit 100% fly ash utilization is achieved. Therefore, the Appellant should utilise the money earned from sale of fly ash for development of Infrastructure for transportation of fly ash through railway rakes. TANGEDCO further submits that said expenditure is neither covered under change in law nor the income from fly ash utilisation is shared with the beneficiaries. Therefore, the claim of the Appellant is not reasonable and is liable to be rejected.

49. However, it is seen from the submissions made by the Appellant that the work of railway siding was claimed under original scope of works in 2014-15 and under change in law in 2015-16 in view of MoEF guidelines regarding 100% utilization of ash, on the contrary we find that the Central Commission overlooked the aspect of work being part of original scope of works and disallowed the full amount vide the Impugned Order and directed to fund the above infrastructure from sale of fly ash.

50. Subsequently, during the proceedings in the review petition, the Central Commission re-examined the issue and considering that the work was covered under the original scope of work, allowed the expenditure for the FY 2014-15 but maintained its stance intact for disallowance in 2015-16 and re-iterated to fund the said amount from sale of fly ash.

51. It cannot be denied that the balance work of Signalling and Telecom system associated with the Railway line during the year 2015-16 after completion of the Rail Line work is part of the main work and is the necessity for operationalisation the main work, therefore, it is part of the original scope of work which was taken-up for meeting the requirement of 100% ash utilisation.

52. Once, in the review order, the Central Commission has taken the conscious decision to allow the work during 2014-15 as it was part of original scope of works, the remaining work of signalling in 2015-16 after railway line work also required consideration to make the facility as functional, however, the Central Commission by allowing the balance work but with the condition that it should be funded from sale of ash, which is the dispute herein.

53. We do not find strength in the decision of the Central Commission, once the original scope works planned for 2014-15 has been allowed, then, its balance work cannot be funded differently, the decision is not harmonious in nature and unreasonable, hence, the complete work should be allowed under the same principle of funding.

54. In view of above, we allow the issue in favour of Appellant.

E. DISALLOWANCE OF PROJECTED ADDITIONAL CAPITAL EXPENDITURE ON ACCOUNT OF DEFERRED WORKS

55. The Appellant in Appeal No. 178 of 2017 has submitted that Central Commission has rejected the Appellant's claim of additional capitalization of original scope works carried beyond cut-off date in 2015-16 by stating that the Appellant has not submitted any reasons / justifications for the delay in completion of the said works and the steps taken by the Appellant to mitigate the delay in the execution of work, further added that the Central Commission has not considered the reasons submitted by the Appellant *vide* its Additional Affidavit dated 07.01.2016.

56. The relevant extract of the order passed by the Central Commission is reproduced as under:

**Deferred Works after the cut-off date:*

24. *The petitioner has claimed total projected additional capital expenditure of Rs 3603.79 lakh in 2015-16 in respect of works indicated Sl. No. 31 to 40 and S No 43 to 46 in the table under para 19 towards Township and colony, Main plant civil works, Offsite civil works, Stores and electrification, Chimney, Condensate polishing unit, Control & Instrumentation, Water pre-treatment system package, CW system, DM plant, Drainage and piping, Air conditioning and ventilation. The petitioner has submitted that these works are within the original scope of work but have got delayed.*

Accordingly, the petitioner has claimed the capitalization of these works and has prayed that the same may be allowed under Regulation 14(1) in exercise of Power to relax under Regulation 54 of the 2014 Tariff Regulations.

25. *The respondent, GRIDCO has submitted that the Commission may not consider the prayer of petitioner to exercise the 'Power to Relax' as the same can be invoked only for technical and procedural considerations and not for commercial and financial considerations.*

26. *We have considered the submission of the parties. It is noticed that these works which were approved by order dated 24.8.2016 have been deferred for execution after the cut-off date of the generating station. The petitioner had sufficient time period of three years from the COD of the generating station till the cut-off date (31.3.2015) for execution of these works. It is however noticed that the petitioner has also not submitted any reasons/justifications for the delay in completion of the said works and the steps taken by the petitioner to mitigate the delay in the execution. Accordingly, in our view there is no reason for us to consider the claim of the petitioner in exercise of the power to relax and allow the capitalization. Hence, the claim of the petitioner for capitalization of the said works in 2015-16 is not allowed.**

57. The Appellant has claimed that some of the works deferred for execution beyond cut-off date of 31.03.2015, however, these works were also part of the original scope and prayed the Central Commission for invoking power to relax under Regulation 54 of Tariff Regulations, 2014 as quoted in the preceding paragraphs.

58. As seen from the order, the Central Commission rejected the claim as the Appellant has also not submitted any reasons/justifications for the delay in completion of the said works and the steps taken to mitigate the delay in the execution, further, stating that there is, as such, no reason for invoking power

to relax, on the contrary, the Appellant has submitted that it had provided justification/documentation for claiming these works vide affidavit dated 07.01.2016, which was not considered.

59. The Respondent No. 5, GRIDCO also submitted that Appellant has not been able to justify cause of delay for seeking extension beyond cut-off date, therefore, there is no justification for invocation of relaxation of power under Regulation 54 of CERC Tariff Regulations, 2014 for allowing the additional capitalisation since the delay in execution of the work within the cut-off date was solely attributable to NTPC.

60. On the contrary, the Appellant submitted that the reason for delay in execution of works is on account of abandoning of works by one of the contractor: M/S B.P. Constructions and thus, the balance works were offloaded to the other Contractor, which took some time, the justification as provided for delay in execution of the works in 2015-16, even, if otherwise, some more documents were required, the Central Commission could have sought the additional documentation.

61. We find the submissions of the Respondent No. 5 as unreasonable in the light of the above submissions of the Appellant.

62. From the above, it is noticed that the Central Commission has negated the justification provided without going into the details of it, therefore, we opine that the Central Commission ought to have considered the information/documents provided by the Appellant or directed the Appellant to provide additional documents, if required.

63. We find it just and reasonable to direct the Central Commission to relook afresh on the basis of the justification provided by the Appellant, seeking

additional documentation, if required for the sake of justice and issue necessary order(s), the matter is remitted back to the Central Commission accordingly.

F. PROPORTIONATE ADDITIONAL EXPENDITURE UNDER BY SPECIAL ALLOWANCE FOR FARAKKA STAGE I & II- CONSTRUCTION OF BRIDGE OVER GANGA-FEEDER CANAL

64. The Appellant in 178 of 2017, has contested that the Central Commission has incorrectly considered the proportionate additional capitalisation of Farakka Barrage from special allowance of Farakka Stage-I&II, the relevant extract of the Impugned Order is quoted as under:

Enabling works (Construction of two Lane Bridge on Ganga Feeder Canal)
30. The petitioner has claimed total projected additional capital expenditure of Rs 5700.00 lakh in 2016-17 towards the Construction of two lane bridge on Ganga Feeder Canal under Regulation 14(1) in exercise of Power to relax under Regulation 54 of the 2014 Tariff Regulations. In justification of the same, the petitioner has submitted that at present only one old (40 years old) narrow public bridge (single lane) exists across the Farakka Feeder Canal owned by Farakka Barrage Projects Authority (FBPA), which connects the Farakka Station and Farakka Township' NH-34. The petitioner has further submitted that since the existing bridge is very narrow the traffic movement is only in one direction at any instant and the traffic from the opposite direction waits on other side resulting in vehicular queue. It has also submitted that the problem has been aggravated due to increased vehicular movement with time and increase in station capacity and over 600 or more loaded vehicles and private vehicles cross the bridge daily including ash trucks and containers that supply materials for day to day working of generating station. It has further submitted that in the event of breakdown of the bridge, the entire traffic along with the vehicles carrying the material for plant's operation comes to a halt. Accordingly, the petitioner has submitted that in view of these difficulties and increased movement of ash trucks due to increased dry ash evacuation, containers etc. the expenditure towards the bridge across Feeder Canal may be allowed.

34. We have considered the matter. It is observed that the construction of the two-lane Bridge over Ganga Feeder Canal is necessary for smooth movement of traffic as well as for the heavy trucks for works related to this generating station. It is also observed that the two-lane Bridge is common to Stages I, II and III of this generating station and accordingly serves all of the stages of this generating station. Considering the fact that the two lane bridge is common to all the stages and is an approach bridge for employees/operating staff/agencies/person from township/, and would contribute to the efficient

*operation of the generation station, we are inclined to allow the additional capital expenditure of Rs 5700.00 lakh claimed by the petitioner. It is noticed that the provision of Regulation 14(1) or 14(3) do not provide for capitalization of additional capital expenditure which have become necessary for successful and efficient plant operation. Since the expenditure of the two-lane Bridge over Ganga Feeder Canal is necessary for smooth operation of the generating station as narrated above, we in exercise of the power under Regulation 54 of the 2014 Tariff Regulation, relax the provision of Regulation 14(3)(viii) and allow the additional capital expenditure incurred in respect of this generation stations. However, out of the total expenditure of Rs 5700.00 lakh claimed, only the proportionate cost of Rs 1357.00 lakh has been allowed in respect of this generating station after apportioning the cost between Stage- I&II and Stage III of Farakka generating station. The remaining cost of Rs 4343.00 lakh shall be considered from special allowance of Stage I and II.**

65. The Appellant has made a detailed submission regarding the usability of the bridge in submission dtd 07.01.2016, which has been recorded in the impugned order, the same is reproduced for the sake of interest of all parties effected:

**33 In response to the directions of the Commission vide Record of proceedings of the hearing dated 17.11.2015, the petitioner vide affidavit dated 7.1.2016 has submitted detailed justification for the same claim as under:*

**Para 5(a)(i): It is submitted that at present there exists only one very old (about 40 years old) single lane bridge across the Farakka Feeder Canal owned and maintained by Farakka Barrage Authority (FBA). This existing bridge connects the Farakka Station and Farakka Township / NH-34 thereby acting as a life line to the Farakka Station. NTPC personnel, all staff and contract labourers use this bridge to reach the station. Further, as the existing bridge is very narrow (single lane), at any particular time the traffic movement is only in one direction and meanwhile traffic from the opposite direction waits on the other side of the bridge resulting in long vehicular queue. Once the traffic clears in one direction, the vehicle movement starts from the opposite direction and vice versa. The problem has further aggravated due to the increased vehicular movement with time and increase in Station capacity. Further, many loaded vehicles and trucks cross (in both directions) the bridge daily including ash trucks and containers that supply materials for day to day working of plant. If there is a breakdown of one vehicle (four or more wheeler) on the bridge, the traffic comes to the halt. There have been instances, in such cases when NTPC personnel/ contract staff has to park the vehicles on the far end of the bridge and walk over the bridge on foot to reach the Station for its operation/ maintenance requirements. The materials required for smooth running of the Station on daily basis has to wait for the bridge to be cleared off for vehicular movement or travel more distance (approx 30-35 kms via Dhuliyān-Pakur) to reach the Station. The single lane existing bridge was constructed during the same period when the Farakka Barrage was commissioned in the year 1975 i.e. the existing bridge is about 40 years old and is presently in a very*

precarious and unsafe condition due to extensive usage/ plying of heavy vehicles over the years. The same being very old also requires lot of repair work for its survival on day to day basis. In such cases the movement of the traffic on the bridge is stopped which leads to traffic jams/ congestion. Due to the poor condition the movement of heavy vehicles on to the bridge is also restricted. In this regard, a snapshot of this existing narrow bridge is attached at Annexure-A. The image also shows a Caution Board at the entry of the bridge reading "BRIDGE IS IN DANGER, HEAVY VEHICLES ARE NOT ALLOWED"

As the movement of material and operating staff (including contract persons) for the Station is from this existing single lane bridge, it is humbly submitted that due to above mentioned difficulties, it became necessary for NTPC to construct a separate new Bridge. In short, this bridge (the new one under construction) will act as a life line for Farakka Station.

Para 5(a)(ii) : It is humbly submitted that the requirement of two lane bridge i.e. one lane for onward and second lane for return traffic, has arisen due to regular problem of traffic jam/ congestion being faced as elaborated in Para-1 due to all round increase in vehicular traffic in the locality including 2 and 4 wheelers compared to time when Farakka Stage-I was constructed. Further with increased plant capacity and dry ash utilization from plant, the movement of ash trucks/containers has also increased causing further traffic congestion. It is further submitted that since the new bridge was required to be constructed from safety point of view also due to the poor condition of existing bridge, the day to day difficulties already being faced were also planned to be mitigated by construction of this new two lane bridge. The execution cost (excluding material cost) of construction of 2 lane bridge/1 lane bridge may not vary much and may be comparable and hence would be always prudent to go for 2 Lane Bridge looking at the current and future requirements

Therefore, keeping in view of the movement of ash trucks / containers and other vehicles, dilapidated condition of the existing bridge which is susceptible to accident, submissions made at Para (1) above and difficulties faced by NTPC, it became necessary to construct a separate two lane bridge over feeder canal connecting Farakka Station to NTPC Farakka Township/ NH-34 for smooth operation of Station and for safety of Men and Materials. In this regard few letters/ correspondence showing the precarious condition of the bridge is attached at Annexure-B.

Para 5(a)(iii) : It is submitted that NTPC had earlier taken up construction of bridge (at location RD 16.5) on Feeder Canal in 1981 (at the time of Farakka Stage-I implementation) to meet the traffic requirement over Feeder Canal between Farakka Station and NTPC Township/ NH-34. The contract of bridge was awarded to Farakka Barrage Authority (FBA). However, the bridge could not be completed due to arbitration issues by the sub-agency of FBA. Later work was awarded to NPCC, however, NPCC also couldn't execute the work. Subsequently, NTPC took over and issued tenders for undertaking the balance work in 2005 and 2007 but due to non-response of the parties the work could not be awarded. In above circumstances, NTPC approached RITES in 2007

to undertake the completion of balance work of bridge (RD 16.5). Since the existing unfinished structure of the unfinished bridge were old, RITES proposed to first study the viability of the existing structure and thereafter undertake the construction if the structure were proved to be viable. This proposed study was to be carried out in Two Phases with a total duration of 14 months. On 13.10.2009, M/s RITES submitted a report on the study recommending that the structure foundation were grossly inadequate for stability and safety point of view under the present and future loading especially in seismic conditions. Keeping the future increase in functional demands also, high investment would be required towards rehabilitation and strengthening of present structure with less residual life of retained portion and maintenance cost would be more. Considering the safety which is of paramount importance and costs involved, it was recommended by RITES to construct a new bridge instead of completing the balance works of unfinished bridge.

Based on the outcome of the study as brought out by M/s RITES in its reports in October 2009, regular traffic congestion/ jams on the existing single lane bridge, dilapidated condition of the existing bridge and keeping in view the safety of persons/ material, decision was taken to construct this new bridge. Accordingly, permission was sought from Farakka Barrage Authority for construction of New Two Lane Bridge over feeder canal on 09.08.2010.

Further, it is humbly submitted that the work of construction of two lane bridge has been included in the original scope of works under Revised Cost Estimates (RCE) duly approved for Farakka Stage-III. Extracts of RCE is attached at Annexure-C.

Para 5(a)(iv) : It is clarified that the Two Lane Bridge over the Feeder Canal under construction is common for all the stages of Farakka Station. It is further submitted that it is only the approach bridge for the employees/ operating staff including the contract/ agency persons from Field Hostel Complex/ Township (TTS)/ NH-34 side to reach the Farakka Station. Thus this bridge acts as life line to the power station therefore, it may not be considered under CSR. This new bridge connecting the township/ NH-34 and station will also be used by general public living in and around the plant area similar to the existing single lane bridge. Similarly, this new bridge shall be used for all Stages and for local public also.

Although the New Bridge is commonly serving both Stages of Farakka Station i.e. Farakka Stage-I&II and Farakka Stage-III, however, the capital cost has been considered in the instant station as it was included in the original scope of works of Farakka Stage-III. The cost may be apportioned to both the stages of Farakka Station by the petitioner if Hon'ble Commission so directs."

66. From the observations of Central Commission in the impugned order, it is seen that the Central Commission is fully satisfied with the usability of bridge for smooth vehicular traffic movement and smooth functioning of Farakka

station, based on which the Central Commission has invoked its power under Regulation 54 to relax provisions for allowing additional capitalisation under Regulation 14 for allowing the additional capital expenditure for Farakka –III and on the same time denied it in Farakka-I&II allowing it under special allowance.

67. The Appellant has argued that the Additional Capital Expenditure incurred by it falls under Regulation 14 and thus cannot be directed to be met under Special Allowance i.e. Regulation 16 of Tariff Regulations, 2014, it is therefore, important to refer the relevant Regulations of Tariff Regulations, 2014, as under:

**14. Additional Capitalisation and De-capitalisation:*

(1) The capital expenditure in respect of the new project or an existing project incurred or projected to be incurred, on the following counts within the original scope of work, after the date of commercial operation and up to the cut-off date may be admitted by the Commission, subject to prudence check:

(i) Undischarged liabilities recognized to be payable at a future date;

(ii) Works deferred for execution;

(iii) Procurement of initial capital spares within the original scope of work, in accordance with the provisions of Regulation 13;

(iv) Liabilities to meet award of arbitration or for compliance of the order or decree of a court of law; and

(v) Change in law or compliance of any existing law;

Provided that the details of works asset wise/work wise included in the original scope of work along with estimates of expenditure, liabilities recognized to be payable at a future date and the works deferred for execution shall be submitted along with the application for determination of tariff.

(3) The capital expenditure, in respect of existing generating station or the transmission system including communication system, incurred or projected to be incurred on the following counts after the cut-off date, may be admitted by the Commission, subject to prudence check:

(viii) In case of hydro generating stations, any expenditure which has become necessary on account of damage caused by natural calamities (but not due to flooding of power house attributable to the negligence of the generating company) and due to geological reasons after adjusting the proceeds from any insurance scheme, and expenditure incurred due to any additional work which has become necessary for successful and efficient plant operation;

Provided also that if any expenditure has been claimed under Renovation and Modernisation (R&M), repairs and maintenance under O&M expenses and

Compensation Allowance, same expenditure cannot be claimed under this regulation...."

**15. Renovation and Modernisation:*

The generating company or the transmission licensee, as the case may be, for meeting the expenditure on renovation and modernization (R&M) for the purpose of extension of life beyond the originally recognised useful life for the purpose of tariff of the generating station or a unit thereof or the transmission system or an element thereof, shall make an application before the Commission for approval of the proposal with a Detailed Project Report giving complete scope, justification, cost-benefit analysis, estimated life extension from a reference date, financial package, phasing of expenditure, schedule of completion, reference price level, estimated completion cost including foreign exchange component, if any, and any other information considered to be relevant by the generating company or the transmission licensee.

.....
(4) Any expenditure incurred or projected to be incurred and admitted by the Commission after prudence check based on the estimates of renovation and modernization expenditure and life extension, and after deducting the accumulated depreciation already recovered from the original project cost, shall form the basis for determination of tariff."

**16. Special Allowance for Coal-based/Lignite fired Thermal Generating station:*

In case of coal-based/lignite fired thermal generating station, the generating company, instead of availing R&M may opt to avail a „special allowance“ in accordance with the norms specified in this regulation, as compensation for meeting the requirement of expenses including renovation and modernisation beyond the useful life of the generating station or a unit thereof, and in such an event, revision of the capital cost shall not be allowed and the applicable operational norms shall not be relaxed but the special allowance shall be included in the annual fixed cost.

.....
(3) In the event of granting special allowance by the Commission, the expenditure incurred or utilized from special allowance shall be maintained separately by the generating station and details of same shall be made available to the Commission as and when directed to furnish details of such expenditure."

68. The Appellant has submitted that the Central Commission while exercising Power to Relax under Regulation 54 of the Tariff Regulations, 2014 has relaxed Regulation 14(3)(viii) of Tariff Regulations, 2014 and allowed proportionate cost of Rs. 1357 Lakhs in Farakka -III, however, disallowed the cost of Rs. 4343 Lakhs, claimed by the Appellant under Additional Capital

Expenditure as per Regulation 14 (1) towards construction of two lane bridge on Ganga Feeder Canal, further arguing that while disallowing the cost of Rs. 4343 Lakhs, the Central Commission directed the Appellant to recover the said cost of Rs. 4343 Lakhs from the Special Allowance granted to Farakka STPS for its Stage I and II.

69. The Appellant further submitted that the Special allowance under Regulation 16 of the Tariff Regulations, 2014 provides for Special Allowance, which is a compensation to a thermal generating station for renovation and modernization beyond its useful life, whereas, the work of construction of two lane bridge over Ganga Feeder Canal was never envisaged under renovation and modernization, it was the compelling reasons that the Appellant has to undertake construction of two lane bridge over Ganga Feeder Canal on account of the precarious condition of the bridge, which fact is also admitted and acknowledged by the Central Commission.

70. The Appellant is agreeable to apportion the total cost of construction i.e. Rs. 5700 Lakhs to both the stages of the project (Stage I & II and Stage III), in case the Central Commission allowed the cost by exercising its power to relax (Regulation 54), as it was necessary for the successful and efficient operation of the plant, however, the Central Commission, while admitting the proportionate cost of Rs. 1357 lakhs apportioned to Stage III, remarked that the remaining cost of Rs. 4343 lakhs shall be realized from the special allowance of Stage I & II.

71. It is seen that the Central Commission has misconstrued the application of Regulation 16 vis-à-vis additional capital expenditure (allowable under Regulation 14), for creation of a separate infrastructure for which the Appellant has evidently incurred an amount of Rs. 5700 Lakhs, additionally the Central

Commission has deviated from the established norm of mandatory capitalization of borrowed funds by providing for a recovery of apportioned cost of Rs. 4343 lakhs, through the special allowance.

72. It cannot be disputed that the Special allowance is a pre-emptive right of the Appellant to be obligatorily allowed for any of its generating unit which has been under commercial operation for over 25 years, whereas Regulation 14 is a provision for seeking expenditure which may be incurred by any 'existing generating station' during the course of its operation, therefore, any co-relation sought to be established by the Central Commission between Regulation 16 and Regulation 14 to deny legitimate expenditure to the Appellant is unjust and unreasonable.

73. On the contrary, the arguments of Respondents were relied upon the Judgement dated 12.05.2015 passed by this Tribunal in Appeal No. 129 of 2012, wherein similar issues were adjudicated, we note here that the said Judgment does not apply to the merits and the facts of the case as in the said Appeal, the Appellant had challenged various Orders passed by the Central Commission disallowing the Additional Capital Expenditure incurred by the Appellant on the premise that the Appellant was availing Special Allowance as per the Regulation 10(4) of the Tariff Regulations, 2009.

74. We find merit in the submissions of the Appellant and directs the Central Commission to re-examine the case and pass fresh order(s) after duly considering the provisions and intent of Regulation 14 and Regulation 16.

**G. ADDITIONAL CAPITAL EXPENDITURE IN KORBA-III
TOWARDS SIMULATOR PACKAGE UNDER THE HEAD OF O&M
EXPENSES**

75. The Appellant in Appeal No. 180 of 2017 has challenged the decision of approval of the expenditure for the Simulator Package under corporate expenses allocated to the O&M norms of various other generating stations on the ground that the expenditure to the tune of Rs. 920 Lakhs was part of the original scope of work Korba-III and any disallowance of capitalization of the said expenditure would be contrary to the principles of the Electricity Act, 2003.

76. The Appellant has further submitted that Central Commission has already allowed such expenses under capital cost, vide orders dated 06.12.2016 in Petition No. 295/GT/2014 and 15.03.2017 in Petition No. 344/GT/2014 respectively in case of Sipat-I and Sipat-II, as per the accounting principle, the expenses against this work cannot be booked under O&M expenses, rather the same has to be capitalized in the books of accounts.

77. The relevant observations of the Central Commission are as below:

42. The petitioner has projected additional capital expenditure of ₹920.00 lakh in 2016-17 for Simulator package on cash basis under Regulation 14(1)(ii) and Regulation 54 of the 2014 Tariff Regulations. In justification, the petitioner has submitted that initially, the provision of Simulator package was not there in FR. However, in view of installation of technologically advanced unit of 500 MW in Korba, the simulator training facility for O&M employees was felt necessary for successful operation of the plant ensuring supply of power to beneficiaries on sustainable basis and hence the same has been incorporated in the revised cost estimate of Korba STPS Stage-III. The petitioner has further submitted that the work is expected to be completed in 2016-17.

43. The Respondent No 1 MPPMCL in its reply dated 1.7.2016 has submitted that the COD of the KSTPS Stage III is 21.03.2011 and accordingly the cut-off date for the plant is 31.03.2014. Thus, the expenditure incurred during 2016-17 on Simulator Package does not come under the purview of Regulation 14(1) (ii), which is applicable for the expenditures incurred up to the cut-off date. Further, the Respondent has submitted that claim of expenditure of ₹920 lakh on simulator package just for training facility for O&M employees of the plant appears to be on very much higher side and thus the claim of petitioner is not justifiable and submitted that the expenditure on training facilities of O&M employees has to be catered from the O&M expenses being recovered from the beneficiaries by the petitioner and therefore should not be allowed.

44. In response to the above the petitioner in its rejoinder dated 22.7.2016 has submitted that it has already prayed for the extension of cut off date by two (2)

years under Regulation 54 i.e. 'Power to relax' for the works pertaining to original scope of work spilling beyond the cut-off date. The petitioner has submitted that since the expenditure against the balance works under the original scope of work is less than 1% of the approved project cost, the petitioner has claimed these works under Regulation 14 (1)(ii) and Regulation 54 of the 2014 Tariff Regulations.

*45. We have gone through the submissions of the petitioner and respondents. We are of the view that since the simulator training facility could be used for training of personnel of other stations as well, it would be more reasonable that this cost is booked under corporate expenses and is allocated to various other generating stations and form part of O&M expenses. We have therefore not considered the same separately.**

78. The Appellant placed before us that the Central Commission has allowed similar relief of Rs 93.34 Lakhs vide order dated 06.12.2016 in Petition No. 295/GT/2014 under original scope of works along with other packages of Sipat-I for project in truing up tariff order for the period 2009-14 period.

79. Undisputedly, the asset is primarily meant for training of personnel working in O&M Department of the Appellant, which will be used for all stations besides Korba-III, however, the asset is of the nature of capital expenditure and does not belong to regular O&M expenditure incurred by Appellant for operating its stations, further, the Central Commission itself has considered this such package as separate package in case of Sipat-I and allowed as part of original scope of works.

80. The Appellant has submitted that the installation was meant for training of personnel on technologically advanced unit of 500 MW in Korba-III, thus, the asset may be used for training of personnel belonging to other stations or personnel belonging to other organisations.

81. Considering the above, the Central Commission is directed to reconsider its decision and passed a reasoned order afresh.

H. DETERMINATION OF NORMATIVE HEAT RATE

82. The Appellant in Appeal No. 180 of 2017 and Appeal No. 240 of 2017 has challenged the decision of the Central Commission considering the boiler efficiency as 85% instead of Design Boiler Efficiency while determining the Design Heat Rate of the units, which resulted in lower Normative Heat Rate, and is contrary to the intent and purpose behind the Regulation 36(C)(c) of Tariff Regulations 2014.

83. It has been submitted that Central Commission has, however, interpreted and applied provisions under Regulation 36(C)(c) differently for other stations, the references are placed as under:

- i. Farakka-III (Para 67&68 in order dated 03.03.2017 in Petition No. 280/GT/2014),
- ii. Mauda-I (Para 58-62 in order dated 01.02.2017 in Petition No. 328/GT/2014),
- iii. Simhadri -II (Para 76 to 78 in order dated 29.07.2016 in Petition No. 294/GT/2014),
- iv. Kahalgaon -II (para 72&73 in order dated 21.01.2017 in Petition No. 283/GT/2014),
- v. Rihand -III (Para 55&56 in order dated 06.02.2017 in Petition No. 372/GT/2014).

84. The Respondent No.2, MPPMCL has contended that the Tariff Regulations 2014 specifies the normative minimum boiler efficiency of 86.00% in case of sub- Bituminous Indian Coal, whereas, the Central Commission has considered a rate of 85% boiler efficiency for this plant, as this thermal generating station has its COD on or after 01.04.2009 till 31.03.2014, based on the provision contained in Regulation 26(B)(a) which provides for an efficiency of 85% for sub- Bituminous Indian Coal, further, contended that instead of considering the efficiency as provided in the Tariff Regulations, 2009

the Central Commission must have considered the efficiency @ 86% as provided in Regulation 2014, the efficiency and economical use of resources has to be ensured and consumers interest has to be safeguarded in accordance with Section 61 (c) & (d), whereas the plant which were existing as on 01.04.2009 were allowed a GSHR of 2375 kCal/kWh whereas, the Appellant has been allowed a GHSR of 2390.52 kCal/kWh. Thus, the plant which has been commissioned in year 2011 has been less efficient to those which were commissioned before 01.04.2009.

85. The Appellant submitted that the Central Commission has considered the boiler efficiency at 85% instead of guaranteed boiler efficiency of 84.91% as per the Original Equipment Manufacturer (OEM), with a margin on 4.50% as specified in the Tariff Regulations, 2014, for the purpose of computation of Design Heat Rate for the period from FY 2014-19, whereas, the Central Commission considered the boiler efficiency at 84.91% (for Korba Stage III) and 84% (for Vindhyanchal Stage IV) for the same quality of coal, for the tariff period FY 2009-14, in computing the gross station heat rate.

86. The relevant Regulation 36(C)(c) of the Tariff Regulations, 2014 specifies the gross station heat rate, applicable to units/ stations commissioned on or after 01.04.2009 till 31.03.2014; the applicable Regulation as the units for both the Stations were commissioned prior to 31.03.2014, as per the said regulation, design heat rate, inter alia, means the unit heat rate derived from the design turbine cycle heat rate and guaranteed boiler efficiency. The relevant regulation (ref: Page No. 365 of the appeal paperbook) is reproduced hereunder:

“(C) Gross Station Heat Rate

...

(c) Thermal Generating Station having COD on or after 1.4.2009 till 31.03.2014.

(i) Coal-based and lignite-fired Thermal Generating Stations = $1.045 \times \text{Design Heat Rate (kCal/kWh)}$ Where the Design Heat Rate of a generating unit means the unit heat rate guaranteed by the supplier at conditions of 100% MCR, zero percent make up, design coal and design cooling water temperature/back pressure:

Provided that the heat rate norms computed as per above shall be limited to the heat rate norms approved during FY 2009-10 to FY 2013-14.*

87. In the present case, the Appellant had submitted that the Guaranteed Design Gross Turbine Cycle Heat Rate is 1944.44 kCal/kWh and Design/ Guaranteed Boiler Efficiency is 84.91%, which works out the Gross Station Heat Rate of the generating station for FY 2014-19 is 2393.05 kCal/kWh (= $1.045 \times 1944.40 / 0.8491$), however, the Central Commission determined Gross Station Heat Rate of the generating station for FY 2014-19 as 2390.52 kCal/kWh by considering the boiler efficiency as 85%, which is not provided under the Tariff Regulations, 2014.

88. Further, as per Regulation 36(C)(c) of Tariff Regulations 2014 as quoted above, the computed heat rate norms shall be limited to or less than the heat rate norms approved during FY 2009-10 to FY 2013-14, in the instant case the claimed gross station heat rate in 2014-19 is 2393.05 kCal/kWh whereas the gross station heat rate approved by the Central Commission for Korba-III for 2009-14 vide Order dated 03.05.2012 in Petition No 247/2010 was 2438.80 kCal/kWh.

89. Considering that the gross station heat rate of 2393.05 kCal/kWh claimed by the Appellant for 2014-19 is less than the gross station heat rate approved during 2009-14 in compliance with the Regulation 36(C)(c) of Tariff Regulations 2014 and thus ought to be allowed.

90. As already noted above, the approach, adopted by the Central Commission, in the Impugned Order is at variance with the practice followed by it in the Orders for 2014-19 period for several other stations, the Central Commission is expected to maintain a consistent stand.

91. Based on above we direct the Central Commission to revise the Heat Rate for Korba-III and Vindhyanchal-IV in 2014-19 period based on actual design boiler efficiency for consistency with its other orders. The issue is decided in favour of appellant.

I. DISALLOWANCE OF THE ADDITIONAL CAPITAL EXPENDITURE TOWARDS WAGON TIPPLER

92. The Appellant in Appeal No. 311 of 2017 has contested that the need for augmentation of fuel receipt system was due to the non-materialization of adequate quantity of coal from coal mines of the Sipat-I, adding Sipat-I was procuring Coal through the MoU route pursuant to which a Fuel Supply Agreement ("FSA") was signed with Coal India Limited ("CIL") after presidential directive thereby assuring coal corresponding to PLF of 68% without any penalty which was lower in comparison to the quantum needed for normative PLF of 85% for fixed cost recovery for Sipat-I.

93. However, due to less supply of coal, the Station is constrained to procure coal from non-linked mines which is supplied through Box N wagons and has to be unloaded by a Wagon Tippler.

94. Further on account of nationwide shortage of coal, the Appellant installed wagon tippler at Sipat-I, however, the Central Commission disallowed the claim of the Appellant considering achievement of Plant Availability Factor ("PAF") for the FY 2012-13 to FY 2015-16, which was more than the NAPAF, ignoring the efforts made by Appellant for procuring balance coal during different years from Box N wagons from different sources.

95. The Appellant has further submitted that Sipat-I, being a new station, is not entitled to any additional allowance such as compensation allowance or special allowance etc, and hence, it may not be possible to recover the Additional expenditure from the Tariff, also added that the Central Commission has not maintained consistency within its stand and has acted in contravention to its own orders passed in the cases of Farakka STPS Stage I and II, Kahalogaon Stage II, VSTSP, wherein it has rightly allowed installation of Wagon Tippler and associated systems due to non-materialization of coal from linked mines.

96. The Central Commission on this issue has observed in impugned order as below:

**Wagon Tippler*

33. Against the amount of ₹1500.00 lakh allowed towards Wagon tippler in 2013-14 in order dated 22.8.2013 in Petition No. 28/2011, the petitioner has claimed projected additional capital expenditure of ₹2500.00 lakh in 2014-15 and ₹5980.00 lakh in 2015-16 under Regulation 14(3)(ii) & 14(3)(x) of the 2014 Tariff Regulations. In justification of the same, the petitioner has submitted that as per the Presidential directive for New Fuel Security Agreement (FSA), the receipt of coal at the generating station through MGR system is not sufficient to run the plant at PLF/PAF of 85%, necessary for the generator for fixed charge recovery as per the 2014 Tariff Regulations. The petitioner has also submitted that as per the presidential directive, the coal company is bound to supply only upto 80% of the Annual Contracted Quantity (ACQ) without penalty, which does not secure the availability of fuel to the generator even to the extent of generation corresponding to NAPAF required for Fixed Cost recovery of the plant. The petitioner has further submitted that the non availability of coal shall also not ensure the supply of power at sustainable basis to the beneficiaries at higher PLF. The petitioner has submitted that the Wagon Tippler and associated accessories/locom is required to overcome the

deficiency in coal receipt system so that the quantum of coal being received from non-linked mines through Box-N wagons of Indian Railways, may be unloaded properly at site. Accordingly, the petitioner has submitted that the Commission may allow the expenditure against the augmentation of fuel receipt system under the Regulation 14(3)(x) as well as under the Regulation 14(3)(ii) of the 2014 Tariff Regulations.

34. The respondent, MPPMCL has submitted that the petitioner has not submitted any proper justification for claiming such expenditure even when the petitioner has achieved Target Availability during the years 2013-14, 2014-15 and 2015-16 as noticed from the REA prepared by WRPC. Accordingly, it has submitted that the claim for the year 2014-15 may be disallowed as Regulation 14(3)(x) is applicable only after cut-off date of the generating station. The respondent has further submitted that there is sufficient coal available to the petitioner for the period 2013-14 to 2015-16 and therefore the claim may be disallowed.

35. We have examined the matter. It is noticed that the petitioner in support of its claim for Capitalization of Wagon Tippler had not substantiated the shortage of coal experienced by the generating station and its impact on the Plant Availability Factor for the period 2012-13 to 2014-15. As pointed out by the respondent, MPPMCL the Plant Availability Factor of the generating station has been above the normative availability since 2013-14. The details of the cumulative plant availability factor for the year 2012-13 to 2015-16 is as under:

Cumulative plant availability factor (%)	
2012-13	83.3533
2013-14	89.6247
2014-15	89.0274
2015-16	87.8533

36. It is evident from the above that the cumulative Plant Availability Factor for the generating station is well above the normative plant availability factor, except for the year 2012-13. The petitioner has also not substantiated the shortage of coal for the generating station. In this background, we are not inclined to allow the additional capital expenditure of ₹2500 lakh in 2014-15 and ₹5980 lakh in 2015-16 claimed by the petitioner. We direct accordingly.*

97. From the above it is understood that the Central Commission did not allow the Wagon tippler as the Appellant did not successfully substantiate its claim of fuel security, as observed by the Central Commission for NAPAF from 2012-13 to 2015-16.

98. However, the Appellant in the instant appeal has submitted that in original scope of scheme, the track hopper system was envisaged for unloading of coal through BOBR wagons from linked mines, however, the

station started facing the fuel shortage from the beginning of its commercial operation and after signing of FSA under the Presidential Directive.

99. There was a need to make the alternate arrangement for unloading the additional coal being arranged from non-linked sources and received in Box-N wagons, the Central Commission has failed to consider the arrangement during different years through Box-N wagons that to from different sources, not only to ensure sustainable supply of power to the beneficiaries, but also to achieve the actual PAF as stated by the Central Commission, rather it would have incurred under-recovery of fixed charges.

100. The Respondent, MPPMCL has contended that the Appellant has modified the fuel receiving system without any proper justification i.e. no proper justification has been provided for claiming such expenditure even when the Station has achieved target availability during the years 2013-14 to 2015-16 and therefore, the same may be disallowed as Regulation 14 (3)(x) is applicable only after cut-off date of the generating station.

101. The Respondent further argued that sufficient coal was available during the period 2013-14 to 2015-16 and therefore, the Central Commission has rightly disallowed the claim of the Appellant and has passed a reasoned order.

102. The Appellant contended that the Central Commission has failed to appreciate the problems of manual unloading of coal from Box-N wagons, which is highly unsafe practice of coal onloading as manual unloading increases the cycle time of the rake by approx. 4 to 5 hours, thereby causing Demurrage charges on the generator for detention of the subsequent rakes, additionally, the mobilisation of manpower during festivals and rainy season for coal unloading is a herculean task.

103. Undisputedly, the automated facilities cannot be compared with the manual unloading of coal, therefore, the reason considered that only because the Plant Availability Factor is getting achieved by the generator even through manual unloading of coal from BOXN wagons is highly unsafe. The only safe & reliable mechanism for unloading coal from BOXN wagons is through Wagon Tippler.

104. It was submitted by the Appellant that Central Commission has not considered the material fact that the decision for installation of Wagon Tippler was taken by it in the scenario of shortage of coal, which was a countrywide problem during the period 2009-14 and was also recognised by the Central Commission also and accordingly, the normative PAF of 83% was allowed for coal stations for fixed charge recovery, subject to mid-period review. In such a scenario, it was highly unpredictable and unlikely to envisage that there will be any improvement in the receipt of coal through BOBR (Bottom Opening Bottom Release) wagons.

105. The Appellant further, submitted the quantum of receipt of coal through Box-N wagon as is still maintain, as shown below:

FY	Coal receipt thru' Box-N Wagons (LMT)	Contribution of Box-N receipt to PAF of Station
2012-13	12.45	12%
2013-14	22.57	21%
2014-15	21.96	20%
2015-16	14.93	14%
2016-17 (till Dec'16)	10.17	10%

106. From the submissions of Appellant, it is seen that the Appellant has taken up the scheme based on coal shortage situation faced during 2009-14, there

is no denying of the fact that in view of coal shortage situation in the country, the Central Commission itself provided lower availability norms and the manual unloading of BoxN wagons is highly unsafe and inefficient way of unloading the coal.

107. It is pertinent to note here that the Central Commission has recorded the importance of Wagon Tippler, as seen from the order dated 23.05.2012 in Petition No 245/2009, as under:

*"31. The submissions of the parties have been examined. It is noticed that substantial quantity of coal was being received through the railway system supplied in Box-N wagons. From the submissions made by the petitioner in Petition No 189/2010 (as referred to in the tabular Order in Petition No. 245-2009 Page 16 of 31 statement in Table-I under paragraph 7(b) of the order dated 25.4.2012), it is evident that this generating station was in operation with a Target Availability of 91-92% (approx) during the period 2005-06 to 2007-06 even without Wagon Tippler. However, **considering the fact that installation of Wagon tippler would bring about reduction in unloading time of coal rakes and shall give flexibility in overall movement of rakes which would reduce the apprehension of diversion of wagons by the railways, the claim of the petitioner is justified.** Also, if the petitioner is unable to arrange coal for generation up to the specified NAPAF of 85%, it would not be able to recover the full fixed charges which include the cost of Wagon tippler. This, according to us, would adequately take care of the concerns raised by the respondent beneficiaries. Moreover, the utilities are resorting to blending of imported coal taking into account the overall shortage of coal in the country. Considering the above factors in totality, we allow the expenditure claimed by the petitioner for Wagon Tippler and its associated works, under Regulation 9 (2) (vi) of the 2009 Tariff Regulations. —"*

108. We, therefore, opined that the decision of the Central Commission to this extent is not justifiable, as such, the prayer is allowed.

ORDER

For foregoing reasons as stated supra, we are of the considered view that the captioned Appeals being Appeal No. 25 of 2017, Appeal No. 178 of 2017, Appeal No. 180 of 2017, Appeal No. 240 of 2017 and Appeal No. 311 of 2017 filed by NTPC have merit and are allowed.

The Impugned Orders passed by the Central Electricity Regulatory Commission being Order dated 29.07.2016 in Petition No. 294/GT/2014, Order dated 03.03.2017 in Petition No. 280/GT/2014, Order dated 03.03.2017 in Petition No. 340/GT/2014, Order dated 10.03.2017 in Petition No. 339/GT/2014 and Order dated 29.03.2017 in Petition No. 337/GT/2014 are set aside to the extent as concluded in the foregoing paragraphs.

The Central Electricity Regulatory Commission is directed to pass reasoned order expeditiously in strict compliance to the observations and conclusions made by us, expeditiously but not later than four months from the date of this judgment.

The captioned Appeals are disposed of accordingly.

Pronounced in the Open Court on this 1ST DAY OF DECEMBER, 2022.

**(Sandesh Kumar Sharma)
Technical Member**

**(Justice R. K. Gauba)
Officiating Chairperson**

REPORTABLE / NON-REPORTABLE

NI-76 /Bilaspur/23

Date:- 02/08 /2023



CHHATTISGARH ENVIRONMENT CONSERVATION BOARD

Paryawas Bhawan, Sector – 19,

Nava Raipur Atal Nagar, Raipur (C.G.) – 492 002

E-mail-hocecb@gmail.com

No. 3292/TS/CECB/2023

Nava Raipur Atal Nagar, Dated: 02/08/2023

To,

M/s NTPC Limited
Sipat Super Thermal Power Project,
PO- Ujjawal Nagar, Sipat,
District - Bilaspur (C.G.)

Sub: "Permission to Establish" for Light Weight Aggregate - 50,000 Cubic Meters/Year at PO- Ujjawal Nagar, Sipat, Distt- Bilaspur (C.G.)

Ref - Your online application no. 12021172, dated: 10/03/2023 and subsequent correspondence ending dated: 18/04/2023.

— 000 —

Without prejudice to the powers of this Board under the Water (Prevention and Control of Pollution) Act, 1974, and the Air (Prevention and Control of Pollution) Act, 1981 and without reducing your responsibilities under the said Acts and after going through your proposal for achieving the effluent and gaseous emission standards, it is to inform you that this Board grants you permission to establish for Light Weight Aggregate - 50,000 Cubic Meters/Year at PO- Ujjawal Nagar, Sipat, Distt- Bilaspur (C.G.) subject to fulfilment of the following terms and conditions.

Terms & Conditions: -

1. Industry shall install Light Weight Aggregate plant as a Pilot plant within existing NTPC Sipat plant premises. No additional land shall be acquired and utilized for this Pilot plant.
2. Industry shall obtain separate permission for installation of Light Weight Aggregate plant for commercial purpose.
3. Industry shall provide adequate facility for proper treatment of industrial and domestic effluent generated. Industry shall ensure that the treated effluent quality meet the standards prescribed by Board published in Gazette Notification dated 25.03.88. Industry shall provide proper arrangement of suitable drains/pipe networks to ensure adequate flow for full utilization of treated effluent generated inside the premises. Treated effluent shall be utilized either in process or for land application only. No effluent shall be discharged out side of the factory premises in any circumstance. The major parameters of treated effluent shall conform the limits as follows :-

S. No.	Parameters	Limits
1.	pH	5.5 - 9.0

2	Suspended Solids:	100 Milligram per Liter
3	BOD	30 Milligram per Liter
4	COD	250 Milligram per Liter
5	Oil and Grease	10 Milligram per Liter

Chhattisgarh Environment Conservation Board may further stipulate stringent limit depending upon environmental conditions.

4. Any liquid effluent what so ever generated from industrial activities shall not be discharged into the river or any surface water bodies under any circumstances, and it shall be reused wholly in the process / plantation within premises. All the industrial effluent generated shall be re-circulated / reused after proper treatment. The un-treated / treated domestic effluent shall not be discharged into the river or any surface water bodies. The treated domestic effluent shall be used for plantation purpose after proper disinfection. Industry shall make proper arrangements of suitable drains / pipe networks to ensure adequate flow for utilization of treated effluent inside the premises. The concept of zero discharge shall be maintained. Arrangements shall be made that effluents and storm water do not get mixed.
5. Industry shall make arrangements like installation of digital water meter separately for under ground as well as surface water, reuse of non potable water etc. as per NGT order dated 15/11/2022 on OA no. 392/2022 for use of water.
6. Industry shall provide appropriate air pollution control arrangements of adequate capacity and high efficiency at all point and non point sources to ensure particulate matter emission less than 50 mg/Nm³ all the time. Industry shall install suitable & effective air pollution control equipments at all transfer points, junction points etc. also. All the conveying system, transfer point, junction point etc. shall be covered. Adequate provision shall be made for sprinkling of water at strategic locations to ensure dust does not get air borne. For controlling fugitive dust, regular sprinkling of water in vulnerable areas of the plant shall be ensured. All air pollution control systems shall be kept in good running condition all the time and failure (if any), shall be immediately rectified without delay, otherwise, similar alternate arrangement shall be made. In the event of any failure of any pollution control system adopted by the Industry, the respective production unit shall not be restarted until the control measures are rectified to achieve the desired efficiency. Industry shall also follow the standard prescribed by Ministry of Environment, Forest and Climate Change Government of India, New Delhi vide notification on G.S.R. 612 (E) dated 25/08/2014 and subsequent notification no GSR 416(E) dated 10/05/2016 for the cement plant.
7. The height of all stacks attached with various particulate matter / air pollutants emission units shall be maximum of the following: -
 - a. Based on $H=14(Q)^{0.3}$ (where Q is emission rate of SO₂ in Kg/Hr. and H is Stack height in meters) or,
 - b. Based on the standards for minimum height of the stacks specified by Ministry of Environment, Forest and Climate Change, Government of India or,

c. Minimum height of stack - 30 meters.

Industry shall provide emission monitoring facilities like easy ladders, platform, porthole etc. in the stack(s) at appropriate height, as per Emission Regulation Part – 3 (ERP -3) norms issued by CPCB.

8. Industry shall install separate electric metering arrangements with time totalizer and interlocking arrangement for the running of pollution control device(s). These arrangements shall be made in such a fashion that any non-functioning of pollution control device / devices shall immediately stop the electric supply to the raw coal supply system and shall remain tripped till the pollution control device / devices are made functional again / rectified to achieve the desired efficiency.
9. Adequate measures for control of fugitive emissions shall be provided such as water spraying arrangements on roads, loading and unloading points, and transportation etc. All conveyer belts (conveying system), transfer points, junction points etc. (if any) shall be covered. Fugitive dust emissions from all sources shall be regularly monitored and data shall be recorded properly.
10. Fly ash and chemical additives shall be stored in silos only. Coal shall be stored in covered shed. Industry shall not store raw materials in open areas under any circumstances.
11. Industry shall provide adequate, safe & scientific arrangement for handling, management and disposal of all solid wastes, sludge etc. generated. Solid wastes generated from plant shall not be stored on land in open areas in any circumstances. Non hazardous and hazardous wastes materials shall be stored separately and disposed off in safe and scientific manner. Industry shall submit characterization report of all the waste generated. As per characterization report, if any waste comes under the purview of Hazardous and Other Wastes (Management and Trans Boundary Movement) Rules, 2016 (as amended) Industry shall obtain letter of authorization under Hazardous and Other Wastes (Management and Trans Boundary Movement) Rules, 2016 from the Board and comply with the rule.
12. All internal roads shall be made pucca. Good housekeeping practices shall be adopted by the industry.
13. Industry shall ensure Compliance of Notification dated 31/12/2021 and amendments issued by MoEF & CC regarding utilization of ash.
14. Industry shall ensure transportation of raw materials and solid wastes through mechanically covered vehicle. Meanwhile transportation of raw materials and solid wastes shall be carried out through safely and securely covered vehicle with tarpaulin or any other suitable materials.
15. Industry shall provide proper arrangement to control the noise pollution. Industry shall install appropriate noise barriers/control measures including acoustic hoods, silencers, enclosures etc. on all sources of noise generation to control the noise before commissioning of the plant. The ambient noise level shall not exceed 75 dB (A) during daytime and 70 dB (A) during nighttime within factory premises.
16. Industry shall install Garland drains and collection pits for each stock pile to arrest the run-off in the event of heavy rains and to check the water pollution due to surface run off.
17. Industry shall adopt rainwater-harvesting technique in the project area and residential area (if any) for recharge of ground water. The rainwater-

- harvesting technique shall be incorporated right from the design stage of all structures.
18. Wide green belt of broad leaf local species shall be maintained the plant premises. As far as possible maximum area of open spaces shall be utilized for plantation purposes.
 19. Industry shall establish an environmental management cell to carryout function relating to environmental management under the supervision of senior executive who will directly report to the head of organization. A full-fledged laboratory with qualified technical / scientific staff shall be provided to monitor the influent / effluent quality, ground water quality, storm water / runoff quality, surface water quality, soil quality, ambient air quality, stack emission and environmental samples etc.
 20. The issuance of this permission does not convey any property rights in either real or personal property, or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Central, State or local laws or regulations.
 21. Industry shall obtain all necessary statutory clearances / licenses / permissions from concerned Central Government / State Government Departments, Boards, Bodies and Corporations etc. Industry shall follow direction issued by Central Government / State Government, Central Pollution Control Board / Chhattisgarh Environment Conservation Board from time to time regarding control of water & air pollution and for environmental conservation.
 22. Industry shall follow any other conditions given at the time of grant of consent for operation under the Water (Prevention & Control of Pollution) Act, 1974 and the Air (Prevention & Control of Pollution) Act, 1981.
 23. This permission to establish shall be valid for the period of **five years** effective from the date of issue of this letter. This permission to establish shall be treated as cancelled in case, no construction activity has been started on the site regarding establishment of the industry during this period. Chhattisgarh Environment Conservation Board reserves the right to extend the validity period / not to extend the validity period / cancel / withdraw the permission to establish of the industry, based on the construction activities carried out on the site regarding establishment of the industry.
 24. Any change in production capacity, process, project profile etc. shall be intimated to the Board and prior permission of the Board shall be obtained for the same.
 25. Board reserves the right to amend / cancel any of the above conditions, stringent the emission / effluent limits stipulated above and add new conditions as and when deemed necessary in the interest of environmental protection, change in the project profile or non-satisfactory implementation of the stipulated conditions etc.

The consent (for operation) as required under the Water (Prevention & Control of Pollution) Act, 1974 and Air (Prevention & Control of Pollution) Act, 1981 shall be granted after fulfilment of all the conditions mentioned above. For this purpose Industry shall have to make an application to this Board in the prescribed proforma. The applicant shall not without valid consent (for operation) of the Board bring into use any out let for the discharge of effluent and particulate matter/gaseous emission.

Please acknowledge the receipt of this letter.

For & on behalf of
Chhattisgarh Environment Conservation Board

Member Secretary

Chhattisgarh Environment Conservation Board
Nava Raipur Atal Nagar, Raipur (C.G.)

Endt. No. 3293/TS/CECB/2023

Nava Raipur Atal Nagar, Dated: 02/08/2023

Copy to :-

1. Chief Engineer (Commercial), Chhattisgarh State Electric Distribution Company Limited, Bilaspur, for information and necessary action please. The power shall be released only after submission of the copy of "Consent to Operate" issued by Chhattisgarh Environment Conservation Board, Raipur.
2. Regional Officer, Regional Office, Chhattisgarh Environment Conservation Board, Bilaspur.

Sd/-

Member Secretary

Chhattisgarh Environment Conservation Board
Nava Raipur Atal Nagar, Raipur (C.G.)



NI - 47/Bilaspur/2024

Dated - 26/03/2024

CHHATTISGARH ENVIRONMENT CONSERVATION BOARD

Paryavas Bhawan, North Block, Sector - 19,
Nava Raipur Atal Nagar, District - Raipur (C.G.)
e-mail - hocecb@gmail.com

No. 10409/TS/CECB/2024

Nava Raipur Atal Nagar, Dated: 26/03/2024

To,

M/s NTPC Limited
 Sipat Super Thermal Power Project,
 PO- Ujjawal Nagar, Sipat,
District - Bilaspur (C.G.)

Sub: - Consent under section 25 of the Water (Prevention and Control of Pollution) Act, 1974 and under Section 21 of the Air (Prevention and Control of Pollution) Act, 1981.

Ref:- 1. Permission to Establish for Light Weight Aggregate - 50,000 Cubic Meters/Year vide letter no. 3292/TS/CECB/2023 Nava Raipur Atal Nagar, Dated 02/08/2023
 2. Your online application no. 14233884, dated 18/11/2023.

With reference to your above application, consents under section 25 of the Water (Prevention and Control of Pollution) Act, 1974 and under section 21 of the Air (Prevention and Control of Pollution) Act, 1981 are hereby granted for the period of one year from the first day of the month of commissioning of the plant, subject to the fulfillment of the terms and conditions annexed hereto as **PART 'A' & 'B'** respectively.

These consents are valid for following products & production capacity:-

Name	Capacity
Light Weight Aggregate	50,000 Cubic Meters Per Year (Fifty Thousand Cubic Meters Per Year)

Please acknowledge the receipt of this letter.

For & on behalf of
 Chhattisgarh Environment Conservation Board.

Member Secretary

Chhattisgarh Environment Conservation Board
 Nava Raipur Atal Nagar, District - Raipur (C.G.)

Encl. No. 10410/TS/CECB/2024

Nava Raipur Atal Nagar, Dated: 26/03/2024

Copy to:-

Regional Officer, Chhattisgarh Environment Conservation Board, Bilaspur (C.G.)

Sd/-

Member Secretary

Chhattisgarh Environment Conservation Board
 Nava Raipur Atal Nagar, District - Raipur (C.G.)

PART- 'A'

CONSENT LETTER

No: 47/NICECB/2024 Nava Raipur Atal Nagar, Dated: 26/03/2024
Sub: Consent to M/s NTPC Limited for the discharge of effluent under section 25/26 of the Water (Prevention & Control of Pollution) Act, 1974.
Ref: Online application no. 14233884, dated: 18/11/2023 of M/s NTPC Limited.

1. With reference to the above application for consent to discharge of effluent into the natural water courses under the Water (Prevention & Control of Pollution) Act, 1974, here-in-after referred to as the Act, M/s NTPC Limited is authorized by the State Board to discharge its industrial and other effluents arising out of their premises into the local stream/river/well in accordance with the general and special conditions as mentioned in the Annexure.
2. This consent shall be valid for a period of one year from the first day of the month of commissioning of the plant.

This consent is valid for following product and production capacity -

Name	Capacity
Light Weight Aggregate.	50,000 Cubic Meters Per Year (Fifty Thousand Cubic Meters Per Year)

Please acknowledge the receipt of this letter.

For & on behalf of
Chhattisgarh Environment Conservation Board

Sd/-
Member Secretary
Chhattisgarh Environment Conservation Board
Nava Raipur Atal Nagar, District - Raipur (C.G.)

Seal
Enclosure: Annexure

(I)
ANNEXURE

M/s NTPC Limited

Location of Factory:

PO- Ujjawal Nagar, Sipat, Dist- Bilaspur (C.G.)

Vide consent no. 47 /NI/CECB/2024 Dated :26/03/2024

A. GENERAL CONDITIONS: -

1. All discharges authorized shall be consistent with terms and conditions of this Consent Facility expansions, production increases or process Modifications which result in new or increased discharges of pollutants must be reported by submission of a new Consent, application or if such new, or increased discharge does not violate the effluent limitations specified in the Consent, by submission to the Board details of such new or increased discharges of pollutants in which case the consent may be modified to specify effluent limitations for any pollutants not identified and limited here in the discharge of any pollutant more frequently than or at a level in excess of that identified and authorized by the Consent shall constitute a violation of the terms and conditions of the Consent.
2. After notice and opportunity for the hearing, this consent may be modified, suspended or revoked by the Board in whole or in part during its term for cause including, but not limited to the following: -
 - (a) Violation of any terms and conditions of this Consent.
 - (b) Obtaining this Consent by misrepresentation or failure to disclose fully all-relevant facts
 - (c) A change in any condition that requires temporary or permanent reduction or elimination of the authorized discharge.
3. Notwithstanding para(2) above, if a toxic effluent standard or prohibition (including any schedule of compliance specified in such effluent standard or prohibition) is established for a toxic pollutant which is present in the discharge authorized here in and such standard or prohibition is more stringent than any limitation upon such pollutant in this Consent the Consent shall be revised or modified in accordance with the toxic effluent standard or prohibition that the Board may consider and the applicant shall be so notified.
4. The applicant shall allow the staff of Chhattisgarh Environment Conservation Board and/or their authorized representative, upon the Presentation of credentials:
 - (a) To enter upon the applicant's premises where an effluent source is located or in which any records are required to be kept under the terms and conditions of this Consent,
 - (b) To have access to and copy at reasonable time any records required to be kept under the terms and conditions of this Consent.

- (c) To inspect at reasonable time any monitoring equipment or monitoring method required in this Consent, or
 - (d) To sample at reasonable time any discharge of pollutants
5. The applicant shall at all times maintain in good working order and operate as efficiently as possible all treatment or control facilities of system installed or used by him to achieve compliance with the terms and conditions of this Consent.
 6. The issuance of this Consent does not convey any property rights in either real or personal property or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Central, State or local laws or regulation.
 7. The Consent does not authorize or approve the construction of any physical structures or facilities or the undertaking of any work in any water course.
 8. The specific effluent limitations and other pollution controls applicable to the discharge permitted here in are set forth below as specific conditions. Also set forth below are self-monitoring and reporting requirements. Unless otherwise specified, the applicant shall submit duplicate original copies of all reports to the Chhattisgarh Environment Conservation Board. Except for data determined to be confidential all such reports shall be available for public inspection at the office of the Chhattisgarh Environment Conservation Board. Knowingly making any false statement on any such report may result in the imposition of criminal penalties as provide for in section 42 of the Act.

B. SPECIAL CONDITIONS: -

1. Initial Effluent limitation during the period beginning on the effective date of this consent and lasting until one calendar year discharge from outfalls shall be limited and monitored by the applicant as specified below: -

- (a) The following shall be limited by the applicant as specified:

S.No.	Effluent Characteristics	Discharge Limitation				Monitoring Requirements	
		Average		Maximum		Frequency of Measurement	Type of Sample
		Mg/l	Kg/Day	Mg/l	Kg/Day		

Daily/Weekly/Monthly/Tri-monthly:

Grab/ 24 Hours Composite

In Addition to above discharge shall be limited and monitored as specified below

S.No.	Effluent Characteristics	Discharge Limitation				Monitoring Requirements	
		Average		Maximum		Frequency of Measurement*	Type of Sample †
		Mg/l	Kg/Day	Mg/l	Kg/Day		

Daily/Weekly/Monthly/Tri-monthly
Grab/ 24 Hours Composite

For the purpose of this sub-section, the daily average discharge is the total discharge by weight during the calendar month divided by the number of days in month the production or commercial facility was operating for the purpose of the sub-section the daily maximum discharge means the total discharge by weight during any calendar day.

(b) The pH shall not be less than 5.5 or greater than 9.0

2. Final effluent Limitation: - During the period beginning from date of issue of consent letter and lasting until the date of expiration of this Consent, discharge from the outfalls shall be limited and monitored by the applicant as specified below:-

(a) The following shall be limited and monitored by the applicant as specified.

S. No.	Effluent Characteristics	Discharge Limitation				Monitoring Requirements	
		Average		Maximum		Frequency of Measurement*	Type of Sample †
		Mg/l	Kg/Day	Mg/l	Kg/Day		
1	B.O.D	-	-	30	0.045	Monthly	24 hours Composite
2	C.O.D	-	-	250	0.40		
3	S.S.	-	-	100	0.16		
	pH 5.5 to 9.0 Flow: 1.6 Cum/Day (Industrial & Domestic)					Daily	Grab

* Daily/Weekly/Monthly/Tri-monthly

† Grab/ 24 Hours Composite

Additional, outfalls shall be monitored as follows:

- (i) Flow, Temperature and Total solids: One per month
- (ii) Grab Samples Maximum discharge temperature above upstream receiving water shall be in accordance with the standard of ISI at 40°C.

(iii) Uniform as per IS 2490 at 40°C.

The temperature shall be monitored once per month of each outfall. For the purpose of the sub-section the daily average is the total discharge by weight during calendar month divided by the number of days in month that the production or commercial facility was operating for the purpose of this sub-section, the daily maximum discharge means the total discharge by weight during any calendar day.

(b) The pH shall not be less than 5.5 or greater than 9.0 for outfalls. The samples are taken as monthly, grab samples.

3. Schedule of Compliance for effluent Limitation: - The applicant shall achieve compliance with the effluent limitation: specified above for discharge from outfalls in accordance with the following schedule:

- (i) Report of Progress : Tri - Monthly
- (ii) Completion of final plans by
- (iii) Award of contract or other commitment of financing
- (iv) Commencement of construction by
- (v) Report of construction progress
- (vi) Completion of construction by
- (vii) Attainment of operational level by

(b) The applicant shall submit to the Consent issuing Authority the required report of progress or where a specific action is required in (a) above to be taken by a certain date a written notice of compliance or non-compliance with each of the above scheduled dates, post marked not later than 14 days following each elapsed date. Each notice of compliance shall include the following: -

- (1) A short description of the non-compliance.
- (2) A description of any action taken or proposed by the applicant to comply with the elapsed scheduled requirement without further delay.
- (3) An estimate of any factor which tend to explain or mitigate the non-compliance, and
- (4) An estimate of the date, the applicant will comply with the elapsed scheduled requirement and assessment of the possibility that the applicant will meet the next scheduled requirement time.

4. Compilation of monitoring Data

(a) Samples and measurements taken to meet the monitoring requirements specified above shall be representative of the volume and nature of monitored discharge.

(b) Following promulgation of guidelines establishing test procedures for the analysis of pollutants, all sampling and analytical methods used to meet monitoring requirements

specified above shall conform to such guidelines. Unless otherwise specified sampling and analytical methods shall conform to the latest edition of the Indian Standard specifications and where it is not specified the guidelines as per standard methods for the examination of Water & Waste Water 13th Edition of the American Public Health Association, New York U.S.A. shall be used.

- (c) The applicant shall take samples and measurement to meet the monthly requirements specified above at the location indicated below:

POINT OF SAMPLING

- (i) Outfalls of waste
- (ii) 100 meters from point of confluence, down stream to river or lake.

5. Recording of Monitoring activities and Results:

- (a) The applicant shall make and maintain records of all information resulting from monitoring activities by this Consent.
- (b) The applicant shall record for each measurement of sample taken pursuant to the requirements of this Consent the following information:
 - (1) The date, exact place and time of sampling
 - (2) The dates on which analysis was performed.
 - (3) Who performed the analysis?
 - (4) The analytical techniques or methods used and
 - (5) The result of all required analysis.
- (c) If applicant monitors any pollutant more frequently as is required by this Consent he shall include the results of such monitoring in the calculation and reporting of values required in the discharge monitoring reports, which may be prescribed by the Board, such increased frequency shall be indicated on the Discharge Monitoring Report form.
- (d) The applicant shall retain for a minimum of 3 years all records of monitoring activities and result including all records of calibration and maintenance of instrumentation and original strip chart regarding continuous monitoring instrumentation. The period of retention shall be the extent during the course of any unresolved litigation regarding the discharge of pollutants by the applicant or when requested by the Central or State Board.

6. Reporting of Monitoring Results:

- (a) Monitoring information required by this Consent shall be summarized and reported by submitting a Discharge Monitoring Report form duly filled in and signed, to the Board's office at the following address:

**Paryawas Bhawan, Sector – 19,
Nava Raipur Atal Nagar, District- Raipur (C.G.) – 492 002**

- (b) Each submitted Discharge Monitoring Report shall be signed as follows:
- (i) If submitted by Corporation by a Principal Executive Officer of at least the level of Vice-President or his duly authorized representative, if such representative is responsible for the overall operation of the facility from which the discharge described in the discharge Monitoring Report originates.
 - (ii) If submitted by a partnership firm, by a general partner.
 - (iii) If submitted by a sole proprietor, the proprietor.
 - (iv) If submitted by a Municipal, State or Central Government or other public enterprises, by a Principal Executive Officer, ranking elected official commanding officer, or other duly authorized employee.
- (c) All information submitted on the Discharge Monitoring Form shall be based upon measurements and sampling carried out during the three previous calendar months. The first Discharge Monitoring Report shall be submitted for a period ending 60 days from issuance. Thereafter reporting period shall end on the last date of each month. The applicant shall submit a Discharge Monitoring Report post marked no later than 28th day of the month following each completed reporting period.
7. Limitation of Discharge of Oil Hazardous Substance in harmful quantities: The applicant shall not discharge oil in quantities defined as harmful in regulations. In addition the applicant shall not discharge hazardous substance into natural water course in quantities defined as harmful in regulations promulgated by the Board. Nothing in this Consent shall be deemed to preclude the institution of any legal action nor relieve the applicant from any responsibilities, liabilities, or penalties to which the applicant is or may be subject to clauses.
8. Limitation of visible Floating Solids and Foam: During the period beginning date of issuance and lasting until the date of expiration of this Consent the applicant shall not discharge floating solids or visible foam.
9. Disposal of Collected Solids:
- a) Intake Water Treatment: Solid Sludge's, dirt, silt or other pollutant separated from or resulting from treatment of intake or supply waters prior to use by the applicant shall be disposed off in such a manner as to prevent any pollutant from such materials from entering any such water. Any live fish or other animals collected or trapped as a result of intake water screening or treatment may be returned to water.
 - b) Waste water Treatment, Solid-sludge's, filter backwash or other pollutant removed from or resulting from treatment or control of waste water shall be disposed of in such a manner as to prevent any pollutants from such materials from entering natural water.
10. Non-compliance with Effluent Limitations:

- (a) If for any reason the applicant does not comply with or will be unable to comply with or will be unable to comply with any daily maximum effluent limitations specified in this Consent the applicant shall immediately notify the Consent issuing authority or his designee by telephone No. 0771- 2512220 and provide the Consent issuing Authority with the following information in writing within 5 days of such notification
 - i) Cause of non-compliance.
 - ii) A description of the non-complying discharge including its impact upon the receiving water.
 - iii) Anticipated time; of non compliance is expected to continue or if such condition has been corrected, the duration of non-compliance.
 - iv) Steps taken by the applicant to reduce and eliminate the non-complying discharge and;
 - v) Steps to be taken by the applicant to prevent recurrence of conditions of non compliance.
- (b) The applicant shall take all responsible steps to minimize any adverse impact to natural waters resulting from non-compliance with any effluent limitation specified in this Consent including such accelerated or additional monitoring as necessary to determine the nature and impact of the non-complying discharge.
- (c) Nothing in this Consent shall be construed to relieve the applicant from civil or criminal penalties for non-compliance, whether or not such non-compliance is due to factors beyond his control such as equipment break down electric power failure, accident or natural disaster.

Limitation of Batch Discharge.

SPECIAL CONDITIONS

- 11. Provision for Electric Power Failure: The applicant shall either
 - (a) No later than certify in writing to the consent issuing authority that applicant has installed or provided for an alternative electric power source sufficient to operate all facilities utilized by the applicant to maintain compliance with the terms and conditions of the Consent or.
 - (b) No later than 30 days after the effective date of his Consent, certify in writing to the consent issuing authority that upon the reduction, loss, or failure of one or more of the primary sources of electric power to any facilities utilized by the applicant to maintain compliance with the terms and conditions of his consent, the applicant shall halt, reduce or otherwise Control production and/or all discharges in order to maintain compliance with the terms & conditions of this Consent.
- 12. Prohibition of By pass of Treatment Facilities: The diversion or by-pass of any discharge from facility utilized by the applicant to maintain compliance with the terms and conditions of this Consent is prohibited except
 - (i) Where unavoidable to prevent loss of life severe property damage, or

- (ii) Where excessive storm drainage or run-off would damage any facilities necessary for compliance with the terms and conditions of this Consent. The applicant shall immediately notify the consent issuing authorities in writing of each such diversion or by-pass in accordance with the procedure specified above for reporting non-compliance.
13. Spill Prevention and Containment Plan. Within 90 days of the effective date of the Consent the applicant shall prepare and submit to the consent issuing authority, a Spill Prevention, Containment and Countermeasure Plan for the facility covered by this Consent. Such plan shall include the following information and procedures relating to the prevention of spills and unauthorized discharges of oil and hazardous substances:
- (a) A description of a reporting system to be used to notify immediately persons responsible for management of a facility and appropriate State and Central authorities,
 - (b) A description of equipment or facilities (including overall facility) for the prevention, containment of spills and unauthorized discharge,
 - (c) A list of all oil and hazardous materials used processed or stored at the facility including the normal quantity maintained on the premises for each listed material,
 - (d) A brief description of any spills or unauthorized discharge which occurred during the 36 months period preceding the effective date of this Consent and subsequent measures taken by the applicant or reduce the possibility of further spills or unauthorized discharges, and,
 - (d) An implementation schedule for additional equipment or facilities which might be required for sub para (b) above but which are not yet operational.

Special Conditions

1. Industry shall install Light Weight Aggregate plant as a Pilot plant within existing NTPC Sipat plant premises. No additional land shall be acquired and utilized for this Pilot plant.
2. Industry shall obtain separate permission for installation of Light Weight Aggregate plant for commercial purpose.
3. Industry shall provide adequate facility for proper treatment of industrial and domestic effluent generated. Industry shall ensure that the treated effluent quality meet the standards prescribed by Board published in Gazette Notification dated 25.03.88. Industry shall provide proper arrangement of suitable drains/pipe networks to ensure adequate flow for full utilization of treated effluent generated inside the premises. Treated effluent shall be utilized either in process or for land application only. No effluent shall be discharged out side of the factory premises in any circumstance. The major parameters of treated effluent shall conform the limits as follows :-

S. No.	Parameters	Limits
1.	pH	5.5 - 9.0
2.	Suspended Solids	100 Milligram per Liter
3.	BOD	30 Milligram per Liter
4.	COD	250 Milligram per Liter
5.	Oil and Grease	10 Milligram per Liter

Chhattisgarh Environment Conservation Board may further stipulate stringent limit depending upon environmental conditions.

4. Any liquid effluent what so ever generated from industrial activities shall not be discharged into the river or any surface water bodies under any circumstances, and it shall be reused wholly in the process / plantation within premises. All the industrial effluent generated shall be re-circulated / reused after proper treatment. The untreated / treated domestic effluent shall not be discharged into the river or any surface water bodies. The treated domestic effluent shall be used for plantation purpose after proper disinfection. Industry shall make proper arrangements of suitable drains / pipe networks to ensure adequate flow for utilization of treated effluent inside the premises. The concept of zero discharge shall be maintained. Arrangements shall be made that effluents and storm water do not get mixed.
5. Industry shall make arrangements like installation of digital water meter separately for under ground as well as surface water, reuse of non potable water etc. as per NGT order dated 15/11/2022 on CA no. 382/2022 for use of water.
6. Industry shall install separate electric metering arrangements with time totalizer and interlocking arrangement for the running of pollution control device(s). These arrangements shall be made in such a fashion that any non-functioning of pollution control device / devices shall immediately stop the electric supply to the raw coal supply system and shall remain tripped till the pollution control device / devices are made functional again / rectified to achieve the desired efficiency.
7. Fly ash and chemical additives shall be stored in silos only. Coal shall be stored in covered shed. Industry shall not store raw materials in open areas under any circumstances.
8. Industry shall provide adequate, safe & scientific arrangement for handling, management and disposal of all solid wastes, sludge, etc. generated. Solid wastes generated from plant shall not be stored on land in open areas in any

circumstances. Non hazardous and hazardous wastes materials shall be stored separately and disposed off in safe and scientific manner. Industry shall submit characterization report of all the waste generated. As per characterization report, if any waste comes under the purview of Hazardous and Other Wastes (Management and Trans Boundary Movement) Rules, 2016 (as amended). Industry shall obtain letter of authorization under Hazardous and Other Wastes (Management and Trans Boundary Movement) Rules, 2016 from the Board and comply with the rule.

9. All internal roads shall be maintained pucca. Good housekeeping practices shall be adopted by the industry.
10. Industry shall ensure Compliance of Notification dated 31/12/2021 and amendments issued by MoEF & CC regarding utilization of ash.
11. Industry shall ensure transportation of raw materials and solid wastes through mechanically covered vehicle by 12.07.2024. Meanwhile transportation of raw materials and solid wastes shall be carried out through safety and securely covered vehicle with tarpaulin or any other suitable materials.
12. Industry shall provide proper arrangement to control the noise pollution. Industry shall install appropriate noise barriers/control measures including acoustic hoods, silencers, enclosures etc. on all sources of noise generation to control the noise before commissioning of the plant. The ambient noise level shall not exceed 75 dB (A) during daytime and 70 dB (A) during nighttime within factory premises.
13. Industry shall install Garland drains and collection pits for each stock pile to arrest the run-off in the event of heavy rains and to check the water pollution due to surface run off.
14. Industry shall adopt rainwater-harvesting technique in the project area and residential area (if any) for recharge of ground water. The rainwater-harvesting technique shall be incorporated right from the design stage of all structures.
15. Wide green belt of broad leaf local species shall be maintained the plant premises. As far as possible maximum area of open spaces shall be utilized for plantation purposes.
16. Industry shall submit Environment Statement to this Board as per provision of Environment (Protection) amendment Rule, 1993 for the previous year ending 31st March on or before 30th September every year.
17. Industry shall establish an environmental management cell to carryout function relating to environmental management under the supervision of senior executive who is directly reporting to the head of organization.
18. Industry shall obtain all necessary statutory clearances / licenses from concerned Central / State Government Departments, Boards, Bodies and Corporations etc. Industry shall follow direction issued by Central Government/State Government, Central Pollution Control Board / Chhattisgarh Environment Conservation Board from time to time regarding control of water pollution and environmental conservation.
19. The Issuance of this 'Consent to Operate' of Board does not convey any property rights in either real or personal property, or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Central, State or Local laws or regulations.

20. Any change in production capacity, process, raw materials used, project profile etc. shall be intimated to the Board and prior permission of the Board shall be obtained for the same.
21. Board reserves the right to amend / cancel any of the above conditions, stringent the emission limits stipulated above and add new conditions as and when deemed necessary in the interest of environmental protection, change in the project profile or non-satisfactory implementation of the stipulated conditions etc.

This consent and the authorization to discharge shall expire period of one year from the first day of the month of commissioning of the plant. The applicant shall not discharge after the date of expiration. The applicant shall submit such information forms and fees as required by the Board not later than 60 days prior to the date of expiry.

Please acknowledge the receipt of this letter.

For & on behalf of
Chhattisgarh Environment Conservation Board

sdi-
Member Secretary
Chhattisgarh Environment Conservation Board
Nava Raipur Atal Nagar, District - Raipur (C.G.)

Part-B

CONSENT LETTER

Sub: Consent to M/s NTPC Limited for the emission of pollutants under section 21 of the Air (Prevention & Control of Pollution) Act, 1981.

Ref: Online application no. 14233884, dated: 18/11/2023 of M/s NTPC Limited.

1. With reference to the above application for consent to discharge of effluent into the natural water courses under section 21 of the Air (Prevention & Control of Pollution) Act, 1981, here-in-after referred to as the Act, M/s NTPC Limited is authorized by the State Board to discharge its industrial and other effluents arising out of their premises into the local stream/river/well in accordance with the general and special conditions as mentioned in the Annexure.
2. This consent shall be valid for a period of one year from the first day of the month of commissioning of the plant.

This consent is valid for following product and production capacity :-

Name	Capacity
Light Weight Aggregate	50,000 Cubic Meters Per Year (Fifty Thousand Cubic Meters Per Year)

Terms & Conditions: -

1. Industry shall install Light Weight Aggregate plant as a Pilot plant within existing NTPC Sipal plant premises. No additional land shall be acquired and utilized for this Pilot plant.
2. Industry shall obtain separate permission for installation of Light Weight Aggregate plant for commercial purpose.
3. Industry shall provide appropriate air pollution control arrangements of adequate capacity and high efficiency at all point and non point sources to ensure particulate matter emission less than 50 mg/Nm³ all the time. Industry shall install suitable & effective air pollution control equipments at all transfer points, junction points etc. also. All the conveying system, transfer point, junction point etc. shall be covered. Adequate provision shall be made for sprinkling of water at strategic locations to ensure dust does not get air borne. For controlling fugitive dust, regular sprinkling of water in vulnerable areas of the plant shall be ensured. All air pollution control systems shall be kept in good running condition all the time and failure (if any), shall be immediately rectified without delay; otherwise, similar alternate arrangement shall be made. In the event of any failure of any pollution control system adopted by the Industry, the respective production unit shall not be restarted until the control measures are rectified to achieve the desired efficiency. Industry shall also follow the standard prescribed by Ministry of Environment, Forest and Climate Change Government of India, New Delhi vide notification on G.S.R. 612 (E) dated 25/08/2014 and subsequent notification no. GSR 416(E) dated 10/05/2016 for the cement plant.
4. The height of all stacks attached with various particulate matter / air pollutants emission units shall be maximum of the following: -
 - a. Based on $H=14(Q)^{0.3}$ (where Q is emission rate of SO₂ in Kg/Hr., and H is Stack height in meters) or;

- b. Based on the standards for minimum height of the stacks specified by Ministry of Environment, Forest and Climate Change, Government of India or,
- c. Minimum height of stack - 30 meters.

Industry shall provide emission monitoring facilities like easy ladders, platform, porthole etc. in the stack(s) at appropriate height, as per Emission Regulation Part - 3 (ERP -3) norms issued by CPCB.

5. Industry shall install separate electric metering arrangements with time totalizer and interlocking arrangement for the running of pollution control device(s). These arrangements shall be made in such a fashion that any non-functioning of pollution control device / devices shall immediately stop the electric supply to the raw coal supply system and shall remain tripped till the pollution control device / devices are made functional again / rectified to achieve the desired efficiency.
6. Adequate measures for control of fugitive emissions shall be provided such as water spraying arrangements on roads, loading and unloading points, and transportation etc. All conveyer belts (conveying system), transfer points, junction points etc. (if any) shall be covered. Fugitive dust emissions from all sources shall be regularly monitored and data shall be recorded properly.
7. Fly ash and chemical additives shall be stored in silos only. Coal shall be stored in covered shed. Industry shall not store raw materials in open areas under any circumstances.
8. Industry shall provide adequate, safe & scientific arrangement for handling, management and disposal of all solid wastes, sludge, etc. generated. Solid wastes generated from plant shall not be stored on land in open areas in any circumstances. Non hazardous and hazardous wastes materials shall be stored separately and disposed off in safe and scientific manner. Industry shall submit characterization report of all the waste generated. As per characterization report, if any waste comes under the purview of Hazardous and Other Wastes (Management and Trans-Boundary Movement) Rules, 2016 (as amended). Industry shall obtain letter of authorization under Hazardous and Other Wastes (Management and Trans-Boundary Movement) Rules, 2016 from the Board and comply with the rule.
9. All internal roads shall be maintained pucca. Good housekeeping practices shall be adopted by the industry.
10. Industry shall ensure Compliance of Notification dated 31/12/2021 and amendments issued by MoEF & CC regarding utilization of ash.
11. Industry shall ensure transportation of raw materials and solid wastes through mechanically covered vehicle by 12.07.2024. Meanwhile transportation of raw materials and solid wastes shall be carried out through safely and securely covered vehicle with tarpaulin or any other suitable materials.
12. Industry shall provide proper arrangement to control the noise pollution. Industry shall install appropriate noise barriers/control measures including acoustic hoods, silencers, enclosures etc. on all sources of noise generation to control the noise before commissioning of the plant. The ambient noise level shall not exceed 75 dB (A) during daytime and 70 dB (A) during nighttime within factory premises.
13. Wide green belt of broad leaf local species shall be maintained the plant premises. As far as possible maximum area of open spaces shall be utilized for plantation purposes.

14. Industry shall submit Environment Statement to this Board as per provision of Environment (Protection) amendment Rule, 1993 for the previous year ending 31st March on or before 30th September every year.
15. Industry shall establish an environmental management cell to carryout function relating to environmental management under the supervision of senior executive who is directly reporting to the head of organization.
16. Industry shall obtain all necessary statutory clearances / licenses from concerned Central / State Government Departments, Boards, Bodies and Corporations etc. Industry shall follow direction issued by Central Government/State Government, Central Pollution Control Board / Chhattisgarh Environment Conservation Board from time to time regarding control of air pollution and for environmental conservation.
17. The issuance of this 'Consent to Operate' of Board does not convey any property rights in either real or personal property, or any exclusive privileges, nor does it authorize any injury to private property or any invasion of personal rights, nor any infringement of Central, State or Local laws or regulations.
18. Any change in production capacity, process, raw materials used, project profile etc. shall be intimated to the Board and prior permission of the Board shall be obtained for the same.
19. Board reserves the right to amend / cancel any of the above conditions, stringent the emission limits stipulated above and add new conditions as and when deemed necessary in the interest of environmental protection, change in the project profile or non-satisfactory implementation of the stipulated conditions etc.

This consent is valid for the started period and has to be renewed every year. Online application with annual license fee in this regard shall reach the office 02 months before the expiry of this consent.

Please acknowledge the receipt of this letter.

For & on behalf of
Chhattisgarh Environment Conservation Board

Sd/-
Member Secretary
Chhattisgarh Environment Conservation Board
Nava Raipur Atal Nagar, District - Raipur (C.G.)



ଓଡ଼ିଶା ओडिशा ODISHA

H 119837

Settlement Agreement between (procuring entity) and Contractor under section 73(2) of the Arbitration and Conciliation Act, 1996.

This agreement is entered into this 2nd day of March, 2024 ("Settlement Agreement") between

M/s. RITES Limited having its registered office SCOPE Mihar, Core-1 Laxmi Nagar, Delhi - 110092 and its project implementation unit representing through Group General Manager, RITES LIMITED, PU-Bilaspur, Beside Jobs Enclave, The Writers, 2nd & 3rd floor, Rajkishore Nagar, Sipat Road, Bilaspur, CG-495006 acting for and on behalf of NTPC (hereinafter referred to as "PROCURING ENTITY/RITES" which expression shall, unless, repugnant to the context or meaning thereof, include its legal successor, executors, permitted assignees) of the one part and

M/s. HCIL-ARSSSPL-TRIVENI JV, having its registered office at Plot No-38, Sector-A, Zone-D, Mancheswar Industrial Estate, Bhubaneswar-751010, (Hereinafter referred to as the "CONTRACTOR/ HCIL-ARSSSPL-TRIVENI JV" which expression shall unless repugnant to the context or meaning thereof, include its legal successor, executors, permitted assignees) of the other part.

WHEREAS:


Anil Prakash, MES
Regional In-charge CRPO
RITES Ltd, Bilaspur, Jharkhand

HCIL-ARSSSPL-TRIVENI JV

Authorized Signatory

2024/11

1/13/2024

HELIX ACCESSIBLE TREVENI



ON

Handwritten signature: *[Signature]*
 1/13/2024

S. Rao

Alshaya Kumar Chempaly
 Stamp-Vendor

RITES Limited awarded a contract for "Construction of inplant yard, unloading bulb and MGR Link Line upto 5.00 Km including earth work in formation of Railway, Road, Bridge Work & Permanent way works with Supply of materials for NTPC-SIPAT SSTPP PKG (Package-II)" (hereinafter referred as "Contract").

Dispute arose between RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV in the above mentioned contract. The dispute has been considered by the Arbitral Tribunal and the award was issued vide dated 22-02-2021. The award directs as follows:

A. Amounts due from RITES/NTPC to HCIL-ARSSSPL-TRIVENI JV

i. Rs. 2,86,12,230/- (including interest amount) (interest rate 18% per annum from 24-05-2021 to its actual realization)

B. Amounts due from HCIL-ARSSSPL-TRIVENI JV to RITES/NTPC

i. Nil

NOW THIS SETTLEMENT AGREEMENT WITNESSETH AS BELOW:

1. It is agreed between the parties to this Settlement Agreement that RITES/NTPC shall pay Rs. 1,85,97,950/- (Rupees One Crore Eighty Five Lacs Ninety Seven Thousand Nine Hundred Fifty only) along with interest amount of Rs. 40,86,944/- (Rupees Forty Lacs Eighty Five Thousand Nine Hundred Forty Four only), inclusive of taxes, if any to the HCIL-ARSSSPL-TRIVENI JV as per full and final settlement of all the disputes mentioned hereinabove pertaining to the above mentioned contract.

This total amount of Rs 2,26,83,894/- (Rupees Two Crores Twenty Six Lacs Eighty Three Thousand Eight Hundred Ninety Four Only) will be payable by RITES/NTPC to the HCIL-ARSSSPL-TRIVENI JV within one month from the date of execution of this Settlement Agreement by the Parties towards full and final settlement of the claims and disputes set out hereinabove in reference to the said contract.


2. That both parties hereby agree that all differences arisen out of the said dispute mentioned hereinabove now stand resolved and fully settled on payment of the sum stipulated in para no. 1 above, and no dispute of any nature whatsoever shall survive. Accordingly, subject to aforesaid both RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV agree that they shall neither raise any dispute nor they shall initiate any proceedings, legal or otherwise against each other with reference to the aforesaid dispute.


ADD. PRODUCTION
REGIONAL MANAGER
RITES Ltd. Bangalore-560024


Authorized Signatory

3. That this Settlement Agreement shall continue perpetually and shall be binding upon the parties, their successors and assignees.
4. The Settlement Agreement constitutes the entire agreement and supersedes all prior understandings and writings between RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV hereto concerning the disputes and/or subject matter of this Settlement Agreement.
5. RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV hereby agree that this Settlement Agreement shall have same status and effect as that of an Arbitral Award on agreed terms upon the substance of the dispute in accordance with Section 74 of the Arbitration and Conciliation Act, 1996 and shall be capable of execution as such.
6. RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV hereby agree and undertake that in terms of section 75 of the Arbitration and Conciliation Act, 1996, they shall keep confidential all matters relating to the conciliation proceedings. They also agree that the confidentiality shall extend also to the Settlement Agreement, except where its disclosure is necessary for purposes of implementation and enforcement.
7. The two identical counterparts of the Settlement Agreement are hereby executed by and between RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV through their authorised signatories and with understanding that each shall be deemed original for all purposes.
8. The parties agree and understand that even though the dispute is finally settled the settlement agreement does not decide on any issue, either of law or of fact, under dispute. This is a settlement agreement under the one time dispute settlement scheme of the Government of India, without consideration of the factual or legal issues at stake.
9. The parties agree and understand that as a process of settlement the parties shall withdraw all litigations/ arbitral proceedings/conciliation proceedings pending on the matters, willingly, without duress and after fully understanding the consequences.
10. Each of the persons signing this settlement agreement is fully authorized to do so, has fully understood the contents of the same and is signing on the same out of complete free will and consent, without any pressure and undue influence.


Anil Prakash
Director, RITES/NTPC
Joint Venture, HCIL-ARSSSPL-TRIVENI JV

HCIL-ARSSSPL-TRIVENI JV

Authorized Signatory

IN WITNESS WHEREOF, the parties here to have hereunto set their respective hands the day and year first above written.

Signed of RITES LIMITED for and on behalf of NTPC	Signed for and behalf of HCIL-ARSSSPL-TRIVENI JV
<p>Signature: </p> <p>NAME Anil Prakash, IAS</p> <p>DESIGNATION Regional Head/ECOPG RITES Ltd. Hyderabad-501004</p>	<p>Signature: </p> <p>NAME Rajesh Agarwal</p> <p>DESIGNATION Managing Director</p>
Witness of RITES LIMITED for and on behalf of NTPC	Witness on behalf of HCIL-ARSSSPL-TRIVENI JV
<p>Signature: </p> <p>NAME Praveen Kumar</p> <p>DESIGNATION Regional Head/ECOPG RITES Ltd. Hyderabad-501004</p>	<p>Signature: </p> <p>NAME Praveen Ranjan Swain</p> <p>DESIGNATION</p>

PACKAGE-II
CALCULATION SHEET FOR FINAL SETTLEMENT AMOUNT
TO BE OFFERED TO AGENCY

Net Amount awarded by Arbitrator in favour of agency (A) Rs. 2,86,12,230.00

Principle settlement amount @ 65% of award amount (B) = 0.65 x 28612230 Rs. 1,85,97,950.00

Produce rate interest @ 9% per annum (Start date is after 90 days of the award date 21-01-2021) i.e. from 24.05.2021 to 31.10.2023 (C) Rs. 40,85,944.00

Total settlement amount to be offered to agency (B)+(C) Rs. 2,26,83,894.00

Note: It may be seen from the Arbitral Award that Retinal of Security Deposit of Rs.50,00,000/- (Pg-25 of Arbitral Award) to M/s. HCL-ARSSSPL-Triveni (JV) is subject to submission of all necessary documents by M/s. HCL-ARSSSPL-Triveni (JV) to RTES for obtaining clearance from the royalty department, provident fund, labour department etc. Therefore, amount of Rs. 32,50,000/- (65% of awarded amount towards Retinal of SD) and interest @9% on Rs.32,50,000/- from period 24.05.2021 to 31.10.2023 i.e. Rs. 7,14,021/-, hence total amount of Rs. 39,64,021/- will be released to the agency only after submission of the documents as mentioned in the Arbitral Award.

(Faint illegible text)


 General Manager
 HCL-ARSSSPL-Triveni (JV)
 Joint Venture of HCL Construction Limited
 and ARSSSPL Triveni (JV)
 Joint Venture of HCL Construction Limited
 and ARSSSPL Triveni (JV)

HCL-ARSSSPL-TRIVENI (JV)

 Authorised Signatory



S~36 & 37

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ O.M.P. (COMM) 239/2021

+ O.M.P. (COMM) 240/2021

BITES LIMITED

..... Petitioner

Through: Mr. Anil Seth, Mr. Udit Seth, Mr.
Roshan Roy, Advs.

versus

HCIL-ARSSSPL TRIVENT (JV)

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE DINESH KUMAR SHARMA

ORDER

%

23.01.2024

LA. 1731/2024 in O.M.P. (COMM) 239/2021

LA. 1723/2024 in O.M.P. (COMM) 240/2021

Learned counsel for the petitioner submits that both the matter have been settled under the scheme "*Vivad se Vishwas Scheme II*".

Learned counsel submits that since the matters have been settled, he has received the instructions to withdraw the present petitions.

In view of the submissions made, the present petitions stands dismissed as withdrawn.

In case any amount has been deposited by the petitioner in the present proceeding by virtue of this court, the same be refunded with the interest accrued on.

The next date fixed i.e., 01.03.2024 stands cancelled.

DINESH KUMAR SHARMA, J

JANUARY 23, 2024/AR.



Settlement Offer details approved with successfully

View / Accept / Reject Settlement Offer

Sr	Claim ID / Date	Claim Type	Claim Amount (Ru.)	Settlement Offer Received On	Settlement Amount (Ru.)	Status	Action
1	22728 (10/10/2023)	Arbitral Award Issued	14416422.20 (Pay To Contractor)	10/12/2023	14416422.20 (Pay To Contractor)	Accepted	 
2	22732 (10/10/2023)	Arbitral Award Issued	13372943.50 (Pay To Contractor)	10/12/2023	13372943.50 (Pay To Contractor)	Accepted	 
3	22733 (10/10/2023)	Arbitral Award Issued	23571410.10 (Pay To Contractor)	10/12/2023	23571410.10 (Pay To Contractor)	Accepted	 

Work

Vivad se Vishwas II - Verified Claim Details

Contractor Details

Verification ID: 59

Name / Registered Address	ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR, / Plot No. 35, Sec-A, Zone-D Mancheswar Industrial Estate, Bhubaneswar., Odisha-751010 India		
Contact Person	GYANA BANJAN BIHARI	Designation	GENERAL MANAGER - TENDERS
E-Mail ID	gyana@arssgroup.in	Mobile Number	7894476023
PAN Number	AADCA4203D		

Claim Submitted To

Organization	RITES Limited	Zone	RITES Corporate Office
Department	CPC	Unit	OTHERS-CPC-CPC

Dealing Zone	PU, Bilaspur	Dealing Department	RITES LTD.
Dealing Unit	PU, Bilaspur		

Claim Type	Arbitral Award Passed	Claim ID	27726
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Purchase Order (PO) / Contract Details

PO / Contract Type	Manual	PO / Contract Copy	LR-NTPCSipat- IAgreement.pdf
PO / Contract No.	01/2005/RITES/NTPC- Sipat/Pkg-1	PO / Contract Date	25/02/2005
PO / Contract Value	304990200.00	Thirty Crore Forty-Nine Lakh Ninety Thousand Two Hundred Rupees Only.	
Firm Name & Registered Office Address	M/s. HCL-ARSSSPL-TRIVENI (IV), Plot No-3B, Sector-A, Zone-D, Mancheswar Industrial Estate, Bhubaneswar-751010, Odisha.		

Award Details

Award Date	22/02/2021	Award Reference Number	IN-DI.339544166124467
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Amount Awarded / Upheld in favour of Contractor

Amount (Rs.)	Amount in Word	Whether Interest Payable
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22179108.00	Two Crore Twenty-One Lakh Seventy-Nine Thousand One Hundred And Eight Rupees Only.	Yes
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Amount Awarded / Upheld in favour of Procuring Entity

Amount (Rs.)	Amount in Word	Whether Interest Payable
---	---	---

Award Document(s)	(Arbitration award copy)
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Payment Details

Amount (Rs.)	Amount in word	Paid By	Paid To	On (Date)	Reference No.	Against BG
No Record Found						

Settlement Details

Net Amount Payable as per award(Rs.)*	Payable By	Payable To
22179108.00 Two Crore Twenty-One Lakh Seventy-Nine Thousand One Hundred And Eight Rupees Only.	Procuring Entity	Contractor

* including all interest amounts * Excluding amounts already paid

Calculation Sheet (Uploaded By Contractor)	NTPC-SipatPackage1-CalculationSheet.pdf
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Calculation Sheet (Uploaded By Proc. Entity)	PKG1NTPCSipat.pdf
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Settlement Amount (Rs.) **	Amount in word	Payable By	Payable To
14416420.20	One Crore Forty-Four Lakh Sixteen Thousand Four Hundred And Twenty Rupees And Twenty Paise Only.	Procuring Entity	Contractor

** 65% of the Net Amount Payable

Authorization

Authorization Letter of Company Authoring the user to submit claim	NTPCSipatPkg1AuthorizationRITES.pdf
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Comments by proposer

NOTE - It may be seen from the Arbitral Award that Refund of Security Deposit of Rs.77,18,000 (Pg.25 of Arbitral Award) to M/s. HCIL-ARSSSPL-Triveni (JV) is subject to submission of all necessary documents by M/s. HCIL-ARSSSPL-Triveni (JV) to RITES for obtaining clearance from the royalty department, provident fund, labour department etc. Therefore, Amount of Rs. 50,16,700/- (65% of awarded amount towards Refund of SD) and interest @9% on Rs. 50,16,700/- from period 24.05.2021 to 31.10.2023 i.e. Rs 11,02,162/-, hence, total amount Rs. 61,18,862/- will be released to the agency only after submission of the documents as mentioned in the Arbitral Award. (Interest to be paid as per calculation sheet attached)

Verification ID	59	Verification Status	Approved
Initiated By	KAMAL GUPTA (DGM/)	Initiated On	18/12/2023 09:12
Approved By	MANOJ KUMAR DAS (JGMCP)	Approved On	18/12/2023 10:38

Close

Settlement Offer

Settlement ID : 26, dated : 18/12/2023

Sub: Settlement Offer against Vivad Se Vishwas Scheme-II

Ref : Claim ID 27726 dated 10/10/2023 against RO / Contract No. 01/2005/RITES/NTPC-Sipat/Plg-I dated 25/02/2005 Submitted by Firm ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR.

ii. Arbitral Award No. IN-DL33994416612446T dated 22/02/2021

Settlement Amount (Rs.)	Payable By	Payable to
14416420.20 (One Crore Fourty Four Lakh Sixteen Thousand Four Hundred And Twenty Rupees And Twenty Paise Only)	Procuring Entity	Contractor

View Claim Details (Submitted by Contractor)	View Award & Payment Details (Accepted / Updated by Procuring Entity)	View Calculation Sheet (Accepted / Updated by Procuring Entity)
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Time Allowed for acceptance of Settlement Offer (days)	30 (i.e. upto 17/01/2024)
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Whether Court Case to be withdrawn by the Contractor	Yes
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Case Details	Case number High Court Delhi OMP(ENF) (COMA) 239/2021 dated 08.10.2021 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996)
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Whether Court Case to be withdrawn by the Procuring Entity	Yes
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Case Details	Case number High Court Delhi OMP(ENF) (COMA) 239/2021 dated 08.10.2021 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996)
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Time allowed for withdrawal of the court case (days)	45 (From the date of acceptance of settlement offer by the contractor)
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Initiated By	DGM/ (KAMAL GUPTA)	Initiated On	18/12/2023 14:16
Approved By	JGM/PC (MANOJ KUMAR DAS)	Approved On	18/12/2023

Contractor's Response Against Settlement Offer

Contractor's Response	Response Pending
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Close

Vivad se Vishwas II - Verified Claim Details

Contractor Details

Verification ID: 57

Name / Registered Address	ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR - / Plot No. 38, Sec-A, Zone-D, Mancheswar Industrial Estate, Bhubaneswar, Odisha-751010 India		
Contact Person	Gyana Ranjan Bihari	Designation	General Manager - Tenders
E-Mail ID	gyana@arssgroup.in	Mobile Number	7834478373
PAN Number	AADCA4203D		

Claim Submitted To

Organization	RITES Limited	Zone	RITES Corporate Office
Department	CPC	Unit	OTHERS-CPC-CPC

Dealing Zone	PU, Balespur	Dealing Department	RITES Ltd.
Dealing Unit	PU, Balespur		

Claim Type	Arbitral Award Passed	Claim ID	27732
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Purchase Order (PO) / Contract Details

PO / Contract Type	Manual	PO / Contract Copy	LR-AgreementSquatPhg-II.pdf
PO / Contract No.	RITES/PO/NGP/NTPC-SEPT/MCC-II	PO / Contract Date	17/10/2005
PO / Contract Value	277669714.00	Twenty-Seven Crore Ninety-Six Lakh Sixty-Nine Thousand Seven Hundred And Fourteen Rupees Only.	
Firm Name & Registered Office Address	M/s. HOE-ARSSOPL-TRIVANI (IV), Plot No-38, Sector-A, Zone-D, Mancheswar Industrial Estate, Bhubaneswar-751010, Odisha		

Award Details

Award Date	22/03/2021	Award Reference Number	IN-DL33993409933876T
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Amount Awarded / Upheld in favour of Contractor

Amount (Rs.)	Amount in Word	Whether Interest Payable
26912230.00	Two Crore Eighty-Six Lakh Twelve Thousand Two Hundred And Thirty Rupees Only	Yes

Amount Awarded / Upheld in favour of Procuring Entity

Amount (Rs.)	Amount in Word	Whether Interest Payable
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Award Document(s)	(Arbitration award)
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Payment Details

Amount (Rs.)	Amount in word	Paid By	Paid To	On (Date)	Reference No.	Against BG

No Amount Found

Settlement Details

Net Amount Payable as per award(Rs.)*	Payable By	Payable To
28512230.00 Two Crore Eighty-Six Lakh Twelve Thousand Two Hundred And Thirty Rupees Only	Procuring Entity	Contractor

* Including all interest amounts. * Excluding amounts already paid

Calculation Sheet (Uploaded By Contractor)	NTPC-SipatPackageII-CalculationSheet.pdf
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Calculation Sheet (Uploaded By Proc. Entity)	PKGIIINTPCSipat.pdf
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Settlement Amount (Rs.)**	Amount in word	Payable By	Payable To
18597945.30	One Crore Eighty-Five Lakh Ninety Seven Thousand Nine Hundred And Forty-Nine Rupees And Fifty Paise Only	Procuring Entity	Contractor

** 65% of the Net Amount Payable

Authorization

Authorization Letter of Company Authoring the user to submit claim	NTPC-SipatPackageIIAuthorization-RITES.pdf
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Comments by proposer	Note: It may be seen from the Arbitral Award that Refund of Security Deposit of Rs.50,00,000/- (Pg.25 of Arbitral Award) to M/s. HCL-ARSSSPL-Silver (JV) is subject to submission of all necessary documents by M/s. HCL-ARSSSPL-Silver (JV) to RITES for obtaining clearance from the royalty department, provident fund, labour department etc. Therefore, amount of Rs. 32,50,000/- (65% of awarded amount towards refund of SD) and interest @9% on Rs.32,50,000/- from period 24.05.2021 to 31.10.2023 i.e. Rs. 7,14,021/-, hence total amount of Rs. 39,64,021/- will be released to the agency only after submission of the documents as mentioned in the Arbitral Award. (Interest amount to be paid already subsideed in calculation sheet)
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Verification ID	Initiated By	Approved By	Verification Status	Approved
17	KAMAL GUPTA (DGM)	MANOJ KUMAR DAS (IGM/CPC)	Initiated On	14/12/2023 15:12
			Approved On	14/12/2023 17:53

Close

Settlement Offer

Settlement ID : 23, dated : 18/12/2023

Sub: Settlement Offer against Vivid Se Viadwas Scheme-II

Ref: 1. Claim ID 22732 dated 10/10/2023 against PO / Contract No. RITES/PO/NGP/WTPC-SIPAT/PKG-II dated 17/10/2005

Submitted by Firm ARS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR,

ii. Arbitral Award No. IN-DL33993400933076T dated 22/02/2021

Settlement Amount (Rs.)	Payable By	Payable To
18587948.50 (One Crore Eighty-Eight Lakh Ninety-Seven Thousand Nine Hundred And Forty-Nine Rupees And Fifty-Five Only)	Procuring Entity	Contractor

View Claim Details (Submitted by Contractor)	View Award & Payment Details (Accepted / Updated by Procuring Entity)	View Calculation Sheet (Accepted / Updated by Procuring Entity)
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Time Allowed for acceptance of Settlement Offer (days)	30 (i.e. upto 17/01/2024)
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Whether Court Case to be withdrawn by the Contractor	Yes
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Case Details	Case number High Court Delhi OMP/COMST/ 240/2021 dated 08.10.2021 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996
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Whether Court Case to be withdrawn by the Procuring Entity	Yes
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Case Details	Case number High Court Delhi OMP/COMM/ 240/2021 dated 08.10.2021 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996
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Time allowed for withdrawal of the court case (days)	45. (From the date of acceptance of settlement offer by the contractor).
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Initiated By	DGM (KAMAL GUPTA)	Initiated On	18/12/2023 10:35
Approved By	JGM/PC (MANOJ KUMAR DAS)	Approved On	18/12/2023

Contractor's Response Against Settlement Offer

Contractor's Response	Response Pending
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Close

Vivad se Vishwas II - Verified Claim Details

Contractor Details

Verification ID: 58

Name / Registered Address	ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR / Plot No. 3B, Sec-A, Zone-D Manchepur Industrial Estate, Bhubaneswar, Orissa -751010 India		
Contact Person	Gyana Ranjan Bihari	Designation	General Manager - Tender
E-Mail ID	gyana@arssgroup.in	Mobile Number	7994476023
PAN Number	AADCA4095D		

Claim Submitted To

Organization	RITES Limited	Zone	RITES Corporate Office
Department	CPC	Unit	OTHERS-CPC-COC

Dealing Zone	PJ Bilsapur	Dealing Department	RITES Ltd
Dealing Unit	PJ Bilsapur		

Claim Type	Arbitral Award Passed	Claim ID	27733
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Purchase Order (PO) / Contract Details

PO / Contract Type	Manual	PO / Contract Copy	NTPCSIPATPIG-VAgreement13.pdf
PO / Contract No.	02/2005/RITES/NTPC-Sipat/PIG-V	PO / Contract Date	30/03/2005
PO / Contract Value	293517520.00	<i>Twenty-Nine Crore Thirty-Five Lakh Seventeen Thousand Five Hundred And Thirty Rupees Only</i>	
Firm Name & Registered Office Address	M/s. HCL-ARSSSPL-TRIVENI (JV), Plot No-3B, Sector-A, Zone-D, Manchepur Industrial Estate, Bhubaneswar-751011, Odisha		

Award Details

Award Date	26/08/2015	Award Reference Number	N/A
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Amount Awarded / Upheld in favour of Contractor

Amount (Rs.)	Amount In Word	Whether Interest Payable
48049085.00	<i>Four Crore Eighty Lakh Forty-Nine Thousand And Eighty-Five Rupees Only</i>	Yes

Amount Awarded / Upheld in favour of Procuring Entity

Amount (Rs.)	Amount In Word	Whether Interest Payable
11E31531.00	<i>One Crore Sixteen Lakh Thirty-One Thousand Five Hundred And Thirty-One Rupees Only</i>	No

Award Document(s)	(Award Copy Vol-1), (Award Copy Vol-7)
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Payment Details

Amount (Rs.)	Amount in word	Paid By	Paid To	On (Date)	Reference No.	Against BO
No Record Found						

Settlement Details

Net Amount Payable as per award(Rs.)*	Payable By	Payable To
36417554.00 Three Crore Sixty-Four Lakh Seventeen Thousand Five Hundred And Fifty-Four Rupees Only	Procuring Entity	Contractor

* including all interest amounts * Excluding amounts already paid

Calculation Sheet (Uploaded By Contractor)	NTPC-SipatPackageV_Calculationsheet.pdf
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Calculation Sheet (Uploaded By Proc. Entity)	PLGVTNTPCSipat.pdf
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Settlement Amount (Rs.) **	Amount in word	Payable By	Payable To
23071410.10	Two Crore Thirty-Six Lakh Seventy-One Thousand Four Hundred And Ten Rupees And Ten Paise Only	Procuring Entity	Contractor

** 85% of the Net Amount Payable

Authorization

Authorization Letter of Company Authorizing the user to submit claim	NTPCSipatPkg3AuthorizationLITES.pdf
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Verification ID	Verification Status
58	Approved
Initiated By	Initiated On
KAMAL GUPTA (DGM)	14/12/2023 15:12
Approved By	Approved On
MANOJ KUMAR DAS (JSM/PC)	14/12/2023 17:53

Close

Settlement Offer

Settlement ID : 24, dated : 18/12/2023

Sub: Settlement Offer against Vivad Se Vishwas Scheme-II

Ref: i. Claim ID 27788 dated 10/10/2023 against PO / Contract No. 02/2005/RITES/NTPC-Sigat/Plg-V dated 30/03/2005

Submitted by Firm ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR.

ii. Arbitral Award No. NIT dated 26/03/2015

Settlement Amount (Rs.)	Payable By	Payable to
22671410.10 (Two Crore Thirty Six Lakh Seventy One Thousand Four Hundred And Ten Rupees And Ten Paise Only.)	Procuring Entity	Contractor

View Claim Details (Submitted by Contractor)	View Award & Payment Details (Accepted / Updated by Procuring Entity)	View Calculation Sheet (Accepted / Updated by Procuring Entity)
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Time Allowed for acceptance of Settlement Offer (days)	30 (i.e. upto 17/01/2024)
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Whether Court Case to be withdrawn by the Contractor	Yes
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Case Details	Case number High Court Delhi OMP(ENR.) (COMM.) 114/2020 dated Nov 2020 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996)
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Whether Court Case to be withdrawn by the Procuring Entity	Yes
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Case Details	Case number High Court Delhi OMP(ENR.) (COMM.) 114/2020 dated Nov 2020 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996)
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Time allowed for withdrawal of the court case (days)	45 (From the date of acceptance of settlement offer by the contractor)
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Initiated By	DGM/ (KAMAL GUPTA)	Initiated On	18/12/2023 10:47
Approved By	/GMCPC (MANO/ KUMAR DAS)	Approved On	18/12/2023

Contractor's Response Against Settlement Offer

Contractor's Response	Response Pending
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Close



ଓଡ଼ିଶା ओडिशा ODISHA

H 119838

Settlement Agreement between (procuring entity) and Contractor under section 73(2) of the Arbitration and Conciliation Act, 1996.

This agreement is entered into this 2nd day of March, 2024 ("Settlement Agreement") between

M/s. RITES Limited having its registered office SCOPE Minar, Core-1 Laxmi Nagar, Delhi - 110092 and its project implementation unit representing through Group General Manager, RITES LIMITED, PU-Bilaspur, Beside Jobs Enclave. The Writers, 2nd & 3rd floor, Rajkishore Nagar, Sipat Road, Bilaspur, CG-495006 acting for and on behalf of NTPC (hereinafter referred to as "PROCURING ENTITY/RITES" which expression shall, unless, repugnant to the context or meaning thereof, include its legal successor, executors, permitted assignees) of the one part and

M/s. HCIL-ARSSSPL-TRIVENI JV, having its registered office at Plot No-38, Sector-A, Zone-D, Mancheswar Industrial Estate, Bhubaneswar-751010, (Hereinafter referred to as the "CONTRACTOR/ HCIL-ARSSSPL-TRIVENI JV" which expression shall unless repugnant to the context or meaning thereof, include its legal successor, executors, permitted assignees) of the other part.

WHEREAS:


Anil Prakash, INCE
Regional Head/ECRPO
RITES Ltd. Bilaspur-751024

HCIL-ARSSSPL-TRIVENI JV

Authorized Signatory

2472

11/3/24
HCL ARSS PL-TR
JY



11/3/24

Si Reg

Abhishek Kumar Chandra
Stamp-Vender
Civil Supply Officer

RITES Limited awarded a contract for 'Construction of MGR Link line from Ch 35.00 to Ch 40.955 and loading bulb and yard including earth work in formation of Railway, Road, Bridge work and P. way work with supply of material' (hereinafter referred as 'Contract').

Dispute arose between RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV in the above mentioned contract. The dispute has been considered by the Arbitral Tribunal and the award was issued vide dated 26-08-2015. The award directs as follows:

- A. Amounts due from RITES/NTPC to HCIL-ARSSSPL-TRIVENI JV
- i. Rs. 4,80,49,085/- (including interest amount), (interest rate 10% per annum from 26-11-2015 to its actual realization)
- B. Amounts due from HCIL-ARSSSPL-TRIVENI JV to RITES/NTPC
- i. Rs 99,37,922/-, (interest rate - Nil)


NOW THIS SETTLEMENT AGREEMENT WITNESSETH AS BELOW:

1. It is agreed between the parties to this Settlement Agreement that RITES/NTPC shall pay Rs. 2,36,71,410/- (Rupees Two Crores Thirty Six Lacs Seventy One Thousand Four Hundred Ten only) along with interest amount of Rs. 1,69,09,169/- (Rupees One Crore Sixty Nine Lacs Nine Thousand One Hundred Sixty Nine only), inclusive of taxes, if any to the HCIL-ARSSSPL-TRIVENI JV as per full and final settlement of all the disputes mentioned hereinabove pertaining to the above mentioned contract.

Thus total amount of Rs 4,05,80,579/- (Rupees Four Crores Five Lacs Eighty Thousand Five Hundred Seventy Nine Only) will be payable by RITES/NTPC to the HCIL-ARSSSPL-TRIVENI JV within one month from the date of execution of this Settlement Agreement by the Parties towards full and final settlement of the claims and disputes set out hereinabove in reference to the said contract.


2. That both parties hereby agree that all differences arisen out of the said dispute mentioned hereinabove now stand resolved and fully settled on payment of the sum stipulated in para no. 1 above, and no dispute of any nature whatsoever shall survive. Accordingly, subject to aforesaid both RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV agree that they shall neither raise any dispute nor they shall initiate any proceedings, legal or otherwise against each other with reference to the aforesaid dispute.


Anil Prakash, ASE
Regional Head/ECRPO
RITES Ltd, Whitefield-751124


Anil Prakash, ASE
RITES Ltd, Whitefield-751124

3. That this Settlement Agreement shall continue perpetually and shall be binding upon the parties, their successors and assignees.
4. The Settlement Agreement constitutes the entire agreement and supersedes all prior understandings and writings between RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV hereto concerning the disputes and/or subject matter of this Settlement Agreement.
5. RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV hereby agree that this Settlement Agreement shall have same status and effect as that of an Arbitral Award on agreed terms upon the substance of the dispute in accordance with Section 74 of the Arbitration and Conciliation Act, 1996 and shall be capable of execution as such.
6. RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV hereby agree and undertake that in terms of section 75 of the Arbitration and Conciliation Act, 1996, they shall keep confidential all matters relating to the conciliation proceedings. They also agree that the confidentiality shall extend also to the Settlement Agreement, except where its disclosure is necessary for purposes of implementation and enforcement.
7. The two identical counterparts of the Settlement Agreement are hereby executed by and between RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV through their authorised signatories and with understanding that each shall be deemed original for all purposes.
8. The parties agree and understand that even though the dispute is finally settled the settlement agreement does not decide on any issue, either of law or of fact, under dispute. This is a settlement agreement under the one time dispute settlement scheme of the Government of India, without consideration of the factual or legal issues at stake.
9. The parties agree and understand that as a process of settlement the parties shall withdraw all litigations/ arbitral proceedings/conciliation proceedings pending on the matters, willingly, without duress and after fully understanding the consequences.
10. Each of the persons signing this settlement agreement is fully authorized to do so, has fully understood the contents of the same and is signing on the same out of complete free will and consent, without any pressure and undue influence.


Anil Prakash, ISE
Regional Head/ECRPO
RITES Ltd. Shubhashree-731024

HCIL-ARSSSPL-TRIVENI JV

Authorized Signatory

IN WITNESS WHEREOF, the parties here to have hereunto set their respective hands the day and year first above written.


Signed of RITES LIMITED for and on behalf of NTPC	Signed for and behalf of HCIL-ARSSSPL-TRIVENI JV
<p>Signature: </p> <p>NAME: Anil Prakash, PCE Regional Head/CEPO RITES Ltd. Bangalore-560011</p> <p>DESIGNATION: Regional Head/CEPO</p>	<p>HCIL-ARSSSPL-TRIVENI JV</p> <p>Signature: </p> <p>NAME: Rajesh Agarwal Authorized Signatory</p> <p>DESIGNATION: Managing Director</p>
Witness of RITES LIMITED for and on behalf of NTPC	Witness on behalf of HCIL-ARSSSPL-TRIVENI JV
<p>Signature: </p> <p>NAME: Praveen Rajan Srin Regional Head/CEPO RITES Ltd. Bangalore-560011</p> <p>DESIGNATION: Regional Head/CEPO</p>	<p>Signature: </p> <p>NAME: Praveen Rajan Srin</p> <p>DESIGNATION: Regional Head/CEPO</p>

PACKAGE-V

CALCULATION SHEET FOR FINAL SETTLEMENT AMOUNT TO BE OFFERED TO AGENCY

Net Amount awarded by Arbitrator in favour of agency (A)	Rs. 3,64,17,554/-
Principle settlement amount @65% of award amount (B)= 0.65×36417554	Rs. 2,36,71,410/-
Post award interest @ 9% per annum (Start date is after 03 months of the award date 26.08.2015) i.e. from 26.11.2015 to 31.10.2023 (C)	Rs. 1,69,09,169/-
Total settlement amount to be offered to agency (B)+(C)	Rs. 4,05,80,579.00


राज कुमार सिंह
संस्था प्रबंधक (TECH) / General Manager (G)
एडिटेड लिमिटेड / AITED Limited
(भाग प्रबंधक प्रशासन) / Sr. of India Association
प.पु. बिलासपुर / P.U. Bilaspur

HCL ARS (PVT) LIMITED JV

Authorized Signatory



S-41

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **O.M.P. (COMM) 26/2015**
BITES LTD

..... Petitioner

Through: Mr. Udit Seth, Advocate.

versus

HCIL-ARSSSPL-TRIVENI [JV]

..... Respondent

Through: Mr. Hitender Nath, Advocate.

CORAM:

HON'BLE MS. JUSTICE NEENA BANSAL KRISHNA

ORDER

%

23.01.2024

**I.A. 1692/2024 (under Section 151 CPC on behalf of the petitioner seeking
Withdrawal of the Petition)**

1. An application has been filed on behalf of the petitioner seeking permission to withdraw the present petition as the matter has been amicable settled under 'Vivad se Vishwas Tak'.
2. Learned counsel for the respondent submits that he has no objection to the withdrawal of the petition.
3. The application is allowed and is disposed of accordingly.

O.M.P. (COMM) 26/2015

4. In view of the decision of application I.A.1692/2024, the present petition is permitted to be withdrawn and is accordingly disposed of.
5. In so far as the release of money deposited by the petitioner before the Registry is concerned, he is at liberty to move an appropriate application in this respect.

NEENA BANSAL KRISHNA, J

JANUARY 23, 2024/va



Settlement Offer details approved with successfully

View / Accept / Reject Settlement Offer

Sr	Claim ID / Date	Claim Type	Claim Amount (Ru.)	Settlement Offer Received On	Settlement Amount (Ru.)	Status	Action
1	22728 (10/10/2023)	Arbitral Award Issued	14416422.20 (Pay To Contractor)	10/12/2023	14416422.20 (Pay To Contractor)	Accepted	 
2	22732 (10/10/2023)	Arbitral Award Issued	13372943.50 (Pay To Contractor)	10/12/2023	13372943.50 (Pay To Contractor)	Accepted	 
3	22733 (10/10/2023)	Arbitral Award Issued	23571410.10 (Pay To Contractor)	10/12/2023	23571410.10 (Pay To Contractor)	Accepted	 

Work

Vivad se Vishwas II - Verified Claim Details

Contractor Details

Verification ID: 59

Name / Registered Address	ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR, / Plot No. 35, Sec-A, Zone-D Mancheswar Industrial Estate, Bhubaneswar., Odisha-751010 India		
Contact Person	GYANA BANJAN BIHARI	Designation	GENERAL MANAGER - TENDERS
E-Mail ID	gyana@arssgroup.in	Mobile Number	7894476023
PAN Number	AADCA4203D		

Claim Submitted To

Organization	RITES Limited	Zone	RITES Corporate Office
Department	CPC	Unit	OTHERS-CPC-CPC

Dealing Zone	PU, Bilaspur	Dealing Department	RITES LTD.
Dealing Unit	PU, Bilaspur		

Claim Type	Arbitral Award Passed	Claim ID	27726
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Purchase Order (PO) / Contract Details

PO / Contract Type	Manual	PO / Contract Copy	LR-NTPCSipat- IAgreement.pdf
PO / Contract No.	01/2005/RITES/NTPC- Sipat/Pkg-1	PO / Contract Date	25/02/2005
PO / Contract Value	304990200.00	Thirty Crore Forty-Nine Lakh Ninety Thousand Two Hundred Rupees Only.	
Firm Name & Registered Office Address	M/s. HCIL-ARSSSPL-TRIVENI (IV), Plot No-3B, Sector-A, Zone-D, Mancheswar Industrial Estate, Bhubaneswar-751010, Odisha.		

Award Details

Award Date	22/02/2021	Award Reference Number	IN-DI.339544166124467
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Amount Awarded / Upheld in favour of Contractor

Amount (Rs.)	Amount in Word	Whether Interest Payable
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22179108.00	Two Crore Twenty-One Lakh Seventy-Nine Thousand One Hundred And Eight Rupees Only.	Yes
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Amount Awarded / Upheld in favour of Procuring Entity

Amount (Rs.)	Amount in Word	Whether Interest Payable
—	—	—

Award Document(s)	(Arbitration award copy)
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Payment Details

Amount (Rs.)	Amount in word	Paid By	Paid To	On (Date)	Reference No.	Against BG
No Record Found						

Settlement Details

Net Amount Payable as per award(Rs.)*	Payable By	Payable To
22179108.00 Two Crore Twenty-One Lakh Seventy-Nine Thousand One Hundred And Eight Rupees Only.	Procuring Entity	Contractor

* including all interest amounts * Excluding amounts already paid

Calculation Sheet (Uploaded By Contractor)	NTPC-SipatPackage1-CalculationSheet.pdf
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Calculation Sheet (Uploaded By Proc. Entity)	PKG1NTPCSipat.pdf
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Settlement Amount (Rs.)**	Amount in word	Payable By	Payable To
14416420.20	One Crore Forty-Four Lakh Sixteen Thousand Four Hundred And Twenty Rupees And Twenty Paise Only.	Procuring Entity	Contractor

** 65% of the Net Amount Payable

Authorization

Authorization Letter of Company Authoring the user to submit claim	NTPCSipatPkg1AuthorizationRITES.pdf
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Comments by proposer

NOTE - It may be seen from the Arbitral Award that Refund of Security Deposit of Rs.77,18,000 (Pg.25 of Arbitral Award) to M/s. HCIL-ARSSSPL-Triveni (JV) is subject to submission of all necessary documents by M/s. HCIL-ARSSSPL-Triveni (JV) to RITES for obtaining clearance from the royalty department, provident fund, labour department etc. Therefore, Amount of Rs. 50,16,700/- (65% of awarded amount towards Refund of SD) and interest @9% on Rs. 50,16,700/- from period 24.05.2021 to 31.10.2023 i.e. Rs 11,02,162/-, hence, total amount Rs. 61,18,862/- will be released to the agency only after submission of the documents as mentioned in the Arbitral Award. (Interest to be paid as per calculation sheet attached)

Verification ID	59	Verification Status	Approved
Initiated By	KAMAL GUPTA (DGM/)	Initiated On	18/12/2023 09:12
Approved By	MANOJ KUMAR DAS (JGMCP)	Approved On	18/12/2023 10:38

Close

Settlement Offer

Settlement ID : 26, dated : 18/12/2023

Sub: Settlement Offer against Vivad Se Vishwas Scheme-II

Ref : Claim ID 27726 dated 10/10/2023 against RO / Contract No. 01/2005/RITES/NTPC-Sipat/Plg-I dated 25/02/2005 Submitted by Firm ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR.

ii. Arbitral Award No. IN-DL33994416612446T dated 22/02/2021

Settlement Amount (Rs.)	Payable By	Payable to
14416420.20 (One Crore Fourty Four Lakh Sixteen Thousand Four Hundred And Twenty Rupees And Twenty Paise Only)	Procuring Entity	Contractor

View Claim Details (Submitted by Contractor)	View Award & Payment Details (Accepted / Updated by Procuring Entity)	View Calculation Sheet (Accepted / Updated by Procuring Entity)
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Time Allowed for acceptance of Settlement Offer (days)	30 (i.e. upto 17/01/2024)
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Whether Court Case to be withdrawn by the Contractor	Yes
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Case Details	Case number High Court Delhi OMP(ENF) (COMA) 239/2021 dated 08.10.2021 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996)
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Whether Court Case to be withdrawn by the Procuring Entity	Yes
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Case Details	Case number High Court Delhi OMP(ENF) (COMA) 239/2021 dated 08.10.2021 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996)
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Time allowed for withdrawal of the court case (days)	45 (From the date of acceptance of settlement offer by the contractor)
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Initiated By	DGM/ (KAMAL GUPTA)	Initiated On	18/12/2023 14:16
Approved By	JGM/PC (MANOJ KUMAR DAS)	Approved On	18/12/2023

Contractor's Response Against Settlement Offer

Contractor's Response	Response Pending
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Close

Vivad se Vishwas II - Verified Claim Details

Contractor Details

Verification ID: 57

Name / Registered Address	ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR - / Plot No. 38, Sec-A, Zone-D, Mancheswar Industrial Estate, Bhubaneswar, Odisha-751010 India		
Contact Person	Gyana Ranjan Bihari	Designation	General Manager - Tenders
E-Mail ID	gyana@arssgroup.in	Mobile Number	7834478373
PAN Number	AADCA42030		

Claim Submitted To

Organization	RITES Limited	Zone	RITES Corporate Office
Department	CPC	Unit	OTHERS-CPC-CPC

Dealing Zone	PU, Balespur	Dealing Department	RITES Ltd.
Dealing Unit	PU, Balespur		

Claim Type	Arbitral Award Passed	Claim ID	27732
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Purchase Order (PO) / Contract Details

PO / Contract Type	Manual	PO / Contract Copy	LR-AgreementSquatPhg-II.pdf
PO / Contract No.	RITES/PO/NGP/NTPC-SEPT/MCC-II	PO / Contract Date	17/10/2005
PO / Contract Value	277669714.00	Twenty-Seven Crore Ninety-Six Lakh Sixty-Nine Thousand Seven Hundred And Fourteen Rupees Only.	
Firm Name & Registered Office Address	M/s. HOE-ARSSOPL-TRIVANI (IV), Plot No-38, Sector-A, Zone-D, Mancheswar Industrial Estate, Bhubaneswar-751010, Odisha		

Award Details

Award Date	22/03/2021	Award Reference Number	IN-DL33993409933876T
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Amount Awarded / Upheld in favour of Contractor

Amount (Rs.)	Amount in Word	Whether Interest Payable
26912230.00	Two Crore Eighty-Six Lakh Twelve Thousand Two Hundred And Thirty Rupees Only	Yes

Amount Awarded / Upheld in favour of Procuring Entity

Amount (Rs.)	Amount in Word	Whether Interest Payable
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Award Document(s)	(Arbitration award)
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Payment Details

Amount (Rs.)	Amount in word	Paid By	Paid To	On (Date)	Reference No.	Against BG

No Amount Found

Settlement Details

Net Amount Payable as per award(Rs.)*	Payable By	Payable To
28512230.00 Two Crore Eighty-Six Lakh Twelve Thousand Two Hundred And Thirty Rupees Only	Procuring Entity	Contractor

* Including all interest amounts. * Excluding amounts already paid

Calculation Sheet (Uploaded By Contractor)	NTPC-SipatPackageII-CalculationSheet.pdf
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Calculation Sheet (Uploaded By Proc. Entity)	PKGIIINTPCSipat.pdf
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Settlement Amount (Rs.)**	Amount in word	Payable By	Payable To
18597945.30	One Crore Eighty-Five Lakh Ninety Seven Thousand Nine Hundred And Forty-Nine Rupees And Fifty Paise Only	Procuring Entity	Contractor

** 65% of the Net Amount Payable

Authorization

Authorization Letter of Company Authorizing the user to submit claim	NTPC-SipatPackageIIAuthorization-RITES.pdf
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Comments by proposer:	Note: It may be seen from the Arbitral Award that Refund of Security Deposit of Rs.50,00,000/- (Pg.25 of Arbitral Award) to M/s. HCL-ARSSSPL-Silver (JV) is subject to submission of all necessary documents by M/s. HCL-ARSSSPL-Silver (JV) to RITES for obtaining clearance from the royalty department, provident fund, labour department etc. Therefore, amount of Rs. 32,50,000/- (65% of awarded amount towards refund of SD) and interest @9% on Rs.32,50,000/- from period 24.05.2021 to 31.10.2023 i.e. Rs. 7,14,021/-, hence total amount of Rs. 39,64,021/- will be released to the agency only after submission of the documents as mentioned in the Arbitral Award. (Interest amount to be paid already subsideed in calculation sheet)
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Verification ID	Initiated By	Approved By	Verification Status	Approved
17	KAMAL GUPTA (DGM)	MANOJ KUMAR DAS (IGM/PC)	Initiated On	14/12/2023 15:12
			Approved On	14/12/2023 17:53

Close

Settlement Offer

Settlement ID : 23, dated : 18/12/2023

Sub: Settlement Offer against Vivid Se Viadwas Scheme-II

Ref: 1. Claim ID 22732 dated 10/10/2023 against PO / Contract No. RITES/PO/NGP/WTPC-SIPAT/PKG-II dated 17/10/2005

Submitted by Firm ARS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR,

ii. Arbitral Award No. IN-DL33993400933076T dated 22/02/2021

Settlement Amount (Rs.)	Payable By	Payable To
18587948.50 (One Crore Eighty-Eight Lakh Ninety-Seven Thousand Nine Hundred And Forty-Nine Rupees And Fifty-Five Only)	Procuring Entity	Contractor

View Claim Details (Submitted by Contractor)	View Award & Payment Details (Accepted / Updated by Procuring Entity)	View Calculation Sheet (Accepted / Updated by Procuring Entity)
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Time Allowed for acceptance of Settlement Offer (days)	30 (i.e. upto 17/01/2024)
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Whether Court Case to be withdrawn by the Contractor	Yes
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Case Details	Case number High Court Delhi OMP/COMST/ 240/2021 dated 08.10.2021 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996
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Whether Court Case to be withdrawn by the Procuring Entity	Yes
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Case Details	Case number High Court Delhi OMP/COMM/ 240/2021 dated 08.10.2021 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996
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Time allowed for withdrawal of the court case (days)	45 (From the date of acceptance of settlement offer by the contractor).
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Initiated By	DGM (KAMAL GUPTA)	Initiated On	18/12/2023 10:35
Approved By	JGM/PC (MANOJ KUMAR DAS)	Approved On	18/12/2023

Contractor's Response Against Settlement Offer

Contractor's Response	Response Pending
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Vivad se Vishwas II - Verified Claim Details

Contractor Details

Verification ID: 58

Name / Registered Address	ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR / Plot No. 3B, Sec-A, Zone-D Manchepur Industrial Estate, Bhubaneswar, Orissa -751010 India		
Contact Person	Gyana Ranjan Bihari	Designation	General Manager - Tender
E-Mail ID	gyana@arssgroup.in	Mobile Number	7994476023
PAN Number	AADCA4095D		

Claim Submitted To

Organization	RITES Limited	Zone	RITES Corporate Office
Department	CPC	Unit	OTHERS-CPC-COC

Dealing Zone	PJ Bilsapur	Dealing Department	RITES Ltd
Dealing Unit	PJ Bilsapur		

Claim Type	Arbitral Award Passed	Claim ID	27733
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Purchase Order (PO) / Contract Details

PO / Contract Type	Manual	PO / Contract Copy	NTPCSIPATPIG-VAgreement13.pdf
PO / Contract No.	02/2005/RITES/NTPC-Sipat/PIG-V	PO / Contract Date	30/03/2005
PO / Contract Value	293517520.00	<i>Twenty-Nine Crore Thirty-Five Lakh Seventeen Thousand Five Hundred And Thirty Rupees Only</i>	
Firm Name & Registered Office Address	M/s. HCL-ARSSSPL-TRIVENI (IV), Plot No-3B, Sector-A, Zone-D, Manchepur Industrial Estate, Bhubaneswar-751011, Odisha		

Award Details

Award Date	26/08/2015	Award Reference Number	N/A
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Amount Awarded / Upheld in favour of Contractor

Amount (Rs.)	Amount In Word	Whether Interest Payable
48049085.00	<i>Four Crore Eighty Lakh Forty-Nine Thousand And Eighty-Five Rupees Only</i>	Yes

Amount Awarded / Upheld in favour of Procuring Entity

Amount (Rs.)	Amount In Word	Whether Interest Payable
11831531.00	<i>One Crore Sixteen Lakh Thirty-One Thousand Five Hundred And Thirty-One Rupees Only</i>	No

Award Document(s)	(Award Copy Vol-1), (Award Copy Vol-7)
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Payment Details

Amount (Rs.)	Amount in word	Paid By	Paid To	On (Date)	Reference No.	Against BO
No Record Found						

Settlement Details

Net Amount Payable as per award(Rs.)*	Payable By	Payable To
36417554.00 Three Crore Sixty-Four Lakh Seventeen Thousand Five Hundred And Fifty-Four Rupees Only	Procuring Entity	Contractor

* including all interest amounts * Excluding amounts already paid

Calculation Sheet (Uploaded By Contractor)	NTPC-SipatPackageV_Calculationsheet.pdf
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Calculation Sheet (Uploaded By Proc. Entity)	PLGVTNTPCSipat.pdf
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Settlement Amount (Rs.) **	Amount in word	Payable By	Payable To
23071410.10	Two Crore Thirty-Six Lakh Seventy-One Thousand Four Hundred And Ten Rupees And Ten Paise Only	Procuring Entity	Contractor

** 85% of the Net Amount Payable

Authorization

Authorization Letter of Company Authorizing the user to submit claim	NTPCSipatPkg3AuthorizationLITES.pdf
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Verification ID	SB	Verification Status	Approved
Initiated By	KAMAL GUPTA (DGM)	Initiated On	14/12/2023 15:12
Approved By	MANOJ KUMAR DAS (JSM/PC)	Approved On	14/12/2023 17:53

Close

Settlement Offer

Settlement ID : 24, dated : 18/12/2023

Sub: Settlement Offer against Vivad Se Vishwas Scheme-II

Ref: i. Claim ID 27788 dated 10/10/2023 against PO / Contract No. 02/2005/RITES/NTPC-Sigat/Plg-V dated 30/03/2005

Submitted by Firm ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR.

ii. Arbitral Award No. NIT dated 26/03/2015

Settlement Amount (Rs.)	Payable By	Payable to
22671410.10 (Two Crore Thirty Six Lakh Seventy One Thousand Four Hundred And Ten Rupees And Ten Paise Only.)	Procuring Entity	Contractor

View Claim Details (Submitted by Contractor)	View Award & Payment Details (Accepted / Updated by Procuring Entity)	View Calculation Sheet (Accepted / Updated by Procuring Entity)
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Time Allowed for acceptance of Settlement Offer (days)	30 (i.e. upto 17/01/2024)
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Whether Court Case to be withdrawn by the Contractor	Yes
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Case Details	Case number High Court Delhi OMP(ENR.) (COMM.) 114/2020 dated Nov 2020 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996)
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Whether Court Case to be withdrawn by the Procuring Entity	Yes
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Case Details	Case number High Court Delhi OMP(ENR.) (COMM.) 114/2020 dated Nov 2020 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996)
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Time allowed for withdrawal of the court case (days)	45 (From the date of acceptance of settlement offer by the contractor)
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Initiated By	DGM (KAMAL GUPTA)	Initiated On	18/12/2023 10:47
Approved By	JGMPC (MANO/ KUMAR DAS)	Approved On	18/12/2023

Contractor's Response Against Settlement Offer

Contractor's Response	Response Pending
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Close



36 Settlement Agreement between (procuring entity) and Contractor under section H 119842
73(2) of the Arbitration and Conciliation Act, 1996.


This agreement is entered into this 2nd day of March, 2024 ("Settlement Agreement") between

M/s RITES Limited having its registered office SCOPE Minar, Core-1 Laxmi Nagar, Delhi - 110092 and its project implementation unit representing through Group General Manager, RITES LIMITED, PU-Bilaspur, Beside Jobs Enclave, The Writers, 2nd & 3rd floor, Rajkishore Nagar, Sipat Road, Bilaspur, CG-495006 acting for and on behalf of NTPC (hereinafter referred to as "PROCURING ENTITY/RITES" which expression shall, unless, repugnant to the context or meaning thereof, include its legal successor, executors, permitted assignees) of the one part and

M/s. HCIL-ARSSSPL-TRIVENI JV, having its registered office at Plot No-38, Sector-A, Zone-D, Mancheswar Industrial Estate, Bhubaneswar-751010, (Hereinafter referred to as the "CONTRACTOR/ HCIL-ARSSSPL-TRIVENI JV" which expression shall unless repugnant to the context or meaning thereof, include its legal successor, executors, permitted assignees) of the other part.

WHEREAS


Anil Prakash, RGE
Regional Head/ECRPO
RITES Ltd, Bhubaneswar-751024

HCIL-ARSSSPL-TRIVENI JV

Authorised Signatory

2578

2/3/24

5205 100

HEIL ADISSPL

Tau



~~2/3/24~~

Asheville Forum Charitable
Stamp Vendor
1201 Cash Boulevard

DW

S. Ray

RITES Limited awarded a contract for "Construction of MGR Link Line from Ch.0.963 km to Ch.12.880Km. including earthwork in formation of Railway, Road, Bridge Work & Permanent way works with supply of materials for NTPC-SIPAT SSTPP PKG (Package-1)" (hereinafter referred as "Contract")

Dispute arose between RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV in the above mentioned contract. The dispute has been considered by the Arbitral Tribunal and the award was issued vide dated 22-02-2021 The award directs as follows:

A. Amounts due from RITES/NTPC to HCIL-ARSSSPL-TRIVENI JV

I. Rs. 2,21,79,108/- (including interest amount) (interest rate 18% per annum from 24-05-2021 to its actual realization)

B. Amounts due from HCIL-ARSSSPL-TRIVENI JV to RITES/NTPC

I. Nil

NOW THIS SETTLEMENT AGREEMENT WITNESSETH AS BELOW:

1. It is agreed between the parties to this Settlement Agreement that RITES/NTPC shall pay **Rs. 1,44,16,420/- (Rupees One Crore Forty Four Lacs Sixteen Thousand Four Hundred Twenty only)** along with interest amount of **Rs. 31,67,268/- (Rupees Thirty One Lacs Sixty Seven Thousand Two Hundred Sixty Eight only)**, inclusive of taxes, if any to the HCIL-ARSSSPL-TRIVENI JV as per full and final settlement of all the disputes mentioned hereinabove pertaining to the above mentioned contract.

Thus total amount of **Rs 1,75,83,688/- (Rupees One Crore Seventy Five Lacs Eighty Three Thousand Six Hundred Eighty Eight Only)** will be payable by RITES/NTPC to the HCIL-ARSSSPL-TRIVENI JV within one month from the date of execution of this Settlement Agreement by the Parties towards full and final settlement of the claims and disputes set out hereinabove in reference to the said contract.

2. That both parties hereby agree that all differences arisen out of the said dispute mentioned hereinabove now stand resolved and fully settled on payment of the sum stipulated in para no. 1 above, and no dispute of any nature whatsoever shall survive. Accordingly, subject to aforesaid both RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV agree that they shall neither raise any dispute nor they shall initiate any proceedings, legal or otherwise against each other with reference to the aforesaid dispute.



Anil Prakash, IIT
Regional Head CORPO
RITES 114, Bhubaneswar 751024

HCIL-ARSSSPL-TRIVENI JV

Authorized Signatory

3. That this Settlement Agreement shall continue perpetually and shall be binding upon the parties, their successors and assignees.
4. The Settlement Agreement constitutes the entire agreement and supersedes all prior understandings and writings between RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV hereto concerning the disputes and/or subject matter of this Settlement Agreement.
5. RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV hereby agree that this Settlement Agreement shall have same status and effect as that of an Arbitral Award on agreed terms upon the substance of the dispute in accordance with Section 74 of the Arbitration and Conciliation Act, 1996 and shall be capable of execution as such.
6. RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV hereby agree and undertake that in terms of section 75 of the Arbitration and Conciliation Act, 1996, they shall keep confidential all matters relating to the conciliation proceedings. They also agree that the confidentiality shall extend also to the Settlement Agreement, except where its disclosure is necessary for purposes of implementation and enforcement.
7. The two identical counterparts of the Settlement Agreement are hereby executed by and between RITES/NTPC and HCIL-ARSSSPL-TRIVENI JV through their authorised signatories and with understanding that each shall be deemed original for all purposes.
8. The parties agree and understand that even though the dispute is finally settled the settlement agreement does not decide on any issue, either of law or of fact, under dispute. This is a settlement agreement under the one time dispute settlement scheme of the Government of India, without consideration of the factual or legal issues at stake.
9. The parties agree and understand that as a process of settlement the parties shall withdraw all litigations/ arbitral proceedings/conciliation proceedings pending on the matters, willingly, without duress and after fully understanding the consequences.
10. Each of the persons signing this settlement agreement is fully authorized to do so, has fully understood the contents of the same and is signing on the same out of complete free will and consent, without any pressure and undue influence.


Authorized Signatory
RITES/NTPC
HCIL-ARSSSPL-TRIVENI JV

HCIL-ARSSSPL-TRIVENI JV

Authorized Signatory

IN WITNESS WHEREOF, the parties here to have hereunto set their respective hands
the day and year first above written.

Signed of RITES LIMITED for and on behalf of NTPC	Signed for and behalf of HCIL-ARSSSPL-TRIVENI JV HCIL-ARSSSPL-TRIVENI JV
Signature:  NAME Anil Prasad, IAS Regional Head/CRPO RITES Ltd. Bhubaneswar-751024 DESIGNATION	Signature:  Authorized Signatory NAME Rajesh Agarwal DESIGNATION Managing Director
Witness of RITES LIMITED for and on behalf of NTPC	Witness on behalf of HCIL-ARSSSPL-TRIVENI JV
Signature:  NAME Anil Prasad, IAS Regional Head/CRPO RITES Ltd. Bhubaneswar-751024 DESIGNATION	Signature:  NAME Preeta Ranjan Smith DESIGNATION

PACKAGE-I
CALCULATION SHEET FOR FINAL SETTLEMENT AMOUNT
TO BE OFFERED TO AGENCY

Net Amount awarded by Arbitrator in favour of agency (A)	Rs. 2,21,79,108.00
Principle settlement amount @ 65% of award amount (B) = 0.65 x 22179108	Rs. 1,44,16,420.00
Post award interest @ 9% per annum (Start date is after 90 days of the award date 22.02.2021) i.e. from 24.05.2021 to 31.10.2023 (C)	Rs. 31,07,268.00
Total settlement amount to be offered to agency (B)+(C)	Rs. 1,75,83,688.00

NOTE: - It may be seen from the Arbitral Award that Refund of Security Deposit of Rs.77,18,000 (Pg-25 of Arbitral Award) to M/s. HCL-ARSSPL-Triveni (JV) is subject to submission of all necessary documents by M/s. HCL-ARSSPL-Triveni (JV) to RITES for obtaining clearance from the royalty department, president fund, labour department etc. Therefore, Amount of Rs. 50,16,700/- (65% of awarded amount towards Refund of SD) and interest @9% on Rs. 50,16,700/- from period 24.05.2021 to 31.10.2023 i.e. Rs.11,02,162/- hence, total amount Rs. 61,18,862/- will be released to the agency only after submission of the documents as mentioned in the Arbitral Award.


Mr. Anand Kumar
 Director (Finance)
 Director (Finance)
 Director (Finance)
 Director (Finance)


 Director (Finance)
 Director (Finance)
 Director (Finance)
 Director (Finance)

HCL-ARSSPL-TRIVENI JV

 Authorized Signatory



S~36 & 37

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ O.M.P. (COMM) 239/2021

+ O.M.P. (COMM) 240/2021

BITES LIMITED

..... Petitioner

Through: Mr. Anil Seth, Mr. Udit Seth, Mr.
Roshan Roy, Advs.

versus

HCIL-ARSSSPL TRIVENT (JV)

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE DINESH KUMAR SHARMA

ORDER

%

23.01.2024

LA. 1731/2024 in O.M.P. (COMM) 239/2021

LA. 1723/2024 in O.M.P. (COMM) 240/2021

Learned counsel for the petitioner submits that both the matter have been settled under the scheme "*Vivad se Vishwas Scheme II*".

Learned counsel submits that since the matters have been settled, he has received the instructions to withdraw the present petitions.

In view of the submissions made, the present petitions stands dismissed as withdrawn.

In case any amount has been deposited by the petitioner in the present proceeding by virtue of this court, the same be refunded with the interest accrued on.

The next date fixed i.e., 01.03.2024 stands cancelled.

DINESH KUMAR SHARMA, J

JANUARY 23, 2024/AR..



Settlement Offer details approved with successfully

View / Accept / Reject Settlement Offer

Sr	Claim ID / Date	Claim Type	Claim Amount (Ru.)	Settlement Offer Received On	Settlement Amount (Ru.)	Status	Action
1	22728 (10/10/2023)	Arbitral Award Issued	14416422.20 (Pay To Contractor)	10/12/2023	14416422.20 (Pay To Contractor)	Accepted	 
2	22732 (10/10/2023)	Arbitral Award Issued	13372943.50 (Pay To Contractor)	10/12/2023	13372943.50 (Pay To Contractor)	Accepted	 
3	22733 (10/10/2023)	Arbitral Award Issued	23571410.10 (Pay To Contractor)	10/12/2023	23571410.10 (Pay To Contractor)	Accepted	 

Work

Vivad se Vishwas II - Verified Claim Details

Contractor Details

Verification ID: 59

Name / Registered Address	ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR, / Plot No. 35, Sec-A, Zone-D Mancheswar Industrial Estate, Bhubaneswar., Odisha-751010 India		
Contact Person	GYANA BANJAN BIHARI	Designation	GENERAL MANAGER - TENDERS
E-Mail ID	gyana@arssgroup.in	Mobile Number	7894476023
PAN Number	AADCA4203D		

Claim Submitted To

Organization	RITES Limited	Zone	RITES Corporate Office
Department	CPC	Unit	OTHERS-CPC-CPC

Dealing Zone	PU, Bilaspur	Dealing Department	RITES LTD.
Dealing Unit	PU, Bilaspur		

Claim Type	Arbitral Award Passed	Claim ID	27726
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Purchase Order (PO) / Contract Details

PO / Contract Type	Manual	PO / Contract Copy	LR-NTPCSipat- IAgreement.pdf
PO / Contract No.	01/2005/RITES/NTPC- Sipat/Pkg-1	PO / Contract Date	25/02/2005
PO / Contract Value	304990200.00	Thirty Crore Forty-Nine Lakh Ninety Thousand Two Hundred Rupees Only.	
Firm Name & Registered Office Address	M/s. HCIL-ARSSSPL-TRIVENI (IV), Plot No-3B, Sector-A, Zone-D, Mancheswar Industrial Estate, Bhubaneswar-751010, Odisha.		

Award Details

Award Date	22/02/2021	Award Reference Number	IN-DI.33954416612446T
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Amount Awarded / Upheld in favour of Contractor

Amount (Rs.)	Amount in Word	Whether Interest Payable
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22179108.00	Two Crore Twenty-One Lakh Seventy-Nine Thousand One Hundred And Eight Rupees Only.	Yes
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Amount Awarded / Upheld in favour of Procuring Entity

Amount (Rs.)	Amount in Word	Whether Interest Payable
—	—	—

Award Document(s)	(Arbitration award copy)
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Payment Details

Amount (Rs.)	Amount in word	Paid By	Paid To	On (Date)	Reference No.	Against BG
No Record Found						

Settlement Details

Net Amount Payable as per award(Rs.)*	Payable By	Payable To
22179108.00 Two Crore Twenty-One Lakh Seventy-Nine Thousand One Hundred And Eight Rupees Only.	Procuring Entity	Contractor

* including all interest amounts * Excluding amounts already paid

Calculation Sheet (Uploaded By Contractor)	NTPC-SipatPackage1-CalculationSheet.pdf
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Calculation Sheet (Uploaded By Proc. Entity)	PKG1NTPCSipat.pdf
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Settlement Amount (Rs.)**	Amount in word	Payable By	Payable To
14416420.20	One Crore Forty-Four Lakh Sixteen Thousand Four Hundred And Twenty Rupees And Twenty Paise Only.	Procuring Entity	Contractor

** 65% of the Net Amount Payable

Authorization

Authorization Letter of Company Authoring the user to submit claim	NTPCSipatPkg1AuthorizationRITES.pdf
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Comments by proposer

NOTE - It may be seen from the Arbitral Award that Refund of Security Deposit of Rs.77,18,000 (Pg.25 of Arbitral Award) to M/s. HCIL-ARSSSPL-Triveni (JV) is subject to submission of all necessary documents by M/s. HCIL-ARSSSPL-Triveni (JV) to RITES for obtaining clearance from the royalty department, provident fund, labour department etc. Therefore, Amount of Rs. 50,16,700/- (65% of awarded amount towards Refund of SD) and interest @9% on Rs. 50,16,700/- from period 24.05.2021 to 31.10.2023 i.e. Rs.11,02,162/-, hence, total amount Rs. 61,18,862/- will be released to the agency only after submission of the documents as mentioned in the Arbitral Award. (Interest to be paid as per calculation sheet attached)

Verification ID	59	Verification Status	Approved
Initiated By	KAMAL GUPTA (DGM/)	Initiated On	18/12/2023 09:12
Approved By	MANOJ KUMAR DAS (JGMCP)	Approved On	18/12/2023 10:38

Close

Settlement Offer

Settlement ID : 26, dated : 18/12/2023

Sub: Settlement Offer against Vivad Se Vishwas Scheme-II

Ref : Claim ID 27726 dated 10/10/2023 against RO / Contract No. 01/2005/RITES/NTPC-Sipat/Plg-I dated 25/02/2005 Submitted by Firm ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR.

ii. Arbitral Award No. IN-DL33994416612446T dated 22/02/2021

Settlement Amount (Rs.)	Payable By	Payable to
14416420.29 (One Crore Fourty Four Lakh Sixteen Thousand Four Hundred And Twenty Rupees And Twenty Paise Only)	Procuring Entity	Contractor

View Claim Details (Submitted by Contractor)	View Award & Payment Details (Accepted / Updated by Procuring Entity)	View Calculation Sheet (Accepted / Updated by Procuring Entity)
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Time Allowed for acceptance of Settlement Offer (days)	30 (i.e. upto 17/01/2024)
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Whether Court Case to be withdrawn by the Contractor	Yes
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Case Details	Case number High Court Delhi OMP(ENF) (COMA) 239/2021 dated 08.10.2021 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996)
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Whether Court Case to be withdrawn by the Procuring Entity	Yes
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Case Details	Case number High Court Delhi OMP(ENF) (COMA) 239/2021 dated 08.10.2021 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996)
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Time allowed for withdrawal of the court case (days)	45 (From the date of acceptance of settlement offer by the contractor)
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Initiated By	DGM/ (KAMAL GUPTA)	Initiated On	18/12/2023 14:16
Approved By	JGM/PC (MANOJ KUMAR DAS)	Approved On	18/12/2023

Contractor's Response Against Settlement Offer

Contractor's Response	Response Pending
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Close

Vivad se Vishwas II - Verified Claim Details

Contractor Details

Verification ID: 57

Name / Registered Address	ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR - / Plot No. 38, Sec-A, Zone-D, Manchiswar Industrial Estate, Bhubaneswar, Odisha-751010 India		
Contact Person	Gyana Ranjan Bihari	Designation	General Manager - Tenders
E-Mail ID	gyana@arssgroup.in	Mobile Number	7834476373
PAN Number	AADCA42030		

Claim Submitted To

Organization	RITES Limited	Zone	RITES Corporate Office
Department	CPC	Unit	OTHERS-CPC-CPC

Dealing Zone	PU, Balespur	Dealing Department	RITES Ltd.
Dealing Unit	PU, Balespur		

Claim Type	Arbitral Award Passed	Claim ID	27732
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Purchase Order (PO) / Contract Details

PO / Contract Type	Manual	PO / Contract Copy	LR-AgreementSquatPhg-II.pdf
PO / Contract No.	RITES/PO/NGP/NTPC-SEPT/MCC-II	PO / Contract Date	17/10/2005
PO / Contract Value	277669714.00	Twenty-Seven Crore Ninety-Six Lakh Sixty-Nine Thousand Seven Hundred And Fourteen Rupees Only.	
Firm Name & Registered Office Address	M/s. HOE-ARSSOPL-TRIVANI (IV), Plot No-38, Sector-A, Zone-D, Manchiswar Industrial Estate, Bhubaneswar-751010, Odisha		

Award Details

Award Date	22/03/2021	Award Reference Number	IN-DL33993409933876T
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Amount Awarded / Upheld in favour of Contractor

Amount (Rs.)	Amount in Word	Whether Interest Payable
26912230.00	Two Crore Eighty-Six Lakh Twelve Thousand Two Hundred And Thirty Rupees Only	Yes

Amount Awarded / Upheld in favour of Procuring Entity

Amount (Rs.)	Amount in Word	Whether Interest Payable
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Award Document(s)	(Arbitration award)
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Payment Details

Amount (Rs.)	Amount in word	Paid By	Paid To	On (Date)	Reference No.	Against BG

No Amount Found

Settlement Details

Net Amount Payable as per award(Rs.)*	Payable By	Payable To
28512230.00 Two Crore Eighty-Six Lakh Twelve Thousand Two Hundred And Thirty Rupees Only	Procuring Entity	Contractor

* Including all interest amounts. * Excluding amounts already paid

Calculation Sheet (Uploaded By Contractor)	NTPC-SipatPackageII-CalculationSheet.pdf
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Calculation Sheet (Uploaded By Proc. Entity)	PKGIIINTPCSipat.pdf
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Settlement Amount (Rs.)**	Amount in word	Payable By	Payable To
18597945.30	One Crore Eighty-Five Lakh Ninety Seven Thousand Nine Hundred And Forty-Nine Rupees And Fifty Paise Only	Procuring Entity	Contractor

** 65% of the Net Amount Payable

Authorization

Authorization Letter of Company Authoring the user to submit claim	NTPC-SipatPackageIIAuthorization-RITES.pdf
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Comments by proposer:	Note: It may be seen from the Arbitral Award that Refund of Security Deposit of Rs.50,00,000/- (Pg.25 of Arbitral Award) to M/s. HCL-ARSSPL-Silver (JV) is subject to submission of all necessary documents by M/s. HCL-ARSSPL-Silver (JV) to RITES for obtaining clearance from the royalty department, provident fund, labour department etc. Therefore, amount of Rs. 32,50,000/- (65% of awarded amount towards refund of SD) and interest @9% on Rs.32,50,000/- from period 24.05.2021 to 31.10.2023 i.e. Rs. 7,14,021/-, hence total amount of Rs. 39,64,021/- will be released to the agency only after submission of the documents as mentioned in the Arbitral Award. (Interest amount to be paid already subsideed in calculation sheet)
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Verification ID	Initiated By	Approved By	Verification Status	Approved
17	KAMAL GUPTA (DGM)	MANOJ KUMAR DAS (IGM/PC)	Initiated On	14/12/2023 15:12
			Approved On	14/12/2023 17:53

Close

Settlement Offer

Settlement ID : 23, dated : 18/12/2023

Sub: Settlement Offer against Vivid Se Viadwas Scheme-II

Ref: 1. Claim ID 22732 dated 10/10/2023 against PO / Contract No. RITES/PO/NGP/WTPC-SIPAT/PKG-II dated 17/10/2005

Submitted by Firm ARS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR,

ii. Arbitral Award No. IN-DL33993400933076T dated 22/02/2021

Settlement Amount (Rs.)	Payable By	Payable To
18587948.50 (One Crore Eighty-Eight Lakh Ninety-Seven Thousand Nine Hundred And Forty-Nine Rupees And Fifty-Five Only)	Procuring Entity	Contractor

View Claim Details (Submitted by Contractor)	View Award & Payment Details (Accepted / Updated by Procuring Entity)	View Calculation Sheet (Accepted / Updated by Procuring Entity)
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Time Allowed for acceptance of Settlement Offer (days)	30 (i.e. upto 17/01/2024)
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Whether Court Case to be withdrawn by the Contractor	Yes
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Case Details	Case number High Court Delhi OMP/COMST/ 240/2021 dated 08.10.2021 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996
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Whether Court Case to be withdrawn by the Procuring Entity	Yes
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Case Details	Case number High Court Delhi OMP/COMM/ 240/2021 dated 08.10.2021 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996
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Time allowed for withdrawal of the court case (days)	45. (From the date of acceptance of settlement offer by the contractor).
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Initiated By	DGM (KAMAL GUPTA)	Initiated On	18/12/2023 10:35
Approved By	JGM/PC (MANOJ KUMAR DAS)	Approved On	18/12/2023

Contractor's Response Against Settlement Offer

Contractor's Response	Response Pending
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Close

Vivad se Vishwas II - Verified Claim Details

Contractor Details

Verification ID: 58

Name / Registered Address	ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR / Plot No. 3B, Sec-A, Zone-D Manchepur Industrial Estate, Bhubaneswar, Orissa -751010 India		
Contact Person	Gyana Ranjan Bihari	Designation	General Manager - Tender
E-Mail ID	gyama@arssgroup.in	Mobile Number	7994476023
PAN Number	AADCA4095D		

Claim Submitted To

Organization	RITES Limited	Zone	RITES Corporate Office
Department	CPC	Unit	OTHERS-CPC-COC

Dealing Zone	PJ Bilsapur	Dealing Department	RITES Ltd
Dealing Unit	PJ Bilsapur		

Claim Type	Arbitral Award Passed	Claim ID	27733
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Purchase Order (PO) / Contract Details

PO / Contract Type	Manual	PO / Contract Copy	NTPCSIPATPIG-VAgreement13.pdf
PO / Contract No.	02/2005/RITES/NTPC-Sipat/PIG-V	PO / Contract Date	30/03/2005
PO / Contract Value	293517520.00	Twenty-Nine Crore Thirty-Five Lakh Seventeen Thousand Five Hundred And Thirty Rupees Only	
Firm Name & Registered Office Address	M/s. HCL-ARSSSPL-TRIVENI (IV), Plot No-3B, Sector-A, Zone-D, Manchepur Industrial Estate, Bhubaneswar-751011, Odisha		

Award Details

Award Date	26/08/2015	Award Reference Number	N/A
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Amount Awarded / Upheld in favour of Contractor

Amount (Rs.)	Amount In Word	Whether Interest Payable
48049085.00	Four Crore Eighty Lakh Forty-Nine Thousand And Eighty-Five Rupees Only	Yes

Amount Awarded / Upheld in favour of Procuring Entity

Amount (Rs.)	Amount In Word	Whether Interest Payable
11831531.00	One Crore Sixteen Lakh Thirty-One Thousand Five Hundred And Thirty-One Rupees Only	No

Award Document(s)	(Award Copy Vol-1), (Award Copy Vol-7)
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Payment Details

Amount (Rs.)	Amount in word	Paid By	Paid To	On (Date)	Reference No.	Against BO
No Record Found						

Settlement Details

Net Amount Payable as per award(Rs.)*	Payable By	Payable To
36417554.00 Three Crore Sixty-Four Lakh Seventeen Thousand Five Hundred And Fifty-Four Rupees Only	Procuring Entity	Contractor

* including all interest amounts * Excluding amounts already paid

Calculation Sheet (Uploaded By Contractor)	NTPC-SipatPackageV_Calculationsheet.pdf
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Calculation Sheet (Uploaded By Proc. Entity)	PLGVTNTPCSipat.pdf
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Settlement Amount (Rs.) **	Amount in word	Payable By	Payable To
23071410.10	Two Crore Thirty-Six Lakh Seventy-One Thousand Four Hundred And Ten Rupees And Ten Paise Only	Procuring Entity	Contractor

** 85% of the Net Amount Payable

Authorization

Authorization Letter of Company Authorizing the user to submit claim	NTPCSipatPkg3AuthorizationLITES.pdf
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Verification ID	Verification Status
58	Approved
Initiated By	Initiated On
KAMAL GUPTA (DGM)	14/12/2023 15:12
Approved By	Approved On
MANOJ KUMAR DAS (JSM/PC)	14/12/2023 17:53

Close

Settlement Offer

Settlement ID : 24, dated : 18/12/2023

Sub: Settlement Offer against Vivad Se Vishwas Scheme-II

Ref: i. Claim ID 27788 dated 10/10/2023 against PO / Contract No. 02/2005/RITES/NTPC-Sigra/Plg-V dated 30/03/2005

Submitted by Firm ARSS INFRASTRUCTURE PROJECTS LIMITED-BHUBANESWAR.

ii. Arbitral Award No. NIT dated 26/03/2015

Settlement Amount (Rs.)	Payable By	Payable to
22671410.10 (Two Crore Thirty Six Lakh Seventy One Thousand Four Hundred And Ten Rupees And Ten Paise Only.)	Procuring Entity	Contractor

View Claim Details (Submitted by Contractor)	View Award & Payment Details (Accepted / Updated by Procuring Entity)	View Calculation Sheet (Accepted / Updated by Procuring Entity)
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Time Allowed for acceptance of Settlement Offer (days)	30 (i.e. upto 17/01/2024)
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Whether Court Case to be withdrawn by the Contractor	Yes
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Case Details	Case number High Court Delhi OMP(ENR.) (COMM.) 114/2020 dated Nov 2020 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996)
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Whether Court Case to be withdrawn by the Procuring Entity	Yes
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Case Details	Case number High Court Delhi OMP(ENR.) (COMM.) 114/2020 dated Nov 2020 for challenging the aforesaid Arbitration under Section -34 of Arbitration & conciliation Act 1996)
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Time allowed for withdrawal of the court case (days)	45 (From the date of acceptance of settlement offer by the contractor)
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Initiated By	DGM (KAMAL GUPTA)	Initiated On	18/12/2023 10:47
Approved By	JGMPC (MANO/ KUMAR DAS)	Approved On	18/12/2023

Contractor's Response Against Settlement Offer

Contractor's Response	Response Pending
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Close



CHHATTISGARH ENVIRONMENT CONSERVATION BOARD
Paryavas Bhawan, North Block, Sector - 19,
Nava Raipur Atal Nagar, District - Raipur (C.G.)
e-mail - hocecb@gmail.com

No. **1515/TS/CECB/2024**

Nava Raipur Atal Nagar, Dated : 20 / 05 /2024

To,

General Manager,
 M/s National Thermal Power Corporation Limited,
 Sipat Super Thermal Power Project,
 (Stage-II, Unit No. 4 & 5, 2 x 500 MW),
 P.O. - Sipat,
District- Bilaspur (C.G.) 495 558

Sub :- Renewal of the consent of the Board under section 25 of the Water (Prevention and Control of Pollution) Act, 1974 and under section 21 of the Air (Prevention and Control of Pollution) Act, 1981

- Ref :-**
1. Consent of the Board issued under section 25 of the Water (Prevention and Control of Pollution) Act, 1974 vide letter no. 6521/TS/CECB/2006 Raipur, dated: 26/12/2006 and under section 21 of the Air (Prevention and Control of Pollution) Act, 1981 vide letter no. 6523/TS/CECB/2006 Raipur, dated: 26/12/2006 for Sipat Super Thermal Power Project (Stage-2, Unit No.-4 & 5), 2 x500 MW)
 2. Last renewal of the Board issued under section 25 of the Water (Prevention and Control of Pollution) Act, 1974 and under section 21 of the Air (Prevention and Control of Pollution) Act, 1981 vide letter no. 8783/TS/CECB/2022 Nava Raipur Atal Nagar, Dated : 03/03/2022.
 3. Your online application no. 14945001, dated: 26/02/2024 and subsequent correspondence ending dated: 23/03/2024.

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With reference to your above application, consents under section 25 of the Water (Prevention and Control of Pollution) Act, 1974 and under section 21 of the Air (Prevention and Control of Pollution) Act, 1981 are hereby renewed for period of two years from **01/05/2024 to 30/04/2026**, subject to the fulfilment of the terms and conditions incorporated in the water consent letter no. 6521/TS/CECB/2006 Raipur, dated: 26/12/2006 and air consent letter no. 6523/TS/CECB/2006 Raipur, dated: 26/12/2006 and subsequent renewal(s)/amendment(s) issued by the Board and additional conditions mentioned below.

This renewal of consent is valid for production capacity of -

Name	Production Capacity
Thermal Power Plant (Stage-II, Unit No - 4 and 5)	2 x 500 Megawatt (Two into Five Hundred Megawatt)

Note:-

This renewal of consent is being granted to the industry without prejudice to the proceeding pending in the Hon'ble Court of Law. This renewal of consent in no way to be taken as measure of proof that industry has not violated any related pollution laws at any time in past. Hence, what-ever decision taken by Hon'ble Court shall be binding on the industry.

Additional Conditions

A. Water (Prevention and Control of Pollution) Act, 1974

1. Industry shall operate and maintain the effluent (industrial / domestic) treatment system effectively and regularly. No effluent shall be discharged from ash dyke / low-lying area. Industry shall ensure treated effluent quality within the standards prescribed by Board published in Gazette Notification dated 25.03.88. The treated effluent shall be utilized in plant operations or for plantation within premises. Industry shall not discharge any treated / untreated effluent into the river or any surface water bodies. No effluent shall be discharged outside of the factory premises in any circumstances, hence, zero discharge condition shall be maintained at all the time.
2. Industry shall install fly ash brick/block/products manufacturing machine within plant premises of capacity at-least 1,60,000 Nos. / day for proper utilization of ash generated, out of which at present fly ash bricks capacity of 1,10,000 Nos. / day has already commissioned. Industry shall install remaining fly ash bricks manufacturing plant of capacity 50,000 Nos./day by end of August 2024.
3. Industry shall ensure regular running of Continuous Online Effluent Monitoring System for monitoring of treated effluent quality. Industry shall submit regular monitoring report of un-treated and treated effluent every month.
4. Industry shall ensure arrangements like installation of digital water meter separately for underground as well as surface water, reuse of non potable water etc. as per NGT order dated 15/11/2022 on OA no. 392/2022 for use of water.
5. Industry shall ensure compliance of the Plastic Waste Management Rules, 2016 (as amended).
6. Industry shall ensure 100% utilization of fly ash, bottom ash and legacy ash (unutilised accumulated ash) as per provisions of notification dated 31/12/2021(as amended) issued by MoEF & CC regarding utilization of ash.
7. Industry shall ensure compliance of provisions regarding use of fuel issued by Ministry of Environment, Forest and Climate Change, Government of India vide notification G S R. 02 (E) dated 02/01/2014.
8. Industry shall ensure compliance of water consumption and emissions standards prescribed by Ministry of Environment, Forest and Climate Change, Government of India vide notification S.O 3305 (E) dated 07/12/2015. Industry shall ensure compliance of direction issued by Central Pollution Control Board, Delhi in this regard.
9. Industry shall ensure transportation of fuel and solid wastes (ash) etc. through mechanically covered vehicle on or before 12.07.2024, mean while transportation of fuel and solid wastes (ash) etc. shall be carried out through

- safely and securely covered vehicle with tarpaulin or any other suitable materials.
10. All internal roads shall be maintained black topped (pucca) Good housekeeping practices shall be adopted by the industry.
 11. Roads shall be cleaned regularly. Dust, muck and sludge collected from roads shall be disposed properly.
 12. Industry shall use fly ash brick, fly ash block and fly ash based products in the construction/repairing activities.
 13. All the solid waste sludge, garbage, plastic etc shall be disposed of in environment friendly manner as per rule.
 14. Industry shall enhance the capacity of rain water harvesting structures to recharge ground water.
 15. Wide green belt of broad leaf local species shall be developed along the plant premises and ash dyke area. As far as possible maximum area of open spaces shall be utilized for plantation purposes. Green belt / plantation shall be developed within and around the plant premises in at-least 33% of area total plant area. Industry shall carry out extensive tree plantation in next monsoon season.
 16. Industry shall follow the terms and conditions stipulated in the Chhattisgarh Environment Conservation Board's order no. 7261/TS/CECB/2015, Raipur dated 06/02/2015. In case of non compliance of any terms and conditions mentioned above or mentioned in the above order, this renewal of the consent may be cancelled.
 17. Industry shall submit Environment Statement to this Board as per provision of Environment (Protection) amendment Rule, 1983 for the previous year ending 31st March on or before 30th September every year.
 18. This renewal of consent is being issued under the "Scheme of Renewal of Consent Based on Self-Certification" of the Board issued vide office order no. 5937 dated 29/01/2018 as per self certification submitted by authorized signatory Mr. Vijay Krishna Pandey, Chief General Manager, M/s National Thermal Power Corporation Limited, Sipat Super Thermal Power Project, P.O.-Sipat, District- Bilaspur (C.G.).
 19. Chhattisgarh Environment Conservation Board reserves the rights to revoke the consent / renewal of consent at any time for any violation/non-compliance.
 20. In case, if the capital investment is increased by such amount that the total investment exceeds the range for which renewal fees has been paid, the industry shall have to pay the difference amount of renewal fees for the corresponding block years.
 21. In case, the prescribed fee payable is amended in future, the industry shall be liable to pay the difference amount for corresponding block years.

B. Air (Prevention and Control of Pollution) Act, 1981

1. Industry shall operate and maintain the existing pollution control systems effectively and regularly to ensure the emission of particulate matter less than 50 mg/Nm³ all the time. Industry shall also maintain the ambient air

- quality within the factory premises within prescribed limits. Effective steps shall be taken to control fugitive emission inside the factory premises.
2. Industry shall install fly ash brick/block/products manufacturing machine within plant premises of capacity at-least 1,60,000 Nos. / day for proper utilization of ash generated, out of which at present fly ash bricks capacity of 1,10,000 Nos. / day has already commissioned. Industry shall install remaining fly ash bricks manufacturing plant of capacity 50,000 Nos /day by end of August 2024.
 3. Industry shall ensure regular running of Continuous Online Air Pollutant(s) Monitoring Systems for monitoring emission of air pollutants from the stack(s) and Continuous Online Ambient Air Quality Monitoring Systems for monitoring of ambient air quality. Regular monitoring for the measurement of air pollutants level in stack and ambient shall be carried out. Industry shall submit stack and ambient air quality monitoring report regularly.
 4. Industry shall ensure 100% utilization of fly ash, bottom ash and legacy ash (unutilised accumulated ash) as per provisions of notification dated 31/12/2021 (as amended) issued by MoEF & CC regarding utilization of ash.
 5. Industry shall ensure compliance of provisions regarding use of fuel issued by Ministry of Environment, Forest and Climate Change, Government of India vide notification G.S.R. 02 (E) dated 02/01/2014.
 6. Industry shall ensure compliance of water consumption and emissions standards prescribed by Ministry of Environment, Forest and Climate Change, Government of India vide notification S.O. 3305 (E) dated 07/12/2015. Industry shall ensure compliance of direction issued by Central Pollution Control Board, Delhi in this regard.
 7. Industry shall ensure transportation of fuel and solid wastes (ash) etc. through mechanically covered vehicle on or before 12.07.2024, mean while transportation of fuel and solid wastes (ash) etc. shall be carried out through safely and securely covered vehicle with tarpaulin or any other suitable materials.
 8. Industry shall ensure compliance of the Plastic Waste Management Rules, 2016 (as amended).
 9. All internal roads shall be maintained black topped (pucca). Good housekeeping practices shall be adopted by the industry.
 10. Roads shall be cleaned regularly. Dust, muck and sludge collected from roads shall be disposed properly.
 11. Industry shall use fly ash brick, fly ash block and fly ash based products in the construction/repairing activities.
 12. All the solid waste sludge, garbage, plastic etc shall be disposed of in environment friendly manner as per rule.
 13. Industry shall enhance the capacity of rain water harvesting structures to recharge ground water.
 14. Wide green belt of broad leaf local species shall be developed along the plant premises and ash dyke area. As far as possible maximum area of open spaces shall be utilized for plantation purposes. Green belt / plantation shall be developed within and around the plant premises in at-least 33% of area total plant area. Industry shall carry out extensive tree plantation in next monsoon season.

15. Industry shall follow the terms and conditions stipulated in the Chhattisgarh Environment Conservation Board's order no. 7261/TS/CECB/2015, Raipur dated 06/02/2015. In case of non compliance of any terms and conditions mentioned above or mentioned in the above order, this renewal of the consent may be cancelled.
16. Industry shall submit Environment Statement to this Board as per provision of Environment (Protection) amendment Rule, 1993 for the previous year ending 31st March on or before 30th September every year.
17. This renewal of consent is being issued under the "Scheme of Renewal of Consent Based on Self-Certification" of the Board issued vide office order no. 5937 dated 29/01/2018 as per self certification submitted by authorized signatory Mr. Vijay Krishna Pandey, Chief General Manager, M/s National Thermal Power Corporation Limited, Sipat Super Thermal Power Project, P.O. Sipat, District- Bilaspur (C.G.).
18. Chhattisgarh Environment Conservation Board reserves the rights to revoke the consent / renewal of consent at any time for any violation/non-compliance.
19. In case, if the capital investment is increased by such amount that the total investment exceeds the range for which renewal fees has been paid, the industry shall have to pay the difference amount of renewal fees for the corresponding block years.
20. In case, the prescribed fee payable is amended in future, the industry shall be liable to pay the difference amount for corresponding block years.

Please acknowledge the receipt of this letter.

For & on behalf of
Chhattisgarh Environment Conservation Board

Member Secretary
Chhattisgarh Environment Conservation Board
Nava Raipur Atal Nagar, Raipur (C.G.)

Encl. No. 1516 /TS/CECB/2024 Nava Raipur Atal Nagar, Dated: 20/05/2024
Copy to: -

Regional Officer, Regional Office, Chhattisgarh Environment Conservation Board, Bilaspur (C.G.). Please ensure compliance and report, if any condition/conditions are violated by the industry.

-Sd/-
Member Secretary
Chhattisgarh Environment Conservation Board
Nava Raipur Atal Nagar, Raipur (C.G.)



CHHATTISGARH ENVIRONMENT CONSERVATION BOARD
Paryavas Bhawan, North Block, Sector - 19,
Nava Raipur Atal Nagar, District - Raipur (C.G.)
e-mail - hocecb@gmail.com

No. 6025/TS/CECB/2023

Nava Raipur Atal Nagar, Dated : 26/10/2023

To,

General Manager,
 M/s National Thermal Power Corporation Limited,
 Sipat Super Thermal Power Project,
 P.O. - Sipat,
District- Bilaspur (C.G.) 495 558

Sub - Renewal of the consent of the Board under section 25 of the Water (Prevention and Control of Pollution) Act, 1974 and under section 21 of the Air (Prevention and Control of Pollution) Act, 1981

- Ref. -**
1. Consent of the Board issued under section 25 of the Water (Prevention and Control of Pollution) Act, 1974 vide letter no. 6295/TS/CECB/2011 Raipur, dated 07/02/2011 and under section 21 of the Air (Prevention and Control of Pollution) Act, 1981 vide letter no. 6297/TS/CECB/2011 Raipur, dated 07/02/2011 for Sipat Super Thermal Power Project (Stage-1, Unit No -1, 1 x660 MW)
 2. Consent of the Board issued under section 25 of the Water (Prevention and Control of Pollution) Act, 1974 vide letter no. 5487/TS/CECB/2011 Raipur, dated 14/12/2011 and under section 21 of the Air (Prevention and Control of Pollution) Act, 1981 vide letter no. 5489/TS/CECB/2011 Raipur, dated 14/12/2011 for Sipat Super Thermal Power Project (Stage-1, Unit No -2, 1 x660 MW)
 3. Consent of the Board issued under section 25 of the Water (Prevention and Control of Pollution) Act, 1974 vide letter no. 507/TS/CECB/2012 Raipur, dated 03/05/2012 and under section 21 of the Air (Prevention and Control of Pollution) Act, 1981 vide letter no. 509/TS/CECB/2012 Raipur, dated 03/05/2012 for Sipat Super Thermal Power Project (Stage-1, Unit No -3, 1 x660 MW)
 4. Last renewal of the Board issued under section 25 of the Water (Prevention and Control of Pollution) Act, 1974 vide letter no. 55/TS/CECB/2018 Naya Raipur, dated: 03/04/2018 and under section 21 of the Air (Prevention and Control of Pollution) Act, 1981 vide letter no. 6715/TS/CECB/2021 Nava Raipur Atal Nagar, Dated : 20/12/2021
 5. Your online application no. 13174088, dated: 08/08/2023 and subsequent correspondence ending dated: 09/09/2023

- 00 :-

With reference to your above application, consents under section 25 of the Water (Prevention and Control of Pollution) Act, 1974 and under section 21 of

the Air (Prevention and Control of Pollution) Act, 1981 are hereby renewed for period of two years from 01/12/2023 to 30/11/2025, subject to the fulfillment of the terms and conditions incorporated in the water consent letter no. 6295/TS/CECB/2011 Raipur, dated 07/02/2011, 5487/TS/CECB/2011 Raipur, dated 14/12/2011, 507/TS/CECB/2012 Raipur, dated 03/05/2012 and air consent letter no. 6297/TS/CECB/2011 Raipur, dated 07/02/2011, 5489/TS/CECB/2011 Raipur, dated 14/12/2011, 509/TS/CECB/2012 Raipur, dated 03/05/2012 and subsequent renewal(s)/amendment(s) issued by the Board and additional conditions mentioned below.

This renewal of consent is valid for production capacity of -

Name	Production Capacity
Thermal Power Plant (Stage-I, Unit No - 1, 2 and 3)	3 x 660 Megawatt (Three into Six Hundred Sixty Megawatt)

Note:-

This renewal of consent is being granted to the industry without prejudice to the proceeding pending in the Hon'ble Court of Law. This renewal of consent in no way to be taken as measure of proof that industry has not violated any related pollution laws at any time in past. Hence, what-ever decision taken by Hon'ble Court shall be binding on the industry.

Additional Conditions

A. Water (Prevention and Control of Pollution) Act, 1974

1. Industry shall operate and maintain the effluent (industrial / domestic) treatment system effectively and regularly. No effluent shall be discharged from ash dyke / low-lying area. Industry shall ensure treated effluent quality within the standards prescribed by Board published in Gazette Notification dated 25.03.88. The treated effluent shall be utilized in plant operations or for plantation within premises. Industry shall not discharge any treated / untreated effluent into the river or any surface water bodies. No effluent shall be discharged outside of the factory premises in any circumstances, hence, zero discharge condition shall be maintained at all the time.
2. Industry shall make arrangements like installation of digital water meter separately for underground as well as surface water, reuse of non potable water etc. as per NGT order dated 15/11/2022 on OA no. 392/2022 for use of water.
3. Industry shall ensure 100% utilization of fly ash, bottom ash and legacy ash (unutilized accumulated ash) as per provisions of notification dated 31/12/2021 and amended notification dated 30/12/2022 issued by MoEF & CC regarding utilization of ash.
4. Industry shall ensure compliance of provisions regarding use of fuel issued by Ministry of Environment, Forest and Climate Change, Government of India vide notification G.S.R. 02 (E) dated 02/01/2014.
5. Industry shall ensure compliance of emission norms and water consumption standards prescribed by Ministry of Environment, Forest and Climate Change, Government of India vide notification S.O. 3305 (E) dated 07/12/2015. Industry shall ensure compliance of direction issued by Central Pollution Control Board, Delhi in this regard.

- quality within the factory premises within prescribed limits. Effective steps shall be taken to control fugitive emission inside the factory premises.
2. Ambient air quality within premises shall be within latest prescribed limit.
 3. Industry shall comply with the emission norms for SO₂ and NO_x within time limit as prescribed by MoEF&CC Notification dated 31/03/2021 (as amended upto date).
 4. Industry shall ensure 100% utilization of fly ash, bottom ash and legacy ash (unutilized accumulated ash) as per provisions of notification dated 31/12/2021 and amended notification dated 30/12/2022 issued by MoEF & CC regarding utilization of ash.
 5. All the solid waste sludge, garbage, plastic etc shall be disposed of in environment friendly manner as per rule.
 6. Roads shall be cleaned regularly. Dust, muck and sludge collected from roads shall be disposed properly.
 7. Industry shall comply with the provision of Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 (as amended upto date).
 8. Industry shall ensure compliance of provisions regarding use of fuel issued by Ministry of Environment, Forest and Climate Change, Government of India vide notification G S R. 02 (E) dated 02/01/2014.
 9. All internal roads shall be maintained black topped (pucca). Good housekeeping practices shall be adopted by the industry.
 10. Industry shall ensure transportation of fuel and solid wastes (ash) etc. through mechanically covered vehicle.
 11. Industry shall use fly ash brick, fly ash block and fly ash based products in the construction/repairing activities.
 12. Wide green belt of broad leaf local species shall be developed along the plant premises and ash dyke area. As far as possible maximum area of open spaces shall be utilized for plantation purposes. Green belt / plantation shall be developed within and around the plant premises in at least 33% of area total plant area. Industry shall carry out extensive tree plantation in next monsoon season.
 13. Industry shall follow the terms and conditions stipulated in the Chhattisgarh Environment Conservation Board's order no. 7261/TS/CECB/2015, Raipur dated 06/02/2015. In case of non compliance of any terms and conditions mentioned above or mentioned in the above order, this renewal of the consent may be cancelled.
 14. Industry shall submit Environment Statement to this Board as per provision of Environment (Protection) amendment Rule, 1993 for the previous year ending 31st March on or before 30th September every year.
 15. This renewal of consent is being issued under the "Scheme of Renewal of Consent Based on Self-Certification" of the Board issued vide office order no. 5937 dated 29/01/2018 as per self certification submitted by authorized signatory Mr. N. Srinivasa Rao, Executive Director Manager, M/s National Thermal Power Corporation Limited, Sipat Super Thermal Power Project, P.O.-Sipat, District- Bilaspur (C.G.).
 16. Chhattisgarh Environment Conservation Board reserves the rights to revoke the consent / renewal of consent at any time for any violation/non-compliance.

17. In case, if the capital investment is increased by such amount that the total investment exceeds the range for which renewal fees has been paid, the industry shall have to pay the difference amount of renewal fees for the corresponding block years.
18. In case, the prescribed fee payable is amended in future, the industry shall be liable to pay the difference amount for corresponding block years.
Please acknowledge the receipt of this letter.

For & on behalf of
Chhattisgarh Environment Conservation Board

Member Secretary

Chhattisgarh Environment Conservation Board
Nava Raipur Atal Nagar, Raipur (C.G.)

Endt. No. 6026/TS/CECB/2023

Nava Raipur Atal Nagar, Dated: 26/10/2023

Copy to: -

Regional Officer, Regional Office, Chhattisgarh Environment Conservation Board, Bilaspur (C.G.). Please ensure compliance and report, if any condition/conditions are violated by the industry.

-Sd/-

Member Secretary

Chhattisgarh Environment Conservation Board
Nava Raipur Atal Nagar, Raipur (C.G.)

FORM - 15

Details/Information to be Submitted in respect of Fuel for Computation of Energy Charges.

NAME OF PETITIONER			NTPC LTD		NTPC LTD		NTPC LTD	
NAME OF GENERATING STATION			NTPC BHAT STAGE J		NTPC BHAT STAGE J		NTPC BHAT STAGE J	
S. No.	Month	Unit	October-18		November-18		December-18	
			Domestic	Imported	Domestic	Imported	Domestic	Imported
1	Quantity of Coal/Lignite supplied by Coal/Lignite Company*	MMT	1.2514	0.0000	1.2818	0.0000	1.2187	0.0000
2	Adjustment (+/-) in quantity supplied made by Coal/Lignite Company	MMT	0.0000		0.0000		0.0000	
3	Coal supplied by Coal/Lignite Company (1+2)	MMT	1.2514	0.0000	1.2818	0.0000	1.2187	0.0000
4	Normative Transit & Handling Losses (For Coal/Lignite based Plants)	MMT	0.0026	0.0000	0.0030	0.0000	0.0031	0.0000
5	Net Coal/Lignite Supplied (3-4)	MMT	1.2488	0.0000	1.2788	0.0000	1.2156	0.0000
6	Amount charged by the Coal/Lignite Company*	RS)	2314393203	0	2363570307	0	2288501531	0
7	Adjustment (+/-) in amount charged made by Coal/Lignite Company	RS)	-58962157		-4075861		-107847145	
8	Total Amount charged (6+7)	RS)	2255431046	0	2318902536	0	2180714386	0
9	Transportation Charges by railway/road/air-sea	RS)	11754700	0	40035830	0	63965540	0
10	Adjustment (+/-) in amount charged made by Railway/Transport Company	RS)	0		0		0	
11	Demurrage Charges, if any	RS)	0	0	0	0	880266	0
12	Cost of steel in transporting coal through MGR system, if applicable	RS)	17881426		1887972		15187052	
13	Total Transportation Charges (9+10+11+12)	RS)	29468126	0	58914532	0	79152596	0
13 (A)	Other Charges	RS)	16872085	0	28071932	0	53077502	0
14	Total amount charged for coal/lignite supplied including Transportation (6+13)	RS)	2301809272	0	2400841918	0	2289073714	0
15	Landed cost of coal/lignite	RS/MT	1844.72	0.00	1877.39	0.00	1886.18	0.00
16	Bending Ratio (Domestic/Imported)		100.00	0.00	100.00	0.00	100.00	0.00
17	Weighted average cost of coal/lignite for the month	RS/MT	1844.72		1877.39		1886.18	
18	GCV of Domestic Coal as per bill of Coal Company (BD basis)	RS/MT	4081		4060		4072	
19	GCV of Imported Coal as per bill of Coal Company (BD basis)	RS/MT	0		0		0	
20	Weighted average GCV of coal/lignite as billed	RS/MT	4081		4060		4072	
21	GCV of Domestic Coal as received at station (TM basis)	RS/MT	3937		3817		4010	
22	GCV of Imported Coal as received at station (TM basis)	RS/MT	0		0		0	
23	Weighted average GCV of coal/lignite as received	RS/MT	3937		3817		4010	

* includes opening stock


ANIL KISH
 A.C.E. (Retd of Govt)
 AOM (P&A)
 55C, W.P. II, 1111




 UDIN 1941617 AAAC L6479

FORM - 15

Details/Information to be Submitted in respect of Fuel for Computation of Energy Charges.

NAME OF PETITIONER		NTPC LTD		NTPC LTD		NTPC LTD		
NAME OF GENERATING STATION		NTPC BIPAT STAGE -3		NTPC BIPAT STAGE -3		NTPC BIPAT STAGE -3		
S No.	Month	Unit	October-18		November-18		December-18	
			Domestic	Imported	Domestic	Imported	Domestic	Imported
1	Quantity of Coal/Lignite supplied to Coal/Lignite Company *	MWT	1,2514	0.0000	1,2818	0.0000	1,2157	0.0000
2	Adjustment (+/-) in quantity supplied made by Coal/Lignite Company	MWT	0.0000		0.0000		0.0000	
3	Coal supplied to Coal/Lignite Company (1+2)	MWT	1,2514	0.0000	1,2818	0.0000	1,2157	0.0000
4	Normalise Transit & Handling Losses (For Coal/Lignite based Plants)	MWT	0.0026	0.0000	0.0026	0.0000	0.0031	0.0000
5	Net Coal/Lignite Supplied (3-4)	MWT	1,2488	0.0000	1,2796	0.0000	1,2126	0.0000
6	Amount Charged by the Coal/Lignite Company *	RS)	2314393203	0	2365876367	0	2258851531	0
7	Adjustment (+/-) in amount charged made by Coal/Lignite Company	RS)	-5662267		-48075861		-187847145	
8	Total Amount Charged (6+7)	RS)	2257770536	0	2317800506	0	2140063816	0
9	Transportation Charges by rail/road/air transport	RS)	11754700	0	48038808	0	60965540	0
10	Adjustment (+/-) in amount charged made by Railways/Transport Company	RS)	0		0		0	
11	Demurrage Charges, if any	RS)	0	0	0	0	580268	0
12	Cost of diesel in corresponding coal through MGR system, if applicable	RS)	17651428		16828872		15192052	
13	Total Transportation Charges (9+10+11+12)	RS)	29408128	0	58867680	0	75282260	0
13(A)	Other Charges	RS)	18972995	0	26077933	0	62077002	0
14	Total amount charged for coal/Lignite supplied including Transportation (8+13)	RS)	2309990700	0	2405641916	0	2280773714	0
15	Landed cost of coal/Lignite	RS/MT	1844.72	0.00	1877.39	0.00	1888.18	0.00
16	Blending Ratio (Domestic/Imported)		100.00	0.00	100.00	0.00	100.00	0.00
17	Weighted average cost of coal/Lignite for the month	RS/MT	1844.72		1877.39		1888.18	
18	GCV of Domestic Coal as per bill of Coal Company (GJ based)	(Kcal/Kg)	4081		4060		4072	
19	GCV of Imported Coal as per bill of Coal Company (ADN based)	(Kcal/Kg)		0		0	0	
20	Weighted average GCV of coal/Lignite as billed	(Kcal/Kg)	4081		4060		4072	
21	GCV of Domestic Coal as received at station (CM based)	(Kcal/Kg)	3837		3817		4010	
22	GCV of Imported Coal as received at station (CM based)	(Kcal/Kg)		0		0	0	0
23	Weighted average GCV of coal/Lignite as Received	(Kcal/Kg)	3837		3817		4010	

* include opening stock

Anuj KUSH
ANUJ KUSH
 M.K.S. (Pw of Smt)
 AGM (F&A)
 ए.डी.ओ. ए.डी.-II, एनए
 SSC, W.P.-II, SIKR



S. B. Singh
 UDIN: 04416157 AAAACRGV 20

Details Information to be submitted in respect of Fuel for Consumption of Various Classes:

Form 12

Name of the assessee: (Party Ltd)

Name of the person/assessee: (Asst Insp.)

Assessment year:

A. No.	Particulars	Rate	1951-52	1952-53	1953-54
1	Opening stock of kerosene oil	250	100	100	100
2	Receipts of kerosene oil	250	100	100	100
3	Closing stock of kerosene oil	250	100	100	100
4	Quantity of kerosene oil consumed	250	100	100	100
5	Particulars	Rate	1951-52	1952-53	1953-54
6	For personal use	250	100	100	100
7	For use of the assessee's family	250	100	100	100
8	For use of the assessee's dependents	250	100	100	100
9	For use of the assessee's employees	250	100	100	100
10	For use of the assessee's business	250	100	100	100
11	For use of the assessee's other persons	250	100	100	100
12	For use of the assessee's other persons	250	100	100	100
13	For use of the assessee's other persons	250	100	100	100
14	For use of the assessee's other persons	250	100	100	100
15	For use of the assessee's other persons	250	100	100	100
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17	For use of the assessee's other persons	250	100	100	100
18	For use of the assessee's other persons	250	100	100	100
19	For use of the assessee's other persons	250	100	100	100
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29	For use of the assessee's other persons	250	100	100	100
30	For use of the assessee's other persons	250	100	100	100
31	For use of the assessee's other persons	250	100	100	100
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45	For use of the assessee's other persons	250	100	100	100
46	For use of the assessee's other persons	250	100	100	100
47	For use of the assessee's other persons	250	100	100	100
48	For use of the assessee's other persons	250	100	100	100
49	For use of the assessee's other persons	250	100	100	100
50	For use of the assessee's other persons	250	100	100	100

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Details/Information to be submitted in respect of fuel for Generation of Energy Charges.
 Form to be filled up by WFO Ltd.
 Name of the Generating Station: **See Page 1**

Sl. No.	Particulars	Unit	2011		2012		2013	
			Domestic Cost	Foreign Cost	Domestic Cost	Foreign Cost	Domestic Cost	Foreign Cost
1	Opening Stock (Kg)	200	0	0	0	0	0	0
2	Consumption during the year	100	100	100	100	100	100	100
3	Closing Stock (Kg)	200	0	0	0	0	0	0
4	Total Consumption (Kg)	100	100	100	100	100	100	100
5	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
6	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
7	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
8	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
9	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
10	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
11	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
12	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
13	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
14	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
15	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
16	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
17	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
18	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
19	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
20	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
21	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
22	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
23	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
24	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
25	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
26	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
27	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
28	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
29	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
30	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
31	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
32	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
33	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
34	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
35	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
36	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
37	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
38	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
39	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
40	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
41	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
42	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
43	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
44	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
45	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
46	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
47	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
48	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
49	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100
50	Cost of Fuel Consumed (Rs.)	100	100	100	100	100	100	100

WFO Ltd
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Details information to be submitted in respect of Fuel for Construction of Energy Charges.

Name of the Producer: **HTPC Ltd.**
 Name of the Generating Station: **Raich Basin**

Sl. No.	Particulars	Unit	2017-18		2018-19		2019-20	
			Quantity Consumed	Estimated Cost	Quantity Consumed	Estimated Cost	Quantity Consumed	Estimated Cost
1	Oil	litre	0	0	0	0	0	0
2	Coal	tonne	0	0	0	0	0	0
3	Gas	cu. m	0	0	0	0	0	0
4	Electricity	kwh	0	0	0	0	0	0
5	Water	cu. m	0	0	0	0	0	0
6	Other							
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HTPC Ltd.
 B-10, Sector-10
 Gurgaon, Haryana
 India

Kamal Jain
 HTPC Ltd.

Details/Information to be submitted in respect of Fuel for Computation of Energy Charges

Name of the Particular: NTPC Ltd
 Name of the Generating Station: Nigar Stage - I

Sl. No.	Particulars	Unit	Oct-2022		Nov-2022		Dec-2022	
			Domestic Coal	Imported Coal	Domestic Coal	Imported Coal	Domestic Coal	Imported Coal
1	Opening Stock of Coal	(MT)	0	0	0	0	0	0
2	Receipt of Opening Stock	(MT)	202,345.24	0.00	400,527.00	0.00	438,028.28	0.00
3	Quantity of Coal burnt during the month	(MT)	202,345.24	0.00	400,527.00	0.00	438,028.28	0.00
4	Adjustment (+/-) quantity supplied by Coal Supply Company	(MT)	0.00	0.00	0.00	0.00	0.00	0.00
5	Coal Received by Coal Supply Company (3-4)	(MT)	1,220,093.10	0.00	1,260,214.20	0.00	1,171,461.37	0.00
6	Domestic Import & Handling charges (for Coal) (Lignite based)	(MT)	3,170.34	0.00	2,300.04	0.00	2,651.08	0.00
7	Net Coal/Lignite supplied (5-6)	(MT)	1,216,922.76	0.00	1,257,914.16	0.00	1,168,810.29	0.00
8	Adjustment Charges for the Coal Supply Company	(Rs.)	2,201,202,178	0	1,001,613,136	0	2,254,201,849	0
9	Adjustment for Incentives charged by Coal Supply Company	(Rs.)	-21,000,000	0	-17,000,000	0	36,000,000	0
10	Other Charges	(Rs.)	0	0	0	0	0	0
11	Transport Charges (3+7+8+9)	(Rs.)	2,180,202,178	0	1,001,613,136	0	2,254,201,849	0
12	Adjustment for Incentives charged by Coal Supply Company	(Rs.)	0	0	0	0	0	0
13	Adjustment for Incentives charged by Coal Supply Company	(Rs.)	0	0	0	0	0	0
14	Demurrage Charges - 3 yrs	(Rs.)	0	0	0	0	0	0
15	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
16	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
17	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
18	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
19	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
20	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
21	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
22	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
23	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
24	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
25	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
26	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
27	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
28	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
29	Cost of coal (importing coal through MDR system)	(Rs.)	10,100,000	0	14,412,404	0	13,721,476	0
30	Weighted average GCV of coal/Lignite as Received	(Kcal/kg)	3,728		3,773		3,716	

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Arjun Kumar

MO(F)
 SAC Wt 2
 (New Delhi)



U/D/M: 21432780 AAAAAO
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Details Information to be submitted in respect of Fuel for Computation of Energy Charges
 Name of the Purchaser - **NTPC Ltd**
 Name of the Generating Station: **Spit Stage-II**

Sl. No.	Particulars	Unit	Oct-2015		Nov-2015		Dec-2015	
			Domestic Coal	Imported Coal	Domestic Coal	Imported Coal	Domestic Coal	Imported Coal
1	Quantity Stock of Coal	(MT)	0	0	0	0	0	0
2	Stock of Domestic Coal	(MT)	297,735.24	0.00	430,327.00	0.00	250,328.00	0.00
3	Stock of Imported Coal	(MT)	0.00	0.00	0.00	0.00	0.00	0.00
4	Overhead & Sundry Expenses Incurred for Fuel/Power Company	(MT)	1,219,467.34	0.00	1,032,574.24	62.30	1,175,457.30	2.00
5	Minimum stock to be carried by customer for Fuel/Power Company	(MT)	0.00	0.00	0.00	0.00	0.00	0.00
6	Coal Stock held by Coal Agency/Company (MT)	(MT)	1,223,063.13	0.00	1,032,574.24	62.30	1,175,457.30	2.00
7	Remuneration Freight & Handling charges for Coal/ Lighter based on stock	(MT)	3,175.34	0.00	2,340.36	0.10	3,405.00	0.00
8	Net Coal/ Lighter available (MT)	(MT)	1,224,838.77	0.00	1,034,914.27	62.20	1,178,062.30	0.00
9	Amount charged to the Coal/Lighter Company	(Rs.)	2,207,702.14	0	1,957,410.54	372.74	2,204,222.54	0
10	Amount received in account of credit for Coal/Lighter Company	(Rs.)	4,121,224	0	11,117,639	0	24,211,000	0
11	Other Charges	(Rs.)	26,743,117	0	20,224,000	0	27,287,000	0
12	Total Amount charged (Rs.) (10+11)	(Rs.)	2,234,445,261	0	1,977,634,540	372.74	2,231,509,540	0
13	Transportation charges by Road/Rail/Inland Transport	(Rs.)	30,441,712	0	10,544,742	0	71,773,000	0
14	Adjustment (MT) in amount charged to the Road/Rail/Inland Company	(Rs.)	0	0	0	0	0	0
15	Demurrage charges, if any	(Rs.)	0	0	0	0	0	0
16	Cost of transit in (Importing) and through MCR system of suppliers	(Rs.)	16,146,843	0	14,411,404	0	10,721,419	0
17	Total Transportation Charges (13+14+15+16)	(Rs.)	46,588,555	0	24,956,146	0	82,494,419	0
18	Total amount charged for Coal/Lighter based including demurrage (12+17)	(Rs.)	2,281,033,816	0	2,002,590,686	372.74	2,314,003,959	0
19	Under and over payment (Rs.) (12+17)	(Rs.)	1,207,541	0.00	1,011,435	7,137.00	1,961,541	0.00
20	Balance from Company's account	(Rs.)	1,207,541	0.00	1,011,435	7,137.00	1,961,541	0.00
21	Weighted Average Cost of Coal/ Lighter for the month	(Rs./MT)	1,887.09		1,891.79		1,988.37	
22	Cost of Domestic Coal of the month, coal stock as per bill of Coal Company, EQ Rate	(Rs/MT)	1,024		1,030		1,030	
23	Cost of Domestic Coal supplied as per bill of Coal Company, EQ Rate	(Rs/MT)	1,028		1,030		1,028	
24	Cost of Imported Coal of the month, which is per MT Coal Company, EQ Rate	(Rs/MT)		NA		NA		NA
25	Cost of Imported Coal supplied as per bill of Coal Company, EQ Rate	(Rs/MT)		NA		1,200		NA
26	Weighted average Cost of coal/Lighter as per bill of Coal Company	(Rs/MT)	1,030		1,030		1,030	
27	Cost of Domestic Coal of the month, which is received as per bill of Coal Company, TM Rate	(Rs/MT)	1,030		1,030		1,030	
28	Cost of Domestic Coal supplied as received at Station, TM Rate	(Rs/MT)	1,030		1,030		1,030	
29	Cost of Imported Coal of the month, which is received as per bill of Coal Company, TM Rate	(Rs/MT)		NA		NA		NA
30	Cost of Imported Coal supplied as received at Station, TM Rate	(Rs/MT)		NA		1,200		NA
31	Weighted average Cost of coal/Lighter as Received	(Rs/MT)	1,030		1,030		1,030	

Arjun Kumar

NTPC
 Spit Stage II
 (Spit Stage)



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Details Information to be submitted in respect of Secondary Fuel for Computation of Energy Charges

Name of the Petitioner - **WTPC Ltd.**
 Name of the Generating Station - **Slipat Stage - I**

Form-12 Form-18 Form-18

SECONDARY FUEL SECONDARY FUEL SECONDARY FUEL

S.No.	Particulars	Unit	Oct-2020	Nov-2020	Dec-2020
			LDO	LDO	LDO
			18	32	30
1	Opening Stock of Secondary Fuel	(M.T)	5,511.89	5,387.80	4,432.10
2	Value of Opening Stock	(Rs.)	208,303,902	207,088,747	202,395,151
3	Quantity of Secondary Fuel supplied by Secondary Fuel Company	(M.T)	-	-	-
4	Adjustment (+) quantity supplied by Secondary Fuel Company	(M.T)	-	-	-
5	Secondary Fuel supplied by Secondary Fuel Company (2-4)	(M.T)	-	-	-
6	Reversive Issues & Issuing Issues	(M.T)	-	-	-
7	Net Secondary Fuel supplied (2-6)	(M.T)	-	-	-
8	Amount charged by the Secondary Fuel Company	(Rs.)	-	-	-
9	Adjustment (+)/- amount charged by Secondary Fuel Company	(Rs.)	-	-	-
10	Handling, Stacking and such other charges	(Rs.)	-	-	-
11	Tax Amount charged (10+11)	(Rs.)	-	-	-
12	Secondary fuel charges by Rail/Shipping/Tramway	(Rs.)	-	-	-
13	Adjustment (+)/- amount charged by Rail/Shipping/Tramway	(Rs.)	-	-	-
14	Secondary charges of 2-13	(Rs.)	-	-	-
15	Cost of stock in hand/secondary fuel through MCO/warehouse	(Rs.)	-	-	-
16	Cost of stock in hand/secondary fuel through MCO/warehouse & warehouse	(Rs.)	-	-	-
17	Total Transportation Charges (15+16)	(Rs.)	-	-	-
18	Total amount charged by Secondary Fuel supplied including Transportation (14-17)	(Rs.)	45,745.52	45,745.52	45,745.52
19	Opening Stock	(M.T)	1.00	1.00	1.00
20	Weighted average Cost of Secondary fuel for the month	(Rs./M.T)	45,745.52	45,745.52	45,745.52
21	GVV of Domestic Secondary fuel of the opening Secondary fuel stock as per SF of Secondary Fuel Company	(Rs./M.T)	N/A	N/A	N/A
22	GVV of Domestic Secondary Fuel supplied as per SF of Secondary Fuel Company	(Rs./M.T)	N/A	N/A	N/A
23	GVV of Imported Secondary fuel of the opening stock as per SF of Secondary Fuel Company	(Rs./M.T)	N/A	N/A	N/A
24	GVV of Imported Secondary fuel supplied as per SF of Secondary Fuel Company	(Rs./M.T)	N/A	N/A	N/A
25	Weighted average GVV of Secondary fuel as SF	(Rs./M.T)	N/A	15473	15473
26	GVV of Domestic Secondary fuel of the opening stock as received at Station	(Rs./M.T)	N/A	N/A	N/A
27	GVV of Domestic Secondary fuel supplied as received at Station	(Rs./M.T)	N/A	N/A	N/A
28	GVV of Imported Secondary fuel of opening stock as received at Station	(Rs./M.T)	N/A	N/A	N/A
29	GVV of Imported Secondary fuel supplied as received at Station	(Rs./M.T)	N/A	N/A	N/A
30	Weighted average GVV of Secondary fuel as received	(Rs./M.T)	15473	15473	15473

Aravind Kumar
 HOD/DF
 E&C/W&E
 (21/12/2020)



**Details/Information to be submitted in respect of Secondary Fuel for
Computation of Energy Charges.**

Name of the Pedestrian - **NTPC Ltd.**

Name of the Generating Station - **Geet Stage 4**

S.No.	Particulars	Unit	Oct-2024	Nov-2024	Dec-2024
			LDD	LDD	LDD
			(i)	(ii)	(iii)
1	Opening Stock of Secondary fuel	(MT)	5,541.62	5,013.62	4,438.62
2	Value of Opening Stock	(Rs.)	265,333,889	271,068,747	300,154,353
3	Quantity of Secondary fuel received by Secondary fuel Company	(MT)	0.00	0.00	0.00
4	Adjustment (+) in quantity supplied by Secondary fuel Company	(MT)	0	0	0
5	Secondary fuel supplied by Secondary fuel Company (3+4)	(MT)	0.00	0.00	0.00
6	Handling, receipt & Handling losses	(MT)	0	0	0
7	Net Secondary fuel received (3-4-5-6)	(MT)	0.00	0.00	0.00
8	Amount charged to the Secondary fuel Company	(Rs.)	0	0	0
9	Adjustment (+/-) in amount charged by Secondary fuel Company	(Rs.)	0	0	0
10	Handling, Receipt and such other minor charges	(Rs.)	0	0	0
11	Total amount charged (8+9+10)	(Rs.)	0	0	0
12	Manufacturing charges by Rolling/Road Transport	(Rs.)	0	0	0
13	Adjustment (+/-) in amount charged by Rolling/Road Company	(Rs.)	0	0	0
14	Consumable charges, Fuel	(Rs.)	0	0	0
15	Cost of diesel in transporting Secondary fuel through bulk system / Pipelines	(Rs.)	0	0	0
16	Total Consumption Charges (11+12+13+14+15)	(Rs.)	0	0	0
17	Total amount charged by Secondary fuel supplier including consumption (11+16)	(Rs.)	0	0	0
18	Weighted avg of Secondary fuel (2024-2025)	(kg/MWh)	45,745.68	45,745.68	45,745.68
19	Opening Value	-	-	-	-
20	Weighted Average Cost of Secondary fuel for the month	(Rs./kg)	45,745.68	45,745.68	45,745.68
21	GCV of Domestic Secondary fuel at the opening secondary fuel stock as per 18 of Secondary fuel Company	(Rs./kg)	N/A	N/A	N/A
22	GCV of Domestic Secondary fuel supplied as per 18 of Secondary fuel Company	(Rs./kg)	N/A	N/A	N/A
23	GCV of Imported Secondary fuel at the opening stock as per 18 of Secondary fuel Company	(Rs./kg)	N/A	N/A	N/A
24	Weighted average GCV of Secondary fuel as Billed	(Rs./kg)	N/A	N/A	N/A
25	GCV of Domestic Secondary fuel at the opening stock as received at Station	(Rs./kg)	10472	10472	10472
26	GCV of Domestic Secondary fuel supplied as received at Station	(Rs./kg)	N/A	N/A	N/A
27	GCV of Imported Secondary fuel at opening stock as received at Station	(Rs./kg)	N/A	N/A	N/A
28	GCV of Imported Secondary fuel supplied as received at Station	(Rs./kg)	N/A	N/A	N/A
29	Weighted average GCV of Secondary fuel as Billed	(Rs./kg)	10472	10472	10472

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Arjun Kumar
 Manager
 Accounts
 NTPC Ltd.



Details/Information to be submitted in respect of Fuel for Computation of Energy Charges.

Name of the Follower - NTPC Ltd.

Name of the Generating Station - Sigol Stage / I

Sl. No.	Particulars	Unit	Oct-2021		Nov-2021		Dec-2021	
			Domestic Coal	Imported Coal	Domestic Coal	Imported Coal	Domestic Coal	Imported Coal
			Rs	Rs	Rs	Rs	Rs	Rs
1	Opening Stock of Coal	(MT)	1,21,019.76	0.00	2,38,870.24	0.00	3,65,181.26	0.00
2	Value of Opening Stock	(Rs.)	44,51,86,333	0	44,80,62,348	0	71,29,89,028	0
3	Quantity of Coal burnt received by Coal/Light Company	(MT)	10,33,026.13	0.00	11,72,105.26	0.00	11,28,247.10	0.00
4	Adjustment (+/-) quantity supplied by Coal/Light Company	(MT)	0.00	0.00	0.00	0.00	0.00	0.00
5	Coal supplied by Coal/Light Company (2-4)	(MT)	10,33,026.13	0.00	11,72,105.26	0.00	11,28,247.10	0.00
6	Domestic Transport & Handling charges for Coal / Light based system	(MT)	2,284.90	0.00	2,815.56	0.00	2,968.42	0.00
7	Light Coal / Light supplied (5+6)	(MT)	10,35,311.03	0.00	11,74,920.82	0.00	11,31,215.52	0.00
8	Amount charged by the Coal/Light Company	(Rs.)	2,02,41,40,668	0	2,19,30,40,710	0	2,16,72,21,862	0
9	Adjustment (+/-) amount charged by Coal/Light Company	(Rs.)	-5,14,52,739	0	-10,67,89,890	0	-10,67,89,811	0
10	Other charges	(Rs.)	3,13,28,300	0	4,69,29,000	0	5,93,08,301	0
11	Total amount charged (8+9+10)	(Rs.)	2,00,40,16,229	0	2,13,30,90,510	0	2,11,92,39,352	0
12	Transportation charges for Road/Inland Transport	(Rs.)	26,87,719	0	1,88,29,267	0	1,51,92,214	0
13	Adjustment (+/-) amount charged by Road/Inland Company	(Rs.)	0	0	0	0	0	0
14	Demurrage charges, if any	(Rs.)	0	0	0	0	0	0
15	Cost of Diesel in transporting coal through MGR system if available	(Rs.)	1,09,46,177	0	2,34,50,047	0	2,32,88,100	0
16	Total Transportation Charges (12-15+14)	(Rs.)	2,36,28,896	0	4,27,59,304	0	3,90,60,214	0
17	Total amount charged for coal/Light supplied including transportation (11+16)	(Rs.)	2,02,76,45,125	0	2,17,58,49,814	0	2,15,83,00,566	0
18	Weighted cost of coal/Light (17 / (1+2+7))	Rs./MT	1,991.82	0.00	1,895.12	0.00	1,947.26	0.00
19	Opening Date (Domestic / Imported)		1/8/20	0/20/20	1/30/21	0/20/21	1/20/21	0/30/21
20	Weighted Average Cost of Coal/Light For the month including balance	Rs./MT	1,881.66		1,965.12		1,947.26	
21	Weighted Average Cost of Coal/Light For the month excluding balance	Rs./MT	1,881.66		1,965.12		1,947.26	
22	GCV of Domestic Coal of the opening stock as per bill of Coal Company, 10 Basis	(Rs/mt)	4,521		3,801		3,875	
23	GCV of Domestic Coal supplied as per bill of Coal Company, 10 Basis	(Rs/mt)	3,616		3,833		3,741	
24	GCV of Imported Coal of the opening stock as per bill of Coal Company, 10 Basis	(Rs/mt)		0		0		0
25	GCV of Imported Coal supplied as per bill of Coal Company, 10 Basis	(Rs/mt)		0		0		0
26	Weighted average GCV of coal/Light as billed including balance	(Rs/mt)	1,801		1,878		1,878	
27	GCV of Domestic Coal of the opening stock as received at Station, TM Basis	(Rs/mt)	3,717		3,800		3,875	
28	GCV of Domestic Coal supplied as received at Station, TM Basis	(Rs/mt)	3,595		3,804		3,475	
29	GCV of Imported Coal of opening stock as received at Station, TM Basis	(Rs/mt)		0		0		0
30	GCV of Imported Coal supplied as received at Station, TM Basis	(Rs/mt)		0		0		0
31	Weighted average GCV of coal/Light as received including balance	(Rs/mt)	1,808		1,876		1,883	

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Shrikanth Datta

Vijay Sethi
21/1/2022
N.G.M. (F)
UPCOI - India

Kamal Jaiswal



Details Information to be submitted in respect of Fuel for Generation of Power Charges.

Name of the Petitioner - WTPC Ltd.

Name of the Generating Station - Rajahmundry

S. No.	Particulars	Unit	Oct-2021		Nov-2021		Dec-2021	
			Domestic Cost	Imported Cost	Domestic Cost	Imported Cost	Domestic Cost	Imported Cost
1	Opening Stock of Coal	Mt	2,21,71,79	0.00	2,24,61,74	0.00	2,26,18,24	0.00
2	Value of Opening Stock	Rs.)	44,32,80,373	0	44,92,80,349	0	71,76,33,638	0
3	Quantity of Coal/Lignite supplied by Coal/Lignite Company	Mt	10,81,316.11	0.00	11,71,119.24	0.00	11,20,247.16	0.00
4	Quantity of Coal/Lignite supplied by Coal/Lignite Company	Mt	0.00	0.00	0.00	0.00	0.00	0.00
5	Coal supplied by Coal/Lignite Company (3-4)	Mt	10,81,316.11	0.00	11,71,119.24	0.00	11,20,247.16	0.00
6	Narrative based & Housing taxes (for Coal / Lignite based assets)	Mt	2,324.18	0.00	2,413.88	0.00	2,388.43	0.00
7	Net Cost / Lignite supplied (5-6)	Mt	10,80,800.88	0.00	11,69,881.30	0.00	11,26,181.88	0.00
8	Amount charged by the Coal/Lignite Company	Rs.)	2,02,41,41,888	0	2,13,30,48,338	0	2,10,72,21,082	0
9	Adjusted (2018) amount charged by Coal/Lignite Company	Rs.)	-2,74,51,208	0	-25,07,80,102	0	-25,97,82,811	0
10	Other Charges	Rs.)	2,75,40,808	0	4,03,03,000	0	3,80,08,387	0
11	Total amount charged (8+9+10)	Rs.)	2,02,41,34,008	0	2,11,26,80,004	0	2,03,64,75,518	0
12	Transportation charges by Road/Sea/Rail Transport	Rs.)	88,41,779	0	1,88,29,207	0	1,81,82,274	0
13	Equipment (w) in amount charged by Road/Sea/Rail Company	Rs.)	0	0	0	0	0	0
14	Demurrage charges, if any	Rs.)	0	0	0	0	0	0
15	Cost of Bunkering & transporting coal through MRF system if applicable	Rs.)	1,88,48,177	0	2,24,88,047	0	2,22,18,110	0
16	Total Transportation Charges (12+13+14+15)	Rs.)	2,26,59,896	0	4,22,22,304	0	4,36,82,374	0
17	Total amount charged for Coal/Lignite supplied including transportation (11+16)	Rs.)	2,29,18,43,898	0	2,17,49,14,808	0	2,07,61,56,891	0
18	Weighted cost of coal/Lignite (2017) (17/11)	Rs./MT	1,881.80	0.00	1,863.12	0.00	1,847.88	0.00
19	Weighted Rate Domestic (18/10)	Rs./MT	1,881	0.000	1,863	0.000	1,848	0.000
20	Weighted Average Cost of Coal/Lignite For the month	Rs./MT	1,881.80		1,863.12		1,847.88	
21	Weighted Average Cost of Coal/Lignite For the month	Rs./MT	1,881.80		1,863.12		1,847.88	
21	GCV of Domestic Coal of the opening stock as per bill of Coal Company, 80 Bases	Rs/tp	4,827		3,901		3,876	
22	GCV of Domestic Coal supplied as per bill of Coal Company, 80 Bases	Rs/tp	3,878		3,803		3,791	
23	GCV of Imported Coal of the opening stock as per bill of Coal Company, 40 Bases	Rs/tp		0		0		0
24	GCV of Imported Coal supplied as per bill of Coal Company, 40 Bases	Rs/tp		0		0		0
25	Weighted average GCV of coal lignite as billed	Rs/tp	3,891		3,876		3,776	
26	GCV of Domestic Coal of the opening stock as received at Station, 18 Bases	Rs/tp	3,717		3,808		3,878	
27	GCV of Domestic Coal supplied as received at Station, 18 Bases	Rs/tp	3,881		3,708		3,478	
28	GCV of Imported Coal of opening stock as received at Station, 18 Bases	Rs/tp		0		0		0
29	GCV of Imported Coal supplied as received at Station, 18 Bases	Rs/tp		0		0		0
30	Weighted average GCV of coal lignite as received including imports	Rs/tp	3,888		3,876		3,801	

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Disputedly

Disputedly
21/12/22
AGM (F)
UPCG - Delhi

Annex 3



Form 15
 Details/Information to be submitted in respect of Secondary Fuel for Computation of Energy Charges

Form-15

Form-15

Name of the Petitioner - NTPC Ltd.

Name of the Generating Station - Bhat Stage - I

SECONDARY FUEL

SECONDARY FUEL

SECONDARY FUEL

S.No.	Particulars	Unit	Oct-2021
			LDO
1	Opening Stock of Secondary fuel	(Kg.)	00
2	Value of Opening Stock	(Rs.)	4,405.77
3	Quantity of Secondary fuel supplied by Secondary fuel Company	(Kg.)	27,67,56,502
4	Adjustment (+) in quantity supplied by Secondary fuel Company	(Kg.)	3,007.23
5	Secondary fuel Supplied by Secondary fuel Company (3+4)	(Kg.)	-
6	Normative transit & Handling losses	(Kg.)	3,007.23
7	Net Secondary fuel supplied (5-6)	(Kg.)	-
8	Amount charged by the Secondary fuel Company	(Rs.)	3,007.23
9	Adjustment (+/-) in amount charged by Secondary fuel Company	(Rs.)	20,58,82,819
10	Handling, Sampling and such other similar charges	(Rs.)	-
11	Total Amount charged (8+9+10)	(Rs.)	-
12	Transportation charges by Rail/Ship/Road Transport	(Rs.)	20,58,82,819
13	Adjustment (+/-) in amount charged by Rail/Ship/Road Company	(Rs.)	-
14	Demurrage charges, if any	(Rs.)	-
15	Cost of diesel in transporting Secondary fuel through MGR system if applicable	(Rs.)	-
16	Total Transportation Charges (12,13+14+15)	(Rs.)	-
17	Total amount charged for Secondary fuel supplied including transportation (11+16)	(Rs.)	20,58,82,819
18	Landed cost of Secondary fuel (2+17) / (1+7)	(Rs./Kg.)	58,405.77
19	Blending Rate		1.00
20	Weighted Average Cost of Secondary fuel For the month	(Rs./Kg.)	58,405.77
21	OCV of Domestic Secondary fuel of the opening Secondary fuel stock as per bill of Secondary fuel Company	(Rs./Kg.)	N.A.
22	OCV of Domestic Secondary fuel supplied as per bill of Secondary fuel Company	(Rs./Kg.)	N.A.
23	OCV of Imported Secondary fuel of the opening stock as per bill of Secondary fuel Company	(Rs./Kg.)	
24	OCV of Imported Secondary fuel supplied as per bill of Secondary fuel Company	(Rs./Kg.)	
25	Weighted average OCV of Secondary fuel as billed	(Rs./Kg.)	
26	OCV of Domestic Secondary fuel of the opening stock as received at Station	(Rs./Kg.)	10073
27	OCV of Domestic Secondary fuel supplied as received at Station	(Rs./Kg.)	10073
28	OCV of Imported Secondary fuel of opening stock as received at Station	(Rs./Kg.)	N.A.
29	OCV of Imported Secondary fuel supplied as received at Station	(Rs./Kg.)	N.A.
30	Weighted average OCV of Secondary fuel as Received	(Rs./Kg.)	10073

Nov-2021	
LDO	
1	00
2	4,405.77
3	27,67,56,502
4	3,007.23
5	-
6	3,007.23
7	-
8	3,007.23
9	20,58,82,819
10	-
11	-
12	20,58,82,819
13	-
14	-
15	-
16	-
17	20,58,82,819
18	1.00
19	58,405.77
20	58,405.77
21	N.A.
22	N.A.
23	N.A.
24	N.A.
25	N.A.
26	10073
27	10073
28	N.A.
29	N.A.
30	10073

Dec-2021	
LDO	
1	00
2	4,405.77
3	27,67,56,502
4	3,007.23
5	-
6	3,007.23
7	-
8	3,007.23
9	20,58,82,819
10	-
11	-
12	20,58,82,819
13	-
14	-
15	-
16	-
17	20,58,82,819
18	1.00
19	58,405.77
20	58,405.77
21	N.A.
22	N.A.
23	N.A.
24	N.A.
25	N.A.
26	10073
27	10073
28	N.A.
29	N.A.
30	10073

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Sanjay Kumar

(Sanjay Kumar)
 21/1/22

ASM (F)
 UFCG - Dadri

Kunal J



Details/Information to be submitted in resp of Secondary Fuel for Computation of Energy Charges

Name of the Petitioner: NTPC Ltd.

Name of the Generating Station: Durgam Stage-II

SECONDARY FUEL

SECONDARY FUEL

SECONDARY FUEL

S.No.	Particulars	Unit	Oct-2021	Nov-2021	Dec-2021
			LDO	LDO	LDO
1	Opening Stock of Secondary fuel	(MT)	0	0	0
2	Value of Opening Stock	(Rs.)	4,495.76	1,891.39	4,503.99
3	Quantity of Secondary fuel supplied by Secondary fuel Company	(MT)	3,067.23	40,25,31,656	37,88,79,396
4	Adjustment (-) in quantity supplied by Secondary fuel Company	(MT)	0	0.00	0.00
5	Secondary fuel Supplied by Secondary fuel Company (3-4)	(MT)	3,067.23	0	0
6	Normalative Inlet & Handling losses	(MT)	0	0.00	0.00
7	Net Secondary fuel supplied (3-6)	(MT)	3,067.23	0	0
8	Amount Charged by the Secondary fuel Company	(Rs.)	20,65,92,919	0.00	0.00
9	Adjustment (+/-) in amount charged by Secondary fuel Company	(Rs.)	0	0	0
10	Handling, Sampling and such other similar charges	(Rs.)	0	0	0
11	Total Amount Charged (8+9+10)	(Rs.)	20,65,92,919	0	0
12	Transportation charges by Rail/Ship/Road Transport	(Rs.)	0	0	0
13	Adjustment (+/-) in amount charged by Rail/Ship/Road Company	(Rs.)	0	0	0
14	Demurrage charges, if any	(Rs.)	0	0	0
15	Cost of diesel in transporting Secondary fuel through MGR system if applicable	(Rs.)	0	0	0
16	Total Transportation Charges (12+13+14+15)	(Rs.)	0	0	0
17	Total amount charged for Secondary fuel supplied including transportation (11+16)	(Rs.)	20,65,92,919	0	0
18	Landed cost of Secondary fuel (2+17) / (1+7)	Rs./MT	58,405.77	58,405.77	58,405.77
19	Blending Rate		1	1	1
20	Weighted Average Cost of Secondary fuel For the month	Rs./MT	58,405.77	58,405.77	58,405.77
21	GCV of Domestic Secondary fuel of the opening Secondary fuel stock as per bill of Secondary fuel Company	(kcal/kg)	N.A.	N.A.	N.A.
22	GCV of Domestic Secondary fuel supplied as per bill of Secondary fuel Company	(kcal/kg)	N.A.	N.A.	N.A.
23	GCV of Imported Secondary fuel of the opening stock as per bill of Secondary fuel Company	(kcal/kg)		N.A.	
24	GCV of Imported Secondary fuel supplied as per bill of Secondary fuel Company	(kcal/kg)		N.A.	
25	Weighted average GCV of Secondary fuel as billed	(kcal/kg)	N.A.	N.A.	N.A.
26	GCV of Domestic Secondary fuel of the opening stock as received at Station	(kcal/kg)	10673	10673	10673
27	GCV of Domestic Secondary fuel supplied as received at Station	(kcal/kg)	10673	N.A.	N.A.
28	GCV of Imported Secondary fuel of opening stock as received at Station	(kcal/kg)		N.A.	
29	GCV of Imported Secondary fuel supplied as received at Station	(kcal/kg)		N.A.	
30	Weighted average GCV of Secondary fuel as Received	(kcal/kg)	10673	10673	10673

Dimple Singh

Dimple Singh
A.GM/P

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Details information to be submitted in respect of Fuel for Computation of Energy Charges

Table of the Provisions: SPPCL L&E

State of the Generating Station - **Sardar Sarovar**

S.No.	Particulars	Unit	QO-2022			RWO-2022			Dec-2022		
			Domestic Coal	Impured Coal	Biomass	Domestic Coal	Impured Coal	Biomass	Domestic Coal	Impured Coal	Biomass
1	Salvage Stock of Coal	(MT)	124,995.57	14,675.34	-	42,054.36	5,955.48	0.00	50,229.75	11,151.78	0.00
2	Value of Domestic Coal	(Rs.)	344953.75	28664174	-	52862734	51714034	0	124339720	64274844	0
3	Quantity of Domestic Coal supplied by Coal Mining Companies	(MT)	17,068.18	14,074.54	0.00	17,068.18	7866.35	121.35	17,068.18	0.00	715.35
4	Quantity of Domestic Coal supplied by Coal Mining Companies	(MT)	0.00	0	-	0.00	0	0.00	0.00	0	0.00
5	Coal supplied by Coal Mining Companies (L&E)	(MT)	17,068.18	14,074.54	0.00	17,068.18	7866.35	121.35	17,068.18	0.00	715.35
6	Quantity of Impured Coal supplied by Coal Mining Companies	(MT)	2582.22	14,115	-	3825.47	141.34	0.00	3475.57	0.00	4.00
7	Value of Impured Coal supplied by Coal Mining Companies	(Rs.)	109494.18	14789.35	0.00	125499.75	7026.24	121.35	103528.47	0.00	175.35
8	Quantity of Biomass supplied by Coal Mining Companies	(MT)	0	0	-	0	0	0	0	0	0
9	Value of Biomass supplied by Coal Mining Companies	(Rs.)	0	0	-	0	0	0	0	0	0
10	Quantity of Domestic Coal supplied by Coal Mining Companies	(MT)	4,62,79,308	0	-	4,62,79,308	0	0	4,62,79,308	0	0
11	Value of Domestic Coal supplied by Coal Mining Companies	(Rs.)	2,72,32,84,770	2,30,70,98,007	-	2,54,19,22,987	1,23,31,97,842	7,79,837	2,40,44,24,200	0	17,46,340
12	Quantity of Domestic Coal supplied by Coal Mining Companies	(MT)	14,07,42,614	0	-	3,96,47,308	0	0	2,57,54,240	0	0
13	Value of Domestic Coal supplied by Coal Mining Companies	(Rs.)	0	0	-	0	0	0	0	0	0
14	Quantity of Domestic Coal supplied by Coal Mining Companies	(MT)	0	0	-	0	0	0	0	0	0
15	Quantity of Domestic Coal supplied by Coal Mining Companies	(MT)	2,52,71,812	0	-	2,52,71,812	0	0	2,52,71,812	0	0
16	Value of Domestic Coal supplied by Coal Mining Companies	(Rs.)	17,05,45,811	0	-	2,52,71,812	0	0	2,52,71,812	0	0
17	Quantity of Domestic Coal supplied by Coal Mining Companies	(MT)	2,34,21,18,000	2,34,21,18,007	-	2,44,93,44,700	1,23,31,97,842	7,79,837	2,57,25,15,940	0	17,46,340
18	Value of Domestic Coal supplied by Coal Mining Companies	(Rs.)	2,162.25	17,12,54	-	2,001.07	19,408.45	2,001.12	2,162.25	1,015.84	2,001.12
19	Quantity of Domestic Coal supplied by Coal Mining Companies	(MT)	0.000	3,071	-	0.000	0.000	0.000	0.000	3,171	0.000
20	Weighted Average GCV of Coal supplied to the station excluding biomass	(kcal/kg)		3,201.28			2,890.82			2,480.88	
21	Weighted Average GCV of Coal supplied to the station excluding biomass	(kcal/kg)		3,251.28			2,900.82			2,490.05	
22	GCV of Domestic Coal supplied as received at Station, TM Base	(kcal/kg)	4222		-	3985		2675	4054		3208
23	GCV of Domestic Coal supplied as received at Station, TD Base	(kcal/kg)	3976			4077			4019		
24	GCV of Impured Coal supplied as received at Station, TD Base	(kcal/kg)		3140			3130			3060	
25	GCV of Impured Coal supplied as received at Station, TD Base	(kcal/kg)		3950			3954				
26	Weighted Average GCV of Coal supplied to the station excluding biomass	(kcal/kg)		4117			4101			4118	
27	GCV of Domestic Coal supplied as received at Station, TM Base	(kcal/kg)	3180		-	3987		2675	4077		3208
28	GCV of Domestic Coal supplied as received at Station, TD Base	(kcal/kg)	3668			3714			3268		
29	GCV of Impured Coal supplied as received at Station, TD Base	(kcal/kg)		4073			3907			3621	
30	GCV of Impured Coal supplied as received at Station, TD Base	(kcal/kg)		3980			3930				
31	Weighted Average GCV of Coal supplied to the station excluding biomass	(kcal/kg)		3870			3749			3717	
32	Weighted Average GCV of Coal supplied to the station excluding biomass	(kcal/kg)		3879			3749			3717	

Sardar Sarovar
No. 119/2
Finance

S. S.
SARDAR SINGH
SARDAR SAROVAR
COAL

Details of information to be submitted in respect of Fuel for Computation of Energy Shortage

Form of Coal Utilization - BOPCL Ltd.

Name of the Operating Station - **Barh 3302-4**

S.No	Particulars	Unit	Dec-2012			Nov-2012			Oct-2012		
			Domestic Coal	Imported Coal	Shortage	Domestic Coal	Imported Coal	Shortage	Domestic Coal	Imported Coal	Shortage
1	Opening Stock of Coal	(Tn)	0	0	-	0	0	-	0	0	-
2	Receipt of Domestic Coal	(Tn)	14425.57	14425.54	-	12794.41	11529.49	1266	14425.57	14425.54	-
3	Receipt of Imported Coal	(Tn)	0	0	-	0	0	-	0	0	-
4	Receipt of Coal supplied by Coalfields Company	(Tn)	121286.32	14474.54	0.00	125517.32	15888.25	10333	121286.32	14474.54	0.00
5	Receipt of Coal supplied by Coalfields Company	(Tn)	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-
6	Coal supplied to Coalfields Company - 24	(Tn)	121286.32	14474.54	0.00	125517.32	15888.25	10333	121286.32	14474.54	0.00
7	Receipt of Coal supplied by Coalfields Company	(Tn)	3902.22	285.15	-	2622.41	161.34	2360	3902.22	285.15	-
8	Net Coal supplied to BOPCL - 24	(Tn)	125188.10	14660.09	0.00	123194.91	15729.74	7895	125188.10	14660.09	0.00
9	Always charged to the Coalfields Company	(Rs)	27256947	24076957	-	22465496	11001364	16455	27256947	24076957	-
10	Always charged to the Coalfields Company	(Rs)	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-
11	Always charged to the Coalfields Company	(Rs)	4.9278205	0	-	4.9278205	0	0	4.9278205	0	-
12	Always charged to the Coalfields Company	(Rs)	2,71,02,84,705	2,99,70,98,007	-	2,34,84,27,567	7,23,51,07,342	1,73,033	2,71,02,84,705	2,99,70,98,007	-
13	Always charged to the Coalfields Company	(Rs)	14,50,72,319	0	-	4,05,87,002	0	0	14,50,72,319	0	-
14	Always charged to the Coalfields Company	(Rs)	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-
15	Always charged to the Coalfields Company	(Rs)	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-
16	Always charged to the Coalfields Company	(Rs)	0.00	0.00	-	0.00	0.00	-	0.00	0.00	-
17	Always charged to the Coalfields Company	(Rs)	17,00,40,001	0	-	8,89,64,130	0	0	17,00,40,001	0	-
18	Always charged to the Coalfields Company	(Rs)	2,34,24,11,885	2,50,70,98,007	-	2,43,82,84,708	7,23,51,07,342	1,73,033	2,34,24,11,885	2,50,70,98,007	-
19	Always charged to the Coalfields Company	(Rs)	0,70,21,3	1,79,21,84	-	2,02,81	1,66,88,40	42,06,13	0,70,21,3	1,79,21,84	-
20	Always charged to the Coalfields Company	(Rs)	0,00,01	0,18,85	-	0,02,97	0,02,00	0,00,03	0,00,01	0,00,00	-
21	Weighted average GCV of coal supplied for the month including losses	(Kcal/Kg)		4207.84			3,163.75			4,215.00	
22	Weighted average GCV of coal supplied for the month excluding losses	(Kcal/Kg)		4,207.84			3,163.75			4,211.00	
23	GCV of Domestic Coal of the operating station as per Bill of Coal	(Kcal/Kg)	4210		-	3985		2875	4054		4207
24	GCV of Domestic Coal supplied as per Bill of Coal Company - 20 Bases	(Kcal/Kg)	3970		-	4073			4076		
25	GCV of Imported Coal of the operating station as per Bill of Coal Company - 20 Bases	(Kcal/Kg)		5195			5765			5950	
26	GCV of Imported Coal supplied as per Bill of Coal Company - 20 Bases	(Kcal/Kg)		5450			5055			5	
27	Weighted average GCV of coal supplied as received including losses	(Kcal/Kg)		4231			4251			4196	
28	GCV of Domestic Coal of the operating station as received at Station - 14 Bases	(Kcal/Kg)	2450		-	2007		2875	3077		3020
29	GCV of Domestic Coal supplied as received at Station - 14 Bases	(Kcal/Kg)	2088		-	2714			2088		
30	GCV of Imported Coal of the operating station as received at Station - 14 Bases	(Kcal/Kg)		4872			3003			3022	
31	GCV of Imported Coal supplied as received at Station - 14 Bases	(Kcal/Kg)		5005			3035			0	
32	Weighted average GCV of coal supplied as received including losses	(Kcal/Kg)		3781			3771			3776	
33	Weighted average GCV of coal supplied as received excluding losses	(Kcal/Kg)		3781			3771			3776	

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Sanjay Singh
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Finance

Sanjay Singh
SANJAY SINGH
The Manager, Coal Utilization - BOPCL
14, Sector Manager, BOPCL, Barh
800015, Bihar, India

Detailed information to be submitted in respect of Secondary Fuel for Computation of Energy Charges

Name of the Petitioner - NTPC Ltd

SECONDARY FUEL

SECONDARY FUEL

SECONDARY FUEL

Name of the Generating Station - Sigat Stage - I

S.No	Particulars	Unit	Oct-2022	Nov-2022	Dec-2022
			LDG	LDG	LDG
			Rs	Rs	Rs
1	Opening Stock of Secondary fuel	(Kg)	5,119.29	5,307.19	4,982.19
2	Value of Opening Stock	(Rs.)	44,07,41,365	29,48,34,800	32,75,19,204
3	Quantity of Secondary fuel supplied by Secondary fuel Company	(Kg.)	-	-	-
4	Adjustment (+/-) in amount supplied by Secondary fuel Company	(Rs.)	-	-	-
5	Secondary fuel supplied by Secondary fuel Company (Kg.)	(Kg.)	-	-	-
6	Reversible meter & Monitoring system	(Rs.)	-	-	-
7	Net Secondary fuel supplied (Kg.)	(Kg.)	-	-	-
8	Amount charged by the Secondary fuel Company	(Rs.)	-	-	-
9	Adjustment (+/-) in amount charged by Secondary fuel Company	(Rs.)	-	-	-
10	Handling, Security and other similar charges	(Rs.)	-	-	-
11	Transport charges (1+4-10)	(Rs.)	-	-	-
12	Transportation charges by Fueling Road Transport	(Rs.)	-	-	-
13	Adjustment (+/-) in amount charged by Fueling Road Company	(Rs.)	-	-	-
14	Demurrage charges - 2 a/c	(Rs.)	-	-	-
15	Cost of fuel in transporting Secondary fuel through MGR system	(Rs.)	-	-	-
16	Transportation charges (12-13) (4+10)	(Rs.)	-	-	-
17	Total amount charged for Secondary fuel supplied including transport (1+4-10)	(Rs.)	-	-	-
18	Grand total of Secondary fuel (24+17) (1+7)	(Rs./Kg)	74,475.65	74,475.65	74,475.65
19	Weighted Avg		1000	1000	1000
20	Weighted Average Cost of Secondary fuel for the month	(Rs./Kg)	74,475.65	74,475.65	74,475.65
21	GCV of Domestic Secondary fuel of the opening stock as per bill of Secondary fuel Company	(Rs./Kg.)	N.A.	N.A.	N.A.
22	GCV of Domestic Secondary fuel supplied as per bill of Secondary fuel Company	(Rs./Kg.)	N.A.	N.A.	N.A.
23	GCV of Imported Secondary fuel of the opening stock as per bill of Secondary fuel Company	(Rs./Kg.)	N.A.	N.A.	N.A.
24	GCV of Imported Secondary fuel supplied as per bill of Secondary fuel Company	(Rs./Kg.)	N.A.	N.A.	N.A.
25	Weighted average GCV of Secondary fuel as billed	(Rs./Kg.)	N.A.	N.A.	N.A.
26	GCV of Domestic Secondary fuel of the opening stock as received at Station	(Rs./Kg.)	1000	1000	1000
27	GCV of Domestic Secondary fuel supplied as received at Station	(Rs./Kg.)	N.A.	N.A.	N.A.
28	GCV of Imported Secondary fuel of opening stock as received at Station	(Rs./Kg.)	N.A.	N.A.	N.A.
29	GCV of Imported Secondary fuel supplied as received at Station	(Rs./Kg.)	N.A.	N.A.	N.A.
30	Weighted average GCV of Secondary fuel as Received	(Rs./Kg.)	1000	1000	1000

Singh
 Asst. Mgr.
 Finance

Singh
 Asst. Mgr.
 Finance

Details/Information to be submitted in respect of Secondary Fuel for Computation of Energy Charges.

Name of the Distributor - NTPC Ltd.

Name of the Generating Station - Sipat Stage-II

S.No.	Particulars	Unit	Oct-2022	Nov-2022	Dec-2022
			LDG	LDG	LDG
			II	II	II
1	Opening Stock of Secondary fuel	(MT)	5,918.19	5,202.14	4,255.13
2	Value of Opening Stock	(Rs.)	44,07,41,562	39,44,84,863	34,76,18,334
3	Quantity of Secondary fuel supplied by Secondary fuel Company	(MT)	0.00	0.00	0.00
4	Adjustment (+) in quantity supplied by Secondary fuel Company	(MT)	0	0	0
5	Secondary fuel Supplied by Secondary Fuel Company (3-4)	(MT)	0.00	0.00	0.00
6	Non-ferrous scrap & handling losses	(MT)	0	0	0
7	Net Secondary fuel supplied (5-6)	(MT)	0.00	0.00	0.00
8	Amount charged by the Secondary fuel Company	(Rs.)	0	0	0
9	Adjustment (+) in amount charged by Secondary fuel Company	(Rs.)	0	0	0
10	Interest, penalties and such other similar charges	(Rs.)	0	0	0
11	Total Amount charged (8+9+10)	(Rs.)	0	0	0
12	Transmission charges by Rail/Highway Transport	(Rs.)	0	0	0
13	Adjustment (+) in amount charged by Rail/Highway Company	(Rs.)	0	0	0
14	Demurrage charges, if any	(Rs.)	0	0	0
15	Cost of delay in transporting Secondary fuel through MGR system (if applicable)	(Rs.)	0	0	0
16	Total Transportation Charges (12, 13+14+15)	(Rs.)	0	0	0
17	Total amount charged for Secondary fuel supplied including transportation (11+16)	(Rs.)	0	0	0
18	Weighted cost of Secondary fuel (17/11) (1+7)	Rs./MT	74,475.85	74,475.85	74,475.85
19	Opening Rate		1	1	1
20	Weighted Average Cost of Secondary fuel For the month	Rs./MT	74,475.85	74,475.85	74,475.85
21	GCV of Domestic Secondary fuel at the opening Secondary fuel store as per bill of Secondary fuel Company	(kcal/kg)	N.A.	N.A.	N.A.
22	GCV of Domestic Secondary fuel supplied as per bill of Secondary fuel Company	(kcal/kg)	N.A.	N.A.	N.A.
23	GCV of Imported Secondary fuel of the opening stock as per bill of Secondary fuel Company	(kcal/kg)	N.A.	N.A.	N.A.
24	GCV of Imported Secondary fuel supplied as per bill of Secondary fuel Company	(kcal/kg)	N.A.	N.A.	N.A.
25	Weighted average GCV of Secondary fuel as B-Best	(kcal/kg)	N.A.	N.A.	N.A.
26	GCV of Domestic Secondary fuel of the opening stock as received at Station	(kcal/kg)	10663	10663	10663
27	GCV of Domestic Secondary fuel supplied as received at Station	(kcal/kg)	N.A.	N.A.	N.A.
28	GCV of Imported Secondary fuel of opening stock as received at Station	(kcal/kg)	N.A.	N.A.	N.A.
29	GCV of Imported Secondary fuel supplied as received at Station	(kcal/kg)	N.A.	N.A.	N.A.
30	Weighted average GCV of Secondary fuel as Received	(kcal/kg)	10663	10663	10663

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Finance

Sipat Stage-II
NTPC Ltd.
201, Connaught Place, New Delhi-110028
CIN: 272203/2012/PLC/NT/000001

Non Tariff Income to be shared with Beneficiaries for the FY 2019-20

(Amount in Rs.)

S.No.	Name	Net Non Tariff Income for sharing	Income to be shared (50%)
1	Singrauli Super Thermal Power	8,60,20,860	4,40,10,400
2	Bihand Superthermal Power Proj	6,15,01,782	3,07,50,900
3	Unchahar Super Thermal Power P	4,47,53,180	2,23,76,600
4	Tanda Thermal Power Project	1,48,23,073	74,11,500
5	National Capital Dadri Thermal	8,52,54,973	4,26,27,500
6	Auraha Gas Power Project	84,13,319	42,06,700
7	Arta Gas Power Project	32,82,586	16,41,300
8	Dadri Gas Power Project	13,97,322	6,98,700
9	Fundabad Gas Power Project	30,70,536	15,35,300
10	Korba Super Thermal Power Proj	6,74,87,816	3,37,43,900
11	Vindhyachal Super Thermal Power	7,74,57,634	3,87,29,800
12	Spat Super Thermal Power Proj	4,82,42,738	2,41,21,400
13	Kawagas Power Project	26,06,908	13,03,500
14	Gandhargas Power Project	37,63,661	18,81,800
15	Farakka Super Thermal Power Pr	6,28,10,342	3,14,05,200
16	Kahalgoon Super Thermal Power	6,22,08,912	3,11,04,500
17	Talcher Super Thermal Power Pr	7,89,64,647	3,94,82,300
18	Talcher Tps	50,78,899	25,39,400
19	Barh Thermal Power Plant	1,48,46,724	74,23,400
20	Ramagundam Super Thermal Power	10,25,17,464	5,12,58,700
21	Simhadri Thermal Power Project	4,16,22,169	2,08,11,100
22	Koldam Hydro Project	15,54,098	7,77,000
23	Bongajon	27,66,976	13,83,500
24	Mausa	3,18,44,957	1,59,22,500
25	Solapur STPP	1,85,15,046	92,57,500
26	Kudgi STPP	3,13,50,897	1,56,75,400
27	Lara STPP	18,33,788	9,16,900
28	Gadarwara Super Th Power Plant	32,44,086	16,22,000
29	Daripalli	2,79,151	1,39,600
30	Khargone	6,35,800	3,17,900
31	Barauni Thermal Power Station	18,11,361	9,05,700
	Total	96,69,61,797	48,34,80,900

For
Management (NTPC)



Thota Vinod Kumar
AGM (Finance Commercial)

For Tanmaya S. Pradhan & Co.
(Cost Accountants)

For Tanmaya S. Pradhan & Co.
Cost Accountants



CMA Tanmaya S. Pradhan
(Partner)

M.No. 17590

Net Tariff Income to be shared with Beneficiary for the year 2020-21

Amount in ₹

S.No.	Station Name	Net Non-Tariff Income to be considered for Sharing	Net Tariff Income to be shared (50%)
1	Dagupan Super Thermal Power Station	2,25,33,000	4,62,37,500
2	Bhand Superthermal Power Project- Stage 1	5,38,34,400	2,69,17,200
3	Bhand Superthermal Power Project- Stage 2	5,78,34,800	2,89,17,400
4	Bhand Superthermal Power Project- Stage 3	5,78,34,400	2,89,17,200
5	Chakrabarti Super Thermal Power Project- Stage 1	5,38,29,000	2,69,14,500
6	Chakrabarti Super Thermal Power Project- Stage 2	5,38,29,000	2,69,14,500
7	Chakrabarti Super Thermal Power Project- Stage 3	6,73,20,000	3,36,60,000
8	Chakrabarti Super Thermal Power Project- Stage 4	5,55,76,300	2,77,88,150
9	Chand Thermal Power Project- Stage 1	42,00,000	21,00,000
10	Chand Thermal Power Project- Stage 2	44,52,700	22,26,350
11	Chand Thermal Power Project- Stage 3	5,40,47,200	2,70,23,600
12	Chand Thermal Power Project- Stage 4	3,71,48,500	1,85,74,250
13	Chand Thermal Power Project	44,52,700	22,26,350
14	Chand Thermal Power Project	5,40,47,200	2,70,23,600
15	Chand Thermal Power Project	3,71,48,500	1,85,74,250
16	Chand Thermal Power Project	44,52,700	22,26,350
17	Chand Super Thermal Power Project- Stage 1 & 2	8,14,44,225	4,07,22,112
18	Chand Super Thermal Power Project- Stage 3	2,57,72,500	1,28,86,250
19	Chand Super Thermal Power Project- Stage 4	4,76,92,100	2,38,46,050
20	Chand Super Thermal Power Project- Stage 5	5,58,53,225	2,79,26,612
21	Chand Super Thermal Power Project- Stage 6	2,78,53,225	1,39,26,612
22	Chand Super Thermal Power Project- Stage 7	5,78,53,225	2,89,26,612
23	Chand Super Thermal Power Project- Stage 8	1,85,58,000	92,79,000
24	Chand Super Thermal Power Project- Stage 9	2,78,53,225	1,39,26,612
25	Chand Super Thermal Power Project- Stage 10	1,17,82,325	58,91,162
26	Chand Super Thermal Power Project	49,00,000	24,50,000
27	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
28	Chand Super Thermal Power Project- Stage 1 & 2	8,14,44,225	4,07,22,112
29	Chand Super Thermal Power Project- Stage 3	2,57,72,500	1,28,86,250
30	Chand Super Thermal Power Project- Stage 4	4,76,92,100	2,38,46,050
31	Chand Super Thermal Power Project- Stage 5	5,58,53,225	2,79,26,612
32	Chand Super Thermal Power Project- Stage 6	2,78,53,225	1,39,26,612
33	Chand Super Thermal Power Project- Stage 7	5,78,53,225	2,89,26,612
34	Chand Super Thermal Power Project- Stage 8	1,85,58,000	92,79,000
35	Chand Super Thermal Power Project- Stage 9	2,78,53,225	1,39,26,612
36	Chand Super Thermal Power Project- Stage 10	1,17,82,325	58,91,162
37	Chand Super Thermal Power Project	49,00,000	24,50,000
38	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
39	Chand Super Thermal Power Project	1,17,82,325	58,91,162
40	Chand Super Thermal Power Project	49,00,000	24,50,000
41	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
42	Chand Super Thermal Power Project	1,17,82,325	58,91,162
43	Chand Super Thermal Power Project	49,00,000	24,50,000
44	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
45	Chand Super Thermal Power Project	1,17,82,325	58,91,162
46	Chand Super Thermal Power Project	49,00,000	24,50,000
47	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
48	Chand Super Thermal Power Project	1,17,82,325	58,91,162
49	Chand Super Thermal Power Project	49,00,000	24,50,000
50	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
51	Chand Super Thermal Power Project	1,17,82,325	58,91,162
52	Chand Super Thermal Power Project	49,00,000	24,50,000
53	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
54	Chand Super Thermal Power Project	1,17,82,325	58,91,162
55	Chand Super Thermal Power Project	49,00,000	24,50,000
56	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
57	Chand Super Thermal Power Project	1,17,82,325	58,91,162
58	Chand Super Thermal Power Project	49,00,000	24,50,000
59	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
60	Chand Super Thermal Power Project	1,17,82,325	58,91,162
61	Chand Super Thermal Power Project	49,00,000	24,50,000
62	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
63	Chand Super Thermal Power Project	1,17,82,325	58,91,162
64	Chand Super Thermal Power Project	49,00,000	24,50,000
65	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
66	Chand Super Thermal Power Project	1,17,82,325	58,91,162
67	Chand Super Thermal Power Project	49,00,000	24,50,000
68	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
69	Chand Super Thermal Power Project	1,17,82,325	58,91,162
70	Chand Super Thermal Power Project	49,00,000	24,50,000
71	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
72	Chand Super Thermal Power Project	1,17,82,325	58,91,162
73	Chand Super Thermal Power Project	49,00,000	24,50,000
74	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
75	Chand Super Thermal Power Project	1,17,82,325	58,91,162
76	Chand Super Thermal Power Project	49,00,000	24,50,000
77	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
78	Chand Super Thermal Power Project	1,17,82,325	58,91,162
79	Chand Super Thermal Power Project	49,00,000	24,50,000
80	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
81	Chand Super Thermal Power Project	1,17,82,325	58,91,162
82	Chand Super Thermal Power Project	49,00,000	24,50,000
83	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
84	Chand Super Thermal Power Project	1,17,82,325	58,91,162
85	Chand Super Thermal Power Project	49,00,000	24,50,000
86	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
87	Chand Super Thermal Power Project	1,17,82,325	58,91,162
88	Chand Super Thermal Power Project	49,00,000	24,50,000
89	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
90	Chand Super Thermal Power Project	1,17,82,325	58,91,162
91	Chand Super Thermal Power Project	49,00,000	24,50,000
92	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
93	Chand Super Thermal Power Project	1,17,82,325	58,91,162
94	Chand Super Thermal Power Project	49,00,000	24,50,000
95	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
96	Chand Super Thermal Power Project	1,17,82,325	58,91,162
97	Chand Super Thermal Power Project	49,00,000	24,50,000
98	Chand Super Thermal Power Project	2,78,53,225	1,39,26,612
99	Chand Super Thermal Power Project	1,17,82,325	58,91,162
100	Chand Super Thermal Power Project	49,00,000	24,50,000
Total		4,11,74,58,000	2,05,87,29,000

For Management (NTG)

[Signature]

Thota Vinod Kumar
GM (Finance Committee)



For R.M. Bansal
GM (Finance Committee)
FRN- 300022

[Signature]
R.M. Bansal
(For use)
M.No. 3323

UDIN2105323221SR7VKJW7
Date: 03-12-21

NTPC Ltd.

Non-Tax Income to be shared with Mandatories for the year 2023-24

Amount in ₹

S.No.	Station Name	Net Non-Tax Income to be considered for sharing	Non-Tax Income to be shared (50%)
1	Integral Super Thermal Power Station	4,21,94,400	2,10,97,200
2	Wahad Superthermal Power Project- Stage 1	8,33,25,000	4,16,62,500
3	Wahad Superthermal Power Project- Stage 2	8,18,28,400	4,09,14,200
4	Wahad Superthermal Power Project- Stage 3	8,10,25,400	4,05,12,700
5	Godhaha Super Thermal Power Project- Stage 1	38,54,600	19,27,300
6	Godhaha Super Thermal Power Project- Stage 2	38,54,600	19,27,300
7	Godhaha Super Thermal Power Project- Stage 3	38,54,600	19,27,300
8	Godhaha Super Thermal Power Project- Stage 4	47,35,400	23,67,700
9	Jayda Thermal Power Project- Stage 1	47,35,400	23,67,700
10	Jayda Thermal Power Project- Stage 2	47,35,400	23,67,700
11	National Capital South Thermal- Stage 1	14,81,94,400	7,40,97,200
12	National Capital South Thermal- Stage 2	16,79,83,400	8,39,91,700
13	Surat Gas Power Project	57,34,300	28,67,150
14	Aravali Gas Power Project	58,48,000	29,24,000
15	Rishi Gas Power Project	8,81,800	4,40,900
16	Faridkot Gas Power Project	25,05,400	12,52,700
17	Surat Super Thermal Power Project- Stage 1 & 2	8,98,17,400	4,49,08,700
18	Surat Super Thermal Power Project- Stage 3	2,38,99,000	1,19,49,500
19	Madhyachal Super Thermal Power Project- Stage 1	4,18,71,600	2,09,35,800
20	Madhyachal Super Thermal Power Project- Stage 2	3,78,98,400	1,89,49,200
21	Madhyachal Super Thermal Power Project- Stage 3	3,31,30,600	1,65,65,300
22	Madhyachal Super Thermal Power Project- Stage 4	3,31,30,600	1,65,65,300
23	Madhyachal Super Thermal Power Project- Stage 5	3,31,30,600	1,65,65,300
24	Surat Super Thermal Power Project- Stage 1	8,76,22,400	4,38,11,200
25	Surat Super Thermal Power Project- Stage 2	11,58,76,800	5,79,38,400
26	Kewlana Power Project	43,30,200	21,65,100
27	Garhgaon Power Project	21,38,000	10,69,000
28	Fardha Super Thermal Power Project- Stage 1 & 2	3,78,21,800	1,89,10,900
29	Fardha Super Thermal Power Project- Stage 3	3,78,21,800	1,89,10,900
30	Kargagan Super Thermal Power- Stage 1	1,89,71,400	94,85,700
31	Kargagan Super Thermal Power Station- Stage 2	4,98,36,800	2,49,18,400
32	Tarapur Super Thermal Power Project- Stage 1	8,41,87,200	4,20,93,600
33	Tarapur Super Thermal Power Project- Stage 2	18,81,34,400	9,40,67,200
34	Wark Thermal Power Plant- Stage 1	81,87,600	40,93,800
35	Wark Thermal Power Plant- Stage 2	3,27,24,200	1,63,62,100
36	Paraguramb Super Thermal Power- Stage 1 & 2	8,27,34,400	4,13,67,200
37	Paraguramb Super Thermal Power- Stage 3	3,48,39,600	1,74,19,800
38	Godhadri Thermal Power Project- Stage 1	1,44,39,600	72,19,800
39	Godhadri Thermal Power Project- Stage 2	1,44,39,600	72,19,800
40	Kopra Hydro Project	26,34,800	13,17,400
41	Bonggaon	1,22,71,000	61,35,500
42	Meads	2,78,26,800	1,39,13,400
43	Meads Stage 2	2,78,26,800	1,39,13,400
44	Chagar DTP	1,38,29,400	69,14,700
45	Nalg DTP	2,41,80,000	120,90,000
46	Lava DTP	2,28,88,000	114,44,000
47	Satbarwa Super 14 Power Plant	1,12,91,000	56,45,500
48	Chiriyat	59,89,700	29,94,850
49	Wargone	27,03,000	13,51,500
50	Banwar Thermal Power Station- Stage 1	18,87,200	9,43,600
51	Banwar Thermal Power Station- Stage 2	7,90,400	3,95,200
52	Haldwari Super Thermal Power Station Stage 1	6,26,13,400	3,13,06,700
53	Mushtapur TPS (Aardh)- Stage 2	28,39,600	14,19,800
		1,91,71,28,800	95,85,64,400

For
Managers (NTPC)

Tamara

Tamara Vinod Kumar
GM (Finance Commercial)

For K.J. Goyal & Co.,
Chartered Accountants



(Sd/-) K.J. Goyal
Partner
Membership No. 14274

02-06-2023

UDIN: 231425622568FOH/SM

Sl No.	Station Name	Net Non-Tariff Income to be provided by charging	Non-Tariff Income to be shared (₹/M)
1	Chimdal Super Thermal Power Station	15,44,54,400	51,87,120
2	Wardha Super Thermal Power Station - Stage 1	8,20,11,600	1,14,24,400
3	Wardha Super Thermal Power Station - Stage 2	6,71,12,800	1,13,38,400
4	Wardha Super Thermal Power Station - Stage 3	8,10,13,100	1,11,78,400
5	Umkhal Super Thermal Power Project - Stage 1	2,15,29,000	36,58,100
6	Umkhal Super Thermal Power Project - Stage 2	2,15,29,000	36,58,100
7	Umkhal Super Thermal Power Project - Stage 3	18,64,000	28,47,100
8	Umkhal Super Thermal Power Project - Stage 4	1,14,87,000	1,14,12,000
9	Tejga Thermal Power Project - Stage 1	1,15,91,000	16,58,300
10	Tejga Thermal Power Project - Stage 2	1,42,30,000	1,15,70,000
11	Nehruval Capital Goods Thermal - Stage 1	8,85,14,900	2,04,87,400
12	Nehruval Capital Goods Thermal - Stage 2	18,17,51,400	1,16,98,000
13	Haripur Gas Power Project	25,80,500	1,80,000
14	Orla Gas Power Project	15,59,000	1,78,500
15	Thal (II) Power Project	6,15,400	8,65,700
16	Fardabad Gas Power Project	54,11,000	1,18,500
17	Korba Super Thermal Power Station - Stage 1 & 2	18,14,61,400	8,00,11,700
18	Korba Super Thermal Power Project - Stage 3	2,83,00,000	1,15,90,000
19	Winghatal Super Thermal Power Project - Stage 1	4,41,80,800	1,20,90,400
20	Winghatal Super Thermal Power Project - Stage 2	2,33,14,000	1,20,87,000
21	Winghatal Super Thermal Power Project - Stage 3	1,90,14,000	1,24,67,000
22	Winghatal Super Thermal Power Project - Stage 4	2,83,14,000	1,20,87,000
23	Winghatal Super Thermal Power Project - Stage 5	1,41,27,000	89,81,000
24	Wing Super Thermal Power Project - Stage 1	4,76,45,000	1,08,74,800
25	Wing Super Thermal Power Project - Stage 2	7,26,30,000	1,71,71,000
26	Winggaon Power Project	41,05,000	20,77,000
27	Chimdalgaon Power Project	15,43,000	11,74,000
28	Pravara Super Thermal Power Project - Stage 1 & 2	1,83,48,000	1,70,14,000
29	Pravara Super Thermal Power Project - Stage 3	1,20,14,900	81,00,000
30	Kalyan Super Thermal Power - Stage 1	1,83,40,000	1,80,71,000
31	Kalyan Super Thermal Power Station - Stage 2	1,12,30,000	1,29,71,000
32	Tarapur Super Thermal Power Project - Stage 1	4,80,71,000	1,45,95,000
33	Tarapur Super Thermal Power Project - Stage 2	5,81,92,000	4,98,71,000
34	Rawl Thermal Power Plant - Stage 1	1,58,12,400	8,70,100
35	Rawl Thermal Power Plant - Stage 2	1,40,70,000	80,47,000
36	Rawl Karanja STP	1,83,81,000	31,70,000
37	Ranmangan Super Thermal Power - Stage 1 & 2	23,13,95,000	4,28,70,000
38	Ranmangan Super Thermal Power - Stage 3	1,23,14,400	1,21,24,000
39	Shikhar Thermal Power Project - Stage 1	1,49,31,400	88,15,000
40	Shikhar Thermal Power Project - Stage 2	1,49,31,400	88,15,000
41	Yashwantrao Chavan	10,81,000	8,01,000
42	Amalgam	153,14,000	1,54,17,000
43	Wardha	1,29,51,400	64,75,000
44	Wardha - Stage 2	1,70,81,000	85,98,000
45	Wardha STP	1,89,11,000	52,84,000
46	Kalyan STP	1,01,72,000	1,70,88,000
47	Wing STP	4,48,71,000	1,74,23,500
48	Wardha Super II Power Plant	1,10,11,400	1,90,700
49	Wardha	1,40,40,000	1,10,20,000
50	Wardha	1,70,11,000	10,80,000
51	Wardha Thermal Power Station - Stage 1	43,85,000	80,90,000
52	Wardha Thermal Power Station - Stage 2	4,10,41,000	1,11,20,000
53	Nehruval Super Thermal Power Station - Stage 1	2,80,14,000	1,10,70,000
54	Madhurpur STP Power Station	54,90,000	10,17,000
		2,10,44,16,000	1,04,11,16,000

For Management (NTPC)

(Signature)

Thota Vinod Kumar
GM (Finance Accounts)

For S. Dhal & Co.
Cost Accountants

(Signature)

(Sd/-) S. Dhal
Partner
Membership No. 12816



UDIN - 242803422V33V9100

AUDITOR CERTIFICATE

S. No	Details	Amount (in Rs. Cr.)
Station:	Sipat Super Thermal Power Station	
Month:	Apr-2022 to Mar-2023	
1	Cumulative Ash transportation expenditure incurred (as per MOEF&CC Notification dt. 31.12.2021) including any adjustments in respect of any prior months. Such expenditure shall include liability, if any. (X)	125.5078000
2A	Opening balance of ash sale revenue as on 01.04.2022 (O)	0
2B	Cumulative Ash sale revenue / proceeds received including any adjustments in respect of any prior months - (Y)	1.7787678
3	Cumulative Net Ash transportation expenses of Station (Z= X-Y-O)	123.7290322
4	Biliable Cumulative ash transportation expenses of Station (A = Z * F * 0.9)	111.3561268
Sipat Stage-1		
5.1	Biliable Cumulative Ash transportation expenses of Commercial Stage (C = A * Cum SG Commercial stage / Cum SG station)	71.9581018
6.1	Cumulative Ash transportation expenses billed to beneficiary N	$B_N = \text{Cum SG}_{\text{beneficiary N}} / \text{Cum SG}_{\text{commercial stage}} * [C]$
	CHATTISGARH	11.6335089
	DNH-DD	4.1516748
	GOA	1.1024114
	GUJARAT	21.0757242
	MAHARASHTRA	21.4194979
	MP	10.9729089
	NDMC	0.1107435
	PDJ J&K	0.3678121
	TSNPDCL-NSM	0.2279996
	TSSPDCL-NSM	0.5462223
	UP	0.1275679
	LUTTARAKHAND	0.0259789
	WR NIVN COAL	0.1960491
Sipat Stage-2		
5.2	Biliable Cumulative Ash transportation expenses of Commercial Stage (C = A * Cum SG Commercial stage / Cum SG station)	39.4000278
6.2	Cumulative Ash transportation expenses billed to beneficiary N	$B_N = \text{Cum SG}_{\text{beneficiary N}} / \text{Cum SG}_{\text{commercial stage}} * [C]$
	CHATTISGARH	6.2689237
	DNH-DD	1.6476404
	GOA	0.5388904

	GUJARAT	71.4167726
	MAHARASHTRA	11.4275383
	MP	8.6273754
	NDMC	0.0349768
	NVVN-BPDE	0.8149251
	PDD JSK	0.1442123
	TSNPDCCL-NSM	0.0871749
	TSSPDCL-NSM	0.2328033
	UP	0.0557365
	UTTARAKHAND	0.0084849
	WR NVVN COAL	0.0965902

For
Management (NTPC)



Thota Vinodh Kumar
General Manager (Finance)

We M/s B.G. Chowdhury & Co., the Cost Auditor of the unit, on the basis of the books of accounts presented before us and based on the information and explanations given, certify the above information.

For M/s. B.G. Chowdhury & Co.
Firm registration no. 000064
UDIN: 2313497ZZR6UH2XYTK




RINKU DAS CHOWDHURY, (FCMA-13497)
(Partner) Date 25.05.23

AUDITOR CERTIFICATE

Station:	Sipat Super Thermal Power Station	
Month:	Apr-2023 to Mar-2024	
S. No	Details	Amount (in Rs. Cr.)
1	Cumulative Ash transportation expenditure incurred (as per MOEF&CC Notification dt. 31.12.2021) including any adjustments in respect of any prior months. Such expenditure shall include liability, if any. (X)	548.3477289
2A	Opening balance of ash sale revenue as on 01.04.2022 (O)	0
2B	Cumulative Ash sale revenue / proceeds received including any adjustments in respect of any prior months. (Y)	3.2002232
3	Cumulative Net Ash transportation expenses of Station (Z= X-Y-O)	545.1475057
4	Billable Cumulative ash transportation expenses of Station (A = Z * F * 0.9)	490.6327552
Sipat Stage-1		
5.1	Billable Cumulative Ash transportation expenses of Commercial Stage (C = A * Cum SG Commercial stage / Cum SG station)	315.4937289
6.1	Cumulative Ash transportation expenses billed to beneficiary N	$B_n = \text{Cum SG}_{\text{beneficiary N}} / \text{Cum SG}_{\text{commercial stage}} * [C]$
	CHATTISGARH	49.8422404
	DNH-DD	17.8155876
	GOA	4.6845564
	GRIDCO	0.0761665
	GUJARAT	94.3503308
	MAHARASHTRA	93.3965118
	MP	48.6137067
	NBPDCI - NTPC	0.0202636
	NOMC	0.1588500
	PDD J&K	1.7227932
	SBPDCL - NTPC	0.0237876
	TSNPDCL-NSM	0.9647942
	TSSPDCL-NSM	2.2674148
	UP	0.6376066
	WR NVVN COAL	0.9071067
Sipat Stage-2		
5.2	Billable Cumulative Ash transportation expenses of Commercial Stage (C = A * Cum SG Commercial stage / Cum SG station)	175.1390251
6.2	Cumulative Ash transportation expenses billed to beneficiary N	$B_n = \text{Cum SG}_{\text{beneficiary N}} / \text{Cum SG}_{\text{commercial stage}} * [C]$
	CHATTISGARH	27.6877989
	DNH-DD	7.2829452



Rama Rao

	GOA	2.3110267
	GRIDCO	0.0262192
	GUJARAT	50.7620051
	MAHARASHTRA	49.9993121
	MP	30.8194117
	NBPDCL - NTPC	0.0050734
	NDMC	0.0539981
	NVVN-EPDB	3.5132938
	POD J&K	0.6626181
	SBPDCL - NTPC	0.0059559
	TSPDCL-NSM	0.4147055
	TSSPDCL-NSM	0.9935164
	UP	0.2484826
	WR NVVN COAL	0.3516624

For
Management (NTPC)

Thota Vinodh Kumar
General Manager (Finance)

For R. J. Goel & Co.,
Cost Accountants



(Raman Lal Agrawal)
Partner

UDIN: 2402171225FWGT2P1J

पर्यावरण विभाग
जल संसाधन विभाग
भंडारा

राज्य मत्स्य विभाग, रायपुर, छ.ग.

संख्या: / 7-2/पर्या. / जल / बीआर / 02 / डी-2

दिनांक: / 05 / 2010

:- अधिसूचना :-

छत्तीसगढ़ सिविल अधिनियम-1931 (क्र-3, सन 1931) के अर्धीन विरहित नियमों के उपबंधों के साथ मिला उक्त अधिनियम भी धारा-37 तथा 44 द्वारा समस्त शक्तियों को प्रयोग में लाते हुए जल संसाधन विभाग की अधिसूचना क्रमांक-1919/7-2/पर्या./जल/बीआर/02/डी-2, रायपुर, दिनांक 21.05.2008 को अधिनियम 1931 के द्वारा सरकार एतद् द्वारा संग्रह राज्य में औद्योगिक उपयोग, जल विद्युत तथा जल विद्युत परियोजनाओं के लिये निर्धारित जल-दर निर्धारित करती है :-

क्र.	उपकरण का प्रकार	विवरण	जल-दर
1.	गृहयोग्य / वाणिज्य / उद्योग / विद्युत / जल	अ) आवासीय इकाई :-	
		1) पंप / जलसंचयन से	रु. 8.00 प्रति घंटे
		2) गहर प्रणाली से	रु. 1.00 प्रति घंटे
2.	जल विद्युत परियोजना (जल के उपयोग परमाणु पुनर्निर्माण)	अ) आवासीय इकाई :-	
		1) पंप / जलसंचयन से	40 (चौबीस) घंटे / मिनट इकाई का अवन 100 (एक सौ) लि./100 मि.मी. पर प्रति घंटे का उपकरण का अवन
		2) गहर प्रणाली से	70 (सात सौ) घंटे / मिनट इकाई का अवन 100 (एक सौ) लि./100 मि.मी. पर प्रति घंटे का उपकरण का अवन
		ब) पंप / जलसंचयन / अन्य प्रणाली से	20 (बीस) घंटे / मिनट इकाई का अवन 100

- उपरोक्तानुसार निर्धारित जल-दर दिनांक 01.05.2010 से प्रभावशील रहेगी। इसमें प्रतिवर्ष 18 प्रतिशत की वृद्धि होगी।
- जल का उपयोग प्रारंभ करने के पूर्व कारण के अनुमोदन उपरोक्त प्राक्क-7 (क) में अनुसंधान निर्धारित किया जाएगा।
- उपरोक्त दरों का पुनर्निर्धारण प्रति 3 वर्ष के परभाव किया जाएगा।
- निजी संस्थाओं द्वारा विस्तारित किये जाने वाले जल का निष्पत्तन राज्य प्रदूषण नियंत्रण मंडल के अनुसार नहीं करने पर दोषी संस्थाओं को निरवयुक्तता पंक्ति का किया जाएगा।

छत्तीसगढ़ के राज्यपाल के द्वारा
राज्य पर्यावरण विभाग
(बी.के. खन्ना)
सचिव
जल संसाधन विभाग,
भंडारा, छत्तीसगढ़

26/5/10

Approved



उत्तरांचल GHATTISGARH


02AA 797486

एन.टी.पी.सी. लिमिटेड के सीपल सुपर थर्मल पावर प्रोजेक्ट को हस्तान्तरण
दायी तट नहर से जल प्रदाय करने के लिये कंसा का प्रत्यप

प्रत्यप 7- (क)

(मिथम 71-क-वेडिये)

यह कंसा आज दिनांक 29 माह नवम्बर सन् 2009 को प्रथम पत्र पाल
प्रसाधन विभाग के कार्यपालन अधिवक्ता, हस्तान्तरण भंडाल जल प्रदाय विभाग,
सम्पूर्ण करवा द्वारा जारी करते हुए मन्त्रीसमूह राज्य के राज्यपाल (जिनसे इसमें
इसमें प्रस्ताव है न, जल प्रसाधन विभाग के नाम से निर्दिष्ट किया गया है) जिस
अभिप्रेतित में, जहां तक कि संदर्भ से ऐसा अनुगत हो, उनके पर्याय उत्तराधिकारी,
अभिप्रेतितिकी सम्भितित है तथा द्वितीय पत्र एन.टी.पी.सी. सीपल को नास्तीय कंपनी
अभिप्रेतितिकी 1955(1956 का 1) के अधीन रजिस्ट्रीकृत / सजित है तथा जिसका
रजिस्ट्रीकृत कार्यालय रकोप कार्पोरेशन कार-7, नई दिल्ली में स्थित है, (जिनसे
इसमें प्रस्ताव कंपनी के नाम से निर्दिष्ट किया गया है) जिस अभिप्रेतित में जहां तक
कि संदर्भ द्वारा उसे अनुप्रेतित न कर दिया जावे या संदर्भ से अनुप्रेतित प्रतिकूल न
हो, उसमें जहां के उत्तमगत उत्तम उत्तराधिकारी, अभिप्रेतितिकी सम्भितित है, को
बीच किया गया है :-


कार्यपालन अधिवक्ता
संसाधन जल प्रदाय विभाग,
उत्तरांचल (उ.प्र.)


जयवंत नारदे
Jaywant Narde
उत्तरांचल
Ghatisgarh
2009-11-29 10:00 AM





छत्तीसगढ़ CHHATTISGARH

0544 148608

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बुक्ति कंपनी ने छत्तीसगढ़ सरकार को हमारे द्वारा तब मुख्य नगर के आर.डी. अग्रवाल पी. सी. (जिसे हमने इसके परमाणु जल शक्तिगत जल स्रोत के नाम से निर्दिष्ट किया गया है), यदि मात्र 1,00,00,000 (एक करोड़) एन.टी.पी की सीमा सुपर थर्मल पावर प्रोजेक्ट सीमा जिला बिलासपुर (अ.म.) के उपयोग के लिये, जो सीमा, जिला बिलासपुर में स्थापित किया गया है, (जिसे हमने इसके परमाणु जल संचयन के नाम से निर्दिष्ट किया गया है) देने तथा कारखाने के विस्तारित जल की विभाजित हेतु भूमिगत तथा सतही नल तथा नालियाँ विद्यमान हेतु अनुबंधों के लिये आवेदन किया है।

और बुक्ति सरकार इसमें इसके परमाणु दिने भरी निशानों तथा दी गई शर्तों पर एन.टी.पी.सी. सीमा को स्वयं के नाम पर जल शक्तिगत जल स्रोत की जल के उपयोग हेतु उपयोग अनुबंध देने हेतु सहमत हो गई है,

और बुक्ति एन.टी.पी.सी. सीमा ने इस लेख के निर्माण के पूर्व एन.टी.पी.सी. सीमा द्वारा 3 माहों में ली जाने वाली जल की मात्रा के लिये अंतर्गत जल शक्तिगत निधि के माध्यम से हमने सरकार के पास रुपये 10.00 करोड़ (रुपये दस करोड़ अक्षरी मात्र केवल) की उक्त प्रस्तावित बैंक के 007500 दिनांक 31.03.06 रुपये 4.50 करोड़ एन.टी.पी.सी. के 007651 दिनांक 14.12.06 रु. 6.30 करोड़ कुल 10.00 करोड़ जमा कर दी गई है।

और बुक्ति यह बतलाने की सभा है कि रुपये 10.00 करोड़ (रुपये दस करोड़ अक्षरी मात्र केवल) की उक्त राशि पर कोई जमात देय नहीं होगा।


 अधिकारी
 छत्तीसगढ़ सरकार, बिलासपुर


 अधिकारी
 छत्तीसगढ़ सरकार, बिलासपुर

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का क्रम यह क्रम विनियमित कार्यों का सूची है :-

1. आदेश क्रमांक 4195/7/च.स./न.शा./जी.प्र./2001/डी-4, रायपुर, दिनांक 26.11.2001 एवं पत्र क्रमांक 4554/7/वि.ह./Tech/119.3/0-4 रायपुर, दिनांक 20.12.2001 एवं अन्य आदेशों आदेश का मूल प्रतिष्ठापन (Prestation) पूर्वीसमूह शासन जल संसाधन विभाग, महालय रायपुर के पूर्वोक्त क्रमांक 4195/29/4/31/96/म/जी.प्र./डी-4, रायपुर, दिनांक 31.10.2009 (जल संचयन एवं कार्यकारी निर्देश द्वारादि) भी इस क्रम का एक भाग होता।
2. एन.टी.पी.सी. सीपत द्वारा इसके परामर्श विनिर्दिष्ट किंग गवे अनुसार सफल को सम्यक रूप से भुगतान किये जाने तथा इसमें अंतर्निहित प्रसवितार्थों तथा शर्तों को मान्य करने के प्रतिफल स्वयं सरकार एतद् द्वारा कंपनी को सीपत 25 गड नम्बर सन् 2009 से प्रारंभ होने वाली 30 वर्षों की कालावधि के लिये इसमें अंतर्निहित विधायकों तथा शर्तों पर एन.टी.पी.सी. सीपत के लक्ष संयंत्र के लिये उक्त सांख्यिक जल व्यय से 328767 घनमीटर जल प्रतिदिन मुक्त की अनुमति देती है। एतद् द्वारा भी नई अनुज्ञा सीपतसमूह गिजाई अधिनियम, 1931 (क्रमांक 3 सन् 1931) तथा समय-समय पर, सरकार द्वारा इस विषय में जारी किये गये तथा तत्समय प्रवृत्त किन्हीं आदेशों के अन्तर्गत होती।


 सहायक निदेशक
 जल संसाधन विभाग, रायपुर


 जल संसाधन विभाग, रायपुर

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3. एन.टी.पी.सी. सीपत, रावको द्वारा उक्त आलोकित जल स्रोत से लिये गये जल के लिये निर्धारित दरों से जल का मुगताम सरकार को करेगी, जो जल सहायन विभाग के आदेश क्रमांक 1819/7-ए/जस/सप/जी.ज.प्र. 2/02/डी.4 दिनांक 21.03.06 से अनुसार रुपये 300 (लिये तीन रुपये सात पैसे) प्रति क्यूबिक मीटर है।

टिप्पणी :- यहाँ पे दरे, जो कि एन.टी.पी.सी. सीपत पर लागू होने वाली हो, इहाँगी जानी जादिए न कि अन्य दरे, कदार की गई मात्रा से अधिक ली, यदि जल की मात्रा का प्राधिकृत रूप से ली गई जल की मात्रा के लिये वैधतानुसार बर्खास्त सामान्य जल दरों के अतिरिक्त 50 प्रतिशत (पचास प्रतिशत) अतिरिक्त दर से प्रभावित की जायेगी।

उपर विनिर्दिष्ट जलकर के मुगताम के अतिरिक्त एन.टी.पी.सी. सीपत, सरकार द्वारा समय-समय पर विगत की गई दरों से जल सहायन विभाग को स्थानीय विधि संपकर या किसी अन्य कदों का भी मुगताम करेगी। सरकार, एतद द्वारा एन.टी.पी.सी. सीपत द्वारा मुगताम किये जाने वाले उक्त जलकर की दरों तथा स्थानीय संपकर या अन्य कदों को समय-समय पर पुनर्निर्दिष्ट करने के अपने अधिकार की सुरक्षा रखती है, साथ एन.टी.पी.सी. सीपत, ऐसे पुनर्निर्दिष्ट जलकर तथा स्थानीय संपकर या अन्य कदों का भी मुगताम करेगी, जो कि सरकार द्वारा समय-समय पर विगत किये जाते हैं, सप्ड (15) से विनिर्दिष्ट पूर्वनिर्धारितों को या कम जल प्रदान की अधिकतर, एन.टी.पी.सी. सीपत किसी भी रीति से, रावको द्वारा लिये जाने के लिये अनुज्ञात जल की कुल मात्रा के कम से


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3. प्रविष्ट जल के लिये जल प्रमाणी का मुगलान करेगी, यदि एन.टी.पी.सी. सीपत द्वारा वास्तविक रूप से लिये गये जल की मात्रा खण्ड (2) के अधीन तय की गयी लिये जाने के लिये अनुज्ञात जल की मात्रा की 90 प्रतिशत से कम हो।
4. जल के उपयोग के लिये एन.टी.पी.सी. सीपत किसी निश्चित प्राथमिक कार्य का निर्माण, जिसमें पिछले नियम, बंधन, बांध/कुएँ, मलमूँष इत्यादि का निर्माण सम्मिलित हो सकता, अपनी इच्छा की व्यवस्था रखने के लिये पर करेगी, एसी निश्चित प्राथमिक सुविधाओं के निर्माण के रूपकन (डिजाइन) और ड्राइंग एवं एन.टी.पी.सी. सीपत द्वारा बनाये जाकर जल संसाधन विभाग को अनुमोदन हेतु प्रस्तुत किये जायेंगे। सर्वोच्च मुख्य अधिकारी अपना निर्णय 30 दिन में लेना जल संसाधन उपयोग समिति को देगा। राज्य जल संसाधन उपयोग समिति का निर्णय अन्तिम होगा।
5. किसी असाधारण कार्य (जैसे जल प्रदाय में बाधकता कमी) के कारण राज्य प्राथमिक जल स्रोत से जल प्रदाय में असाधारण अथवा अत्यन्त होने की वजह से कार्यपालन अधिकारी, एन.टी.पी.सी. सीपत को तत्काल इसकी निश्चित सूचना देगा। ऐसी सूचना प्राप्त होने पर एन.टी.पी.सी. सीपत को जल प्रदाय में बाधकता से लिये पूर्णतः प्राप्त करने का कोई अधिकार नहीं होगा, तथा वह समय शीघ्र रहस्य, जिसका मुगलान नहीं किया गया है, को छोड़कर एन.टी.पी.सी. सीपत को जल प्रमाणी, स्थानीय निधि उपकर या करों का मुगलान करने के लिये उस समय तक कोई अधिकार नहीं होगा, जब तक कि जल सार्वजनिक


 अधिकारी
 जल संसाधन विभाग


 अधिकारी
 जल संसाधन विभाग





जल प्रदाय CHHATTISGARH

DESA 148604

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स्रोत से जल का प्रदाय सरकार द्वारा एकरूपीय रूप से करने के लिये अपेक्षित स्तर तक नहीं हो जाता।


6. इस कठोर के निम्नान्वी तथा शर्तों के अन्तर्धीन रहते हुए, इसमें अवशिष्ट किसी भी प्रकार को किसी अपरिहार्य घटना की वशा में जल के प्रदाय की निरवधता के लिये सरकार की ओर से प्रत्याभूति के रूप में नहीं लक्ष्य जायेगा। किसी अपरिहार्य घटना के कारण जल का प्रदाय न होने या अपर्याप्त प्रदाय होने के लिये क किसी अपरिहार्य घटना के कारण हुई नुकसानों या क्षति के लिये भी सरकार उत्तरदायी नहीं होगी।

किसी अपरिहार्य घटना के दौरान किन्हीं जल प्रभासों, स्थानीय निधि उपकरण या अन्य शर्तों के निम्नान्वी, जो कि एन.टी.पी.सी. शीघ्र द्वारा पूर्व में प्राप्त किये गये जल से संबंधित हैं, जिसके लिये सुव्यवस्थित राज्य ही सुव्यवस्था है तथा इसका सुव्यवस्थित नहीं हुआ है, सुव्यवस्थित के लिये प्राविलम्बीय नहीं होगी, यह रकम शीघ्र होगी तथा वह इस कठोर के निम्नान्वी के अनुसार देय होगी। अपरिहार्य घटना के अंतर्गत सूखा तथा अन्य समान प्राकृतिक आपदाएं सम्भविता होगी जो कि राज्य सरकार के नियंत्रण के अंतर्गत हैं।

7. जल प्रदाय स्रोत से नुकसान होने सिविल तकनीकी कार्यों के निर्माण के द्वारा भूमि, संरक्षित, जनसुविधा इत्यादि के जल पम्प होने के कारण प्रभावित किसी व्यक्ति/व्यक्तियों को एन.टी.पी.सी. शीघ्र शर्तों से सुव्यवस्था देगी।


 अधिकारी (नियंत्रण)
 जल प्रदाय विभाग, रायपुर


 अधिकारी (नियंत्रण)
 जल प्रदाय विभाग, रायपुर





एन.टी.पी.सी. सौम्य न्याय जल स्रोत से जल का उपयोग, एन.टी.पी.सी. सौम्य के उक्त चयन के प्रयोजन के लिये, जिसमें प्रकृति के लिये जल प्रदाय सम्मिलित है, किया जायेगा तथा एन.टी.पी.सी. सौम्य द्वारा अन्य किसी उपभोक्ता को जल का विकल्प कर पुरस्कार नहीं किया जायेगा। एन.टी.पी.सी. सौम्य द्वारा जल का ऐसा विकल्प किये जाने की दशा में इस अनुसूची की परिस्थित किये जाने के सरकार के अधिकारों पर प्रतिकूल प्रभाव वाले बिना, सरकार जल के ऐसे विकल्प से एन.टी.पी.सी. सौम्य द्वारा उद्बोधित आगम, एन.टी.पी.सी. सौम्य से प्रकृत करने के लिये हकदार होगी।

9. प्लांट द्वारा दी गई अनुज्ञा का प्रतिप्रवाह के राष्ट्रीय स्वामित्व में निर्मित विद्यमान जल अधिकारों पर किसी भी प्रकार से न तो प्रतिकूल प्रभाव ही पड़ेगा और न ही उक्त शासकीय जल स्रोत पर या उसके स्वयं में अपनी किसी नवीन योजना या योजनाओं का इसमें इसके पश्चात् आरंभ करने या कार्यान्वयन करने के सरकार के अधिकार पर किसी भी प्रकार से प्रतिकूल प्रभाव न पड़ेगा, तथापि एन.टी.पी.सी. सौम्य सरकार द्वारा किया है कि उनको द्वारा सिंचाई प्रयोजन के लिये औद्योगिक प्रयोजनों के लिये प्रकृत जल कोई जल अधिकार इस तरह प्रदाय किये जायेंगे कि जिससे इस प्रकार को संपूर्ण अवधि में परिशोधन के लिये आवश्यक जल की उपलब्धता प्रभावित न हो।

10. एन.टी.पी.सी. सौम्य न्याय जल स्रोत में विहित शासकीय कार्य या, अर्थात् विकल्प, विपर, वैराय, जलसंयम, बांध, कुएँ, नालाएँ और उत्पादन व्यवस्था का निर्माण एवं रख रखाई करेगी जब तक कि उसके संबंध में प्रस्ताव, समय ब्राइडिंग, कनिस्ट्रक्शन (स्पेसिफिकेशन) प्रावधान तथा अन्य समस्त ध्येय ऐसे अधिकारों को, जिसको कि सरकार द्वारा इस निर्मित प्राधिकृत किया गया हो, पूर्व में प्रस्तुत न कर दिया गया हो, और उसके द्वारा विहित में अनुमोदित न कर दिया गया हो।

अभिमान अधिकारी
राज्यपाल

अभिमान अधिकारी
राज्यपाल

(१२०)



छत्तीसगढ़ CHHATTISGARH

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10. एन टी पी सी सिविल सप्लायिंग ऑफ, गिऊ-आ विवर, बैराज, उदकहन व्यवस्था आदि के निर्माण का अनुमोदन प्रदान करते समय सरकार, ऐसी सर्व उपरोचित कर लेंकेगी, जैसा कि वह बाले आलसिक विवेकानुसार चकित समझे।

11. एन टी पी सी सीपत द्वारा एका जल स्रोत से लिये गये जल के मापने की व्यवस्था एन टी पी सी, सीपत द्वारा ऐसी रीति से की जायेगी, जैसे कि सरकार या कार्यपालन अभियंता द्वारा ही की जायेगी, जल प्रबंध संस्थान समपुर/कोरवा (जिसो ईसाके परभावत कार्यपालन अभियंता के नाम से निर्दिष्ट किया गया है) निर्दिष्ट करे। एन टी पी सी सीपत द्वारा स्थापित मापने के साधन का सम्भालन तथा उत्तम अनुस्वांग, उस समय, ने सरकार या कार्यपालन अभियंता के निर्दिष्ट में पूर्व अनुमोदन अनिवार्य करने की प्रथागत अपने कार्य के साथ से किया जायेगा। यदि एन टी पी सी, सीपत द्वारा उपरोक्तानुसार स्थापित मापने के साधन कार्य करना बंद कर दे या खराब हो जाये, तो ऐसी स्थिति में जब किना के जल उपयोग के संबंध में, जिनमें कि मापने के साधन द्वारा कार्य न किया गया हो, जल के इन प्रकारों की संभाला जिसका सरकार को भुगतान करने के लिये एन टी पी सी, सीपत उत्तरदायी होगी, वैकल्पिक रूप से अधिकतम प्रति शमल प्रतिग-समय एवं पम्पी के बल्लन के धमले की संख्या से गुणा के औपचार पर की जायेगी, जिसके लिये एन टी पी सी, सीपत को जेभा-जोरवा वृत्तवा माभकायी होगी।


 अधिकारी
 जल सप्लायिंग विभाग


 अधिकारी
 जल सप्लायिंग विभाग





एन.टी.पी.सी. सीपट द्वारा निर्माणित अधिकांश (सामान्य धरणा) प्रकृतिगत नुस्खों की सभी कोष्ठ एवं अन्य सामाजिक जगहों का उपयोग किया जायेगा और इसे भारतीय सरकार द्वारा प्रदान की गई सभी सामाजिक एवं केन्द्रीय सरकार के लोक स्वास्थ्य एवं परिवार कल्याण विभाग के अन्तर्गत प्रदान की गई अनुसार प्रकृतिक रूप से शुद्ध बनाना होगा जो प्रकृतिक का स्तर निर्दिष्ट करती है।

13. एन.टी.पी.सी. सीपट द्वारा कार्यपालन अभियंता से मासिक मास प्राप्त किया जाने की तारीख से 30 दिन के भीतर एन.टी.पी.सी. सीपट, कार्यपालन अभियंता को पूर्णतः मास के दौरान एन.टी.पी.सी. सीपट द्वारा जिये गये जल को लिगे जल कर तथा स्थानीय विधि तालिका की दरों का भुगतान करेगी। प्रदान किये गये जल के विल की तारीख से 3 माह के भीतर यदि भुगतान नहीं किया जाता है, तो 24 प्रतिशत (बीबीए प्रतिशत) की दर से ब्याज तथा 1 प्रतिशत (एक प्रतिशत) मासिक की दर से सीपटसुलक को वसूली मासिक की जायेगी। भुगतान के लिगे निम्न तारीख से 6 माह की अवधि तक भुगतान न किया जाना करार का मम होना माना जायेगा।

14. एन.टी.पी.सी. सीपट 10.00 करोड़ (दस करोड़ अरबों रुपये) रुपये की वसा पुनर्गठित (प्रकृतिक निर्माणित जल से तीन गुना) जलकर तथा स्थानीय विधि और सिंचाई एजेंसियों के सम्पर्क तथा समुचित भुगतान और इस करार के निष्पत्ती तथा शर्तों का सम्यक निर्वाह जगह पालन करने के लिगे प्रतिभूति के रूप में कार्यपालन अभियंता द्वारा प्रदान जल प्रदाता संगठन राजपुर/कोरवा के जल सदैव जगह रहेगी। उपरोक्तानुसार शर्तों का सम्यक भुगतान करने में एन.टी.पी.सी. सीपट द्वारा किये जाने की दरों में एन.टी.पी.सी. सीपट से प्रकृतिक शर्तों की उक्त निर्धारण के प्रति समायोजित किया जायेगा। एन.टी.पी.सी. सीपट की ओर से उपरोक्तानुसार जलकर तथा स्थानीय विधि तालिका का


 कार्यपालन अभियंता
 जल विभाग, राजपुर


 निदेशक
 जल विभाग, राजपुर

- बीपट को और से उपरोक्तानुसार व्यवहार तथा सहायता विधि तथाकृत का निश्चित सुसंगत करने में व्यतिक्रम किये जाने पर सरकार अपने विन्ही अन्य अधिकारों तथा प्रभावी पर अधिकृत प्रभाव वाले विना इस कथन का पूर्ण समाप्त करने की तकदार लेगी।
15. सरकार के किसी अन्य उपाय और संशोधी शक्तियों पर अधिकृत प्रभाव वाले विना इस लेख के अधीन शीमे तथा एन.टी.पी.सी. बीपट द्वारा देय कोई प्रवृत्ति एन.टी.पी.सी. बीपट के तथी शीमे से प्रकृत योग्य रहेगी जो कि इस निश्चित साहाय्य प्रकृत विधि के संशोधी के अधीन भू-सहाय्य की प्रभावी को लागू होगी है।
 16. राज्य शासकीय जल सञ्जाल में जल की कमी होने की दशा में कार्यपालन अधिकृत प्रवृत्तिता कमी की संशोधी को लागू करते हुए एन.टी.पी.सी. बीपट पर एक सूचना की संशोधी करेगा। एन.टी.पी.सी. बीपट तथी परिस्थितियों में जल के उपयोग में कमी करेगी तथा कार्यपालन अधिकृत को जलकें (एन.टी.पी.सी. बीपट के) द्वारा लिये गये जल की वास्तविक मात्रा दर्शाने वाली एक साप्ताहिक विवरणी प्रस्तुत करेगी।
 17. नदी अथवा जल संधियों तथा सिंचाई कुओं के अधीन विद्यमान सिंचाई के शीमे पर अधिकृत प्रभाव नहीं प्राप्त आवेगा यदि सरकार की तथी में इन विद्यमान शीमे पर अधिकृत प्रभाव गढ़ता है तो एन.टी.पी.सी. बीपट संबंधित शक्तियों को शिन्ही विधि प्रवृत्तिता हुए ही ऐसे अधिकार का सुसंगत करेगी जो कि सरकार द्वारा अवधारित किया जाये।
 18. एन.टी.पी.सी. बीपट समस्त सत्यों पर इस निश्चित अधिकृत किये गये 18. ए सरकार के जल सहाय्य विभाग के किसी अधिकारी को गाने के साहज तथा जल के लेखाओं का निरीक्षण करने तथा एन.टी.पी.सी. बीपट द्वारा रखे गये शक्तियों में से प्रवृत्तियों की प्रवृत्ति सरकार को प्रस्तुत करने हेतु अनुमत करेगी।
 19. एन.टी.पी.सी. बीपट को इच्छे अधीन ही जाने वाली या उस पर लागू की जाने वाली कोई सूचना या अन्य दस्तावेज सरकार की और से कार्यपालन अधिकृत द्वारा ही जायेगी या लागू की जायेगी तथा ऐसी कोई सूचना या दस्तावेज संशोधी रूप से एन.टी.पी.सी. बीपट को ही गढ़े या एन.टी.पी.सी. बीपट पर लागू की गढ़े गढ़ी जायेगी यदि वे एन.टी.पी.सी. बीपट के संशोधी कार्यपालन पर संशोधीकृत दाक द्वारा भेजी जाये या परिदल की जाये।


 कार्यपालन अधिकारी
 राष्ट्रीय प्रवृत्ति-जल सहाय्य विभाग,
 नए दिल्ली (एन.टी.पी.सी.)


 जल सहाय्य विभाग
 नए दिल्ली (एन.टी.पी.सी.)
 नए दिल्ली (एन.टी.पी.सी.)



20. यदि एन.टी.पी.सी. सीमा द्वारा कितनी निबंधन तथा शर्तों को मम करे तो सरकार इस करार को समाप्त करने के लिये हकदार होगी और तदुपरि एन.टी.पी.सी. सीमा को किसी प्रतिवार का बाढ़े का कुछ भी हो भुगतान करने के लिये सरकार को दायी बनाने बिना एन.टी.पी.सी. सीमा उक्त सांख्यिकीय ताल स्रोत से चल लेना बंद कर देगी।
21. इस करार की अन्तिम समाप्त होने पर शासन द्वारा करार को एन.टी.पी.सी. सीमा के लिये तथा ऐसे निबंधनों एवं शर्तों पर जो कि शासन अपने पूर्ण विवेक के अनुसार उचित समझे सर्वोत्तम कर सकेगी।
22. इस करार के निष्पादन में उपरान्त सभी तथा अनुसामिक प्रभार, दिनांक अंतर्गत स्थाय्य शुल्क आदि हैं, एन.टी.पी.सी. सीमा द्वारा वहन किये जायेंगे तथा उक्तका भुगतान किया जायेगा।

23. विवादों का निपटारा -

(क) पारस्परिक पक्षों- इस करार के पदावली को यह मान्य है कि इस करार से संबंधित या उससे उद्भूत विवादों का निपटारा करार के किलों भी शर्तों की व्याख्या पक्षकारों के अपने-अपने अधिकार तथा प्रावधानों अन्वया किसी पक्ष द्वारा साक्ष्यताओं का प्रालन नहीं किया जाना जाता है, इन पारस्परिक साक्ष्यताओं द्वारा सीटार्यपूर्ण रूप से किया जायेगा।

(ख) साक्ष्यताएं - यदि ऐसी बातचीत में प्रारंभ होने से 60 दिन पर्याप्त उमरगवाह उभयन्त विवाद को सीटार्यपूर्ण रूप से हल करने में असमर्थ रहते हैं तो ऐसी विवाद या मतभेद जो साक्ष्यताएं तथा सुलभ अतिविधय, प्रत्येक के उपरान्त के अंतिम साक्ष्यताओं को निर्दिष्ट किया जायेगा, साक्ष्यताएं पैगल (सूची) का पंधार (अध्याय) अन्तिम तथा पारस्परिक पर बंधनकारी होगा।


24. विशेष शर्तें (यदि कोई हों) प्रावित्त शर्तों के अनुसार तथा साक्ष्यता - कोई नवी विवादों साक्ष्य में छ.प. तथा के साक्ष्यताओं के लिये तथा उनकी ओर से ही उपरान्त साक्ष्यताओं कार्यपालन अतिविधय इससेन पर्याप्त ताल प्रथम समाप्त समपुर/कोरवा ने उपर सिद्धी जारीक तथा वर्ष को अपने हस्ताक्षर किये है।


 कर्मचारी/अधिकारी
 एन.टी.पी.सी. सीमा प्रबंधन समिति
 एन.टी.पी.सी. सीमा


 एन.टी.पी.सी. सीमा
 एन.टी.पी.सी. सीमा
 एन.टी.पी.सी. सीमा
 एन.टी.पी.सी. सीमा



जिस जगह पर आपकी कंपनी का कार्यालय है, वहाँ पर आपकी कंपनी का कार्यालय का नाम 'श्री जी. एम. (प्रा.) लि.' के रूप में दर्ज कराया जाये। इसका अर्थ है कि आपकी कंपनी का नाम 'श्री जी. एम. (प्रा.) लि.' के रूप में दर्ज कराया जाये।

हस्ताक्षरित	पुस्तकिका	पंजीकृत
	कामगार कल्याण संघ (श्री जी. एम.)	(श्री जी. एम. (प्रा.) लि.) पंजीकृत अधिकारी आपकी कंपनी का नाम दर्ज कराया श्री जी. एम. (प्रा.) लि. (पंजीकृत के कार्यालय में नाम से)

(1) श्री जी. एम. (प्रा.) लि.
आपकी कंपनी का नाम दर्ज कराया
श्री जी. एम. (प्रा.) लि.

(2) श्री जी. एम. (प्रा.) लि.
आपकी कंपनी का नाम दर्ज कराया
श्री जी. एम. (प्रा.) लि.

नेशनल ग्रामल पावर कारपोरेशन लिमिटेड नई दिल्ली की संसदीय मुद्रा
नेशनल ग्रामल पावर कारपोरेशन लिमिटेड नई दिल्ली के संसदीय बोर्ड के संसदीय
श्री जी. एम. (प्रा.) लि. के संसदीय बोर्ड के संसदीय
श्री जी. एम. (प्रा.) लि. के संसदीय बोर्ड के संसदीय
श्री जी. एम. (प्रा.) लि. के संसदीय बोर्ड के संसदीय

साक्षी:
(1) श्री जी. एम. (प्रा.) लि.
(श्री जी. एम. (प्रा.) लि.)



(2) श्री जी. एम. (प्रा.) लि.
श्री जी. एम. (प्रा.) लि.



हस्ताक्षरित

श्री जी. एम. (प्रा.) लि.
पंजीकृत अधिकारी
आपकी कंपनी का नाम दर्ज कराया
श्री जी. एम. (प्रा.) लि.



हस्तद्वय बरौदा जल प्रदाय संभाग

रामपुर/कोरबा

पत्र क्र. / 2017 / संख्या / 2017 रामपुर/कोरबा दिनांक 01/07/2017


महा प्रबंधक (प्रशासन)
एनटीपीसी लिमिटेड, गौदा
जिला - बिलासपुर (छ.प्र.)

विषय- लॉगिया जलकर देयक के भुगतान बयत।

— 00 —

विश्र्वात्मगत ज्ञात है कि जलकर देयक देयकर कर अदाके संवधान जो भेजा गया है। परंतु आपकी संस्थान द्वारा काम भुगतान किया जा रहा है। विषयक कानून शांति क्र. 2716/26 लागू कर भुगतान स्थिति है। इस संबंध में, एन. पी.सी. एवं उच्चाधिकारियों से बात - बात स्तर पर बात चला हो रहे हैं। अतएव उक्त बकाया शांति जलकर जमा करने, अन्यथा अन्यथा के कोठिका के तहत कार्रवाई की जायेगी। निम्नक सम्पूर्ण विनियमों अधीन संवधान की शर्तों


सहपत्र- शून्य।


कार्यपालक अधिकारी
हस्तद्वय बरौदा जल प्रदाय संभाग
रामपुर/कोरबा

पत्र क्र. / संख्या / 2017 रामपुर/कोरबा दिनांक / 01 / 2017

- 1. मुख्य अभियंता मिनीमाता (हस्तद्वय) बागी परिशोधन बिलासपुर की ओर सूचनाएं स्वीकृत।
- 2. आधिकार अभियंता हस्तद्वय परिशोधन मण्डल रामपुर/कोरबा की ओर सूचनाएं स्वीकृत।
- 3. अनुविभागीय अधिकारी हस्तद्वय बागी का नकल उन संभार क्र. 6 जाँच की ओर सूचनाएं। कृपया उक्त संस्थान के अधिकारियों से संपर्क कर भुगतान प्राप्त करने की कार्रवाई करें।

सहपत्र - शून्य।


कार्यपालक अधिकारी
हस्तद्वय बरौदा जल प्रदाय संभाग
रामपुर/कोरबा



**कार्यालय कार्यपालन अभियंता
हरादेव बरौज जल प्रबंध संभाग
रामपुर/कोरवा**



पत्र सं. 1493 /सक.
प्रति

रामपुर/कोरवा

दिनांक 22/05/2018

भारतीय
एम.टी.पी. सी. लिमिटेड.
सीमा सूत्र कंपनी कार्पोरेशन
पोस्ट-कुम्हारा मगर सीमा-बाराक
जिला-मिर्जापुर (उ.प्र.)

विषय- एम.टी.पी.सी. द्वारा मिर्जापुर जिले में स्थापित सीमा कंपनी द्वारा सीमा क्षेत्रों में
इस क्षेत्र में परियोजना की शर्तों के तहत मुक्त नहर से स्वीकृत 120.00 मि.घ.से. अधिक
जल आपूर्ति की बात पर 83.00 मि.घ.से. अधिक करने का।

- संदर्भ- 1. उ.प्र. जल संयोजन विभाग में जल संयोजन मंत्रालय द्वारा रामपुर में पृ.सं. 8230 /25 /4
/85/म/31/बी.सक./01/बी-4 मंत्र रामपुर दिनांक 11.12.2017
2. भारतीय मंत्र क. सं. 895/सक. रामपुर/कोरवा दिनांक 12.02.2018

-2-

उपरोक्त विषयवस्तु संबंधित पत्र में दिने निर्देशानुसार हरादेव जल प्रबंध संभाग परियोजना की
शर्तों के तहत मुक्त नहर से स्वीकृत 120.00 मि.घ.से. अधिक जल आपूर्ति की बात को मान कर
83.00 मि.घ.से. अधिक करने की स्वीकृति दी गई है। जिसके तहत क. 1 के
अनुसार अनुसंधान को शेष बचकरा जलवा. शक्ति क. 258888888.00 रु. में ही करके पैसा
आवक करती हवाए पांच ही विराजते। मात्र का रोकथाम प्रमाणित का पैसा हवाए को मान में
कार्यपालन अभियंता, हरादेव जल प्रबंध संभाग रामपुर/कोरवा के नाम मान करके होगा,
जिसके संबंधित पत्र में दिने शर्तों का पालन किया जा सके। इस हेतु पत्राचार किया है। संबंधित
संख्या मंत्रालय जलसंधारण संलग्न है।

सक. सं. 1493 /सक.
13 पृष्ठ में

भारतीय अभियंता
हरादेव बरौज जल प्रबंध संभाग
रामपुर/कोरवा

पृ. सं. /सक. रामपुर/कोरवा दिनांक 22/05/2018

प्रतिष्ठित- भारतीय अभियंता, हरादेव परियोजना मंडल रामपुर/कोरवा की सेवा सुधार्ण संबंधित।

सक. सं. 1493 /सक.

भारतीय अभियंता
हरादेव बरौज जल प्रबंध संभाग
रामपुर/कोरवा

(157)

प्रचलित ताल बर्दे 01.05.2010 से अगामी अवधि तक

क्र. सं.	व्यवस्थापक का प्रकार	विशेष विवरण	01.05.2010 से लागू ताल बर्दे	01.05.11 से प्रचलित बर्दे	01.05.12 से प्रचलित बर्दे	01.05.13 से प्रचलित बर्दे	01.05.14 से प्रचलित बर्दे
1	व्यवस्थापक प्रयोग/सहायक सिद्धांत प्रयोग	क. सामान्य श्रेणी >					
		1. बंध/अवकाश से	रु. 6.00 प्रति घंटे	रु. 6.00 प्रति घंटे	रु. 7.34 प्रति घंटे	रु. 9.13 प्रति घंटे	रु. 10.50 प्रति घंटे
		2. गृह/परिवार से	रु. 7.00 प्रति घंटे	रु. 8.05 प्रति घंटे	रु. 9.38 प्रति घंटे	रु. 10.65 प्रति घंटे	रु. 12.25 प्रति घंटे
		3. वैयक्तिक/व्यक्तिगत श्रेणी से	रु. 2.00 प्रति घंटे	रु. 2.70 प्रति घंटे	रु. 2.85 प्रति घंटे	रु. 3.05 प्रति घंटे	रु. 3.51 प्रति घंटे
2	सा. विद्युत श्रेणी (सब से अधिकतम 200 घंटे प्रति वर्ष)	क. सामान्य श्रेणी >					
		1. बंध/अवकाश से	रु. (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर 100 से अधिक घंटे प्रति वर्ष पर प्रत्येक श्रेणी	रु. (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर 100 से अधिक घंटे प्रति वर्ष पर प्रत्येक श्रेणी	रु. (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर 100 से अधिक घंटे प्रति वर्ष पर प्रत्येक श्रेणी	रु. (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर 100 से अधिक घंटे प्रति वर्ष पर प्रत्येक श्रेणी	रु. (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर 100 से अधिक घंटे प्रति वर्ष पर प्रत्येक श्रेणी
		2. गृह/परिवार से	रु. (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर 100 से अधिक घंटे प्रति वर्ष पर प्रत्येक श्रेणी	रु. (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर 100 से अधिक घंटे प्रति वर्ष पर प्रत्येक श्रेणी	रु. (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर 100 से अधिक घंटे प्रति वर्ष पर प्रत्येक श्रेणी	रु. (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर 100 से अधिक घंटे प्रति वर्ष पर प्रत्येक श्रेणी	रु. (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर 100 से अधिक घंटे प्रति वर्ष पर प्रत्येक श्रेणी
		3. वैयक्तिक/व्यक्तिगत श्रेणी से	20 (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर प्रत्येक श्रेणी	20 (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर प्रत्येक श्रेणी	20 (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर प्रत्येक श्रेणी	20 (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर प्रत्येक श्रेणी	20 (सब से अधिकतम 200 घंटे प्रति वर्ष) 200 से अधिक घंटे पर प्रत्येक श्रेणी


 मुख्य अधिकारी
 दि. 14-5-2015
 विद्युत श्रेणी (सब से अधिकतम 200 घंटे प्रति वर्ष) पर प्रत्येक श्रेणी,
 सिडको (स.स.)



**SIPAT SUPER THERMAL POWER PROJECT
BALANCE SHEET**

(Amount in ₹)

As at	Note	31.03.2020	31.03.2019	
001	ASSETS	0.00	0.00	
002		0.00	0.00	
003	Non-Current Assets	0.00	0.00	
004	Property, plant and equipment	2	20,292,291,264.44	27,046,277,446.39
006	Capital-Work-in-Progress	3	1,002,006,116.26	913,816,919.04
008	Intangible Assets	4	69,793,044.81	27,814,433.20
007	Intangible Assets under Development	5	0.00	0.00
008	Investments in Subsidiaries and Joint Ventures	6	0.00	0.00
009	Financial Assets	0.00	0.00	
010	i) Investments	7	0.00	0.00
011	ii) Trade receivables	8	0.00	0.00
012	iii) Loans	9	700,919,473.65	159,793,920.20
013	iv) Other financial assets	10	0.00	0.00
014	Other non-current assets	11	355,300,046.39	1,221,351,238.20
015	Total non-current assets		22,478,356,895.22	29,541,387,643.79
016			0.00	0.00
017	Current Assets	0.00	0.00	
018	Inventories	12	2,944,847,869.77	4,042,301,743.27
019	Financial assets	0.00	0.00	
020	i) Investments	13	0.00	0.00
021	ii) Trade receivables	14	4,430,326.16	1,942,327.26
022	iii) Cash and cash equivalents	15	2,038,001.05	2,752,885.40
023	iv) Bank balances other than cash and cash equivalents	16	0.00	0.00
024	v) Loans	17	95,791,302.35	91,308,971.41
025	vi) Other financial assets	18	2,306,728.02	6,177,493.22
026			0.00	0.00
027	Other Current Assets	19	1,006,336,880.02	2,527,227,596.15
028			0.00	0.00
029			0.00	0.00
030	Total Current Assets		5,446,884,437.81	6,662,580,001.51
031	Regulatory deferral account debit balance	20	350,001,265.09	313,709,316.27
032	TOTAL ASSETS		28,219,906,908.12	36,514,656,958.51
034	EQUITY AND LIABILITIES		0.00	0.00
035	Equity		0.00	0.00
036	Equity Share capital	21	0.00	0.00
037	Other equity	22	25,414,337,540.83	25,500,026,468.78
040	Total equity		25,414,337,540.83	25,500,026,468.78
041			0.00	0.00
042	Liabilities		0.00	0.00
043	Non-Current Liabilities		0.00	0.00
044	Financial liabilities		0.00	0.00
045	i) Borrowings	23	0.00	0.00

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Anand Kishore
ANAND KISHORE
DIRECTOR (FIN & TAX)
AGM (F&A)
NTPC Ltd. B-2-II, Sector
25, Wazirpur, Delhi

Padmanujar Rajasekharan
PADMANUJAR RAJASEKHARAN
DIRECTOR
Chief General Manager
NTPC Ltd. B-2-II, Sector
25, Wazirpur, Delhi



**SIPAT SUPER THERMAL POWER PROJECT
BALANCE SHEET**

(Amount in ₹)

As at	Note	31.03.2020	31.03.2019
046	i) Trade payables	0.00	0.00
047	- Total outstanding dues of micro and small enterprises	1,940,297.30	1,112,593.36
048	- Total outstanding dues of creditors other than micro and small enterprises	854,946.80	1,890,101.84
049	ii) Other financial liabilities	8,329,090.75	0.00
050	Provisions	0.00	0.00
051	Deferred Tax Liabilities (net)	0.00	0.00
052	Other non-current liabilities	0.00	0.00
053		0.00	0.00
054	Total non-current liabilities	11,265,204.87	2,902,695.20
055		0.00	0.00
056	Current Liabilities	0.00	0.00
057	Financial liabilities	0.00	0.00
058	i) Borrowings	0.00	0.00
059	ii) Trade Payables	0.00	0.00
060	- Total outstanding dues of micro and small enterprises	2,025,880,096.58	161,022,831.35
061	- Total outstanding dues of creditors other than micro and small enterprises	3,045,885,839.12	2,421,748,851.48
062	iii) Other financial liabilities	4,056,118,912.86	3,823,353,710.39
063	Other current liabilities	306,472,827.85	327,165,541.50
064	Provisions	70,321,218.30	283,667,297.50
065	Current tax liabilities (net)	0.00	0.00
066		0.00	0.00
067	Sub-Total	8,009,650,894.73	7,838,478,812.11
068		0.00	0.00
069	Deferred Revenue	3,111,878,500.00	3,400,988,000.00
070	Regulatory deferral account credit balances	0.00	0.00
071	Intra Unit Accounts	-17,227,325,453.31	201,633,025.04
072		0.00	0.00
073	TOTAL EQUITY AND LIABILITIES	83,319,869,988.12	80,514,869,680.51
074	Significant Accounting Policies as per Note 1	0.00	0.00
075		0.00	0.00
076	The accompanying notes 1 to 44 form an integral part of these financial statements.	0.00	0.00
077		0.00	0.00
078		0.00	0.00

(Auditor Initial & Stamp)

Anil Kish
(Head of Firm)
ANIL KISH
च.प्र. (वि.प्र. वि.)
ACM (FSA)
ब.प्र. सं. सं. - II, ए.प्र.
SSC, W-7, SIPAT

P. Anand
(Head of Unit)
प्र.प्र. सं. सं. सं. सं.
KADMAKURAN RAJASEKHARAN
च.प्र. सं. सं.
Chief General Manager
W-8 & D-2, Area, Sector-01
NTPC Ltd. Sipat, Madhya Pradesh

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A Mahindra Company

**SIPAT SUPER THERMAL POWER PROJECT
STATEMENT OF PROFIT AND LOSS**

(Amount in ₹)

	For the Year ended	Note	31.03.2020	31.03.2019
001	Revenue		0.00	0.00
002	Revenue from operations	37	56,663,577,262.66	57,325,894,562.86
003	Other income	38	405,888,581.27	250,450,000.80
005	Total Revenue		57,069,465,843.93	57,576,344,563.66
007	Expenses		0.00	0.00
008	Fuel including cost of captive coal	39A	31,485,406,602.77	28,733,734,171.79
009	Employee benefits expense	39	2,275,354,398.36	1,888,789,000.20
010	Electricity Purchased		0.00	0.00
011	Finance costs	40	1,995,214,301.88	2,354,824,811.83
012	Depreciation, amortization and impairment expenses	41	7,214,583,338.07	7,090,662,712.27
013			0.00	0.00
014	Other expense	42	5,713,948,796.84	5,938,593,743.08
015	CC expenses charge to revenue		605,311,840.61	601,536,475.80
016	Less: Util expenses transferred to CC		0.00	0.00
017	Total expenses		49,349,004,238.32	47,025,175,152.83
020	Profit before exceptional items & tax		6,619,162,605.62	10,315,974,489.00
021	Exceptional items		0.00	0.00
024	Profit before tax		6,619,162,605.62	10,315,974,489.00
027	Tax expense:		0.00	0.00
028	Current tax		0.00	0.00
029	Deferred tax		0.00	0.00
030			0.00	0.00
031	Total Tax expense		0.00	0.00
032	Profit for the period before regulatory deferral account balances		6,619,162,605.62	10,315,974,489.00
033	Movement in regulatory deferral account balances		0.00	0.00
034	Regulatory deferred account - deferred		0.00	0.00
035	Others		42,805,006.82	113,006,898.87
036	Tax impact on Regulatory deferral account balances		0.00	0.00
037	Movement in Regulatory deferral account balances (Net of Tax)		42,805,006.82	113,336,898.87
038	Profit for the period/ year		6,661,967,612.44	10,429,311,108.87
039	Other comprehensive income		0.00	0.00
040	(A) Items that will not be reclassified to profit or loss		0.00	0.00
041	- Net gain/(loss) on fair value of equity instruments through other comprehensive income		0.00	0.00
042	Income tax on above that will not be reclassified to profit or loss		0.00	0.00
043	- Net surplus/(loss) on defined benefit plans		-67,407,172.37	-1,048,857.12
044	Income tax on above that will not be		0.00	0.00

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Amr Kishore Singh
ANAND MOUSHI
अमर केशव (श्री एच डीसी)
AGM (FAA)
आ.सं.के.प.सं.-1, सीएम
SIC, NTPC, सिवत

Redmond
Chief General Manager
NTPC Ltd. SPM, Bikaner (S)



**SIPAT SUPER THERMAL POWER PROJECT
STATEMENT OF PROFIT AND LOSS**

(Amount in ₹)

	For the Year ended	Note	31.03.2020	31.03.2019
	reclassified to profit or loss			
048			0.00	0.00
049	Other comprehensive income for the year, net of income tax		-67,407,172.37	-1,846,857.12
050			0.00	0.00
051	Total Comprehensive Income for the year		9,004,411,072.37	10,427,694,248.75
055			0.00	0.00
056	Earnings per equity share:		0.00	0.00
057	Basic & Diluted		0.00	0.00
058	Significant Accounting Policies		0.00	0.00
059	Expenditure during construction period (Subsidiary of coal mines (and) 43 HSA)		0.00	0.00
070	The accompanying notes 1 to 44 form an integral part of these financial statements.		0.00	0.00

(Auditor Initial & Stamp)

Anuj Kish
(Head of Finance)

अनज कृश
ANUJ KISH
ब.ए.ए. (ग्रेजुएट एन एम)।
ACM (F&A)
सा.सं.के.ए.के.-II, सीए
SSC 10+2

Padma
(Head of Unit)

पद्माकुमार राजेश्वर
SRI VEENAM
Chief Control Manager
V-2 (S&T) (S&T, Bangalore)
NTPC Ltd. SIPAT, Hapur (U.P.)

Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019

(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2019	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2020	Opening Depreciation As At 01.04.2019	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2020	Net Block As At 31.03.2020	Net Block As At 31.03.2019
1. TANGIBLE ASSETS										
2. Land (including Investment property class)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Freehold	852293364.74	0.00	5300.00	852288064.74	0.00	0.00	0.00	0.00	852288064.74	852293364.74
4. Right of Use	14013323.02	0.00	0.00	14013323.02	4898295.53	12868148.98	0.00	6186913.11	8533291.54	852727.50
5. Submerged	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. CBA Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Rookery, dykes, ditches & ballasts	30704411.24	0.00	(60000.00)	30644411.24	64105079.48	10006276.54	0.00	60113009.07	27983103.27	20093030.81
8. Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Freehold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Right of Use	9081419329.06	218872048.1	0.00	9300141539.82	1410315247.65	36285246.74	0.00	1765009389.00	7330917036.11	7559102301.86
11. Right of Use	363067919.04	0.00	2182982.54	365250799.54	572882337.19	14880182.88	0.00	720673092.4	3515250929.25	3075126791.88
12. Right of Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Temporary structure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Water Supply, Drainage & sewerage system	300266186.77	0.00	188666.39	300077520.38	320067107	14124012.56	0.00	470266302	323603182.54	338031481.70
15. Hydraulic works, ditches, dams, tunnels and power channels	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. ROR track and subaling system	22876999.36	0.00	(413534)	228728645.96	67078886.76	16654198.64	0.00	84081022.76	1286810029.87	1590036799.80
17. Railways and road	553271922.20	0.00	(594921.20)	552677000.99	55267113.70	30000109.88	0.00	184593263.68	39230979.30	340211018.32
18. Earth dam reservoir	10887272.36	0.00	0.00	10887272.36	26178887.48	7148648.26	0.00	36453133.72	80889088.54	754709144.80
19. Plant and machinery (including leased plant & assets)	885373600.56	101760081.30	(7280349187.60)	(6396912405.74)	3774867978.87	792728852.36	(81172800.37)	340454700.68	6551827488.26	7148768251.88
Current Asset										

**Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019**

*(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2019	Additions	Reductions/ Adjustments	Closing Gross Block As At 31.03.2020	Opening Depreciation As At 01.04.2019	Additions	Reductions/ Adjustments	Closing Depreciation As At 31.03.2020	Net Block As At 31.03.2020	Net Block As At 31.03.2019
20 Plant and machinery (including leased out of assets) Right of use Asset	631120000.00	1000000.00	(1000000.00)	632120000.00	112500000.00	3000000.00	(3000000.00)	108500000.00	523620000.00	300000000.00
21 Furniture and fixtures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 Assets under Construction	225200000.00	0.00	0.00	225200000.00	27192000.00	61511000.00	0.00	35670000.00	304610000.00	44000000.00
23 Vehicles - Owned	58200000.00	0.00	(58200000.00)	0.00	44000000.00	10000000.00	(10000000.00)	0.00	0.00	142100000.00
24 Vehicles - Leased	47000000.00	0.00	(47000000.00)	0.00	21000000.00	50000000.00	(60000000.00)	0.00	0.00	250000000.00
25 Office equipment	80000000.00	0.00	(80000000.00)	0.00	56700000.00	14000000.00	(10000000.00)	60700000.00	170000000.00	410000000.00
26 Leasehold improvements	110000000.00	0.00	0.00	110000000.00	50000000.00	100000000.00	(100000000.00)	0.00	0.00	0.00
27 Electrical installations	100000000.00	70000000.00	(100000000.00)	170000000.00	50000000.00	110000000.00	0.00	160000000.00	110000000.00	110000000.00
28 Computerization equipment	20000000.00	60000000.00	(100000000.00)	80000000.00	0.00	170000000.00	(60000000.00)	110000000.00	140000000.00	140000000.00
29 Hospital equipments	40000000.00	0.00	0.00	40000000.00	20000000.00	20000000.00	0.00	40000000.00	80000000.00	0.00
30 Laboratory and business equipments	100000000.00	100000000.00	0.00	200000000.00	250000000.00	700000000.00	0.00	950000000.00	700000000.00	900000000.00
31 Capital expenditure on assets not owned by the Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
32 Assets of Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Less Grants from Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019**

(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2019	Additions	Reductions/ Adjustments	Closing Gross Block As At 31.03.2020	Opening Depreciation As At 01.04.2019	Additions	Reductions/ Adjustments	Closing Depreciation As At 31.03.2020	Net Block As At 31.03.2020	Net Block As At 31.03.2019
36. Lease Intangible from G2)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 Assets for sale valuation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 (Less) Adjusted from by with provision reserve fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38 Site Restoration Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39 Mining Properties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total (Target)	1176622109.25	1000000000.00	(711220000.00)	1105402109.25	3000000000.00	1145400000.00	(214500000.00)	3600000000.25	6022200000.44	6709627000.44
Of which Total Prov. Year Target	1000000000.00	1000000000.00	(640000000.00)	1100000000.00	2000000000.00	700000000.00	(200000000.00)	3800000000.00	6700000000.00	6700000000.00

Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019

Particulars	Details of Adjustments of Gross Block and Depreciation/Amortization		
	Gross Block	Depreciation/Amortization	Tangible As At:
	Tangible As At: 31.03.2020	Tangible As At: 31.03.2019	Tangible As At: 31.03.2019
Disposal of assets	(3264721.75)	(6551887.65)	(3252124.30)
Retirement of assets	(350685609.26)	(335761139.13)	(212351104.44)
Cost adjustments	278405212.38	318385554.80	0.00
Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Depreciation on construction equipment capitalised as EDC	0.00	0.00	0.00
Prior Period Depreciation due to Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Special Depreciation (As per New Policy)	0.00	0.00	0.00
Transfer in /out because of Inter Unit transfers	2442117.68	(21180311.95)	1068081.85
Others	0.00	0.00	0.00
TOTAL	(73122000.94)	(44107683.97)	(214523147.09)

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

Note forming part of Balance Sheet
 Note 3: Capital-Work-in-Progress
 Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl. No	Asset Class	As At 01.04.2019	Addition	Depreciation/ Accum. depr.	Capitalised	As At 31.03.2020
1	CAPITAL WORK-IN-PROGRESS	2	3	4	5	6
1	1. CAPITAL WORK-IN-PROGRESS					
2	Development of land					
3	Buildings, culverts & heliports					
4	Piling and foundation					
5	Structures					
6	Main plant					
7	Other	81525185.40	455075.00	1355001.00	31087204.61	11464413.00
8	Temporary erection					
9	Water supply, drainage and sewerage systems		150558.36			
10	Hydraulic works, barrages, dams, spillways and power station					
11	MSR tank and auxiliary works	15200413.00	3053735.45	45377.07	6008100.00	156231720.75
12	Boilers & pumps	5093893.76	444541.20			5538434.96
13	Feeds and reservoirs					
14	Plant and equipment	42301943.00	12442833.40	67946310.37	54083720.00	159333101.70
15	Furniture and fixtures	7707382.26	413000.00	1.00	81215486.28	
16	Vehicles					
17	Office equipment	207100.00	107730.00	68100.00	10000.00	107710.00
18	IT server machines & software equipment					
19	Communication equipments					
20	Electrical installations					
21	Communication equipment					
22	Medical equipments					
23	Laboratory and workshop equipments					
24	Special stock items (Stores of the GOI)					
25	Capital expenditure on assets not owned by the company					
26	Expenditure towards development of coal mines					
27	Subsidiaries/Associates/Capitalised Expenses/Other					
28	Expenditure in exchange on hydroelectricity loans					

Note forming part of Balance Sheet
 Note 3: Capital-Work-in-Progress

(Amount in Rupees)

Business Area: SIPAT SUPER THERMAL POWER PROJECT

Sl. No	Asset Class	As At 01.04.2019	Addition	Deduction/ Adjustments	Capitalized	As At 31.03.2020
	1	2	3	4	5	6
29	Expenditure towards development of fixed line					
30	Pre-construction expenses (net)					
31	Exp/Provision onli on other Project					
32	Estimate for Dual Construction Project (net)	1880112.20	1320146.17			638822.19
33	JEER - Amounts to related work	1500271.94				1500271.94
34	JEER - Provision for li associated with					
35	Construction stores (At Cost)					
36	Steel	36116522.21		(1002570.30)		25090951.90
37	Concrete	7387302.40		(731197.68)		6656104.72
38	Others	136742310.24	1405404.20	(44334914.00)		101169400.64
39	Subtotal	183004734.16	846704.20	(15512042.07)		136350297.29
40	JEER - Provision for shuffles					
41	Subtotal	183004734.16	846704.20	(15512042.07)		136350297.29
42	Total CWIP	303865000.04	183891108.26	(1317599168.01)	708687000.43	995038116.30
43						
44						
45	PREVIOUS YEAR TOTAL	833722468.24	64688881.60	(13068276.83)	787396489.01	995038116.30

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) :

0.00

Note forming part of Balance Sheet:
Note-4 Non Current Assets - Intangible Assets
Business Area : 1019

(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2019	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2020	Opening Depreciation As At 01.04.2019	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2020	Net Block As At 31.03.2020	Net Block As At 31.03.2019
INTANGIBLE ASSETS										
1. Right of Use Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. - Others	4388379.24	0.00	0.00	4388379.24	1174426.24	264838.71	0.00	1474264.95	3013594.68	3719152.36
3. - Softwares	5700713.73	0.00	0.00	5700713.73	1900345.17	3850035.24	0.00	1725318.14	9030637.30	54050788.87
Grand Total (Intangible)	10089093.97	0.00	0.00	10089093.97	3074771.41	4038414.95	0.00	3199583.09	12044231.98	59241641.23
Grand Total (Prev Year (Intangible))	7289472.38	634840.00	0.00	7924312.38	1264820.74	4038414.95	0.00	18255176.34	87934437.00	61216921.89

Note forming part of Balance Sheet:
 Note-4 Non Current Assets - Intangible Assets
 Business Area : 1019

(Amount in Rupees)

Particulars	Details of Adjustments of Gross Block and Depreciation/Amortization		
	Gross Block	Depreciation/Amortization	
	In Tangible As At: 31.03.2020	In Tangible As At: 31.03.2019	In Tangible As At: 31.03.2019
Disposal of assets	0.00	0.00	0.00
Retirement of assets	0.00	0.00	0.00
Cost adjustments	0.00	0.00	0.00
Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Depreciation on construction equipment capitalised as EDC	0.00	0.00	0.00
Prior Period Depreciation due to Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Special Depreciation (As per New Policy)	0.00	0.00	0.00
Transfer in/out because of Inter Unit transfers	0.00	0.00	0.00
Others	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

Note forming part of Balance Sheet
 Note 5: Intangible Assets under Development
 Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl. No	Asset Class	As At 01.04.2019	Addition	Deduction/ Adjustments	Carried forward	As At 31.03.2020
1	1. INTANGIBLE ASSETS UNDER DEVELOPMENT	2	3	4	5	6
2	Software					
3	Right to use Others					
4	Education and Evaluation Expenses - Coal Mill					
5	Expenses on R&D in progress					
6	Losses Provision for exploratory well in progress					
7	Total					
8	PREVIOUS YEAR TOTAL:-					

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) :

0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 5 TO THE FS-NCA: INVESTMENTS IN SUBSIDIARIES & JOINT VENTURES

(Amount in ₹)

AS at	No. of shares	Face value	31.03.2020	31.03.2019
001	NON CURRENT INVESTMENTS- Investments in subsidiaries and joint ventures		0.00	0.00
012	Equity Instruments - Unquoted (fully paid up unless otherwise stated, at cost)		0.00	0.00
013	Subsidiary Companies		0.00	0.00
014	Petrals Vidyut Utpadan Nigam Ltd.		0.00	0.00
015	NTPC Electric Supply Company Ltd.		0.00	0.00
016	NTPC Vidyut Vyapar Nigam Ltd.		0.00	0.00
017	Nabinagar Power Generating Company Ltd.		0.00	0.00
018	Kanki Bijlee Utpadan Nigam Ltd.		0.00	0.00
019	Bharatiya Rail Bijlee Company Ltd.		0.00	0.00
020	NTPC Mining Ltd (NML)		0.00	0.00
021	THDC India Ltd.		0.00	0.00
022	NEERCO LTD.		0.00	0.00
023			0.00	0.00
024			0.00	0.00
025			0.00	0.00
026			0.00	0.00
027			0.00	0.00
028			0.00	0.00
029			0.00	0.00
030	Sub Total		0.00	0.00
055	Joint Venture Companies		0.00	0.00
056	Utility PowerTech Ltd.		0.00	0.00
057	NTPC GE Power Services Pvt Ltd.		0.00	0.00
058	NTPC-SAIL Power Company Ltd.		0.00	0.00
059	NTPC-Tamil Nadu Energy Company Ltd.		0.00	0.00
060	Rabnagri Gas & Power Private Ltd.		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 5 TO THE FS-NCA INVESTMENTS IN SUBSIDIARIES & JOINT VENTURES

(Amount in ₹)

AS at	No. of shares	Face value	31.03.2020	31.03.2019
001	Aravali Power Company Private Ltd		0.00	0.00
002			0.00	0.00
003	NTPC BHEL Power Projects Private Ltd		0.00	0.00
004	Meja Urja Nigam Private Limited		0.00	0.00
005	BF-NTPC Energy Systems Ltd		0.00	0.00
006			0.00	0.00
007	Nabinagar Power Generating Company Ltd		0.00	0.00
008	Transformer and Electrical Kerala Ltd		0.00	0.00
009	National High Power Test Laboratory Private Ltd		0.00	0.00
010			0.00	0.00
011	GIL NTPC Urja Private Ltd		0.00	0.00
012	Anushakti Vidhyut Nigam Ltd		0.00	0.00
013	Energy Efficiency Services Ltd.		0.00	0.00
014			0.00	0.00
015	Troconitiae Power Company Ltd.		0.00	0.00
016	Bangladesh-India Friendship Power Company (Pvt.) Ltd.		0.00	0.00
017	Hindustan Unisak & Resyan Limited		0.00	0.00
018	Konkan LNG Pvt. Ltd		0.00	0.00
019			0.00	0.00
001	Sub Total		0.00	0.00
109	Aggregate amount of impairment in the value of investments		0.00	0.00
110			0.00	0.00
111			0.00	0.00
134	Total		0.00	0.00
135	Details of Investments		0.00	0.00
136	Aggregate amount of Unquoted Investments		0.00	0.00
141			0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 6 TO THE FS-NCA INVESTMENTS IN SUBSIDIARIES & JOINT VENTURES

(Amount in ₹)

As at	No. of shares	Face value	31.03.2020	31.03.2019
142			0.00	0.00
143			0.00	0.00
144			0.00	0.00
145			0.00	0.00
153	Valuation of investments as per Note 1		0.00	0.00
154			0.00	0.00
202			0.00	0.00
203			0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 7 TO THE FS-NCA INVESTMENTS

(Amount in ₹)

	As at	No. of shares	Face value	31.03.2020	31.03.2019
001	Non-current financial assets (investments)			0.00	0.00
004	Long Term - Trade			0.00	0.00
007	Equity Instruments (fully paid up-unless otherwise stated)			0.00	0.00
008	Quoted			0.00	0.00
009	Joint Venture Companies			0.00	0.00
010	PTC India Ltd.			0.00	0.00
070	International Coal Ventures Private Ltd.			0.00	0.00
075	BF-NTPC Energy Systems Ltd.			0.00	0.00
098				0.00	0.00
110	Cooperative Societies			0.00	0.00
111	Sub Total			0.00	0.00
112	Aggregate amount of impairment in the value of investments			0.00	0.00
115	Total			0.00	0.00
120				0.00	0.00
146	NTPC Employees Consumers and Thrift Co-operative Society Ltd. Korba			0.00	0.00
147	NTPC Employees Consumers and Thrift Cooperative Society Ltd. RSTPP			0.00	0.00
148	NTPC Employees Consumers Cooperative Society Ltd. Farakka			0.00	0.00
149	NTPC Employees Consumers Cooperative Society Ltd. Vindhyachal			0.00	0.00
150	NTPC Employees Consumers Cooperative Society Ltd. Aota			0.00	0.00
151	NTPC Employees Consumers Cooperative Society Ltd. Kawas			0.00	0.00
152	NTPC Employees Consumers Cooperative Society Ltd. Karaha			0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 8 TO THE FS-NCA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Non-current financial-assets - Trade receivables	0.00	0.00
002 Unsecured, considered good	0.00	0.00
003 With significant increase in Credit Risk	0.00	0.00
004 Credit impaired	0.00	0.00
005	0.00	0.00
005 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Loans (Non Current)	0.00	0.00
004 Related Parties	0.00	0.00
005 Secured	0.00	0.00
006 Un-Secured	0.00	0.00
007 With significant increase in Credit Risk	0.00	0.00
008 Credit impaired	0.00	0.00
009	0.00	0.00
010 Employees(including accrued interest)	0.00	0.00
011 Secured	189,637,689.66	161,886,190.28
012 Unsecured	82,589,373.64	68,128,877.36
013 With significant increase in Credit Risk	0.00	0.00
014 Credit impaired	0.00	0.00
015 Less Employee Loans Discounting	0.00	0.00
016 Secured	65,673,336.90	57,786,429.17
017 Unsecured	13,934,303.57	12,267,826.27
018 Loan to State Government in settlement of dues from customers (Unsecured)	0.00	0.00
019 Others	0.00	0.00
020 Secured	0.00	0.00
021 Unsecured	0.00	0.00
022 With significant increase in Credit Risk	0.00	0.00
023 Credit impaired	0.00	0.00
024 Less Allowance for credit impaired loans	0.00	0.00
025 Sub Total	202,919,422.85	159,760,820.28
026	0.00	0.00
027 Total	202,919,422.85	159,760,820.28
028	0.00	0.00
029	0.00	0.00
030 Due from Directors and Officers of the Company	0.00	0.00
031 Directors	0.00	0.00
032 Officers	0.00	0.00
033	0.00	0.00
034 Loans to related parties include:	0.00	0.00
035 i)Key management personnel	0.00	0.00
036 ii)Subsidiary companies	0.00	0.00
037 iii)Joint Venture companies	0.00	0.00
038 iv)Others	0.00	0.00
039	0.00	0.00
054 Other loans represent loans given to:	0.00	0.00
055 a) APILC	0.00	0.00
060	0.00	0.00
061 RPD	0.00	0.00
062 i)Key management personnel	0.00	0.00
063 ii)Subsidiary companies	0.00	0.00
064 iii)Joint Venture companies	0.00	0.00
065 iv)Others	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 9 TO THE FS-NCA-LOANS

A Maharatna Company

(Amount in ₹)

As at	31.03.2020	31.03.2019
066 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 10 TO THE FS-NCA-OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Other Financial Assets (non current)	0.00	0.00
002	0.00	0.00
003 Share application money pending allotment in (Subsidiary Companies) :	0.00	0.00
004 NTPC Electric Supply Company Ltd.	0.00	0.00
005 NTPC Vidyut Vyaapar Nigam Ltd.	0.00	0.00
006 Nabinagar Power Generating Company Ltd.	0.00	0.00
007 Kanti Bijlee Utpadan Nigam Ltd.	0.00	0.00
008 Bhartiya Rail Bijlee Company Ltd.	0.00	0.00
009 Patratu Vidyut Utpadan Nigam Ltd.	0.00	0.00
010 NTPC Mining Limited	0.00	0.00
011 THDC Ltd.	0.00	0.00
012 NEEPCO Ltd.	0.00	0.00
013	0.00	0.00
014 Total	0.00	0.00
015 Share application money pending allotment (Joint Venture)	0.00	0.00
016 Jibilly Powertech Ltd.	0.00	0.00
017 NTPC GE Power Services Pvt.Ltd.	0.00	0.00
018 NTPC-SAIL Power Company Ltd.	0.00	0.00
019 NTPC-Tamil Nadu Energy Company Ltd.	0.00	0.00
020 Rahnagar Gas & Power Private Ltd.	0.00	0.00
021 Aravali Power Company Private Ltd.	0.00	0.00
022	0.00	0.00
023 NTPC BHEL Power Projects Private Ltd.	0.00	0.00
024 Meja Uja Nigam Private Limited	0.00	0.00
025 BF-NTPC Energy Systems Ltd.	0.00	0.00
026 Anushakti Vidhyut Nigam Ltd.	0.00	0.00
027 Nabinagar Power Generating Company Ltd.	0.00	0.00
028 Energy Efficiency Services Ltd.	0.00	0.00
029 National High Power Test Laboratory Private Ltd.	0.00	0.00
030	0.00	0.00
031 CIL NTPC Uja Private Ltd.	0.00	0.00
032 Trincomalee Power Company Ltd.	0.00	0.00
033 Hindustan Unvask & Rasayan Limited	0.00	0.00
034 Bangladesh-India Friendship Power Company Private Ltd.	0.00	0.00
035 Sub Total	0.00	0.00
036	0.00	0.00
037 Claims Recoverable	0.00	0.00
038 Finance Lease Recoverable	0.00	0.00
039 Mine Closure Deposit	0.00	0.00
040	0.00	0.00
041 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 11 TO THE FS-NCA-OTHER NON-CURRENT ASSETS

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Other Non-current Assets	0.00	0.00
002	0.00	0.00
003 CAPITAL ADVANCES	0.00	0.00
004 Secured	0.00	0.00
005 Unsecured	0.00	0.00
006 Covered by Bank Guarantee	457,476,119.16	146,082,152.00
007 Others	114,447,315.48	279,409,668.06
008 Considered doubtful	0.00	0.00
009 Less: Allowance for bad & doubtful advances	0.00	0.00
010 Sub-Total	571,923,434.65	425,571,820.06
011	0.00	0.00
012 Advances other than capital advances	0.00	0.00
013 Security deposits	115,760,108.00	115,760,108.00
019 Advances to Related parties	0.00	0.00
022 Advances to Contractors & Suppliers	0.00	0.00
023 Secured	0.00	0.00
024 Unsecured	0.00	0.00
025 Considered Doubtful	0.00	0.00
026 Less: Allowance for bad & doubtful advances	0.00	0.00
027 Sub Total	115,760,108.00	115,760,108.00
039 Advance tax & tax deducted at source	361,755.00	400,401.00
040 Less:- Provision for current tax	0.00	0.00
041	0.00	0.00
042 Sub Total	361,755.00	400,401.00
043 Deferred Payroll Expenses (Secured)	53,607,874.13	45,606,656.55
044 Deferred Payroll Expenses (Unsecured)	10,912,878.17	9,419,572.29
045 Sub Total	64,520,752.30	58,116,209.14
046 Deferred Foreign Currency Fluctuation Asset	232,824,090.00	621,513,000.00
048 Total	866,380,046.96	1,221,361,538.20
049	0.00	0.00
050	0.00	0.00
061 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
063	0.00	0.00
064 NTPC GE Power Services Pvt.Ltd.	0.00	0.00
065	0.00	0.00
066 Ratnagin Gas & Power Private Ltd.	0.00	0.00
067 Aravali Power Company Private Ltd.	0.00	0.00
068 NTPC-SCCL Global Ventures Private Ltd.	0.00	0.00
069 NTPC BHEL Power Projects Private Ltd.	0.00	0.00
070 Meja Uga Nigam Private Limited	0.00	0.00
071 Nabinagar Power Generating Company Ltd.	0.00	0.00
072 National High Power Test Laboratory Private Ltd.	0.00	0.00
074 OIL NTPC Uga Private Ltd.	0.00	0.00
076	0.00	0.00
077 Related Party (Adv)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 11 TO THE FS-NCA OTHER NON-CURRENT ASSETS

(Amount in ₹)

As at	31.03.2020	31.03.2019
070 Key Management personnel	0.00	0.00
079 Subsidiary companies	0.00	0.00
080 Joint Venture companies	0.00	0.00
081 Contractors	0.00	0.00
082 Others	0.00	0.00
084	0.00	0.00
085 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 12 TO THE FS-CA INVENTORIES

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 INVENTORIES	0.00	0.00
002	0.00	0.00
003 Coal	486,666,666.48	573,888,116.90
004 Fuel oil	285,878,949.35	214,511,932.79
005 Naphta	0.00	0.00
006 Stores and spares	2,404,946,335.43	2,704,359,991.23
007 Chemicals & consumables	90,421,084.34	106,093,718.09
008 Loose tools	7,658,464.87	7,135,146.11
009 Steel Scrap	467,801.50	3,287,272.53
010 Others*	588,748,802.87	478,377,289.40
011 Sub Total	3,853,099,504.54	4,082,573,489.06
012 Less: Provision for shortages	3,593,807.00	22,440.00
013 Less: Provision for obsolete/ unservicable/dimuntion in value of surplus inventory	4,557,807.87	5,249,285.88
014	0.00	0.00
015 Total	3,844,847,889.77	4,082,301,743.97
016 Inventories include material in transit	0.00	0.00
017 Coal	0.00	0.00
018 Fuel oil	0.00	0.00
019 Naphta	0.00	0.00
020 Stores and spares	26,614,028.83	8,517,785.55
021 Chemicals & consumables	98,241.52	5,519,540.00
022 Loose tools	0.00	0.00
023 Others	160,586.87	257,147.81
024	0.00	0.00
025 Inventory items other than steel scrap have been valued considering Note 1. Steel scrap has been valued at estimated realizable value.	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 13 TO THE FS-CA INVESTMENTS

(Amount in ₹)

	As at	No. of shares	Face value	31.03.2020	31.03.2019
001	CURRENT INVESTMENTS			0.00	0.00
002	(Valuation as per Note-1)			0.00	0.00
003				0.00	0.00
033	Investment in Mutual Funds (Details as under)			0.00	0.00
034	SBI-Magnum Insta Cash Fund-DDR			0.00	0.00
035	SBI Premier Liquid Fund Super-IP-DDR			0.00	0.00
036	SBI-SHF Ultra Short Term Fund-IP-DDR			0.00	0.00
037	UTI Money Market IP-Direct-Growth			0.00	0.00
038	ICBI-Liquid plan-Direct-Growth			0.00	0.00
039	Canara Robeco Liquid Fund Super-IP-DDR			0.00	0.00
040	Canara Robeco Treasury Advantage Fund Super-IP-DDR			0.00	0.00
041	ICBI Liquid Fund-DDR			0.00	0.00
042	SBI Premier Liquid fund-Direct DDR (Ash Fund)			0.00	0.00
043	UTI Liquid CashPlan - IP - DDR (Ash Funds)			0.00	0.00
044	ICBI Liquid Fund - DDR - (Ash Funds)			0.00	0.00
045				0.00	0.00
046	Sub Total			0.00	0.00
047				0.00	0.00
052	Unquoted Investments			0.00	0.00
054				0.00	0.00
066	TOTAL			0.00	0.00
067				0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 14 TO THE FS-CA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 TRADE RECEIVABLES (current)*	0.00	0.00
002	0.00	0.00
003 Secured Considered Good	0.00	0.00
004 Unsecured, considered good	4,430,206.18	1,942,327.98
005 With significant increase in Credit Risk	0.00	0.00
006 Credit impaired	0.00	0.00
007 Sub-Total	4,430,206.18	1,942,327.98
008 Total	4,430,206.18	1,942,327.98
009 Less: Allowance for credit impaired receivables	0.00	0.00
010 Total	4,430,206.18	1,942,327.98
011	0.00	0.00
012 * After adjustment for Unbilled Revenue	0.00	0.00
014 Long-term trade receivables	0.00	0.00
015	0.00	0.00
016	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 15 TO THE FS-CA-CASH AND CASH EQUIVALENTS

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 CASH & BANK BALANCES	0.00	0.00
002 Cash & Cash Equivalents	0.00	0.00
003 Balances with Banks	2,228,022.95	3,495,191.03
004 Cheques & Drafts on hand	0.00	239,570.37
005 Cash on hand	0.00	0.00
006 Others (stamps in hand)	40,069.00	19,104.00
007 Bank deposits with original maturity upto three months	0.00	0.00
008 Balances with RBI	0.00	0.00
009	0.00	0.00
010 Total	2,268,091.95	3,753,865.40

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 16 TO THE FS-CA BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS (Amount in ₹)

As at	31.03.2020	31.03.2019
001 Other Bank Balances	0.00	0.00
002 Deposits with original maturity of more than three months but not more than twelve months	0.00	0.00
003 Earmarked balances with banks*	0.00	0.00
004 SubTotal	0.00	0.00
005 Interest accrued on deposits	0.00	0.00
006	0.00	0.00
007 Total	0.00	0.00
008	0.00	0.00
009 Earmarked balances with banks consist of :	0.00	0.00
010 Unpaid dividend account balance	0.00	0.00
011 Towards public deposit repayment reserve	0.00	0.00
012 Towards redemption of bonds due for repayment within one year	0.00	0.00
013 Security with Government/other authorities	0.00	0.00
014 Unpaid refund/interest account balance - Tax free bonds/Bonus Debentures	0.00	0.00
015 Earmarked for RGGVY/DDUGJY/SAUBHAGYA Fund	0.00	0.00
016 Earmarked for Flyash Utilisation Reserve Fund	0.00	0.00
017 Deposits with original maturity upto three months as per court orders	0.00	0.00
018 Payment Security Scheme of MNRE- NSM (NTPC)	0.00	0.00
019 Payment Security Scheme of MNRE- NSM (NVVN)	0.00	0.00
020 Enforcement Directorate of Solar Plant(NVVN)	0.00	0.00
021 Bank guarantee Fund of MNRE (NVVN)	0.00	0.00
022 Others	0.00	0.00
023	0.00	0.00
024 Total	0.00	0.00
025	0.00	0.00
026 Bank deposits with original maturity of less than three months- other than earmarked	0.00	0.00
027 Bank deposits with original maturity of more than three months but not more than twelve months- other than earmarked	0.00	0.00
028 Earmarked bank balances (current account)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 17 TO THE FS-CA-LOANS

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Current financial assets - Loans	0.00	0.00
002 Loans (current)-including interest accrued	0.00	0.00
004 Related Parties	0.00	0.00
005 Secured	0.00	0.00
006 Un-Secured	0.00	0.00
007 With significant increase in Credit Risk	0.00	0.00
008 Credit impaired	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
011 Secured	30,616,826.25	26,731,308.63
012 Unsecured	65,175,296.04	65,075,662.78
013 With significant increase in Credit Risk	0.00	0.00
014 Credit impaired	0.00	0.00
015 Less - Employee Loans Discounting	0.00	0.00
016 Loan to State Government in settlement of dues from customers (Unsecured)	0.00	0.00
017	0.00	0.00
018 Others	0.00	0.00
019 Secured	0.00	0.00
020 Unsecured	0.00	0.00
021 With significant increase in Credit Risk	0.00	0.00
022 Credit impaired	0.00	0.00
023	0.00	0.00
024 Less Allowance for credit impaired loans	0.00	0.00
025 Total (Loans)	95,791,922.29	91,806,971.41
026	0.00	0.00
027 Due from Directors and Officers of the Company	0.00	0.00
028 Directors	0.00	0.00
029 Officers	0.00	0.00
030	0.00	0.00
031 Loans to related parties include:	0.00	0.00
032 i)Key management personal	0.00	0.00
033 ii)Subsidiary companies	0.00	0.00
034 KBUNL	0.00	0.00
035 PVUNL	0.00	0.00
036 NVVN	0.00	0.00
037 iii)Joint Venture companies	0.00	0.00
038 iv)Others	0.00	0.00
039	0.00	0.00
059 RPD	0.00	0.00
060 i)Key management personal	0.00	0.00
061 ii)Subsidiary companies	0.00	0.00
062 iii)Joint Venture companies	0.00	0.00
063 iv)Others	0.00	0.00
064	0.00	0.00
065 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 18 TO THE FS-CA OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Other Financial Assets (current)	0.00	0.00
002	0.00	0.00
003 ADVANCES	0.00	0.00
004	0.00	0.00
005 Related Parties	0.00	0.00
006 Secured	0.00	0.00
007 Un-Secured	-821,192.27	-807,994.28
008 Considered doubtful	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
012 Unsecured	2,273,440.00	5,876,901.26
013 Considered Doubtful	0.00	0.00
014	0.00	0.00
020 Others	0.00	0.00
021 Secured	0.00	0.00
022 Unsecured	0.00	0.00
023 Considered Doubtful	0.00	0.00
024	0.00	0.00
025 Less Allowance for bad & doubtful advances	0.00	0.00
026	0.00	0.00
033 Total (Advances)	1,462,047.73	5,068,906.92
044	0.00	0.00
045 Claims Recoverable	0.00	0.00
046 Secured	0.00	0.00
047 Unsecured, considered good	586,334.79	409,396.70
048 Considered Doubtful	0.00	0.00
049 Less - Allowance for doubtful claims	0.00	0.00
050 Others-Claims Recoverable	0.00	0.00
051	0.00	0.00
052 Unbilled Revenue	0.00	0.00
053 Hedging cost recoverable from beneficiaries	0.00	0.00
054 Derivative MTM Asset	0.00	0.00
055 Finance Lease Receivable	0.00	0.00
056 Mine Closure Deposit	0.00	0.00
057 Others*	324,346.00	0.00
058 Receivable from MCP Escrow A/c	0.00	0.00
059 Total	2,366,726.52	5,477,493.62
060	0.00	0.00
062 * Other include amount recoverable from contractors and other parties towards hire charges, rent/electricity etc.	0.00	0.00
063	0.00	0.00
067	0.00	0.00
068 Advances to related parties include:	0.00	0.00
069 (i)Key management personnel	0.00	0.00
070 (ii)Subsidiary companies	0.00	0.00
071 (iii)Joint Venture companies	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 18 TO THE FS-CA OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2020	31.03.2019
072 iv)Contractors	0.00	0.00
073 v)Others	0.00	0.00
074	0.00	0.00
075 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
076	0.00	0.00
077	0.00	0.00
078 NTPC GE Power Services Pvt.Ltd.	0.00	0.00
079 Ratnagiri Gas & Power Private Ltd.	0.00	0.00
080 Aravali Power Company Private Ltd.	0.00	0.00
081 NTPC-SCCL Global Ventures Private Ltd.	0.00	0.00
082 NTPC BHEL Power Projects Private Ltd.	0.00	0.00
083 Meja Urja Nigam Private Limited	0.00	0.00
084 Nabinagar Power Generating Company Ltd.	0.00	0.00
085 National High Power Test Laboratory Private Ltd.	0.00	0.00
086 International Coal Ventures Private Ltd.	0.00	0.00
087 CIL NTPC Urja Private Ltd.	0.00	0.00
089 Bangladesh-India Friendship Power Co. Pvt.Ltd.	0.00	0.00
090	0.00	0.00
091 Related Party (Adv)- Employee	0.00	0.00
092 Related Party (Adv)- Subsidiaries	0.00	0.00
093 Related Party (Adv)- Joint Ventures	0.00	0.00
094 Related Party (Adv)- Contractors	0.00	0.00
095 Related Party (Adv)- Others	-821,392.27	-807,904.28
096 Total	-821,392.27	-807,904.28

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 10 TO THE FS-CA OTHER CURRENT ASSETS

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 OTHER CURRENT ASSETS	0.00	0.00
002 Security Deposits (Unsecured)	0.00	0.00
003 Deposit with Customs, port trust & others*	0.00	0.00
004 ADVANCES	0.00	0.00
005	0.00	0.00
006 Related Parties	0.00	0.00
007 Secured	0.00	0.00
008 Un-Secured	982,783,995.88	1,925,655,973.41
009 Considered doubtful	0.00	0.00
010	0.00	0.00
011 Employees(including imprest)	0.00	0.00
012 Secured	0.00	0.00
013 Unsecured	-271,972.86	1,132,437.56
014 Considered Doubtful	0.00	0.00
015	0.00	0.00
016 Contractors & Suppliers	0.00	0.00
017 Secured	0.00	0.00
018 Unsecured	249,548,793.11	248,585,752.29
019 Considered Doubtful	0.00	0.00
020	0.00	0.00
021 Others**	0.00	0.00
022 Secured	0.00	0.00
023 Unsecured	15,489,539.00	69,729,244.00
024 Considered Doubtful	0.00	0.00
025	0.00	0.00
026 Less / Allowance for bad & doubtful advances:	0.00	0.00
027 Deferred Payroll Expenses (Secured)	4,631,099.52	4,367,337.64
028 Deferred Payroll Expenses (Unsecured)	4,637,082.86	5,611,355.10
029 Sub-total	9,268,762.38	9,978,692.74
030 Interest accrued on :	0.00	0.00
031 Advances to contractors	0.00	0.00
032	0.00	0.00
033 Claims Recoverable	0.00	0.00
034 Secured	0.00	0.00
035 Unsecured, considered good	318,757,729.70	251,332,440.70
036 Considered Doubtful	0.00	0.00
037 Less - Allowance for doubtful claims	0.00	0.00
038	0.00	0.00
039 Deferred premium on forward exchange contract/ Option Assets	0.00	0.00
041 Assets Held for Disposal	0.00	0.00
042 Others	511,832.03	983,157.51
043	0.00	0.00
044 Total (Other Current Assets)	1,536,396,600.82	2,507,297,639.15
045 **Include Prepaid Expenses	15,489,539.00	69,729,244.00
046 *Includes sales tax/Entry tax/VAT deposited under protest with Sales Tax Authorities	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 10 TO THE FS-CA OTHER CURRENT ASSETS

(Amount in ₹)

AS at	31.03.2020	31.03.2019
047 *Includes deposited with courts	0.00	0.00
048 *Includes deposited with LIC for annuity payments	0.00	0.00
049 * Includes deposits with WRD / against BG in r/o finance lease	0.00	0.00
050 Other include amount recoverable from contractors and other parties towards hire charges, rent/electricity etc.	0.00	0.00
052 Advances to related parties include:	0.00	0.00
053 (i)Key management personal	0.00	0.00
054 (i)Subsidiary companies	0.00	0.00
055 (ii)Joint Venture companies	0.00	0.00
056 Contractors	0.00	0.00
057 Others	0.00	0.00
058	0.00	0.00
059 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
060	0.00	0.00
061	0.00	0.00
062 Related Party (Adv)- Employee	0.00	0.00
063 Related Party (Adv)- Subsidiaries	0.00	0.00
064 Related Party (Adv)- Joint Venture	0.00	0.00
065 Related Party (Adv)- Contractors	982,783,995.80	1,925,655,973.41
066 Related Party (Adv)- Others	0.00	0.00
067 Total	982,783,995.80	1,925,655,973.41
068	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 20 TO THE FS-REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 On account of Exchange Differences	-38,390,731.55	-42,444,417.58
002 On account of employee benefit exp	307,314,412.00	307,314,412.00
003 Regulatory deferred account - deferred	0.00	0.00
004 Deferred asset for ash transportation	86,138,274.84	47,536,321.85
005	0.00	0.00
005 Total	355,061,955.09	313,006,316.27

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 21 TO THE FS-EQUITY-EQUITY SHARE CAPITAL

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 SHARE CAPITAL	0.00	0.00
002 Equity Share Capital	0.00	0.00
003 Authorised	0.00	0.00
004 10,000,000,000 equity shares of Rs. 10/- each (Previous year 10,000,000,000 eq shares of Rs. 10/- each)	0.00	0.00
005 Issued, Subscribed and fully Paid up	0.00	0.00
006 9,894,557,280 equity shares of Rs. 10/- (Fy Year 9,894,557,280 equity shares of Rs. 10/- each)	0.00	0.00
007	0.00	0.00
008 Total	0.00	0.00
009 During FY 2018-19, the company has issued 1,649,092,880 equity shares of Rs. 10/- each as fully paid bonus shares	0.00	0.00
010 The holders of the equity shares are entitled to receive dividends as decided from time to time, and are entitled to one vote per share at meetings of the company.	0.00	0.00
011 Details of shareholders holding more than 5% shares in the company	0.00	0.00
012 - President of India	0.00	0.00
013 No. of Shares	0.00	0.00
014 % of holding	0.00	0.00
015 - Life Insurance Corporation of India/CICI Prudential Mutual Fund	0.00	0.00
016 No. of Shares	0.00	0.00
017 % of holding	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 22 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 RESERVE AND SURPLUS	0.00	0.00
002	0.00	0.00
003 Capital Reserve	0.00	0.00
004 As per last financial statements	0.00	0.00
005 Add: Grants received during the year	0.00	0.00
007 Add: Transfer from Surplus	0.00	0.00
008 Less: Write back during the year/period	0.00	0.00
009 Less: Adjustments during the year/period	0.00	0.00
010 Sub-Total	0.00	0.00
011 Securities Premium Account	0.00	0.00
012 As per last financial statements	0.00	0.00
013 Add: Additions during the year/period	0.00	0.00
014 Less: Adjustments during the year/period	0.00	0.00
015 Sub-Total	0.00	0.00
016 Bonds Redemption Reserve	0.00	0.00
017 As per last financial statements	0.00	0.00
018 Add: Transfer from Surplus	0.00	0.00
019 Less: Transfer to surplus on redemption	0.00	0.00
020 Less: Adjustments during the year/ period	0.00	0.00
021 Sub-Total	0.00	0.00
022 Share Application money Allotment	0.00	0.00
023 As per last financial statements	0.00	0.00
024 Add: Addition during the year	0.00	0.00
025 Less: Utilised for allotment during the year	0.00	0.00
026 Less: Adjustments during the year/ period	0.00	0.00
027 Sub-Total	0.00	0.00
028 Fly-ash utilisation reserve Fund	0.00	0.00
029 As per last financial statements	0.00	-113,269,365.57
030 Transferred to CC	0.00	229,095,503.16
031 Add: Transfer from revenue from operations	25,237,511.00	15,536,550.30
032 Add: Transfer from other income	0.00	0.00
033 Less: Utilised during the year	0.00	0.00
034 Tangible assets	0.00	0.00
035 Employee benefit expenses	0.00	-9,516,134.20
036 Generation admin. and other expenses	-25,237,511.00	-121,047,553.61
037 Tax Expenses	0.00	0.00
038 Sub-Total	0.00	0.00
039 Corporate social responsibility (CSR) reserve	0.00	0.00
040 As per last financial statements	0.00	0.00
041 Add: Transfer from surplus	0.00	0.00
042 Less: Write back during the year	0.00	0.00
043 Sub-Total	0.00	0.00
044 General Reserve	0.00	0.00
045 As per last financial statements	0.00	0.00
046 Add: Transfer from Surplus	0.00	0.00
047 Less: Transfer to Surplus	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 22 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2020	31.03.2019
048 Less: Write back during the year /period	0.00	0.00
049 Less: Adjustments during the year /period	0.00	0.00
050 Sub-Total	0.00	0.00
051	0.00	0.00
052 Retained earnings	0.00	0.00
053 As per last financial statements	85,927,081,154.97	75,497,770,840.10
054 Add(Less) -Changes in accounting policy / prior period errors	0.00	0.00
055 Add(Less) -Profit (Loss) after tax for the year from Statement of Profit & Loss	9,661,818,244.44	10,429,311,105.87
056	0.00	0.00
057 Add: Write back from Bond Redemption Reserve	0.00	0.00
058 Add: Write back from Capital Reserve	0.00	0.00
059 Add: Write back from Foreign Project Reserve	0.00	0.00
060 Add: Write back from CSR Reserve	0.00	0.00
061 Add: Write back from General Reserve	0.00	0.00
062 Less: Transfer to Bonds Redemption Reserve	0.00	0.00
063 Less: Transfer to Foreign Project Reserve:	0.00	0.00
064 Less: Transfer to Capital Reserve	0.00	0.00
065 Less: Transfer to CSR Reserve	0.00	0.00
066 Less: Transfer to General Reserve	0.00	0.00
067 Less: Interim Dividend Paid	0.00	0.00
068 Less: Tax on Interim Dividend Paid	0.00	0.00
069 Less: Final Dividend Paid	0.00	0.00
070 Less: Tax on Final Dividend Paid	0.00	0.00
071 Less: Issue of bonus debenture	0.00	0.00
072 Less: Tax on issue of bonus debenture	0.00	0.00
073 Sub-Total	95,588,899,399.41	86,927,081,154.97
074	0.00	0.00
075 Remeasurement of defined benefit plans	0.00	0.00
076 As per last financial statements	-117,154,888.21	-115,507,829.08
077 Add(Less) - Actuarial Gains/Loss through OCI	-57,407,172.37	-1,846,857.12
078 Sub-Total	-174,561,858.58	-117,154,888.21
080	0.00	0.00
081 FVTOCI Reserve	0.00	0.00
082 As per last financial statements	0.00	0.00
083 Add(Less) -Net gain/loss of equity instruments through OCI	0.00	0.00
084 Sub-Total	0.00	0.00
085	0.00	0.00
086 Total Other equity	95,414,337,540.83	86,809,926,486.76

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 LONG TERM BORROWINGS	0.00	0.00
002 Bonds	0.00	0.00
003 Secured	0.00	0.00
004 7.37 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2035 (Fifty Sixth Issue - Public Issue - Series 3A).	0.00	0.00
005 7.62 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2035 (Fifty Sixth Issue - Public Issue - Series 3 B).	0.00	0.00
006 8.61% Tax free secured non-cumulative non-convertible redeemable bonds of ₹ 10,00,000/- each redeemable at par in full on 4th March 2034 (Fifty First Issue C - Private Placement)	0.00	0.00
007 8.66% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2033 (Fiftieth Issue - Public issue - Series 3A)	0.00	0.00
008 8.91% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2033 (Fiftieth Issue - Public Issue - Series 3B)	0.00	0.00
009 7.37% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 14th December 2031 (Sixty Sixth Issue - Private Placement)	0.00	0.00
010 7.49% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 7th November 2031 (Sixty Fourth Issue - Private Placement)	0.00	0.00
011 7.28 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2030 (Fifty Sixth Issue - Public Issue - Series	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2020	31.03.2019
2A)		
012 7.53 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2030 (Fifty Sixth Issue - Public Issue - Series 2 B).	0.00	0.00
013 7.93% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 03 May 2022 (68th Issue - Private Placement)	0.00	0.00
014 8.63% Tax free secured non-cumulative non-convertible redeemable bonds of ₹ 10,00,000/- each redeemable at par in full on 4th March 2029 (Fifty First Issue B - Private Placement)	0.00	0.00
015 8.30% Secured non-cumulative non-convertible redeemable taxable bonds of Rs 10,00,000/- each redeemable at par in full on 15 January 2029 (Sixty Seventh Issue - Private Placement)	0.00	0.00
016 8.48% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2028 (Fiftieth Issue - Public Issue - Series 2A)	0.00	0.00
017 8.73% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2028 (Fiftieth Issue - Public Issue - Series 2B)	0.00	0.00
018 7.47% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 16th September 2026 (Sixty Third Issue - Private Placement)	0.00	0.00
019 7.58% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 23rd August 2026 (Sixty Second Issue - Private Placement)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2020	31.03.2019
020 8.05% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 5th May 2026 (Sixtieth Issue - Private Placement)	0.00	0.00
021 8.19% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 15th December 2025 (Fifty Seventh Issue - Private Placement)	0.00	0.00
022 7.11 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2025 (Fifty Sixth Issue - Public Issue - Series 1A).	0.00	0.00
023 7.36 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2025 (Fifty Sixth Issue - Public Issue - Series 1 B).	0.00	0.00
024 7.15% Tax free secured non-cumulative non-convertible redeemable bonds - 2015 of Rs. 10,00,000/- each redeemable at par in full on 21st August 2025 (Fifty Fifth Issue - Private Placement)	0.00	0.00
025 9.17% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 22nd September 2024 (53rd Issue - private placement).	0.00	0.00
026 9.34% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 24th March 2024 (Fifty Second issue - private placement)	0.00	0.00
027 8.19% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 10,00,000/- each redeemable at par in full on 4th March 2024 (Fifty First Issue A - Private Placement)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2020	31.03.2019
028 8.41% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2023 (Fiftieth issue - Public Issue - Series 1A)	0.00	0.00
029 8.66% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2023 (Fiftieth issue - Public Issue - Series 1B)	0.00	0.00
030 9.25% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each with five equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 11th year and in annual installments thereafter upto the end of 15th year respectively commencing from 4th May 2023 and ending on 4th May 2027 (Forty fourth issue - private placement)(V)	0.00	0.00
031 8.48% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 1st May 2023 (Seventeenth issue - private placement)(I)	0.00	0.00
032 8.80% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th April 2023 (Forty ninth issue -private placement)	0.00	0.00
033 8.49% Secured non-cumulative non-convertible redeemable taxable fully paid-up bonus debentures of Rs. 12.50 each redeemable at par in three annual installments of Rs- 2.50, Rs- 5.00 and Rs. 5.00 at the end of 8th year, 9th year and 10th year on 25th March 2023, 25th March 2024 and 25th March 2025 respectively (Fifty Fourth Issue -Bonus Debentures)(X) - (refer Note 5 d)	0.00	0.00
034 8.73% Secured non-cumulative non-convertible redeemable taxable bonds of	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2020	31.03.2019
₹ 10,00,000/- each redeemable at par in full on 07th March 2023 (Forty eighth issue - private placement)		
035 9.00% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each with five equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 11th year and in annual installments thereafter upto the end of 15th year respectively commencing from 25th January 2023 and ending on 25th January 2027 (Forty second issue- private placement)III	0.00	0.00
036 8.84% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th October 2022 (Forty seventh issue- private placement)VI	0.00	0.00
037 7.32% Secured non-cumulative non-convertible redeemable taxable bonds of Rs 10,00,000/- each redeemable at par in full on 17 July 2029 (Sixty Ninth Issue - Private Placement)	0.00	0.00
038 6.72% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 24th November 2021 (Sixty Fifth Issue - Private Placement)	0.00	0.00
039 8.10% Secured Non-Cumulative Non-Convertible Redeemable Taxable Bonds of Rs. 30,00,000/- each redeemable at par in three equal separately transferable redeemable principal parts (STRPP) at the end of 5th year, 10th year & 15th year on 27th May 2021, 27th May 2026 and 27th May 2031 respectively (Sixty First Issue- Private Placement)	0.00	0.00
040 8.33% Secured non-cumulative non-convertible redeemable taxable bonds of Rs.10,00,000/- each redeemable at par in full on 24th February 2021	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2020	31.03.2019	
(Fifty Ninth Issue - Private Placement).			
042	8.93% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 19th January 2021 (Thirty seventh issue - private placement)III	0.00	0.00
043	8.18% Secured non-cumulative non-convertible redeemable taxable bonds of Rs.10,00,000/- each redeemable at par in full on 31st December 2020 (Fifty Eight Issue - Private Placement).	0.00	0.00
044	8.73 % Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 31st March 2020 (Thirty third issue- private placement)III	0.00	0.00
045	8.78 % Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 9th March 2020 (Thirty first issue- private placement)III	0.00	0.00
046	11.25% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in five equal annual installments commencing from 6th Nov 2019 and ending on 6th Nov 2023 (Twenty seventh issue - private placement)III	0.00	0.00
047	7.89% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 5th May 2019 (Thirtieth issue - private placement)III	0.00	0.00
048	8.65% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th February 2019 (Twenty ninth issue - private placement)III	0.00	0.00
049	7.50% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2020	31.03.2019
on 12th January 2019 (Nineteenth issue - private placement)II		
050 11% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 21st November 2018 (Twenty eighth issue - private placement)III	0.00	0.00
051 9.3473% Secured non-cumulative non-convertible redeemable taxable bonds of ₹15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 20th July 2018 and ending on 20th July 2032 (Forty sixth issue - private placement)VII	0.00	0.00
052 9.4376% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 16th May 2018 and ending on 16th May 2032 (Forty fifth issue - private placement)VII	0.00	0.00
053 8.00% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 10th April 2018 (Sixteenth issue -private placement)I	0.00	0.00
054 9.2573% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 2nd March 2018 and ending on 2nd March 2032 (Forty third issue - private placement)III	0.00	0.00
055 9.6713% Secured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2020	31.03.2019
of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 23rd December 2017 and ending on 23rd December 2031 (Forty first issue-private placement)III		
056 9.558% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 29th July 2017 and ending on 29th July 2031(Fourtieth issue-private placement)III	0.00	0.00
057 9.3896% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 9th June 2017 and ending on 9th June 2031(Thirty ninth issue-private placement)III	0.00	0.00
058 9.17% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 22nd March 2017 and ending on 22nd March 2031(Thirty eighth issue-private placement)III	0.00	0.00
059 8.8086% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2020	31.03.2019
year end in annual installments thereafter upto the end of 20th year respectively commencing from 15th December 2016 and ending on 15th December 2030 (Thirty sixth issue - private placement)iii		
000 8.785% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 15th September 2016 and ending on 15th September 2030 (Thirty fifth issue - private placement)iii	0.00	0.00
061 8.71% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 10th June 2016 and ending on 10th June 2030 (Thirty fourth issue - private placement)iii	0.00	0.00
062 8.8493% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 25th March 2016 and ending on 25th March 2030 (Thirty second issue - private placement)iii	0.00	0.00
063 9.37% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 70,00,000/- each with fourteen separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 4th June 2012 and ending on 4th December 2018 (Twenty fifth issue -	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2020	31.03.2019
private placement)III		
065 9.06% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 70,00,000/- each with fourteen separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 4th June 2012 and ending on 4th December 2018 (Twenty sixth issue - private placement)III	0.00	0.00
066 8.6077% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 9th September 2011 and ending on 9th March 2021 (Twenty fourth issue - private placement)IV	0.00	0.00
067 8.3796% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 5th August 2011 and ending on 5th February 2021 (Twenty third issue - private placement)IV	0.00	0.00
068 8.1771% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 2nd July 2011 and ending on 2nd January 2021 (Twenty second issue - private placement)IV	0.00	0.00
069 7.7125% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 2nd August 2010 and ending on 2nd February 2020 (Twenty first issue - private placement)IV	0.00	0.00
070 7.552% Secured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2020	31.03.2019
of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 23rd September 2009 and ending on 23rd March 2019 (Twentieth issue - private placement)VI		
071 9.55% Secured non-cumulative non-convertible taxable redeemable bonds of ₹ 10,00,000/- each with ten equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of the 6th year and in annual installments thereafter upto the end of 15th year respectively from 30th April 2002 (Thirteenth issue - Part B - private placement)VIII	0.00	0.00
072 9.55% Secured non-cumulative non-convertible taxable redeemable bonds of ₹ 10,00,000/- each redeemable at par in ten equal annual instalments commencing from the end of 6th year and upto the end of 15th year respectively from 18th April 2002 (Thirteenth issue -Part A - private placement)VIII	0.00	0.00
074	0.00	0.00
075	0.00	0.00
081	0.00	0.00
082 Sub Total	0.00	0.00
083 Foreign Currency Notes-Unsecured	0.00	0.00
084 4.50% Fixed Rate Notes Due for repayment on 19th March 2028	0.00	0.00
085 2.75% Fixed rate notes due for repayment on 1st February 2027	0.00	0.00
086 4.25 % Fixed rate notes due for repayment on 26th February 2026	0.00	0.00
087 4.375% Fixed Rate Note due for repayment on 26th November 2024	0.00	0.00
088 4.75 % Fixed Rate Notes due for repayment on 3rd Oct 2022	0.00	0.00
089 7.25 % Fixed green global (NR denominated bonds due on 3 May 2022	0.00	0.00
090 7.375 % Fixed green global INR denominated bonds due on 10 August 2021	0.00	0.00
091 5.625% Fixed Rate Notes due for repayment on 14th July 2021	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2020	31.03.2019
092 3.75 % Fixed rate notes due for repayment on 03 April 2024	0.00	0.00
093	0.00	0.00
094 Sub Total	0.00	0.00
095 Long term maturities of Finance Lease Obligations (Secured) IX	0.00	0.00
100 Long term maturities of Finance Lease Obligations (Unsecured) X	0.00	0.00
101 Term Loans	0.00	0.00
102 From Banks	0.00	0.00
103 Secured	0.00	0.00
104 Rupee Loans	0.00	0.00
105 Unsecured	0.00	0.00
106 Foreign Currency Loans	0.00	0.00
107 Rupee Loans	0.00	0.00
108 From Others	0.00	0.00
109 Secured	0.00	0.00
110 Rupee Loans	0.00	0.00
111 Foreign Currency loans (guaranteed by GOI)	0.00	0.00
112 Unsecured	0.00	0.00
113 Foreign Currency loans (guaranteed by GOI)	0.00	0.00
114 Other Foreign currency loans	0.00	0.00
115 Rupee Loans	0.00	0.00
116 Deposits	0.00	0.00
117 Unsecured	0.00	0.00
118 Fixed Deposits	0.00	0.00
119 Others	0.00	0.00
120 Unsecured	0.00	0.00
121 Bonds Application Money Pending Allotment	0.00	0.00
122 Sub-total	0.00	0.00
123 Less - Interest accrued but not due on borrowings	0.00	0.00
124 Less - Current maturities of long term borrowings:	0.00	0.00
125 Bonds-Secured	0.00	0.00
126 5.875% Fixed Rate Notes	0.00	0.00
127 Foreign currency loans from Banks- unsecured	0.00	0.00
128 Rupee loans from banks- Secured	0.00	0.00
129 Rupee loans from banks- unsecured	0.00	0.00
130 Rupee Term loan from Others - Secured	0.00	0.00
131 Foreign currency loans from others- unsecured (Guaranteed by GOI)	0.00	0.00
132 Other foreign currency loans from others- unsecured	0.00	0.00
133 Rupee loans from others- unsecured	0.00	0.00
134 Finance Lease obligations - secured	0.00	0.00
135 Finance Lease obligations - unsecured	0.00	0.00
136	0.00	0.00
137	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

A Maharatna Company

(Amount in ₹)

As at	31.03.2020	31.03.2019
200 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 24 TO THE FS-NCL-TRADE PAYABLES

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 TRADE PAYABLES(NON CURRENT)	0.00	0.00
002 For Goods and Services	0.00	0.00
003 - Micro & Small Enterprises	1,949,297.32	1,112,090.38
004 - Others	954,646.00	1,690,101.64
005	0.00	0.00
005 Total	<u>2,903,943.32</u>	<u>2,802,192.00</u>

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 25 TO THE FS-NCL OTHER FINANCIAL LIABILITIES

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 OTHER FINANCIAL LIABILITIES (NON-CURRENT)	0.00	0.00
002 Payable for Capital Expenditure	0.00	0.00
003 - Micro & Small Enterprises	0.00	0.00
004 - Others	8,325,280.75	0.00
005 Others	0.00	0.00
006 Deposits from contractors and others	0.00	0.00
007	0.00	0.00
008	0.00	0.00
009 Total	8,325,280.75	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 26 TO THE FS-NCL PROVISIONS

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 LONG TERM PROVISIONS	0.00	0.00
002 Provision for Employee Benefits	0.00	0.00
003 Opening Balance	0.00	0.00
004 Additions/ (adjustments) during the year	0.00	0.00
005 Closing Balance	0.00	0.00
013	0.00	0.00
014 TOTAL	0.00	0.00

NOTE NO. 27 TO THE FS-NCL-DEFERRED TAX LIABILITIES (NET)

As at	Open Balance on 01.04.2019	Addition	Closing Balance on 31.03.2020
001	DEFERRED TAX LIABILITIES (NET)		
002	0.00	0.00	0.00
003	Difference of book depreciation and tax depreciation		
003	Less: Deferred tax assets		
004	0.00	0.00	0.00
004	Provisions & Other disallowances for tax purposes		
005	0.00	0.00	0.00
005	Unabsorbed Depreciation		
006	0.00	0.00	0.00
006	Disallowances u/s 43B of the Income Tax Act, 1961		
007	0.00	0.00	0.00
007	MAT credit entitlement		
008	0.00	0.00	0.00
008	Total		
010	0.00	0.00	0.00
011	0.00	0.00	0.00
011	Total		
012	0.00	0.00	0.00
012	Breakup of deferred tax assets		
013	0.00	0.00	0.00
013	Provision		
014	0.00	0.00	0.00
014	Statutory dues		
015	0.00	0.00	0.00
015	Leave encashment		
016	0.00	0.00	0.00
016	Others		
017	0.00	0.00	0.00
017			
018	0.00	0.00	0.00
018			



A Maharatna Company

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 28 TO THE FS-NCL OTHER NON-CURRENT LIABILITIES

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Other Non current Liabilities	0.00	0.00
002 Advances from customers and others	0.00	0.00
003 Deposits from contractors and others	0.00	0.00
004	0.00	0.00
005 TOTAL	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 29 TO THE FS-CL BORROWINGS

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Short Term Borrowings	0.00	0.00
002 Loans repayable on demand	0.00	0.00
003 From Banks	0.00	0.00
004 Secured	0.00	0.00
005 Cash Credit	0.00	0.00
006 Unsecured	0.00	0.00
007 Cash Credit	0.00	0.00
008 Other loans-unsecured	0.00	0.00
009 Commercial Papers	0.00	0.00
010 Less: Unamortised discount on Commercial Papers	0.00	0.00
011 Total	0.00	0.00
012	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 30 TO THE FS-CL-TRADE PAYABLES

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 TRADE PAYABLES	0.00	0.00
002 For Goods and Services	0.00	0.00
003 - Micro & Small Enterprises	226,862,088.58	161,533,631.36
004 - Others	3,345,655,639.12	2,421,749,831.48
005	0.00	0.00
006 Total	<u>3,572,517,736.70</u>	<u>2,603,283,462.82</u>
007	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 31 TO THE FS-CL OTHER FINANCIAL LIABILITIES

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 OTHER FINANCIAL LIABILITIES (CURRENT)	0.00	0.00
002 Current maturity of long term borrowings	0.00	0.00
003 Bonds-Secured	0.00	0.00
004 Foreign Currency Fixed Rate Notes	0.00	0.00
005 From Banks	0.00	0.00
006 Secured	0.00	0.00
007 Rupee Term Loan	0.00	0.00
008 Unsecured	0.00	0.00
009 Foreign currency loans	0.00	0.00
010 Rupee term loans	0.00	0.00
011 From Others	0.00	0.00
012 Secured	0.00	0.00
013 Rupee Term Loan	0.00	0.00
014 Unsecured	0.00	0.00
015 Foreign currency loans (Guaranteed by Government of India)	0.00	0.00
016 Other foreign currency loans	0.00	0.00
017 Rupee term loans	0.00	0.00
018 Fixed deposits	0.00	0.00
019 Sub Total	0.00	0.00
020 Current maturity of finance lease obligations (secured)	0.00	0.00
021 Current maturity of finance lease obligations (unsecured)	0.00	0.00
022 Interest accrued but not due on borrowings	0.00	0.00
023 Unpaid Dividends*	0.00	0.00
024 Unpaid matured deposits and interest accrued thereon*	0.00	0.00
025 Unpaid matured bonds and interest accrued thereon*	0.00	0.00
026 Unpaid bond refund money-Tax free bonds *	0.00	0.00
027 Book Overdraft	0.00	0.00
028 Payable to Customers	0.00	0.00
029 Liability under forward exchange contract	0.00	0.00
030 Hedging cost payable to beneficiaries	0.00	0.00
031 Derivative MTM Liability	0.00	0.00
032 Payable for Capital Expenditure	0.00	0.00
033 - Micro & Small Enterprises	102,166,894.26	68,153,693.35
034 - Others	1,797,765,017.66	1,722,137,889.69
035 Others Payables	0.00	0.00
036 Deposits from contractors and others	93,916,524.20	49,177,862.45
037 Gratuity Obligations	0.00	0.00
038 Payable to employees	21,642,341.16	35,222,580.48
039 Payable to holding company	0.00	0.00
040 Retention on A/c BG encashment (Solar)	0.00	0.00
041 Payable to Solar Payment Security Account	0.00	0.00
042 Others **	39,434,225.50	50,621,654.06

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 31 TO THE FS-CL OTHER FINANCIAL LIABILITIES

(Amount in ₹)

As at	31.03.2020	31.03.2019
043	0.00	0.00
044 Total	4,056,118,912.98	3,925,353,710.28
045 * Represents the amounts which have not been claimed by the investor/holders of the bonds/fixed deposits. Out of the above, no amount is due for payment to Investor Education and Protection Fund.	0.00	0.00
046 ** Include Payable to Hospital, parties for state cheques and other payable.	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 32 TO THE FS-CL OTHER CURRENT LIABILITIES

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 OTHER CURRENT LIABILITIES	0.00	0.00
002 Advances from customers and others	4,097,662.28	4,573,626.98
003 Deferred discount on forward exchange contract	0.00	0.00
004 Tax deducted at source and other statutory dues	301,375,165.27	222,591,714.52
005 Others	0.00	0.00
005 Total	305,472,827.55	227,165,341.50

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J3 TO THE FS-CL PROVISIONS

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 SHORT TERM PROVISIONS	0.00	0.00
002 Provision for Employee Benefits	0.00	0.00
003 Opening balance	0.00	0.00
004 Additions/ (adjustments) during the year	0.00	0.00
005 Closing Balance	0.00	0.00
028 Provisions for Obligations incidental to Land Acquisition	0.00	0.00
029 Opening balance	0.00	0.00
030 Additions during the year	0.00	0.00
031 Amounts paid during the year	0.00	0.00
032 Amounts reversed during the year	0.00	0.00
033 Closing Balance	0.00	0.00
035 Provision for Tariff Adjustment	0.00	0.00
036 Opening balance	0.00	0.00
037 Additions during the year	0.00	0.00
038 Amounts adjusted during the year	0.00	0.00
039 Amounts reversed during the year	0.00	0.00
040 Closing Balance	0.00	0.00
042 Provision for shortage in Fixed Assets Pending Investigation & Others	0.00	0.00
043 Opening balance	0.00	0.00
044 Additions during the year	0.00	0.00
045 Amounts adjusted during the year	0.00	0.00
046 Amounts reversed during the year	0.00	0.00
047 Closing Balance	0.00	0.00
048 Provision for Arbitration	0.00	0.00
049 Opening balance	263,667,297.50	263,150,010.50
050 Additions during the year	9,354,352.00	20,517,287.00
051 Amounts used during the year	0.00	0.00
052 Amounts reversed during the year	216,700,631.00	0.00
053 Closing Balance	76,321,218.50	283,667,297.50
054 Others	0.00	0.00
055 Opening balance	0.00	0.00
056 Additions during the year	0.00	0.00
057 Amounts used during the year	0.00	0.00
058 Amounts reversed during the year	0.00	0.00
059 Closing Balance	0.00	0.00
102	0.00	0.00
103 Total	76,321,218.50	283,667,297.50

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 34 TO THE FS-CL CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Current liabilities - current tax liabilities (net)	0.00	0.00
002 Opening balance	0.00	0.00
003 Additions during the year	0.00	0.00
004 Amounts adjusted during the year	0.00	0.00
005 Less: Set off against taxes paid	0.00	0.00
005 Closing Balance	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 35 TO THE FS- DEFERRED REVENUE

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Deferred Revenue	0.00	0.00
002 On account of advance against depreciation	0.00	0.00
003 On account of income from foreign currency fluctuation	3,111,978,000.00	3,400,926,000.00
004 Government grants	0.00	0.00
005	0.00	0.00
000 TOTAL	3,111,978,000.00	3,400,926,000.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 36 TO THE FS-REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Regulatory deferral account credit balances	0.00	0.00
002 Exchange Differences	0.00	0.00
003	0.00	0.00
004 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 37 TO THE FS- REVENUE FROM OPERATIONS

(Amount in ₹)

For the Year ended	31.03.2020	31.03.2019
001 REVENUE FROM OPERATIONS	0.00	0.00
002 Sales	0.00	0.00
003 Energy Sales (including Electricity Duty)	59,430,372,786.00	58,071,449,220.00
004 Less: Advance against depreciation deferred (net)	0.00	0.00
005 Add: Revenue recognized out of advance against depreciation	0.00	0.00
006 Add: Exchange fluctuation receivable from customers	-485,665,060.88	-466,311,800.00
007 Sale of energy through trading	0.00	0.00
008 Commission (NVVN)	0.00	0.00
009 Sub total	58,944,707,726.00	57,605,138,220.00
010 Less: Rebate to customers	395,405,332.32	534,128,260.12
011 Energy Sales (Total)	58,549,082,456.68	57,071,017,959.88
012 Consultancy: project management and supervision fees	5,028,683.00	5,683,976.00
013 Lease rentals on assets on Operating lease	0.00	0.00
014 Sale of Captive Coal	0.00	0.00
015 Intra Company Elimination	0.00	0.00
017 Sub-total	0.00	0.00
018 Total - Sales	58,554,109,138.88	57,076,904,935.88
019 Sale of fly ash/ash products	25,237,511.00	15,538,550.30
020 Less: Transferred to fly ash utilization reserve fund	-25,237,511.00	-15,538,550.30
021 Sub-total	0.00	0.00
022 Other Operating Income	0.00	0.00
023 Interest from customers	683,338.00	187,851.00
024 Energy Internally Consumed *	8,784,788.00	8,604,666.00
025 Interest income on Assets under finance lease	0.00	0.00
026 Recognized from deferred revenue - government grant	0.00	0.00
027 Provision written back- Tariff Adjustment	0.00	0.00
028 Income from Trading of ESCerts	0.00	0.00
029 Income from E-Mobility Business	0.00	0.00
030	0.00	0.00
031 Total	58,563,577,262.68	57,085,894,652.08
040 * Valued at variable cost of generation and corresponding amount included in power charges (Note No. 42)	0.00	0.00
041 Excise duty on sale of flyash, cenosphere & ash products	0.00	0.00
042 Energy sales of principal nature (NVVN)	0.00	0.00
043 Energy sales of agency nature (NVVN)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 38 TO THE FS - OTHER INCOME

(Amount in ₹)

For the Year ended	31.03.2020	31.03.2019
001 OTHER INCOME	0.00	0.00
002 Interest from	0.00	0.00
004 Financial assets at amortised cost	0.00	0.00
005 Government Securities (8.5% Tax Free Bonds issued by the State Governments)	0.00	0.00
006 Other Bonds	0.00	0.00
007	0.00	0.00
008 Interest from Government of India Securities-Non-Trade	0.00	0.00
009 Less: Amortisation of premium	0.00	0.00
010 Sub Total	0.00	0.00
011 Interest from others	0.00	0.00
012 Loan to State Government in settlement of dues from customers	0.00	0.00
013 Loan to Subsidiary Companies	0.00	0.00
014 Loan to Employees	24,495,144.31	21,935,926.79
015 Deposit with banks	0.00	0.00
016 Foreign Banks	0.00	0.00
017 Interest from Contractors	720,730.98	0.00
018 Interest from Income Tax Refunds	0.00	0.00
019 Less: Refundable to Customers	0.00	0.00
020 Sub Total	0.00	0.00
021 Deposits with banks-flyash utilisation reserve fund	0.00	0.00
022 Less: transferred to flyash utilisation reserve fund	0.00	0.00
023 Sub Total	0.00	0.00
024 Deposits with banks- DDUGJY funds	0.00	0.00
025 Interest from Contractors- DDUGJY funds	0.00	0.00
026 Transfer to DDUGJY-Advance from customers	0.00	0.00
027 Sub-total	0.00	0.00
030 Others	0.00	0.00
031	0.00	0.00
032 Dividend from	0.00	0.00
033 Longterm investments in	0.00	0.00
034 Subsidiaries	0.00	0.00
035 Joint Ventures	0.00	0.00
036 Equity Instruments	0.00	0.00
037 Current investments in	0.00	0.00
038 Mutual Funds measured at fairvalue through profit or loss	0.00	0.00
039 Current investments in mutual funds-flyash utilisation reserve fund	0.00	0.00
040 Less: transferred to flyash utilisation reserve fund	0.00	0.00
041 Lease Rent @ Ash Brick Plant	0.00	929,221.00
042 Less: transferred to flyash utilisation reserve fund	0.00	0.00
043 Other non-operating income	0.00	0.00
044 Profit on disposal of PPE	172,628.30	635,661.00
045 Profit on redemption of GCI securities	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 38 TO THE FS - OTHER INCOME

(Amount in ₹)

For the Year ended	31.03.2020	31.03.2019
046 Net gain on sale of investments	0.00	0.00
047 Surcharge received from customers	204,365,442.00	146,418,098.00
048 Hire charges for equipment	0.00	10,440.00
049 Gain on option contract / Discount on F ExchContract	0.00	0.00
050 Provision written back-others	391,477.21	0.00
051 Fair value gain/(losses) on investments in mutual funds at fair value through profit or loss	0.00	0.00
052 Interest from Solar payment security account	0.00	0.00
053 Less : Transferred to SPSA fund	0.00	0.00
054 Interest on "Retention on A/c BG encashment (Solar)"	0.00	0.00
055 Less : Transferred to "Retention on A/c BG encashment (Solar)"	0.00	0.00
056 Miscellaneous Income	73,444,158.45	86,525,750.01
057 Total	403,589,581.27	256,456,868.00
058 Less Transferred to Development of Coal Mines- Note 43A	0.00	0.00
059 Less Transferred to Expenditure during Construction period (net)- Note 43	0.00	0.00
061	0.00	0.00
062 Total	403,589,581.27	256,456,868.00
063	0.00	0.00
064 Details of Miscellaneous Income:	0.00	0.00
065 Vehicle Hire Charges	154,000.00	114,000.00
066 Sale of by products & residuals	0.00	0.00
067 Township recoveries(excl. Hospital Recoveries)	11,149,247.76	11,433,610.39
069 Depreciation written back	0.00	0.00
069 Sale of Scrap	38,204,955.47	60,522,916.24
070 Receipt under loss of profit policy	0.00	0.00
071 Receipts under MBD/Fire Policy	0.00	0.00
072 Management development programme	3,472,793.00	1,580,860.00
073 Management Fee - Misc (NVVN)	0.00	0.00
074 Others	20,463,163.19	12,874,363.38
075	0.00	0.00
076 Total (Miscellaneous Income)	73,444,158.45	86,525,750.01
077	0.00	0.00
078 Details of Provision written back others	0.00	0.00
079 Doubtful debts	0.00	0.00
080 Doubtful Loans, Advances and Claims	0.00	0.00
081 Doubtful Construction Advances	0.00	0.00
082 Shortage in Construction Stores	0.00	0.00
083 Shortage in Stores	0.00	0.00
084 Obsolescence in Stores	391,477.21	0.00
085 Unserviceable capital works	0.00	0.00
086 Other Obligation	0.00	0.00
087 Shortage in Fixed Assets	0.00	0.00



A Maharatna Company

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 38 TO THE FS - OTHER INCOME

(Amount in ₹)

	31.03.2020	31.03.2019
000 Diminution in value of Investment	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J0A TO THE FS-FUEL COST

(Amount in ₹)

For the Year ended	31.03.2020	31.03.2019
001 FUEL COST	0.00	0.00
002 Coal	0.00	0.00
003 Captive	0.00	0.00
004 Other than captive	31,191,060,240.13	30,486,857,027.12
005 Gas	0.00	0.00
006 Naptha	0.00	0.00
007 Oil	275,346,382.64	243,877,144.58
008 Total	<u>31,466,406,622.77</u>	<u>30,730,734,171.70</u>
009	0.00	0.00
010	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J9 TO THE FS- EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

For the Year ended	31.03.2020	31.03.2019
001 EMPLOYEE BENEFITS EXPENSE	0.00	0.00
002 Salaries and wages	2,835,378,310.37	1,727,222,669.36
003 Contribution to provident and other funds	207,410,697.25	236,215,592.78
004 Unwinding of deferred payroll expense	13,892,558.19	11,637,810.90
005 Staff welfare expenses	230,614,758.94	214,966,799.67
006 Less : Expenses transferred to Consultancy group	0.00	0.00
007	0.00	0.00
008 Sub Total	2,487,096,322.75	2,190,074,790.57
009 Less: Employee benefits expense inventoried	200,930,784.45	214,767,618.09
010 Less: Transferred/Allocated to development of coal mines	0.00	0.00
011	0.00	0.00
012 Less: Transferred to fly ash utilisation reserve fund	0.00	9,518,134.28
013 Less: Transferred to CBR Expenses	0.00	0.00
014 Reimbursements for employees on secondment	43,691.00	0.00
015 Less: Transferred to expenditure during construction period (net)- Note 43	1,767,508.94	0.00
016 TOTAL	2,278,354,338.36	1,985,799,038.20
017 Managerial Remuneration paid/ payable to Directors included above (except for Directors fee which is included in Note 42)	0.00	0.00
018 Salaries and wages	0.00	0.00
019 Contribution to provident and other funds	0.00	0.00
020 Staff welfare expenses	0.00	0.00
021 Directors fee	0.00	0.00
022	0.00	0.00
023	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 40 TO THE FS- FINANCE COSTS

(Amount in ₹)

	For the Year ended	31.03.2020	31.03.2019
001	FINANCE COSTS	0.00	0.00
002	Finance charges on financial liabilities measured at amortised cost	0.00	0.00
003	Bonds	1,357,953,223.15	1,589,486,829.98
004	Government of India Loans	0.00	0.00
005	Foreign currency term loans	63,077,415.31	166,466,213.11
006	Rupee term loans	502,166,576.00	579,745,818.00
007	Public deposits	0.00	0.00
008	Foreign currency bonds/notes	45,019,051.08	44,824,687.75
009	Cash Credit	0.00	0.00
010	Unwinding of discount on account of vendor liabilities	454,513.33	0.00
011	Commercial Papers	0.00	0.00
012	Others	289,536.00	2,028,147.00
013	Sub Total	1,969,580,915.07	2,382,552,295.82
014	Other Borrowing Costs	0.00	0.00
015	Bonds servicing & public deposit exp.	1,342,888.61	2,167,882.01
016	Guarantee fee	0.00	0.00
017	Management fee	0.00	0.00
018	Commitment charges/exposure premium	0.00	0.00
019	Bond issue expenses	0.00	0.00
020	Legal exp on foreign currency loans	0.00	0.00
021	Foreign currency bonds/notes exp	0.00	0.00
022	Up-front fee	0.00	0.00
023	Insurance premium on foreign currency loans	0.00	0.00
024		0.00	0.00
025	Others	0.00	0.00
026	Sub Total (Other Borrowing cost)	1,342,888.61	2,167,882.01
027		0.00	0.00
028	Exchange differences regarded as an adjustment to interest costs	97,261.00	0.00
029	Sub Total	1,971,021,064.68	2,384,720,177.83
030	Less: Transferred to Expenditure during construction period (net) - Note 43	4,001,763.00	19,896,166.00
031	Less: Transferred to development of coal mines- Note 43A	0.00	0.00
032		0.00	0.00
033	Total	1,966,219,301.68	2,364,824,011.83

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 41 TO THE FS- DEPRECIATION, AMORTIZATION AND IMPAIRMENT EXPENSE

(Amount in ₹)

	For the Year ended	31.03.2020	31.03.2019
001	Depreciation, amortization and impairment expense	0.00	0.00
002	On property, plant and equipment- Note 2	8,145,416,482.56	7,988,610,204.45
003	On intangible assets- Note 4	4,025,388.38	4,036,958.89
004	Sub-total	8,149,441,870.94	7,992,647,163.34
005	Less:	0.00	0.00
006	Inventorised	498,754,534.82	513,537,450.61
007	Transferred to Expenditure during Construction Period (net)- Note 43	0.00	0.00
008	Transferred/Allocated to development of coal mines	0.00	0.00
009	Adjustment with deferred revenue from deferred foreign currency fluctuation	388,144,000.00	382,447,000.00
010	Total	7,284,565,336.07	7,896,662,712.27

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 42 TO THE FS - OTHER EXPENSE

(Amount in ₹)

For the Year ended	31.03.2020	31.03.2019
001 OTHER EXPENSES	0.00	0.00
002 Power charges	10,345,543.00	10,031,409.00
003 Less: Recovered from contractors & employees	5,279,363.81	4,226,823.45
004 Sub-Total(Power Charges)	13,066,159.19	14,704,665.55
005 Water charges:	1,117,061,184.00	1,130,067,757.00
006 Stores consumed	33,938,451.75	29,834,430.53
007 Rent	0.00	0.00
008 Less Recoveries	0.00	0.00
009 Sub-Total (Rent)	0.00	0.00
010 Cost of extraction of Captive coal	0.00	0.00
011 Repairs & maintenance	0.00	0.00
012 Buildings	171,024,605.43	129,049,308.67
013 Plant & machinery	0.00	0.00
014 Power stations	1,525,771,895.00	1,613,173,094.43
015 Construction equipment	0.00	0.00
016 Others	46,932,347.85	42,611,977.56
017 Sub-total (Repairs & maintenance)	1,744,528,848.26	1,784,834,498.66
019 Load Dispatch Center Charges	15,773,090.00	10,819,847.00
021 Insurance	82,808,327.00	73,367,403.18
022 Interest to beneficiaries	0.00	0.00
023 Rates and taxes	78,553,164.13	57,014,059.20
024 Water cess & environment protection cess	0.00	0.00
025 Training & recruitment expenses	8,492,634.00	5,928,674.07
026 Less: Receipts	0.00	0.00
027 Sub-total (Training and recruitment expenses)	8,492,634.00	5,928,674.07
028 Communication expenses	27,763,552.12	23,525,770.45
029 Inland Travel	90,317,205.93	80,503,538.76
030 Foreign Travel	2,273,760.74	251,000.00
031 Tender expenses	467,499.00	4,825,369.00
032 Less: Receipt from sale of tenders	609,303.00	85,900.00
033 Sub-total (Tender expenses)	-141,804.00	4,539,369.00
034 Payment to auditors	0.00	0.00
035 Audit fee	0.00	0.00
036 Tax audit fee	0.00	0.00
037 Other services	0.00	0.00
038 Reimbursement of expenses	0.00	409,686.77
039 Sub-total (Payment to Auditors)	0.00	409,686.77
040 Advertisement and publicity	2,262,791.00	1,962,232.00
041 Electricity duty	2,248,586,093.00	2,281,376,671.00
042 Security expenses	292,480,839.79	285,954,824.48
043 Entertainment expenses	29,184,822.72	22,157,815.54
044 Expenses for guest house	13,504,367.22	12,485,385.71
045 Less: Recoveries	559,815.00	734,895.70
046 Sub-Total (Guest house expenses)	12,944,552.22	11,750,490.01
047 Education expenses	8,502,445.00	14,751,095.75
049 Donations	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 42 TO THE FS - OTHER EXPENSE

(Amount in ₹)

For the Year ended	31.03.2020	31.03.2019
050 Ash utilisation & marketing expenses	65,195,271.82	168,232,728.68
051 Directors sitting fee	0.00	0.00
053 Professional charges and consultancy fees	3,774,430.01	2,971,790.48
054 Legal expenses	17,533,828.08	14,485,871.44
055 EOP hire and other charges	5,888,689.21	7,242,408.04
056 Printing and stationery	1,839,120.89	4,152,442.75
057 Oil & gas exploration expenses	0.00	0.00
059 Hiring of vehicles	32,176,979.87	34,677,651.21
061 Reimbursement of L.C charges on sales realisation	0.00	0.00
062	0.00	0.00
063 Cost of Hedging	-3,778,621.88	-3,139,293.00
064 Derivatives-MTM loss/gain (Net)	4,664,594.08	9,301,612.00
065 Net (loss/gain) in foreign currency transactions & translations	-628,775.12	130,978,378.81
066 Transport Vehicle running expenses	1,687,855.18	2,335,968.83
067 Horticulture Expenses	18,493,568.88	40,170,099.46
068 Hire charges- helicopter/aircraft	0.00	0.00
069 Hire charges of construction equipment	0.00	0.00
070 Demurrage Charges	0.00	0.00
072	0.00	0.00
073 Miscellaneous expenses	23,828,500.47	27,887,860.45
074 Loss on disposal/write-off of PPE	134,751,134.35	85,820,881.88
075 Sub-Total	6,141,824,854.58	6,368,381,377.68
076 Less: Other expenses inventorised	561,068,507.53	572,958,713.43
077 Less: Transferred/Allocated to development of coal mines	0.00	0.00
078 Less: Transferred to fly ash utilisation reserve fund	46,583,319.03	121,847,553.61
079 Less: Hedging cost Net recoverable/payable from/to beneficiaries	4,884,594.08	9,301,612.00
080	0.00	0.00
081 Less: Transferred to CSR Expenses	5,298,627.08	5,362,654.38
082 Less: Transferred to Expendure during Construction period (net)- Note 43	328,845.87	0.00
083 Net (Generation, Administration and Other expenses)	5,523,468,661.05	5,698,910,844.26
084 Corporate Social Responsibility Expenses	150,016,427.79	153,298,481.30
085 Less: Grants-in-aid	0.00	0.00
086 Sub-total (Corporate Social Responsibility Expenses)	150,016,427.79	153,298,481.30
087 Provisions	0.00	0.00
088 Doubtful Debts	0.00	0.00
089 Doubtful loans, advances and claims	0.00	0.00
090 Doubtful Construction Advances	0.00	0.00
091 Shortage in stores	3,571,447.08	22,440.00
092 Obsolete/Diminution in the value of surplus stores	0.00	198,680.52
093 Shortage in construction stores	0.00	0.00
094 Diminution in value of long term investments	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 42 TO THE FS - OTHER EXPENSE

(Amount in ₹)

	For the Year ended	31.03.2020	31.03.2019
095	Shortage in Fixed assets	0.00	0.00
096	Unfinished minimum work progress from oil & gas exploration	0.00	0.00
097	Unserviceable capital works	0.00	0.00
098	Tariff Adjustment	108,505,000.00	153,626,000.00
099	Others	0.00	0.00
100	(i) Provision for arbitration cases	-151,604,737.50	29,517,287.00
101	(ii) Other provisions	0.00	0.00
102	Total (Provisions)	40,471,710.00	174,362,417.52
103		0.00	0.00
104	Total	5,712,948,795.84	5,965,559,743.08
105		0.00	0.00
106	Breakup of miscellaneous expenses.	0.00	0.00
109	Hire charges of office equipment	0.00	0.00
111	Operating expenses of construction equipment	0.00	0.00
112	Operating expenses of D.G sets	293,857.57	415,621.04
113	Furnishing expenses	2,146,240.64	416,576.63
114	Subscription to trade and other associations	0.00	0.00
116	Visa and entry permit charges	0.00	0.00
117	Tree plantation exp -NTPC Land	7,468,243.00	0.00
118	Research & development expenses	0.00	0.00
119	Less: Grants received for Research & development expenses	0.00	0.00
120	Sub-total (Research & development expenses)	0.00	0.00
121	Bank charges	817,797.31	844,607.28
122	Business Development Expenditure	0.00	0.00
123	Surcharge (NVN)	0.00	0.00
124	Power Trading Expenses	1,023,481.00	2,518,484.00
125	Brokerage & commission	1,782,836.00	2,320,657.00
129	Books and periodicals	149,045.00	16,705.00
130	Claims/advances written off	0.00	0.00
131	Stores written off	0.00	0.00
132	Survey & investigation expenses written off	1,771,524.00	5,365,343.00
133	Others:	8,234,055.95	16,170,054.50
134	Total	23,628,660.47	27,857,850.45
135		0.00	0.00
136		0.00	0.00
137		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 43 TO THE FS- EXPENDITURE DURING CONSTRUCTION PERIOD (NET)

(Amount in ₹)

	For the Year ended 31.03.2020	31.03.2019
001 EXPENDITURE DURING CONSTRUCTION PERIOD (NET)	0.00	0.00
002 A. Employee benefits expense	0.00	0.00
003 Salaries and wages	1,767,508.94	0.00
004 Contribution to provident and other funds	0.00	0.00
005 Unwinding of deferred payroll expenses	0.00	0.00
006 Staff welfare expenses	0.00	0.00
007 Total (A)	1,767,508.94	0.00
008 B. Finance Costs	0.00	0.00
009 Finance charges on financial liabilities measured at amortised cost	0.00	0.00
010 Bonds	0.00	15,217,337.00
011 Foreign currency term loans	21,163.00	14,092.00
012 Rupee term loans	4,725,655.00	4,218,290.00
013 Foreign currency bonds/notes	0.00	446,337.00
014 Unwinding of discount on account of vendor liabilities	0.00	0.00
015 Others	0.00	0.00
016	0.00	0.00
017 Other Borrowings Costs	0.00	0.00
018 Guarantee Commission	0.00	0.00
019 Management Fees/Arrangers Fees	0.00	0.00
020 Commitment charges/Exposure Premium	0.00	0.00
021 Legal Expenses on foreign currency loans	0.00	0.00
022 Foreign currency bonds/notes expenses	0.00	0.00
023 Foreign Credit Insurance Premium	0.00	0.00
024 Upfront Fee	0.00	0.00
025 Exchange Differences	0.00	0.00
026 Others	0.00	0.00
027 Exchange differences regarded as adjustment to interest cost	57,281.00	0.00
028 Total (B)	4,801,793.00	19,896,198.00
029	0.00	0.00
030 C. Depreciation and amortisation	0.00	0.00
031 D. Generation , administration and other expenses	0.00	0.00
032 Power charges	0.00	0.00
033 Less: Recovered from contractors & employees	0.00	0.00
034 Sub-total(Not power charges)	0.00	0.00
035 Water charges	0.00	0.00
036 Rent	0.00	0.00
037 Repairs & maintenance	0.00	0.00
038 Buildings	320,845.57	0.00
039 Construction equipment	0.00	0.00
040 Others	0.00	0.00
041	0.00	0.00
042 Insurance	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 43 TO THE FS- EXPENDITURE DURING CONSTRUCTION PERIOD (NET)

(Amount in ₹)

	For the Year ended	31.03.2020	31.03.2019
043	Rates and taxes	0.00	0.00
044	Communication expenses	0.00	0.00
045	Traveling expenses	0.00	0.00
046	Tender expenses	0.00	0.00
047	Less: Income from sale of tenders	0.00	0.00
048	Sub-total (Net tender expenses)	0.00	0.00
049	Advertisement and publicity	0.00	0.00
050	Security expenses	0.00	0.00
051	Entertainment expenses	0.00	0.00
052	Guest house expenses	0.00	0.00
053	Less: Receipt from guest house	0.00	0.00
054	Sub-total (Net Guest House Expenses)	0.00	0.00
055	Education expenses	0.00	0.00
056	Brokerage & Commission	0.00	0.00
057	Books and periodicals	0.00	0.00
058	Community development expenses	0.00	0.00
059	Professional charges and consultancy fee	0.00	0.00
060	Legal expenses	0.00	0.00
061	EDF Hire and other charges	0.00	0.00
062	Printing and stationery	0.00	0.00
063	Miscellaneous expenses	0.00	0.00
064	Total (D)	329,845.87	0.00
065	Total (A+B+C+D)	6,890,117.81	19,896,166.00
066	E. Less: Other income	0.00	0.00
067	Interest from	0.00	0.00
068	Indian banks	0.00	0.00
069	Foreign banks	0.00	0.00
070	Others	0.00	0.00
071	Contractors	0.00	0.00
072	Hire charges	0.00	0.00
073	Sale of scrap	0.00	0.00
074	Exchange Differences	0.00	0.00
075	Miscellaneous income	0.00	0.00
076	TOTAL (E)	0.00	0.00
077	F. Net actuarial gain/less OCI	0.00	0.00
078		0.00	0.00
079	GRAND TOTAL (A+B+C+D-E+F)	6,890,117.81	19,896,166.00
080		0.00	0.00
081	* Balance carried to Capital Work-in-progress - (Note 3)	6,890,117.81	19,896,166.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Balance sheet	0.00	0.00
002 Freehold land for which conveyancing of the title is awaiting completion of legal formalities	0.00	0.00
003 (a) area (in acres)	0.51	0.00
004 (b) value (in rs.)	1,312,551.00	0.00
005 Right-of-use land for which execution of lease deed is awaiting completion of legal formalities	0.00	0.00
006 (a) area (in acres)	0.00	0.00
007 (b) value (in rs.)	0.00	0.00
008 Right-of-use land acquired on perpetual lease and accordingly not amortised	0.00	0.00
009 (a) area (in acres)	0.00	0.00
010 (b) value (in rs.)	0.00	0.00
011 Land in physical possession of the company which has not been shown in the books pending settlement of price (in acres)	0.00	0.00
012 Deposit with government authorities towards land in possession of the company included in cost of land which is subject to adjud	0.00	0.00
013 Land not in possession of the company	0.00	0.00
014 (a) area (in acres)	0.00	0.00
015 (b) value (in rs.)	0.00	0.00
016 Right-of-use buildings pending completion of legal formalities - value (in rs.)	0.00	0.00
017 Estimated amount of contracts remaining to be executed on capital account and not provided for	0.00	0.00
018 Property, plant & equipment	10,292,417,056.42	1,330,067,182.00
019 Intangible assets	0.00	0.00
020 Details of precommissioning expenditure	0.00	0.00
021 (a) precommissioning expenses	0.00	0.00
022 (b) precommissioning income	0.00	0.00
023 (c) net precommissioning expenditure	0.00	0.00
024 Impact due to change in Accounting policy:-	0.00	0.00
025 (a) Increase in profit/Decrease in depreciation for the year due to change in depreciation on RE assets (Competitive bidding)	0.00	0.00
026 (b) Decrease in profit due to the adjustment in grants recognized consequent to change in policy	0.00	0.00
027	0.00	0.00
028	0.00	0.00
029	0.00	0.00
030	0.00	0.00
031 Exchange rate variation taken to revenue during the year (with -ve sign, if favourable)	-1,524,027.52	130,976,376.01
045 Exchange rate variation capitalised during the year (with -ve sign, if favourable)	249,463,850.03	297,058,134.16
050 Finance lease	0.00	0.00
051 A) obligations towards minimum lease payments	0.00	0.00
052 Not later than one year	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2020	31.03.2019
053 Later than one year and not later than five years	0.00	0.00
054 Later than five years	0.00	0.00
055 Total	0.00	0.00
056 B) present value of (a) above	0.00	0.00
057 Not later than one year	0.00	0.00
058 Later than one year and not later than five years	0.00	0.00
059 Later than five years	0.00	0.00
060 Total	0.00	0.00
061 C) finance charges	0.00	0.00
062 Operating leases	0.00	0.00
063 A) rent	0.00	0.00
064 Company lease accommodation - executives	13,723.60	59,647.49
065 Company lease accommodation - directors	0.00	0.00
066 Others	0.00	0.00
067 Total	13,723.60	59,647.49
068 B) (i) receipts from sub-lease of office buildings	0.00	0.00
069 (ii) receipts from sub-lease of helicopter	0.00	0.00
070 Borrowing cost capitalised during the year	4,501,765.00	19,596,155.00
071 Revenue grants recognized during the year	0.00	0.00
072 Revenue expenditure on research and development	0.00	0.00
073 Capital expenditure on research and development	0.00	0.00
074	0.00	0.00
075 Expenditure on sustainability development - capital	0.00	0.00
076 Expenditure on csr - capital	0.00	0.00
077 Csr amount spent during the year, yet to be paid in cash	0.00	0.00
078 Constr/acquisition of any asset	0.00	0.00
079 On purpose other than above	0.00	13,725,690.38
080	0.00	0.00
081	0.00	0.00
082 Disclosure under msmed act 2008	0.00	0.00
083 (i) (a) the principal amount remaining unpaid as at year end	130,683,734.16	250,839,415.11
084 (i) (b) interest due there on remaining unpaid as at Year end	0.00	0.00
085 (ii) the amount of interest paid by the buyer in terms of section 16, along with the amounts of the payment made to the supplier	0.00	0.00
086 (iii) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appoin	0.00	0.00
087 (iv) the amount of interest accrued and remaining unpaid at the end of the year, and	0.00	0.00
088 (v) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest due	0.00	0.00
111	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2020	31.03.2019
112 Amount of inventories recognized as an expense (including fuel)	32,179,751,076.17	29,459,910,024.49
113 Amount of inventories capitalized as overhauling assets out of 112 above	133,996,365.82	101,746,793.86
114 Amount capitalised as wdc out of 112 above	0.00	0.00
134	0.00	0.00
135 Contingent liabilities:	0.00	0.00
136 A. Claims against the company not acknowledged as debts in respect of:	0.00	0.00
137 (i) Capital works	2,247,068,304.74	2,168,677,088.64
138 (ii) Land compensation cases	0.00	0.00
139 (iii) Others by state authorities towards:-	0.00	0.00
140 (a) Water royalty / water charges / nala tax	0.00	0.00
141 (b) Diversion of land / building permission fees	0.00	0.00
142 (c) Other demands by state authorities	54,131,197.34	54,881,005.74
143 (iv) Others by fuel companies	0.00	0.00
144 (a) Disputes related to grade-slippage-third party sampling	1,320,995,413.00	1,320,995,413.00
145 (b) Surface transportation charges on coal	70,685,414.00	8,347,616.00
146 (c) Take or pay claim - Gas stations	0.00	0.00
147 (d) Other claims by fuel companies not acknowledged as debt	66,309,894.00	66,309,894.00
148 B. Disputed tax demands	0.00	0.00
150 (i) Income tax	0.00	0.00
151 (ii) Excise duty	0.00	0.00
152 (iii) Sales tax	0.00	0.00
153 (iv) Service tax	0.00	3,252,384.00
154 (v) Entry tax	0.00	0.00
155 C. Others	0.00	0.00
156 Total	3,769,420,223.08	3,822,463,521.38
157 D. Possible reimbursement on account of contingent liabilities	0.00	0.00
158 (i) Capital works	0.00	0.00
159 (ii) Land compensation cases	0.00	0.00
160 (iii) Others (by state authorities)	0.00	0.00
161	0.00	0.00
162 (iv) Others by fuel companies	1,458,190,721.00	1,395,653,123.00
163 (v) Disputed income tax demand	0.00	0.00
164 (vi) Disputed tax demands - others	0.00	0.00
165 (vii) Others	0.00	0.00
166 Total	1,458,190,721.00	1,395,653,123.00
167 E. AMOUNT PAID UNDER PROTEST/ADJUSTED BY AUTHORITIES - TAX CASES	0.00	0.00
169	0.00	0.00
170 F. CONTINGENT ASSETS	0.00	0.00
171	0.00	0.00
172	0.00	0.00
173	0.00	0.00



A Maheshana Company

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

	AS at	31.03.2020	31.03.2019
175	Previous year figures have been regrouped/rearranged wherever necessary.	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 44-B TO THE FS-RPD DISCLOSURE- TRANSACTIONS DURING THE PERIOD

(Amount in ₹)

	For the Year ended	31.03.2020	31.03.2019
001	1) Transactions during the year- subsidiaries	0.00	0.00
002	Contracts for works/services for services received by the company	0.00	0.00
003	Contracts for works/services for services provided by the company	0.00	0.00
004	Deputation of employees	0.00	0.00
005	Purchases or sales of goods	0.00	0.00
006	Purchases or sales of property and other assets	0.00	0.00
007	Sub-total	0.00	0.00
008		0.00	0.00
009	Dividend received	0.00	0.00
010	Equity contributions made	0.00	0.00
011	Share application money pending allotment	0.00	0.00
012	Loans granted	0.00	0.00
013	Guarantees received	0.00	0.00
014	Guarantees provided	0.00	0.00
015	Sub-total	0.00	0.00
016		0.00	0.00
017	Transactions during the year- jvs	0.00	0.00
018	Contracts for works/services for services received by the company	376,561,858.12	484,290,018.03
019	Contracts for works/services for services provided by the company	0.00	30,653.00
020	Deputation of employees	0.00	0.00
021	Purchases or sales of goods	7,304,549.58	16,951,324.34
022	Purchases or sales of property and other assets	0.00	0.00
023	Sub-total	383,866,407.70	421,271,995.37
024		0.00	0.00
025	Dividend received	0.00	0.00
026	Equity contributions made	0.00	0.00
027	Share application money pending allotment	0.00	0.00
028	Loans granted	0.00	0.00
029	Guarantees received	0.00	0.00
030	Guarantees provided	0.00	0.00
031	Sub-total	0.00	0.00
032	Total	383,866,407.70	421,271,995.37
033	Transactions with post employment benefit plans	0.00	0.00
034	Contributions made during the year	0.00	0.00
035	Compensation to key management personnel	0.00	0.00
036	Short term employee benefits	0.00	0.00
037	Post employment benefits	0.00	0.00
038	Other long term benefits	0.00	0.00
039	Termination benefits	0.00	0.00
040	Share based payments	0.00	0.00
041	Sub-total	0.00	0.00
042	Transactions with the related parties under the	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-B TO THE FS-RPD DISCLOSURE- TRANSACTIONS DURING THE PERIOD

(Amount in ₹)

	For the Year ended	31.03.2020	31.03.2019
	control of the same government:		
043	Coal india ltd. And its subsidiaries- purchase of coal	23,463,289,791.93	28,877,764,899.00
044	Sengarem coalfields ltd- purchase of coal	558,347,249.67	0.00
045	Bhel ltd.	0.00	0.00
046	Purchase of equipment, supply & erection services	0.00	0.00
047	Purchase of spares	95,569,890.00	68,731,613.77
048	Maintenance services	35,400.00	343,758.44
049	Sub-total	95,888,690.00	69,074,770.21
050	Gail (i) ltd. Supply of natural gas	0.00	0.00
051	Ind supply of oil products	181,552,650.48	337,761,665.03
052	Bpci-supply of natural gas and oil	173,244,355.94	0.00
053	Sail-supply of steel and iron products	62,344,012.42	14,832,318.57
054	Other entities	0.00	0.00
055	Purchase of equipments & erection services	140,575,998.92	191,284,238.67
056	Purchase of spares	784,095.38	587,344.97
057	Maintenance services	114,000,472.05	149,551,773.39
058		0.00	0.00
059	Total	24,783,573,837.28	27,838,988,212.22
060	Transaction with other	0.00	0.00
061	Transaction with ntpc education and research society and ntpc foundation	0.00	0.00
062	-transactions during the year.	326,355.27	243,951.27
063	ADDITIONAL TRANSACTIONS WITH RELATED PARTIES FOR PSU	0.00	0.00
064	Compensation to key management personnel (including co secretary/ cmd and non executive directors)	0.00	0.00
065	Short term employee benefits	0.00	0.00
066	Post employment benefits	0.00	0.00
067	Other long term benefits	0.00	0.00
068	Directors sitting fee	0.00	0.00
069	Termination benefits	0.00	0.00
070	Share based payments	0.00	0.00
071	Bank guarantee received from joint venture companies	0.00	0.00
072	Additional Transactions with GAIL	0.00	0.00
073		0.00	0.00
074		0.00	0.00
075		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 44.C TO THE FS- RPD DISCLOSURE: OUTSTANDING BALANCES

(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Outstanding balance	0.00	0.00
002 Amount recoverable towards loans	0.00	0.00
003 - From Subsidiaries	0.00	0.00
004 - From JVC	0.00	0.00
005 - From KMP	0.00	0.00
006 - From Others:	0.00	0.00
007 Sub-total	0.00	0.00
008 Amount recoverable other than loan	0.00	0.00
009 - from subsidiaries	0.00	0.00
010 - from joint ventures	0.00	0.00
011 - from key managerial personnel	0.00	0.00
012 - from post employment benefit plans	0.00	0.00
013 - from others	500,334.78	0.00
014 Sub-total	500,334.78	0.00
015 Amount payable	0.00	0.00
016 - from subsidiaries	0.00	0.00
017 - from joint ventures	74,991,099.96	93,567,237.13
018 - from key managerial personnel	0.00	0.00
019 - from post employment benefit plans	0.00	0.00
020 - from others	0.00	0.00
021 Sub-total	74,991,099.96	93,567,237.13
022	0.00	0.00



**SIPAT SUPER THERMAL POWER PROJECT
BALANCE SHEET**

(Amount in ₹)

Account	Note	31.03.2021	31.03.2020
001 ASSETS		0.00	0.00
002		0.00	0.00
003 Non-Current Assets		0.00	0.00
004 Property, plant and equipment	2	22,770,072,243.11	80,262,581,864.94
005 Capital Work-in-Progress	7	5,071,969,777.05	1,102,899,710.91
006 Intangible Assets	8	62,921,740.04	52,780,044.81
007 Intangible Assets under Development	5	0.00	0.00
008 Financial Assets		0.00	0.00
009 (i) Investments in Subsidiaries and joint ventures	6	0.00	0.00
010 (v) Investments	7	0.00	0.00
011 (ii) Trade receivables	9	0.00	0.00
012 (ii) Loans	9	289,571,411.02	203,219,422.55
013 (ii) Other financial assets	10	0.00	0.00
014 Other non-current assets	17	771,262,812.07	691,731,044.76
015 Total non-current assets		28,785,627,287.11	82,478,358,377.22
016		0.00	0.00
017 Current Assets		0.00	0.00
018 Inventories	12	4,196,552,218.43	2,819,247,934.71
019 Financial assets		0.00	0.00
020 (i) Investments	13	0.00	0.00
021 (ii) Trade receivables	14	1,574,264.02	3,211,529.30
022 (ii) Cash and cash equivalents	15	381,123.44	2,205,061.02
023 (ii) Bank balances other than cash and cash equivalents	16	0.00	0.00
024 (ii) Loans	17	170,970,270.38	66,794,902.29
025 (ii) Other financial assets	18	6,127,662.82	3,070,243.66
026 Current Tax Assets (net)		0.00	0.00
027		0.00	0.00
028 Other Current Assets	18	7,202,360,174.54	7,578,090,890.02
029		0.00	0.00
030 Total Current Assets		1,489,644,705.87	1,489,644,437.81
031 Regulatory reserve accrued from business	20	801,059,430.12	371,961,903.00
032 TOTAL ASSETS		27,895,629,934.90	84,719,898,905.12
034 EQUITY AND LIABILITIES		0.00	0.00
035 Equity		0.00	0.00
036 Equity Share capital	21	0.00	0.00
037 Other equity	22	499,469,219,945.15	59,614,237,540.83
040 Total equity		499,469,219,945.15	59,614,237,540.83
041		0.00	0.00
042 Liabilities		0.00	0.00
043 Non-Current Liabilities		0.00	0.00
044 Financial liabilities		0.00	0.00
045 (i) Borrowings	23	0.00	0.00

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**SIPAT SUPER THERMAL POWER PROJECT
BALANCE SHEET**

(Amount in ₹)

As at	Note	31.03.2021	31.03.2020
046	ii) Trade payables	8.00	8.00
047	- Total outstanding dues of creditors and small enterprises	2,460,145.12	1,548,207.52
048	- Total outstanding dues of creditors other than micro and small enterprises	1,600,403.52	894,546.87
049	iii) Other financial liabilities	241,842,575.18	2,128,982.75
050	Provisions	8.00	8.00
051	Deferred Tax Liabilities (net)	0.00	0.00
052	Other non-current liabilities	0.00	0.00
052		8.00	8.00
054	Total non-current liabilities	242,294,161.81	11,269,204.17
055		8.00	8.00
056	Current Liabilities	8.00	8.00
057	Financial liabilities	9.00	8.00
058	ii) Borrowings	0.00	0.00
059	iii) Trade Payables	8.00	8.00
060	- Total outstanding dues of creditors and small enterprises	278,204,125.18	228,462,985.58
061	- Total outstanding dues of creditors other than micro and small enterprises	3,024,879,463.77	2,345,805,820.12
062	iii) Other financial liabilities	4,432,906,537.48	4,055,158,912.88
063	Other current liabilities	332,038,812.43	800,472,327.58
064	Provisions	132,177,421.58	29,321,278.50
065	Current tax liabilities (net)	8.00	8.00
065		8.00	8.00
067	Sub Total	8,728,970,782.38	8,088,000,894.72
068		8.00	8.00
069	Deferred Revenue	2,898,758,000.00	2,111,078,000.00
070	Regulatory deferral account credit balance	0.00	0.00
071	Less: Unltd Accounts	(30,942,137,481.42)	(17,227,309,462.21)
072		8.00	8.00
073	TOTAL EQUITY AND LIABILITIES	87,000,820,934.96	28,219,609,888.72
074	Significant Accounting Policies as per Note 1	0.00	0.00
075		8.00	8.00
076	The accompanying notes 1 to 44 form an integral part of these financial statements.	0.00	0.00
077		0.00	0.00
078		8.00	8.00


(Auditor Initial & Stamp)

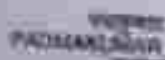

(Head of Finance)


(Head of Unit)

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NTPC Ltd.
Corporate Office
Plot No. 1, Sector 8, Gurgaon
Haryana - 122002
India
Tel: +91 129 486 1000
Fax: +91 129 486 1001
www.nptc.co.in


NTPC Ltd.
Corporate Office
Plot No. 1, Sector 8, Gurgaon
Haryana - 122002
India
Tel: +91 129 486 1000
Fax: +91 129 486 1001
www.nptc.co.in



**SRAT SUPER THERMAL POWER PROJECT
STATEMENT OF PROFIT AND LOSS**

For the Year ended		(Amount in ₹)	
	Rs.	31.03.2021	31.03.2020
001	Revenue	0.00	0.00
002	Revenue from operations	37 88,114,641,770.11	58,202,377,202.59
003	Other income	38 317,148,353.18	564,548,870.27
000	Total Revenue	88,431,890,123.29	58,766,926,072.86
007	Expenses	0.00	0.00
008	Fuel including cost of captive coal	28A -32,239,473,729.22	31,456,406,022.77
009	Employee benefits expense	39 2,345,815,793.65	2,278,304,205.78
010	Electricity purchased for testing	0.00	0.00
011	Finance costs	40 1,362,910,277.03	1,086,216,201.48
012	Depreciation and amortisation expenses	41 7,208,817,306.97	7,261,892,306.07
013		0.00	0.00
014	Other expenses	42 8,301,129,342.88	6,274,309,027.34
015	CC expenses charge to revenue	301,001,105.44	628,511,841.31
016	Less: Unit incomes transferred to CC	0.00	0.00
017	Total expenses	49,992,808,225.24	49,508,983,327.33
020	Profit before exceptional items & tax	3,439,081,898.05	9,257,942,745.53
021	Exceptional items	0.00	0.00
024	Profit before tax	3,439,081,898.05	9,257,942,745.53
027	Tax expense	0.00	0.00
028	Current tax	0.00	0.00
029	Deferred tax	0.00	0.00
030		0.00	0.00
031	Total Tax expense	0.00	0.00
032	Profit for the period before regulatory deferral account balances	3,439,081,898.05	9,257,942,745.53
033	Movement in regulatory deferral account balances	0.00	0.00
034	Regulatory deferral account - deferred	0.00	0.00
035	Others	445,426,483.03	42,555,516.87
036	Tax impact on Regulatory deferral account balances	0.00	0.00
037	Movement in Regulatory deferral account balances (Net of Tax)	445,426,483.03	42,555,516.87
038	Profit for the period/ year	10,004,110,997.98	9,300,498,262.40
039	Other comprehensive income	0.00	0.00
040	(A) Items that will not be reclassified to profit or loss	0.00	0.00
041	- less gain/(losses) on fair value of equity instruments through other comprehensive income	0.00	0.00
042	Income tax on above that will not be reclassified to profit or loss	0.00	0.00
043	- Net actuarial gain/(losses) on defined benefit plans	-30,239,485.14	-67,427,172.37
044	Income tax on above that will not be reclassified to profit or loss	0.00	0.00



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**SIPAT SUPER THERMAL POWER PROJECT
STATEMENT OF PROFIT AND LOSS**

	For the Year ended	2021	(Amount in ₹)
040		21.03.2021	31.03.2020
049	Other comprehensive income for the year, net of income tax	0.00	0.00
		-30,730,400.74	-37,407,172.37
050			
051	Total Comprehensive Income for the year	0.00	0.00
		10,853,880,505.32	9,404,811,872.87
065			
066	Earnings per equity share:	0.00	0.00
067	Basic & Diluted	0.00	0.00
068	Significant Accounting Policies	0.00	0.00
069	Expenditure during construction period (Part Dev. of coal mines (M&C) 43143A)	0.00	0.00
070	The accompanying notes 1 to 44 form an integral part of these financial statements.	0.00	0.00


(Auditor Initial & Stamp)

Kamal Jain


(Head of Finance)
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022-26113101


(Head of Unit)
प्रमुख अधिकारी
PADMINISTRATOR RAJASCHHADA
अधीन निरीक्षण
Executive Director
NTPC Ltd. SIPAT, BHADRAPUR (C.G.)

SIPAT SUPER THERMAL POWER PROJECT

BALANCE SHEET

(Amount in ₹)

As at	Note	31.03.2021	31.03.2020
001	ASSETS	0.00	0.00
002		0.00	0.00
003	Non-Current Assets	0.00	0.00
004	Property, plant and equipment	2 72,770,372,041.11	80,282,501,954.44
005	Capital-Work-in-Progress	3 5,971,099,777.63	1,953,698,116.36
006	Intangible Assets	4 50,321,145.88	53,769,044.61
007	Intangible Assets under Development	5 0.00	0.00
008	Financial Assets	0.00	0.00
009	i) Investments in Subsidiaries and Joint Ventures	6 0.00	0.00
010	ii) Investments	7 0.00	0.00
011	iii) Trade receivables	8 0.00	0.00
012	iv) Loans	9 286,501,819.92	202,910,432.65
013	v) Other financial assets	10 0.00	0.00
014	Other non-current assets	11 721,382,812.37	805,380,846.06
015	Total non-current assets	79,799,627,387.71	83,478,368,695.22
016		0.00	0.00
017	Current Assets	0.00	0.00
018	Inventories	12 4,158,653,918.41	3,844,647,809.77
019	Financial assets	0.00	0.00
020	i) Investments	13 0.00	0.00
021	ii) Trade receivables	14 3,574,294.52	3,711,581.00
022	iii) Cash and cash equivalents	15 691,233.44	2,268,891.05
023	iv) Bank balances other than cash and cash equivalents	16 0.00	0.00
024	v) Loans	17 118,816,235.24	95,751,922.28
025	vi) Other financial assets	18 8,337,682.92	3,075,343.66
026	Current Tax Assets (net)	0.00	0.00
027		0.00	0.00
028	Other Current Assets	19 2,202,650,574.54	1,538,398,680.02
029		0.00	0.00
030	Total Current Assets	6,489,834,103.67	6,488,889,437.81
031	Regulatory deferral account debit balances	20 301,035,438.12	355,661,955.08
032	TOTAL ASSETS	87,010,608,934.90	89,319,309,988.12
034	EQUITY AND LIABILITIES	0.00	0.00
035	Equity	0.00	0.00
036	Equity Share capital	21 0.00	0.00
037	Other equity	22 105,468,218,046.15	95,414,337,540.83
040	Total equity	105,468,218,046.15	95,414,337,540.83
041		0.00	0.00
042	Liabilities	0.00	0.00
043	Non-Current Liabilities	0.00	0.00
044	Financial liabilities	0.00	0.00
045	i) Borrowings	23 0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

BALANCE SHEET

(Amount in ₹)

As at	Note	31.03.2021	31.03.2020
046 ii) Trade payables		0.00	0.00
047 - Total outstanding dues of micro and small enterprises	24	2,408,145.10	1,948,297.32
048 - Total outstanding dues of creditors other than micro and small enterprises	24	1,658,953.52	994,646.00
049 iii) Other financial liabilities	25	241,072,518.16	8,325,290.75
050 Provisions	26	0.00	0.00
051 Deferred Tax Liabilities (net)	27	0.00	0.00
052 Other non-current liabilities	28	0.00	0.00
053		0.00	0.00
054 Total non-current liabilities		245,209,616.81	11,269,204.87
055		0.00	0.00
056 Current Liabilities		0.00	0.00
057 Financial liabilities		0.00	0.00
058 i) Borrowings	29	0.00	0.00
059 ii) Trade Payables		0.00	0.00
060 - Total outstanding dues of micro and small enterprises	30	218,834,125.18	226,882,896.58
061 - Total outstanding dues of creditors other than micro and small enterprises	30	3,624,679,403.77	3,345,655,639.12
062 iii) Other financial liabilities	31	4,432,000,537.40	4,055,118,912.88
063 Other current liabilities	32	312,073,013.43	305,472,827.55
064 Provisions	33	132,177,673.50	76,321,218.50
065 Current tax liabilities (net)	34	0.00	0.00
066		0.00	0.00
067 Sub Total		8,720,670,753.28	8,809,650,894.73
068		0.00	0.00
069 Deferred Revenue	35	2,698,758,000.00	3,111,078,000.00
070 Regulatory deferral account credit balances	36	0.00	0.00
071 Inter Unit Accounts		-38,042,137,481.42	-17,227,325,452.31
072		0.00	0.00
073 TOTAL EQUITY AND LIABILITIES		87,099,600,934.90	89,319,989,988.12
074 Significant Accounting Policies as per Note 1	1	0.00	0.00
075		0.00	0.00
076 The accompanying notes 1 to 44 form an integral part of these financial statements		0.00	0.00
077		0.00	0.00
078		0.00	0.00

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(Head of Finance)

(Head of Unit)

SIPAT SUPER THERMAL POWER PROJECT

STATEMENT OF PROFIT AND LOSS

(Amount in ₹)

	For the Year ended	Note	31.03.2021	31.03.2020
001	Revenue		0.00	0.00
002	Revenue from operations	37	59,114,544,710.11	59,563,577,262.66
003	Other income	38	517,148,353.18	564,548,870.27
005	Total Revenue		59,631,693,063.29	59,128,126,132.95
007	Expenses		0.00	0.00
008	Fuel including cost of captive coal	36A	32,256,470,726.22	31,468,406,622.77
009	Employee benefits expense	39	2,340,621,197.60	2,278,354,336.36
010	Electricity purchased for trading		0.00	0.00
011	Finance costs	40	1,363,910,727.93	1,996,219,301.68
012	Depreciation and amortization expenses	41	7,288,417,256.97	7,264,583,330.67
013			0.00	0.00
014	Other expenses	42	6,391,127,348.86	5,874,908,007.84
015	CC expenses charge to revenue		351,681,105.66	650,511,640.01
016	Less: Unit expenses transferred to CC		0.00	0.00
017	Total expenses		49,993,008,555.26	49,508,963,627.33
020	Profit before exceptional items & tax		9,638,684,508.03	9,619,162,605.62
021	Exceptional items		0.00	0.00
024	Profits before tax		9,638,684,508.03	9,619,162,605.62
027	Tax expense:		0.00	0.00
028	Current tax		0.00	0.00
029	Deferred tax		0.00	0.00
030			0.00	0.00
031	Total Tax expense		0.00	0.00
032	Profit for the period before regulatory deferral account balances		9,638,684,508.03	9,619,162,605.62
033	Movement in regulatory deferral account balances		0.00	0.00
034	Regulatory deferred account - deferred		0.00	0.00
035	Others		445,426,483.03	42,655,638.82
036	Tax impact on Regulatory deferral account balances		0.00	0.00
037	Movement in Regulatory deferral account balances (Net of Tax)		445,426,483.03	42,655,638.82
039	Profit for the period/ year		10,084,110,991.06	9,661,818,244.44
039	Other comprehensive income		0.00	0.00
040	(A) Items that will not be reclassified to profit or loss		0.00	0.00
041	- Net gains/(losses) on fair value of equity instruments through other comprehensive income		0.00	0.00
042	Income tax on above that will not be reclassified to profit or loss		0.00	0.00
043	- Net actuarial gains/(losses) on defined benefit plans		-30,230,485.74	-57,407,172.37
044	Income tax on above that will not be reclassified to profit or loss		0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
STATEMENT OF PROFIT AND LOSS**

(Amount in ₹)

	For the Year ended	Note	31.03.2021	31.03.2020
048			0.00	0.00
049	Other comprehensive income for the year, net of income tax		-30,230,485.74	-57,407,172.37
050			0.00	0.00
051	Total Comprehensive Income for the year		10,053,680,505.32	9,604,411,072.07
065			0.00	0.00
066	Earnings per equity share:		0.00	0.00
067	Basic & Diluted		0.00	0.00
068	Significant Accounting Policies		0.00	0.00
069	Expenditure during construction period (net)/Dev. of coal mines (net) 43 /43A		0.00	0.00
070	The accompanying notes 1 to 44 form an integral part of these financial statements.		0.00	0.00

(Auditor Initial & Stamp)

(Head of Finance)

(Head of Unit)

(Amount in Rupees)

**Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019**

Asset Class	Opening Gross Block As At 01.04.2020	Additions	Reductions/ Adjustments	Closing Gross Block As At 31.03.2021	Opening Depreciation As At 01.04.2020	Additions	Reductions/ Adjustments	Closing Depreciation As At 31.03.2021	Net Block As At 31.03.2021	Net Block As At 31.03.2020
1. TANGIBLE ASSETS										
2. Land (including Investment property)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Freehold	85241364.74	0.00	13500.00	85240014.74	0.00	13268146.02	0.00	7437887.04	852470034.74	852241354.74
4. Right of Use	14013323.02	0.00	0.00	14013323.02	0.00	0.00	0.00	0.00	14013323.02	14013323.02
5. Submerged	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Right of use - Coal bearing Area Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Roads, bridges, ditches & buildings	36664411.26	0.00	21861592.00	36791003.26	86111008.07	16488011.06	0.00	84976019.07	291036342.2	279889100.20
8. Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Freehold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Main plant	302148025.83	0.00	2852413.70	304400439.53	1760001253.88	302218681.86	0.00	2112713960.08	688108852.81	7308817088.11
11. Others	362822906.35	1818821.00	3031817.16	366772990.19	238073094.34	140382966.01	0.00	882752844.92	2811884429.92	3182200008.56
12. Right of Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Temporary erection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Wear Supply Storage & sewerage system	3028876.16	0.00	14661.27	3028922.43	4708263.62	1434737.52	0.00	81206621.14	80878881.24	222808182.54
15. Hydraulic works, canals, dams, tunnels and power lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Motor truck and transport system	222600046.78	0.00	0.00	222600046.78	840331222.28	162555930.67	0.00	1018830721.41	1220063253.35	138818003.68
17. Railways	501732032.84	0.00	0.00	501732032.84	814561222.58	242381119.67	0.00	211202043.62	212380954.25	207230924.30
18. Earth administration	100872222.28	0.00	4831000.00	103103222.28	264203333.72	70302727.17	0.00	42485910.88	60752531.17	68300008.54
19. Plant and machinery (including associated civil works) Current Assets	882270308.24	24461637.66	921839312.20	880000000.00	3404554700.00	724848887.04	0.00	4310000041.08	5888888888.88	66331927488.38

Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019

(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2020	Additions	Reductions/ Adjustments	Closing Gross Block As At 31.03.2021	Opening Depreciation As At 01.04.2020	Additions	Reductions/ Adjustments	Closing Depreciation As At 31.03.2021	Net Block As At 31.03.2021	Net Block As At 31.03.2020
20 Plant and machinery (including leased assets) of various Right of use Asset	50008148.07	1946480.00	(811638.57)	51146559.50	14041020.06	30027007.21	57076.80	161039566.06	370327752.38	360477970.00
22 Assets under B.M. Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Vehicles including speedboats / helicopter - Owned	7252300.58	1712061.26	(8695125)	6876036.74	3687161.34	826766.08	(31210.06)	4893006.26	4404033.48	3646188.26
24 Vehicles including speedboats / helicopter - Leased	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Office equipments	80514307.20	6422078.64	(15709403.07)	69225682.77	30422000.66	8890292.07	(7064961.07)	41316705.92	41166110.00	42161300.41
26 EOP, WIP machines and in progress equipment	90067307.53	1638022.68	21143.69	91705353.90	62407378.30	6571985.57	(77263.40)	72474637.26	10206030.86	17268182.20
27 Construction work in progress	113142142.31	0.00	0.00	113142142.31	67296571.57	8973224.31	0.00	76269795.87	36374248.49	40046170.80
28 Electronic installations	17690048.06	1891027.00	(307303.81)	17561771.25	62000264.11	13417332.27	0.00	75418016.38	102068384.28	114818128.88
29 Communication equipments	26400055.44	343266.55	(158152.24)	26561769.75	11875000.56	3044658.40	(131820.20)	17418836.57	12066934.25	13044029.00
30 Hospital equipments	9181022.00	314343.00	(197119.67)	9388335.33	3653291.86	883494.88	(72271.84)	3046004.81	4836814.86	6038100.21
31 Laboratory and service equipments	111303347.84	967048.00	(143904630)	110817901.84	58072210.08	7025614.97	(511862.06)	41962463.00	68855100.84	74281120.88
32 Capital expenditure on assets not owned by the Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Assets of Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019**

*(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2020	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2021	Opening Depreciation As At 01.04.2020	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2021	Net Block As At 31.03.2021	Net Block As At 31.03.2020
34 Lease Grants (from Government)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Lease Recoverable from GSI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 Assets for anti inflation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 (Less): Adjusted from provisioning reserve fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38 Site Restoration Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39 Mining Provisions CG	1,00,13,40,700.71	7,59,78,550.05	(6,02,12,56,60.27)	1,10,70,12,000.49	3,30,70,89,075.27	81,43,42,64,00.65	(27,46,32,24,96)	64,50,17,50,97.35	7,37,70,07,20.41	60,25,55,61,95.44
Grand Total Prev Year (Tangible)	1,17,88,03,03,000.25	1,30,03,05,51.40	(7,71,20,03,94)	1,19,07,34,61,759.7	3,30,80,00,000.55	81,43,42,64,00.65	(27,46,32,24,96)	3,67,00,00,075.27	80,33,25,99,94.44	67,56,62,76,88.39

Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019

(Amount in Rupees)

Particulars	Details of Adjustments of Gross Block and Depreciation/Amortization		
	Gross Block	Depreciation/Amortization	
	Tangible As At: 31.03.2021	Tangible As At: 31.03.2020	Tangible As At: 31.03.2020
Disposal of assets	(1136436.49)	(3294721.75)	(3252124.30)
Retirement of assets	(44199397.49)	(350685609.26)	(21235104.40)
Cost adjustments	(38242015.25)	278409212.38	0.00
Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Depreciation on construction equipment capitalised as EDC	0.00	0.00	0.00
Prior Period Depreciation due to Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Special Depreciation (As per New Policy)	0.00	0.00	0.00
Transfer in /out because of Inter Unit transfers	(20748301.04)	2449117.69	676273.94
Others	0.00	0.00	0.00
TOTAL	(503125666.27)	(73122000.94)	(214523147.09)

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

Note forming part of Balance Sheet
Note 3: Capital-Work-in-Progress
Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl. No	Asset Class	As At 01.04.2020	Addition	Deduction/ Adjustment	Capitalised	As At 31.03.2021
1	CAPITAL WORK-IN-PROGRESS	2	3	4	5	10
2	Acquisition of land					
3	Buildings, culverts & heliports	78,154,181.70		27,155,000.00		51,000,000.00
4	Plant and machinery					
5	Equipments					
6	Main plant	29,50,483.70		(29,50,483.70)		
7	Other	25,47,600.00		(25,47,600.00)		1,00,000.00
8	Temporary asset		1,00,000.00	(1,00,000.00)		
9	Water supply, drainage and sewerage system					
10	Hydraulic works, barrages, dams, sluices and power station					
11	MSR tank and equipment	1,00,00,000.00	1,20,00,000.00			3,10,00,000.00
12	Boilers	50,00,000.00	30,00,000.00			1,00,00,000.00
13	Boiler drum					
14	Plant and equipment	1,00,00,000.00	30,00,000.00	(41,10,000.00)	3,40,00,000.00	90,00,000.00
15	Furniture and fixtures		10,00,000.00	(10,00,000.00)		
16	Vehicles					
17	Office equipment	10,00,000.00	40,00,000.00	(40,00,000.00)	10,00,000.00	40,00,000.00
18	IT server machines & software equipment					
19	Communication equipments					
20	Electrical installations		10,00,000.00	(10,00,000.00)	10,00,000.00	
21	Communication equipment					
22	Hotel equipments					
23	Laboratory and workshop equipments					
24	Assets under construction of the COI	40,00,000.00		(1.00)	40,00,000.00	
25	Capital expenditure on assets not covered by the company					
26	Expenditure towards development of coal mines					
27	Subsidiaries/Associates/Partnerships/Enterprises/Other					
28	Difference in exchange on foreign currency loans					

Note forming part of Balance Sheet
Note 3: Capital-Work-in-Progress
Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl. No	Asset Class	As At 01.04.2023	Addition	Deduction/ Adjustments	Capitalized	As At 31.03.2024
	1	2	3	4	5	6
29	Expenditure towards dividend at least once					
30	Pre-commencing expenses (net)					
31	Exp/Provision on an asset/project					
32	Estimate/Contractual Construction Payable (net)	30000000.00	271736.53			30000000.35
33	JEER - Amounts to related party	22000000.35				22000000.35
34	JEER - Payable for U/overhead works	185329.00				185329.00
35	Construction stores (At Cost)					
36	Steel	22221051.00		1000000.70		20000000.20
37	Concrete	52152942.72		6000000.00		46000000.00
38	Others	124895460.84	24140000.00	31710000.00		140000000.84
39	Subtotal	145390097.61	24140000.00	30000000.00		139000000.00
40	JEER - Provision for shuffles					
CU	Subtotal	145390097.61	24140000.00	30000000.00		139000000.00
N3	Total CWIP	145390097.61	40000000.00	20000000.00	347200000.00	600000000.00
41						
42						
43	PREVIOUS YEAR TOTAL	600000000.00	100000000.00	100000000.00	700000000.00	1000000000.00

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) :

0.00

Note forming part of Balance Sheet:
Note-4 Non Current Assets - Intangible Assets
Business Area : 1019

(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2020	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2021	Opening Depreciation As At 01.04.2020	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2021	Net Block As At 31.03.2021	Net Block As At 31.03.2020
INTANGIBLE ASSETS										
1. Right to Use Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. - Others	43181379.24	0.00	0.00	43181379.24	14747613.52	2648738.71	0.00	17396352.23	26784641.01	2000085.00
3. - Software	57000713.74	0.00	0.00	57000713.74	17250391.00	3850076.32	0.00	21100467.32	45890247.42	30000000.00
Grand Total (Intangible)	100182092.98	0.00	0.00	100182092.98	32000004.52	4498817.03	0.00	38496869.55	76671314.03	2649185.00
Grand Total (Prev Year (Intangible))	100182092.98	0.00	0.00	100182092.98	32000004.52	4498817.03	0.00	38496869.55	76671314.03	2649185.00

Note forming part of Balance Sheet:
 Note-4 Non Current Assets - Intangible Assets
 Business Area : 1019

(Amount in Rupees)

Particulars	Details of Adjustments of Gross Block and Depreciation/Amortization		
	Gross Block	Depreciation/Amortization	
	In Tangible As At: 31.03.2021	In Tangible As At: 31.03.2021	In Tangible As At: 31.03.2020
Disposal of assets	0.00	0.00	0.00
Retirement of assets	0.00	0.00	0.00
Cost adjustments	(10039.98)	0.00	0.00
Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Depreciation on construction equipment capitalised as EDC	0.00	0.00	0.00
Prior Period Depreciation due to Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Special Depreciation (As per New Policy)	0.00	0.00	0.00
Transfer in/out because of Inter Unit transfers	0.00	0.00	0.00
Gains	0.00	0.00	0.00
TOTAL	(10039.98)	0.00	0.00

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

Note forming part of Balance Sheet
 Note 5: Intangible Assets under Development
 Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl. No	Asset Class	As At 01.04.2020	Addition	Deduction/ Adjustment	Carried Forward	As At 31.03.2021
1	INTANGIBLE ASSETS UNDER DEVELOPMENT	2	3	4	5	6
2	Software					
3	Right to use Others					
4	Education and Evaluation Expenses - Coal Mill					
5	Expenses on R&D in progress					
6	Losses Provision for exploratory well in progress					
7	Total					
8	PREVIOUS YEAR TOTAL:-					

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) :

0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 5 TO THE FS-NCA INVESTMENTS IN SUBSIDIARIES & JOINT VENTURES

(Amount in ₹)

AS at	No. of shares	Face value	31.03.2021	31.03.2020
001	NON CURRENT INVESTMENTS- Investments in subsidiaries and joint ventures		0.00	0.00
012	Equity Instruments - Unquoted (fully paid up unless otherwise stated, at cost)		0.00	0.00
013	Subsidiary Companies		0.00	0.00
014	Petrals Vidyut Utpadan Nigam Ltd.		0.00	0.00
015	NTPC Electric Supply Company Ltd.		0.00	0.00
016	NTPC Vidyut Vyapar Nigam Ltd.		0.00	0.00
017	Nabinagar Power Generating Company Ltd.		0.00	0.00
018	Kanki Bijlee Utpadan Nigam Ltd.		0.00	0.00
019	Bharatiya Rail Bijlee Company Ltd.		0.00	0.00
020	NTPC Mining Ltd (NML)		0.00	0.00
021	THDC India Ltd.		0.00	0.00
022	NEERCOD LTD.		0.00	0.00
023	NTPC EDMC Waste Solutions Pvt. Ltd.		0.00	0.00
024	NTPC Renewables Energy Ltd.		0.00	0.00
025	Ratnagiri Gas & Power Pvt. Limited (RGPP)		0.00	0.00
026			0.00	0.00
027			0.00	0.00
028			0.00	0.00
029			0.00	0.00
030	Sub Total		0.00	0.00
055	Joint Ventures Companies		0.00	0.00
056	Utility PowerTech Ltd.		0.00	0.00
057	NTPC OE Power Services Pvt.Ltd.		0.00	0.00
058	NTPC-SAIL Power Company Ltd.		0.00	0.00
059	NTPC-Tamil Nadu Energy Company Ltd.		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 5 TO THE FS-NCA INVESTMENTS IN SUBSIDIARIES & JOINT VENTURES

(Amount in ₹)

AS at	No. of shares	Face value	31.03.2021	31.03.2020
060	Rathnagiri Gas & Power Pvt. Limited (RGPPPL)		0.00	0.00
061	Aravali Power Company Private Ltd		0.00	0.00
062			0.00	0.00
063	NTPC BHEL Power Projects Private Ltd		0.00	0.00
064	Mejsa Ujji Nigam Private Limited		0.00	0.00
065	BF-NTPC Energy Systems Ltd.		0.00	0.00
066			0.00	0.00
067	Nabreagar Power Generating Company Ltd		0.00	0.00
068	Transformer and Electrical Kerala Ltd		0.00	0.00
069	National High Power Test Laboratory Private Ltd		0.00	0.00
070			0.00	0.00
071	Oil, NTPC Ujji Private Ltd.		0.00	0.00
072	Anushakti Vidhyut Nigam Ltd.		0.00	0.00
073	Energy Efficiency Services Ltd		0.00	0.00
074			0.00	0.00
075	Tritocomales Power Company Ltd.		0.00	0.00
076	Bangladesh-India Friendship Power Company (Pvt.) Ltd.		0.00	0.00
077	Hindustan Urvasak & Rasayan Limited		0.00	0.00
078	Konkan LNG Ltd		0.00	0.00
079			0.00	0.00
081	Sub Total		0.00	0.00
109	Aggregate amount of impairment to the value of investments		0.00	0.00
110	Total (net of impairment) of JV		0.00	0.00
111	Gross Total of investments		0.00	0.00
134	Total		0.00	0.00
135	Details of investments		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 5 TO THE FS-NCA: INVESTMENTS IN SUBSIDIARIES & JOINT VENTURES

(Amount in ₹)

	As at	No. of shares	Face value	31.03.2021	31.03.2020
136	Aggregate amount of Unquoted Investments			0.00	0.00
141				0.00	0.00
142				0.00	0.00
143				0.00	0.00
144				0.00	0.00
145				0.00	0.00
153	Valuation of Investments as per Note 1			0.00	0.00
154				0.00	0.00
202				0.00	0.00
233				0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 7 TO THE FS-NCA INVESTMENTS

(Amount in ₹)

	As at	No. of shares	Face value	31.03.2021	31.03.2020
001	Non-current financial assets (investments)			0.00	0.00
004	Long Term - Trade			0.00	0.00
007	Equity Instruments (fully paid up-unless otherwise stated)			0.00	0.00
008	Quoted			0.00	0.00
009	Joint Venture Companies			0.00	0.00
010	PTC India Ltd.			0.00	0.00
070	International Coal Ventures Private Ltd.			0.00	0.00
075	BF-NTPC Energy Systems Ltd.			0.00	0.00
098				0.00	0.00
110	Cooperative Societies			0.00	0.00
111	Sub Total			0.00	0.00
112	Aggregate amount of impairment in the value of investments			0.00	0.00
115	Total			0.00	0.00
120				0.00	0.00
146	NTPC Employees Consumers and Thrift Co-operative Society Ltd. Korba			0.00	0.00
147	NTPC Employees Consumers and Thrift Cooperative Society Ltd. RSTPP			0.00	0.00
148	NTPC Employees Consumers Cooperative Society Ltd. Farakka			0.00	0.00
149	NTPC Employees Consumers Cooperative Society Ltd. Vindhyachal			0.00	0.00
150	NTPC Employees Consumers Cooperative Society Ltd. Aota			0.00	0.00
151	NTPC Employees Consumers Cooperative Society Ltd. Kawas			0.00	0.00
152	NTPC Employees Consumers Cooperative Society Ltd. Kamtha			0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 8 TO THE FS-NCA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Non-current financial-assets - Trade receivables	0.00	0.00
002 Unsecured, considered good	0.00	0.00
003 Credit impaired	0.00	0.00
004	0.00	0.00
005	0.00	0.00
005 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Loans (Non Current)	0.00	0.00
004 Related Parties	0.00	0.00
005 Secured	0.00	0.00
006 Un-Secured	0.00	0.00
007 With significant increase in Credit Risk	0.00	0.00
008 Credit impaired	0.00	0.00
009	0.00	0.00
010 Employees(including accrued interest)	0.00	0.00
011 Secured	205,683,908.15	205,979,605.28
012 Unsecured	117,719,348.86	76,548,658.03
013 With significant increase in Credit Risk	0.00	0.00
014 Credit impaired	0.00	0.00
015 Less Employee Loans Discounting	0.00	0.00
016 Secured	79,371,944.15	65,873,336.90
017 Unsecured	17,729,501.94	13,924,303.57
018 Loan to State Government in settlement of dues from customers (Unsecured)	0.00	0.00
019 Others	0.00	0.00
020 Secured	0.00	0.00
021 Unsecured	0.00	0.00
022 With significant increase in Credit Risk	0.00	0.00
023 Credit impaired	0.00	0.00
024 Less Allowance for credit impaired loans	0.00	0.00
025 Sub Total	286,501,810.92	202,919,422.05
026	0.00	0.00
027 Total	286,501,810.92	202,919,422.05
028	0.00	0.00
029	0.00	0.00
030 Due from Directors and Officers of the Company	0.00	0.00
031 Directors	0.00	0.00
032 Officers	0.00	0.00
033	0.00	0.00
034 Loans to related parties include:	0.00	0.00
035 i)Key management personnel	0.00	0.00
036 ii)Subsidiary companies	0.00	0.00
037 iii)Joint Venture companies	0.00	0.00
038 iv)Others	0.00	0.00
039	0.00	0.00
054 Other loans represent loans given to	0.00	0.00
055 a) APILC	0.00	0.00
060	0.00	0.00
061 RPD	0.00	0.00
062 i)Key management personnel	0.00	0.00
063 ii)Subsidiary companies	0.00	0.00
064 iii)Joint Venture companies	0.00	0.00
065 iv)Others	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

As at	31.03.2021	31.03.2020
066 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 10 TO THE FS-NCA-OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Other Financial Assets (non current)	0.00	0.00
002	0.00	0.00
003 Share application money pending allotment in (Subsidiary Companies) :	0.00	0.00
004 NTPC Electric Supply Company Ltd.	0.00	0.00
005 NTPC Vidyut Vyaapar Nigam Ltd.	0.00	0.00
006 Nabinagar Power Generating Company Ltd.	0.00	0.00
007 Kanti Bijlee Utpadan Nigam Ltd.	0.00	0.00
008 Bhartiya Rail Bijlee Company Ltd.	0.00	0.00
009 Patratu Vidyut Utpadan Nigam Ltd.	0.00	0.00
010 NTPC Mining Limited	0.00	0.00
011 THDC Ltd.	0.00	0.00
012 NEEPCO Ltd.	0.00	0.00
013	0.00	0.00
014 Total	0.00	0.00
015 Share application money pending allotment (Joint Venture)	0.00	0.00
016 Jilibly Powertech Ltd.	0.00	0.00
017 NTPC GE Power Services Pvt.Ltd.	0.00	0.00
018 NTPC-SAIL Power Company Ltd.	0.00	0.00
019 NTPC-Tamil Nadu Energy Company Ltd.	0.00	0.00
020 Rahnagin Gas & Power Private Ltd.	0.00	0.00
021 Aravali Power Company Private Ltd.	0.00	0.00
022	0.00	0.00
023 NTPC BHEL Power Projects Private Ltd.	0.00	0.00
024 Meja Uja Nigam Private Limited	0.00	0.00
025 BF-NTPC Energy Systems Ltd.	0.00	0.00
026 Anushakti Vidhyut Nigam Ltd.	0.00	0.00
027 Nabinagar Power Generating Company Ltd.	0.00	0.00
028 Energy Efficiency Services Ltd.	0.00	0.00
029 National High Power Test Laboratory Private Ltd.	0.00	0.00
030	0.00	0.00
031 CIL NTPC Uja Private Ltd.	0.00	0.00
032 Trincomalee Power Company Ltd.	0.00	0.00
033 Hindustan Unvask & Rasayan Limited	0.00	0.00
034 Bangladesh-India Friendship Power Company Private Ltd.	0.00	0.00
035 Sub Total	0.00	0.00
036	0.00	0.00
037 Claims Recoverable	0.00	0.00
038 Finance Lease Recoverable	0.00	0.00
039 Mine Closure Deposit	0.00	0.00
041 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 11 TO THE FS-NCA OTHER NON-CURRENT ASSETS

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Other Non-current Assets	0.00	0.00
002	0.00	0.00
003 CAPITAL ADVANCES	0.00	0.00
004 Secured	0.00	0.00
005 Unsecured	0.00	0.00
006 Covered by Bank Guarantee	247,307,575.00	457,476,116.18
007 Others	69,315,677.16	114,447,315.40
008 Considered doubtful	0.00	0.00
009 Less - Allowance for bad & doubtful advances	0.00	0.00
010 Sub-Total	316,623,252.16	571,923,431.66
011	0.00	0.00
012 Advances other than capital advances	0.00	0.00
013 Security deposits	115,760,108.00	115,760,108.00
019 Advances to Related parties	0.00	0.00
022 Advances to Contractors & Suppliers	0.00	0.00
023 Secured	0.00	0.00
024 Unsecured	0.00	0.00
025 Considered Doubtful	0.00	0.00
026 Less - Allowance for bad & doubtful advances	0.00	0.00
027 Sub Total	115,760,108.00	115,760,108.00
028 Receivable from MCP Escrow A/c	0.00	0.00
039 Advance tax & tax deducted at source	1,101,639.40	361,755.00
040 Less - Provision for current tax	0.00	0.00
041	0.00	0.00
042 Sub Total	1,101,639.40	361,755.00
043 Deferred Payroll Expenses (Secured)	62,492,952.15	53,607,674.13
044 Deferred Payroll Expenses (Unsecured)	13,469,630.66	10,912,678.17
045 Sub Total	75,962,582.81	64,520,352.30
046 Deferred Foreign Currency Fluctuation Asset	211,864,890.08	232,824,800.00
048 Total	721,362,612.37	985,390,046.96
049	0.00	0.00
050	0.00	0.00
051 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
053	0.00	0.00
054 NTPC GE Power Services Pvt Ltd	0.00	0.00
055	0.00	0.00
056 Ratnagiri Gas & Power Private Ltd.	0.00	0.00
057 Arwal Power Company Private Ltd.	0.00	0.00
058 NTPC-SCCL Global Ventures Private Ltd.	0.00	0.00
059 NTPC BHEL Power Projects Private Ltd.	0.00	0.00
070 Meja Urja Nigam Private Limited	0.00	0.00
071 Nabinegar Power Generating Company Ltd.	0.00	0.00
072 National High Power Test Laboratory Private Ltd.	0.00	0.00
074 CIL NTPC Urja Private Ltd.	0.00	0.00
076	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 11 TO THE FS-NCA OTHER NON-CURRENT ASSETS

(Amount in ₹)

As at	31.03.2021	31.03.2020
077 Related Party (Adv)	0.00	0.00
078 Key Management personnel	0.00	0.00
079 Subsidiary companies	0.00	0.00
080 Joint Venture companies	0.00	0.00
081 Contractors	0.00	0.00
082 Others	0.00	0.00
084	0.00	0.00
085 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 12 TO THE FS-CA INVENTORIES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 INVENTORIES	0.00	0.00
002	0.00	0.00
003 Coal	559,705,511.48	468,988,666.48
004 Fuel oil	238,626,139.57	285,878,949.35
005 Naphta	0.00	0.00
006 Stores and spares	2,511,983,388.79	2,494,946,335.43
007 Chemicals & consumables	84,174,908.90	90,431,084.34
008 Loose tools	9,228,480.78	7,658,464.87
009 Steel Scrap	703,138.67	467,801.50
010 Others*	451,975,213.44	506,748,802.87
011 Sub Total	4,186,007,959.56	3,863,089,504.84
012 Less: Provision for shortages	23,659,921.00	3,593,887.00
013 Less: Provision for obsolete/ unservicable/dimuntion in value of surplus inventory	5,694,120.14	4,957,807.87
014	0.00	0.00
015 Total	4,156,653,918.41	3,844,647,809.77
016 Inventories include material in transit	0.00	0.00
017 Coal	0.00	0.00
018 Fuel oil	0.00	0.00
019 Naphta	0.00	0.00
020 Stores and spares	11,046,982.51	28,614,828.83
021 Chemicals & consumables	130,098.06	56,241.52
022 Loose tools	0.00	0.00
023 Others	0.00	160,508.67
024	0.00	0.00
025 Inventory items other than steel scrap have been valued considering Note 1.	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 13 TO THE FS-CA INVESTMENTS**

(Amount in ₹)

	As at	No. of shares	Face value	31.03.2021	31.03.2020
001	CURRENT INVESTMENTS			0.00	0.00
002	(Valuation as per Note-1)			0.00	0.00
003				0.00	0.00
033	Investment in Mutual Funds (Details as under)			0.00	0.00
034	SBI-Magnum Insta Cash Fund-DDR			0.00	0.00
035	SBI Premier Liquid Fund Super-IP-DDR			0.00	0.00
036	SBI-SHF Ultra Short Term Fund-IP-DDR			0.00	0.00
037	UTI Money Market IP-Direct-Growth			0.00	0.00
038	ICBI-Liquid plan-Direct-Growth			0.00	0.00
039	Canara Robeco Liquid Fund Super-IP-DDR			0.00	0.00
040	Canara Robeco Treasury Advantage Fund Super-IP-DDR			0.00	0.00
041	ICBI Liquid Fund-DDR			0.00	0.00
042	SBI Premier Liquid fund-Direct DDR (Ash Fund)			0.00	0.00
043	UTI Liquid CashPlan - IP - DDR (Ash Funds)			0.00	0.00
044	ICBI Liquid Fund - DDR - (Ash Funds)			0.00	0.00
045	Baroda Liquid Fund - Direct - Growth			0.00	0.00
046	Sub Total			0.00	0.00
047				0.00	0.00
052	Unquoted Investments			0.00	0.00
054				0.00	0.00
066	TOTAL			0.00	0.00
067				0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 14 TO THE FS-CA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 TRADE RECEIVABLES (current)*	0.00	0.00
002	0.00	0.00
003 Secured Considered Good	0.00	0.00
004 Unsecured , considered good	3,574,264.52	3,711,591.00
005 Credit impaired	0.00	0.00
005 Sub-Total	<u>3,574,264.52</u>	<u>3,711,591.00</u>
007 Total	<u>3,574,264.52</u>	<u>3,711,591.00</u>
008 Less: Allowance for credit impaired receivables	0.00	0.00
009 Total	<u>3,574,264.52</u>	<u>3,711,591.00</u>
010 Less: Discom Clearing	0.00	0.00
012 Grand Total	<u>3,574,264.52</u>	<u>3,711,591.00</u>
013 * After adjustment for Unbilled Revenue	0.00	0.00
014 Long-term trade receivables	0.00	0.00
015 TCS Clearing	0.00	0.00
016 Discom Clearing	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 15 TO THE FS-CA-CASH AND CASH EQUIVALENTS

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 CASH & BANK BALANCES	0.00	0.00
002 Cash & Cash Equivalents	0.00	0.00
003 Balances with Banks	795,741.44	2,226,832.05
004 Cheques & Drafts on hand	37,461.00	0.00
005 Cash on hand	0.00	0.00
006 Others (stamps in hand)	25,031.00	40,669.00
007 Bank deposits with original maturity upto three months	0.00	0.00
008 Balances with RBI	0.00	0.00
009	0.00	0.00
010 Total	861,233.44	2,266,091.05

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 16 TO THE FS-CA BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS (Amount in ₹)

As at	31.03.2021	31.03.2020
001 Other Bank Balances	0.00	0.00
002 Deposits with original maturity of more than three months but not more than twelve months	0.00	0.00
003 Earmarked balances with banks*	0.00	0.00
004 SubTotal	0.00	0.00
005 Interest accrued on deposits	0.00	0.00
006	0.00	0.00
007 Total	0.00	0.00
008	0.00	0.00
009 Earmarked balances with banks consist of :	0.00	0.00
010 Unpaid dividend account balance	0.00	0.00
011 Towards public deposit repayment reserve	0.00	0.00
012 Towards redemption of bonds due for repayment within one year	0.00	0.00
013 Security with Government/other authorities	0.00	0.00
014 Unpaid refund/interest account balance - Tax free bonds/ Bonus Debentures	0.00	0.00
015 Earmarked for RGGVY/DDUGJY/SAUBHAGYA Fund	0.00	0.00
016 Earmarked for Flyash Utilisation Reserve Fund	0.00	0.00
017 Deposits with original maturity upto three months as per court orders	0.00	0.00
018 Payment Security Scheme of MNRE- NSM (NTPC)	0.00	0.00
019 Payment Security Scheme of MNRE- NSM (NVVN)	0.00	0.00
020 Enforcement Directorate of Solar Plant(NVVN)	0.00	0.00
021 Bank guarantee Fund of MNRE (NVVN)	0.00	0.00
022 Others	0.00	0.00
023	0.00	0.00
024	0.00	0.00
025	0.00	0.00
026 Sub-total	0.00	0.00
029 Total	0.00	0.00
031	0.00	0.00
032 Bank deposits with original maturity of less than three months- other than earmarked	0.00	0.00
033 Bank deposits with original maturity of more than three months but not more than twelve months- other than earmarked	0.00	0.00
034 Earmarked bank balances (current account)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 17 TO THE FS-CA-LOANS

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Current financial assets - Loans	0.00	0.00
002 Loans (current)-including interest accrued	0.00	0.00
004 Related Parties	0.00	0.00
005 Secured	0.00	0.00
006 Un-Secured	0.00	0.00
007 With significant increase in Credit Risk	0.00	0.00
008 Credit impaired	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
011 Secured	38,069,468.32	31,196,573.29
012 Unsecured	80,748,566.92	64,595,349.00
013 With significant increase in Credit Risk	0.00	0.00
014 Credit impaired	0.00	0.00
015 Less - Employee Loans Discounting	0.00	0.00
016 Loan to State Government in settlement of dues from customers (Unsecured)	0.00	0.00
017	0.00	0.00
018 Others	0.00	0.00
019 Secured	0.00	0.00
020 Unsecured	0.00	0.00
021 With significant increase in Credit Risk	0.00	0.00
022 Credit impaired	0.00	0.00
023	0.00	0.00
024 Less Allowance for credit impaired loans	0.00	0.00
025 Total (Loans)	118,816,235.24	95,791,922.29
026	0.00	0.00
027 Due from Directors and Officers of the Company	0.00	0.00
028 Directors	0.00	0.00
029 Officers	0.00	0.00
030	0.00	0.00
031 Loans to related parties include:	0.00	0.00
032 i)Key management personal	0.00	0.00
033 ii)Subsidiary companies	0.00	0.00
034 KBUHL	0.00	0.00
035 RGPPL	0.00	0.00
036 NVVN	0.00	0.00
037 iii)Joint Venture companies	0.00	0.00
038 iv)Others	0.00	0.00
039	0.00	0.00
059 RPD	0.00	0.00
060 i)Key management personal	0.00	0.00
061 ii)Subsidiary companies	0.00	0.00
062 iii)Joint Venture companies	0.00	0.00
063 iv)Others	0.00	0.00
064	0.00	0.00
065 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 18 TO THE FS-CA OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Other Financial Assets (current)	0.00	0.00
002	0.00	0.00
003 ADVANCES	0.00	0.00
004	0.00	0.00
005 Related Parties	0.00	0.00
006 Secured	0.00	0.00
007 Un-Secured	-821,875.25	-821,392.27
008 Considered doubtful	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
012 Unsecured	5,242,789.00	2,273,440.00
013 Considered Doubtful	0.00	0.00
014	0.00	0.00
020 Others	0.00	0.00
021 Secured	0.00	0.00
022 Unsecured	0.00	0.00
023 Considered Doubtful	0.00	0.00
024	0.00	0.00
025 Less Allowance for bad & doubtful advances	0.00	0.00
026	0.00	0.00
033 Total (Advances)	4,420,913.75	1,452,047.73
044	0.00	0.00
045 Claims Recoverable	0.00	0.00
046 Secured	0.00	0.00
047 Unsecured, considered good	1,885,533.79	580,334.79
048 Considered Doubtful	0.00	0.00
049 Less - Allowance for doubtful claims	0.00	0.00
050 Others-Claims Recoverable	0.00	0.00
051	0.00	0.00
052 Unbilled Revenue	0.00	0.00
053 Hedging cost recoverable from beneficiaries	0.00	0.00
054 Derivative MTM Asset	0.00	0.00
055 Finance Lease Receivable	0.00	0.00
056 Mine Closure Deposit	0.00	0.00
057 Other Accrued Income	0.00	0.00
058 Secured Considered Good	0.00	0.00
059 Unsecured, considered good	2,918,558.38	718,615.16
060 Credit impaired	0.00	0.00
061 Sub-Total	2,918,558.38	718,615.16
062 Less Allowance for credit impaired receivables	0.00	0.00
063 Total	0.00	0.00
064	0.00	0.00
065 Others*	12,877.00	324,346.00
066 Total	9,337,882.92	3,076,343.68
067 * Other include amount recoverable from contractors and other parties towards hire charges, rent/electricity etc.	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 18 TO THE FS-CA OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2021	31.03.2020
068 Advances to related parties include:	0.00	0.00
069 i)Key management personnel	0.00	0.00
070 ii)Subsidiary companies	0.00	0.00
071 iii)Joint Venture companies	0.00	0.00
072 iv)Contractors	0.00	0.00
073 v)Others	0.00	0.00
074	0.00	0.00
075 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
076	0.00	0.00
077	0.00	0.00
078 NTPC GE Power Services Pvt.Ltd.	0.00	0.00
079 Ratnagiri Gas & Power Private Ltd.	0.00	0.00
080 Aravali Power Company Private Ltd.	0.00	0.00
081 NTPC-SCCL Global Ventures Private Ltd.	0.00	0.00
082 NTPC BREL Power Projects Private Ltd.	0.00	0.00
083 Meja Uja Nigam Private Limited	0.00	0.00
084 Nabinagar Power Generating Company Ltd.	0.00	0.00
085 National High Power Test Laboratory Private Ltd.	0.00	0.00
086 International Coal Ventures Private Ltd.	0.00	0.00
087 CIL NTPC Uja Private Ltd.	0.00	0.00
088 Bangladesh-India Friendship Power Co. Pvt.Ltd.	0.00	0.00
089 TCS Clearing	0.00	0.00
091 Related Party (Adv)- Employee	0.00	0.00
092 Related Party (Adv)- Subsidiaries	0.00	0.00
093 Related Party (Adv)- Joint Ventures	0.00	0.00
094 Related Party (Adv)- Contractors	0.00	0.00
095 Related Party (Adv)- Others	-821,875.25	-821,392.27
096	0.00	0.00
097	0.00	0.00
098	0.00	0.00
099	0.00	0.00
100 Total	-821,875.25	-821,392.27

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 10 TO THE FS-CA OTHER CURRENT ASSETS

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 OTHER CURRENT ASSETS	0.00	0.00
002 Security Deposits (Unsecured)	0.00	0.00
003 Deposit with Customs, port trust & others*	0.00	0.00
004 ADVANCES	0.00	0.00
005	0.00	0.00
006 Related Parties	0.00	0.00
007 Secured	0.00	0.00
008 Un-Secured	1,672,362,106.96	982,783,996.60
009 Considered doubtful	0.00	0.00
010	0.00	0.00
011 Employees(including imprest)	0.00	0.00
012 Secured	0.00	0.00
013 Unsecured	-90,755.00	-371,972.00
014 Considered Doubtful	0.00	0.00
015	0.00	0.00
016 Contractors & Suppliers	0.00	0.00
017 Secured	0.00	0.00
018 Unsecured	172,069,056.74	209,346,793.11
019 Considered Doubtful	0.00	0.00
020	0.00	0.00
021 Others**	0.00	0.00
022 Secured	0.00	0.00
023 Unsecured	3,165,336.00	15,499,539.00
024 Considered Doubtful	0.00	0.00
025 Less: Allowance for bad & doubtful advances	0.00	0.00
026 Receivable from MCP Escrow A/c	0.00	0.00
027 Deferred Payroll Expenses (Secured)	5,056,945.06	4,031,669.52
028 Deferred Payroll Expenses (Unsecured)	5,069,493.03	4,637,992.06
029 Sub-total	10,926,438.89	9,268,762.38
030 Interest accrued on :	0.00	0.00
031 Advances to contractors	0.00	0.00
032	0.00	0.00
033 Claims Recoverable	0.00	0.00
034 Secured	0.00	0.00
035 Unsecured, considered good	341,797,950.51	318,757,729.70
036 Considered Doubtful	0.00	0.00
037 Less - Allowance for doubtful claims	0.00	0.00
038	0.00	0.00
039 Deferred premium on forward exchange contract/ Option Assets	0.00	0.00
041 Assets Held for Disposal	1,219,715.46	0.00
042 Others	1,290,724.98	511,632.93
043	0.00	0.00
044 Total (Other Current Assets)	2,202,650,574.54	1,536,396,880.02
045 **Include Prepaid Expenses	3,165,336.00	15,499,539.00
046 *Includes sales tax/Entry tax/VAT deposited under protest with Sales Tax Authorities	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 10 TO THE FS-CA OTHER CURRENT ASSETS

(Amount in ₹)

AS at	31.03.2021	31.03.2020
047 *Includes deposited with courts	0.00	0.00
048 *Includes deposited with LIC for annuity payments	0.00	0.00
049 * Includes deposits with WRD / against BG in r/o finance lease	0.00	0.00
050 Other include amount recoverable from contractors and other parties towards hire charges, rent/electricity etc.	0.00	0.00
052 Advances to related parties include:	0.00	0.00
053 i)Key management personal	0.00	0.00
054 ii)Subsidiary companies	0.00	0.00
055 iii)Joint Venture companies	0.00	0.00
056 Contractors	0.00	0.00
057 Others	0.00	0.00
058	0.00	0.00
059 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
060	0.00	0.00
061	0.00	0.00
062 Related Party (Adv)- Employee	0.00	0.00
063 Related Party (Adv)- Subsidiaries	0.00	0.00
064 Related Party (Adv)- Joint Venture	0.00	0.00
065 Related Party (Adv)- Contractors	1,672,302,106.96	982,783,995.00
066 Related Party (Adv)- Others	0.00	0.00
067 Total	1,672,302,106.96	982,783,995.00
068	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 20 TO THE FS-REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 On account of Exchange Differences	27,010,494.28	-38,380,731.55
002 On account of employee benefit exp	307,314,412.00	307,314,412.00
003 Regulatory deferred account - deferred	0.00	0.00
004 Deferred asset for ash transportation	480,163,531.83	86,138,274.64
005 Deferred asset for Arbitration Award	0.00	0.00
005 Total	801,088,438.12	355,681,856.09

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 21 TO THE FS-EQUITY-EQUITY SHARE CAPITAL

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 SHARE CAPITAL	0.00	0.00
002 Equity Share Capital	0.00	0.00
003 Authorised	0.00	0.00
004 10,000,000,000 equity shares of Rs. 10/- each (Previous year 10,000,000,000 eq shares of Rs. 10/- each)	0.00	0.00
005 Issued, Subscribed and fully Paid up	0.00	0.00
006 9,89,88,86,134 equity shares of Rs. 10/- (Pr. Year 9,894,557,280 equity shares of Rs. 10/- each)	0.00	0.00
007	0.00	0.00
008 Total	0.00	0.00
009 During FY 2018-19, the company has issued 1,649,092,880 equity shares of Rs. 10/- each as fully paid bonus shares	0.00	0.00
010 The holders of the equity shares are entitled to receive dividends as decided from time to time, and are entitled to one vote per share at meetings of the company.	0.00	0.00
011 Details of shareholders holding more than 5% shares in the company	0.00	0.00
012 - President of India	0.00	0.00
013 No. of Shares	0.00	0.00
014 % of holding	0.00	0.00
015 - Life Insurance Corporation of India/CICI Prudential Mutual Fund	0.00	0.00
016 No. of Shares	0.00	0.00
017 % of holding	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 22 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 RESERVE AND SURPLUS	0.00	0.00
002	0.00	0.00
003 Capital Reserve	0.00	0.00
004 As per last financial statements	0.00	0.00
005 Add: Grants received during the year	0.00	0.00
007 Add: Transfer from Surplus	0.00	0.00
008 Less: Write back during the year/period	0.00	0.00
009 Less: Adjustments during the year/period	0.00	0.00
010 Sub-Total	0.00	0.00
011 Securities Premium Account	0.00	0.00
012 As per last financial statements	0.00	0.00
013 Add: Additions during the year/period	0.00	0.00
014 Less: Adjustments during the year/period	0.00	0.00
015 Sub-Total	0.00	0.00
016 Bonds Redemption Reserve	0.00	0.00
017 As per last financial statements	0.00	0.00
018 Add: Transfer from Surplus	0.00	0.00
019 Less: Transfer to surplus on redemption	0.00	0.00
020 Less: Adjustments during the year/ period	0.00	0.00
021 Sub-Total	0.00	0.00
022 Capital Redemption Reserve	0.00	0.00
023 As per last financial statements	0.00	0.00
024 Add: Transfer from Surplus	0.00	0.00
025 Less: Transfer to surplus on redemption	0.00	0.00
026 Less: Adjustments during the year/ period	0.00	0.00
027 Sub-Total	0.00	0.00
028 Share Application money Allotment	0.00	0.00
029 As per last financial statements	0.00	0.00
030 Add: Addition during the year	0.00	0.00
031 Less: Utilised for allotment during the year	0.00	0.00
032 Less: Adjustments during the year/ period	0.00	0.00
033 Sub-Total	0.00	0.00
034 Fly-ash utilisation reserve Fund	0.00	0.00
035 As per last financial statements	0.00	0.00
036 Transferred to CC	0.00	0.00
037 Add: Transfer from revenue from operations	3,250,222.26	25,217,511.00
038 Add: Transfer from other income	0.00	0.00
039 Less: Utilised during the year	0.00	0.00
040 Tangible assets	0.00	0.00
041 Employee benefit expenses	0.00	0.00
042 Generation, admin. and other expenses	-3,250,222.26	-25,217,511.00
043 Tax Expenses	0.00	0.00
044 Sub-Total	0.00	0.00
045 Special allowance Reserve Fund	0.00	0.00
046 As per last financial statements	0.00	0.00
047 Add: Addition during the year	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 22 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2021	31.03.2020
048 Less: Utilised for allotment during the year	0.00	0.00
049 Less: Adjustments during the year/ period	0.00	0.00
050 SUB-TOTAL	0.00	0.00
053 Corporate social responsibility (CSR) reserve	0.00	0.00
054 As per last financial statements	0.00	0.00
055 Add: Transfer from surplus	0.00	0.00
056 Less: Write back during the year	0.00	0.00
057 Sub-Total	0.00	0.00
058 General Reserve	0.00	0.00
059 As per last financial statements	0.00	0.00
060 Add: Transfer from Surplus	0.00	0.00
061 Less: Transfer to Surplus	0.00	0.00
062 Less: Write back during the year /period	0.00	0.00
063 Less: Adjustments during the year /period	0.00	0.00
064 Sub-Total	0.00	0.00
065	0.00	0.00
066 Retained earnings	0.00	0.00
067 As per last financial statements	95,588,899,399.41	65,927,081,154.07
068 Add(Less) -Changes in accounting policy / prior period errors	0.00	0.00
069 Add(Less) -Profit (Loss) after tax for the year from Statement of Profit & Loss	10,004,110,991.08	5,661,015,244.44
070	0.00	0.00
071 Add: Write back from Bond Redemption Reserve	0.00	0.00
072 Add: Write back from Capital Reserve	0.00	0.00
073 Add: Write back from Foreign Project Reserve	0.00	0.00
074 Add: Write back from CSR Reserve	0.00	0.00
075 Add: Write back from General Reserve	0.00	0.00
076 Less: Transfer to Bonds Redemption Reserve	0.00	0.00
077 Less: Transfer to Special Allowance Reserve Fund	0.00	0.00
078 Less: Transfer to Foreign Project Reserve	0.00	0.00
080 Less: Transfer to Capital Reserve	0.00	0.00
081 Less: Transfer to CSR Reserve	0.00	0.00
082 Less: Transfer to General Reserve	0.00	0.00
083 Less: Interim Dividend Paid	0.00	0.00
084 Less: Tax on Interim Dividend Paid	0.00	0.00
085 Less: Final Dividend Paid	0.00	0.00
086 Less: Tax on Final Dividend Paid	0.00	0.00
087 Less: Issue of bonus debenture	0.00	0.00
088 Less: Tax on issue of bonus debenture	0.00	0.00
089 Sub-Total	105,673,010,390.47	95,588,899,399.41
090	0.00	0.00
091 Remeasurement of defined benefit plans	0.00	0.00
092 As per last financial statements	-174,561,858.58	-117,154,668.21
093 Add(Less) - Actuarial Gains/Loss through OCI	-30,230,485.74	-57,407,172.37
094 Sub-Total	-204,792,344.32	-174,561,858.58
095	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 22 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2021	31.03.2020
095 FVTOCI Reserve	0.00	0.00
097 As per last financial statements	0.00	0.00
098 Add(Less) -Net gain/loss of equity instruments through OCI	0.00	0.00
099 Sub-Total	0.00	0.00
100	0.00	0.00
101 Total Other equity	105,458,218,845.15	95,414,337,540.83
102	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 LONG TERM BORROWINGS	0.00	0.00
002 Bonds	0.00	0.00
003 Secured	0.00	0.00
004 7.37 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2035 (Fifty Sixth Issue - Public Issue - Series 3A).	0.00	0.00
005 7.62 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2035 (Fifty Sixth Issue - Public Issue - Series 3 B).	0.00	0.00
006 8.61% Tax free secured non-cumulative non-convertible redeemable bonds of ₹ 10,00,000/- each redeemable at par in full on 4th March 2034 (Fifty First Issue C - Private Placement)	0.00	0.00
007 8.66% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2033 (Fiftieth Issue - Public issue - Series 3A)	0.00	0.00
008 8.91% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2033 (Fiftieth Issue - Public Issue - Series 3B)	0.00	0.00
009 7.37% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 14th December 2031 (Sixty Sixth Issue - Private Placement)	0.00	0.00
010 7.49% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 7th November 2031 (Sixty Fourth Issue - Private Placement)	0.00	0.00
011 7.28 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2030 (Fifty Sixth Issue - Public Issue - Series	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2021	31.03.2020
2A)		
012 7.53 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2030 (Fifty Sixth Issue - Public Issue - Series 2 B).	0.00	0.00
013 7.32% Secured non-cumulative non-convertible redeemable taxable bonds of Rs 10,00,000/- each redeemable at par in full on 17 July 2029 (Sixty Ninth Issue - Private Placement)	0.00	0.00
014 8.63% Tax free secured non-cumulative non-convertible redeemable bonds of ₹ 10,00,000/- each redeemable at par in full on 4th March 2029 (Fifty First Issue B - Private Placement)	0.00	0.00
015 8.30% Secured non-cumulative non-convertible redeemable taxable bonds of Rs 10,00,000/- each redeemable at par in full on 15 January 2029 (Sixty Seventh Issue - Private Placement)	0.00	0.00
016 8.48% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2028 (Fiftieth Issue - Public Issue - Series 2A)	0.00	0.00
017 8.73% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2028 (Fiftieth Issue - Public Issue - Series 2B)	0.00	0.00
018 7.47% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 16th September 2026 (Sixty Third Issue - Private Placement)	0.00	0.00
019 7.58% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2021	31.03.2020
full on 23rd August 2026 (Sixty Second Issue - Private Placement)		
020 8.05% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 5th May 2026 (Sixtieth Issue - Private Placement)	0.00	0.00
021 8.19% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 15th December 2025 (Fifty Seventh Issue - Private Placement)	0.00	0.00
022 7.11 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2025 (Fifty Sixth Issue - Public Issue - Series 1A).	0.00	0.00
023 7.36 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2025 (Fifty Sixth Issue - Public Issue - Series 1 B).	0.00	0.00
024 7.15% Tax free secured non-cumulative non-convertible redeemable bonds - 2015 of Rs. 10,00,000/- each redeemable at par in full on 21st August 2025 (Fifty Fifth Issue - Private Placement)	0.00	0.00
025 9.17% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 22nd September 2024 (53rd Issue - private placement).	0.00	0.00
026 9.34% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 24th March 2024 (Fifty Second Issue - private placement)	0.00	0.00
027 8.19% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 10,00,000/- each redeemable at	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2021	31.03.2020
par in full on 4th March 2024 (Fifty First Issue A - Private Placement)		
028 8.41% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2023 (Fiftieth Issue - Public Issue - Series 1A)	0.00	0.00
029 8.66% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2023 (Fiftieth Issue - Public Issue - Series 1B)	0.00	0.00
030 9.25% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each with five equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 11th year and in annual instalments thereafter upto the end of 15th year respectively commencing from 4th May 2023 and ending on 4th May 2027 (Forty fourth issue - private placement)VII	0.00	0.00
031 8.48% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 1st May 2023 (Seventeenth issue - private placement)I	0.00	0.00
032 8.80% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th April 2023 (Forty ninth issue -private placement	0.00	0.00
033 8.49% Secured non-cumulative non-convertible redeemable taxable fully paid-up bonus debentures of Rs. 12.50 each redeemable at par in three annual instalments of Rs. 2.50, Rs. 5.00 and Rs. 5.00 at the end of 8th year, 9th year and 10th year on 25th March 2023, 25th March 2024 and 25th March 2025 respectively (Fifty Fourth Issue -Bonus Debentures)X - (refer Note 5 d)	0.00	0.00
034 8.73% Secured non-cumulative	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2021	31.03.2020
non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 07th March 2023 (Forty eighth issue - private placement)		
035 9.00% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each with five equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 11th year and in annual installments thereafter upto the end of 15th year respectively commencing from 25th January 2023 and ending on 25th January 2027 (Forty second issue- private placement)III	0.00	0.00
036 8.84% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th October 2022 (Forty seventh issue- private placement)VII	0.00	0.00
037 7.93% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 03 May 2022 (68th Issue - Private Placement)	0.00	0.00
038 6.72% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 24th November 2021 (Sixty Fifth Issue - Private Placement)	0.00	0.00
039 8.10% Secured Non-Cumulative Non-Convertible Redeemable Taxable Bonds of Rs. 30,00,000/- each redeemable at par in three equal separately transferable redeemable principal parts (STRPP) at the end of 5th year, 10th year & 15th year on 27th May 2021, 27th May 2026 and 27th May 2031 respectively (Sixty First Issue- Private Placement)	0.00	0.00
040 8.33% Secured non-cumulative non-convertible redeemable taxable bonds of Rs.10,00,000/- each redeemable at par in full on 24th February 2021	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2021	31.03.2020	
(Fifty Ninth Issue - Private Placement).			
042	8.93% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 19th January 2021 (Thirty seventh issue - private placement)III	0.00	0.00
043	8.18% Secured non-cumulative non-convertible redeemable taxable bonds of Rs.10,00,000/- each redeemable at par in full on 31st December 2020 (Fifty Eight Issue - Private Placement).	0.00	0.00
044	8.73 % Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 31st March 2020 (Thirty third issue- private placement)III	0.00	0.00
045	8.78 % Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 9th March 2020 (Thirty first issue- private placement)III	0.00	0.00
046	11.25% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in five equal annual installments commencing from 6th Nov 2019 and ending on 6th Nov 2023 (Twenty seventh issue - private placement)III	0.00	0.00
047	7.89% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 5th May 2019 (Thirtieth issue - private placement)III	0.00	0.00
048	8.65% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th February 2019 (Twenty ninth issue - private placement)III	0.00	0.00
049	7.50% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2021	31.03.2020
on 12th January 2019 (Nineteenth issue - private placement)II		
050 11% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 21st November 2018 (Twenty eighth issue - private placement)III	0.00	0.00
051 9.3473% Secured non-cumulative non-convertible redeemable taxable bonds of ₹15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 20th July 2018 and ending on 20th July 2032 (Forty sixth issue - private placement)VII	0.00	0.00
052 9.4376% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 16th May 2018 and ending on 16th May 2032 (Forty fifth issue - private placement)VII	0.00	0.00
053 8.00% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 10th April 2018 (Sixteenth issue -private placement)I	0.00	0.00
054 9.2573% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 2nd March 2018 and ending on 2nd March 2032 (Forty third issue - private placement)III	0.00	0.00
055 9.6713% Secured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2021	31.03.2020
of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 23rd December 2017 and ending on 23rd December 2031 (Forty first issue - private placement)III		
056 9.558% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 29th July 2017 and ending on 29th July 2031(Fourtieth issue-private placement)III	0.00	0.00
057 9.3896% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 9th June 2017 and ending on 9th June 2031(Thirty ninth issue-private placement)III	0.00	0.00
058 9.17% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 22nd March 2017 and ending on 22nd March 2031(Thirty eighth issue-private placement)III	0.00	0.00
059 8.8086% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2021	31.03.2020
year end in annual installments thereafter upto the end of 20th year respectively commencing from 15th December 2016 and ending on 15th December 2030 (Thirty sixth issue - private placement)iii		
000 8.785% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 15th September 2016 and ending on 15th September 2030 (Thirty fifth issue - private placement)iii	0.00	0.00
061 8.71% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 10th June 2016 and ending on 10th June 2030 (Thirty fourth issue - private placement)iii	0.00	0.00
062 8.8493% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 25th March 2016 and ending on 25th March 2030 (Thirty second issue - private placement)iii	0.00	0.00
063 9.37% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 70,00,000/- each with fourteen separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 4th June 2012 and ending on 4th December 2018 (Twenty fifth issue -	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2021	31.03.2020
private placement)III		
065 9.06% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 70,00,000/- each with fourteen separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 4th June 2012 and ending on 4th December 2018 (Twenty sixth issue - private placement)III	0.00	0.00
066 8.6077% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 9th September 2011 and ending on 9th March 2021 (Twenty fourth issue - private placement)IV	0.00	0.00
067 8.3796% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 5th August 2011 and ending on 5th February 2021 (Twenty third issue - private placement)IV	0.00	0.00
068 8.1771% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 2nd July 2011 and ending on 2nd January 2021 (Twenty second issue - private placement)IV	0.00	0.00
069 7.7125% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 2nd August 2010 and ending on 2nd February 2020 (Twenty first issue - private placement)IV	0.00	0.00
070 7.552% Secured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2021	31.03.2020
of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 23rd September 2009 and ending on 23rd March 2019 (Twentieth issue - private placement)VI		
071 9.55% Secured non-cumulative non-convertible taxable redeemable bonds of ₹ 10,00,000/- each with ten equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of the 6th year and in annual installments thereafter upto the end of 15th year respectively from 30th April 2002 (Thirteenth issue - Part B - private placement)VIII	0.00	0.00
072 9.55% Secured non-cumulative non-convertible taxable redeemable bonds of ₹ 10,00,000/- each redeemable at par in ten equal annual instalments commencing from the end of 6th year and upto the end of 15th year respectively from 18th April 2002 (Thirteenth issue -Part A - private placement)VIII	0.00	0.00
073	0.00	0.00
074	0.00	0.00
075	0.00	0.00
076	0.00	0.00
077 Sub Total	0.00	0.00
078 Unsecured	0.00	0.00
079 6.55% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 17 April 2023 (Seventieth Issue - Private Placement)	0.00	0.00
080 6.29% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 11 April 2031 (Seventy First Issue - Private Placement)	0.00	0.00
081 5.45% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 15 October 2025 (Seventy Second Issue - Private Placement)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2021	31.03.2020
082 6.43% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 27 January 2031 (Seventy Third Issue - Private Placement)	0.00	0.00
083	0.00	0.00
084	0.00	0.00
085	0.00	0.00
086 Sub-total	0.00	0.00
087 Total	0.00	0.00
088 Foreign Currency Notes-Unsecured	0.00	0.00
089 4.50% Fixed Rate Notes Due for repayment on 19th March 2028	0.00	0.00
090 2.75% Fixed rate notes due for repayment on 1st February 2027	0.00	0.00
091 4.25 % Fixed rate notes due for repayment on 26th February 2026	0.00	0.00
092 4.375% Fixed Rate Note due for repayment on 26th November 2024	0.00	0.00
093 4.75 % Fixed Rate Notes due for repayment on 3rd Oct 2022	0.00	0.00
094 7.25 % Fixed green global INR denominated bonds due on 3 May 2022	0.00	0.00
095 7.375 % Fixed green global INR denominated bonds due on 10 August 2021	0.00	0.00
096 5.525% Fixed Rate Notes due for repayment on 14th July 2021	0.00	0.00
097 3.75 % Fixed rate notes due for repayment on 03 April 2024	0.00	0.00
098	0.00	0.00
099	0.00	0.00
100	0.00	0.00
101	0.00	0.00
102 Sub Total	0.00	0.00
103 Long term maturities of Finance Lease Obligations (Secured) X	0.00	0.00
104 Long term maturities of Finance Lease Obligations (Unsecured) X	0.00	0.00
105 Term Loans	0.00	0.00
106 From Banks	0.00	0.00
107 Secured	0.00	0.00
108 Rupee Loans	0.00	0.00
109 Unsecured	0.00	0.00
110 Foreign Currency Loans	0.00	0.00
111 Rupee Loans	0.00	0.00
112 From Others	0.00	0.00
113 Secured	0.00	0.00
114 Rupee Loans	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2021	31.03.2020
115 Foreign Currency loans (guaranteed by GOI)	0.00	0.00
116 Unsecured	0.00	0.00
117 Foreign Currency loans (guaranteed by GOI)	0.00	0.00
118 Other Foreign currency loans	0.00	0.00
119 Rupee Loans	0.00	0.00
120 Deposits	0.00	0.00
121 Unsecured	0.00	0.00
122 Fixed Deposits	0.00	0.00
123 Others	0.00	0.00
124 Unsecured	0.00	0.00
125 Bonds Application Money Pending Allotment	0.00	0.00
126 Sub-total	0.00	0.00
127 Total	0.00	0.00
128	0.00	0.00
129 Less - Interest accrued but not due on borrowings	0.00	0.00
130 Less - Current maturities of long term borrowings	0.00	0.00
131 Bonds - Secured	0.00	0.00
132 Fixed Rate Notes	0.00	0.00
133 Foreign currency loans from Banks- unsecured	0.00	0.00
134 Rupee loans from banks- Secured	0.00	0.00
135 Rupee loans from banks- unsecured	0.00	0.00
136 Rupee Term loan from Others - Secured	0.00	0.00
137 Foreign currency loans from others- unsecured (Guaranteed by GOI)	0.00	0.00
138 Other foreign currency loans from others- unsecured	0.00	0.00
139 Rupee loans from others- unsecured	0.00	0.00
140 Finance Lease obligations - secured	0.00	0.00
141 Finance Lease obligations - unsecured	0.00	0.00
200 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 24 TO THE FS-NCL-TRADE PAYABLES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 TRADE PAYABLES(NON CURRENT)	0.00	0.00
002 For Goods and Services	0.00	0.00
003 - Micro & Small Enterprises	2,469,145.15	1,949,297.32
004 - Others	1,658,953.52	994,646.00
005	0.00	0.00
005 Total	4,128,098.65	2,943,944.12

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 25 TO THE FS-NCL OTHER FINANCIAL LIABILITIES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 OTHER FINANCIAL LIABILITIES (NON-CURRENT)	0.00	0.00
002 Payable for Capital Expenditure	0.00	0.00
003 - Micro & Small Enterprises	271,981.40	0.00
004 - Others	240,880,556.76	8,325,290.75
005 Others	0.00	0.00
006 Deposits from contractors and others	0.00	0.00
007	0.00	0.00
008	0.00	0.00
009 Total	241,072,518.16	8,325,290.75

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 26 TO THE FS-NCL PROVISIONS

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 LONG TERM PROVISIONS	0.00	0.00
002 Provision for Employee Benefits	0.00	0.00
003 Opening Balance	0.00	0.00
004 Additions/ (adjustments) during the year	0.00	0.00
005 Closing Balance	0.00	0.00
013	0.00	0.00
014 TOTAL	0.00	0.00

NOTE NO. 27 TO THE FS-NCL-DEFERRED TAX LIABILITIES (NET)

As at	Open Balance on 01.04.2020	Addition	Closing Balance on 31.03.2021
001 DEFERRED TAX LIABILITIES (NET)			
002 Difference of book depreciation and tax depreciation	0.00	0.00	0.00
003 Less: Deferred tax assets			
004 Provisions & Other disallowances for tax purposes	0.00	0.00	0.00
005 Unabsorbed Depreciation	0.00	0.00	0.00
006 Disallowances u/s 43B of the Income Tax Act, 1961	0.00	0.00	0.00
007	0.00	0.00	0.00
008	0.00	0.00	0.00
009	0.00	0.00	0.00
010	0.00	0.00	0.00
011 MAT credit entitlement	0.00	0.00	0.00
012	0.00	0.00	0.00
013 Total	0.00	0.00	0.00
014	0.00	0.00	0.00
015 Total	0.00	0.00	0.00
016 Breakup of deferred tax assets	0.00	0.00	0.00
017 Provision	0.00	0.00	0.00
018 Statutory dues	0.00	0.00	0.00
019 Leave encashment	0.00	0.00	0.00
020 Others	0.00	0.00	0.00
021	0.00	0.00	0.00
022	0.00	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 28 TO THE FS-NCL OTHER NON-CURRENT LIABILITIES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Other Non current Liabilities	0.00	0.00
002 Advances from customers and others	0.00	0.00
003 Deposits from contractors and others	0.00	0.00
004	0.00	0.00
005 TOTAL	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 29 TO THE FS-CL BORROWINGS

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Short Term Borrowings	0.00	0.00
002 Loans repayable on demand	0.00	0.00
003 From Banks	0.00	0.00
004 Secured	0.00	0.00
005 Cash Credit	0.00	0.00
006 Unsecured	0.00	0.00
007 Cash Credit	0.00	0.00
008 Other loans-unsecured	0.00	0.00
009 Commercial Papers	0.00	0.00
010 Less: Unamortised discount on Commercial Papers	0.00	0.00
011 Sub-Total	0.00	0.00
012 TOTAL	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 30 TO THE FS-CL-TRADE PAYABLES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 TRADE PAYABLES	0.00	0.00
002 For Goods and Services	0.00	0.00
003 - Micro & Small Enterprises	210,834,125.18	228,882,996.58
004 - Others	3,624,679,465.77	3,345,855,839.12
005	0.00	0.00
006 Total	<u>3,843,513,628.95</u>	<u>3,872,737,735.70</u>
007	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 31 TO THE FS-CL OTHER FINANCIAL LIABILITIES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 OTHER FINANCIAL LIABILITIES (CURRENT)	0.00	0.00
002 Current maturity of long term borrowings	0.00	0.00
003 Bonds-Secured	0.00	0.00
004 Foreign Currency Fixed Rate Notes	0.00	0.00
005 From Banks	0.00	0.00
006 Secured	0.00	0.00
007 Rupee Term Loan	0.00	0.00
008 Unsecured	0.00	0.00
009 Foreign currency loans	0.00	0.00
010 Rupee term loans	0.00	0.00
011 From Others	0.00	0.00
012 Secured	0.00	0.00
013 Rupee Term Loan	0.00	0.00
014 Unsecured	0.00	0.00
015 Foreign currency loans (Guaranteed by Government of India)	0.00	0.00
016 Other foreign currency loans	0.00	0.00
017 Rupee term loans	0.00	0.00
018 Fixed deposits	0.00	0.00
019 Sub Total	0.00	0.00
020 Current maturity of finance lease obligations (secured)	0.00	0.00
021 Current maturity of finance lease obligations (unsecured)	0.00	0.00
022 Interest accrued but not due on borrowings	0.00	0.00
023 Unpaid Dividends*	0.00	0.00
024 Unpaid matured deposits and interest accrued thereon*	0.00	0.00
025 Unpaid matured bonds and interest accrued thereon*	0.00	0.00
026 Unpaid bond refund money-Tax free bonds *	0.00	0.00
027 Book Overdraft	0.00	0.00
028 Payable to Customers	0.00	0.00
029 Liability under forward exchange contract	0.00	0.00
030 Hedging cost payable to beneficiaries	0.00	0.00
031 Derivative MTM Liability	0.00	0.00
032 Payable for Capital Expenditure	0.00	0.00
033 - Micro & Small Enterprises	77,213,504.47	102,166,004.20
034 - Others	4,210,816,941.54	3,797,795,017.86
035 Others Payables	0.00	0.00
036 Deposits from contractors and others	95,195,074.40	93,810,524.00
037 Gratuity Obligations	0.00	0.00
038 Payable to employees	15,366,309.07	21,842,341.16
039 Payable to holding company	0.00	0.00
040 Retention on A/c BG encashment (Solar)	0.00	0.00
041 Payable to Solar Payment Security Account	0.00	0.00
042 Others **	33,584,826.00	39,434,225.50

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 31 TO THE FS-CL OTHER FINANCIAL LIABILITIES

(Amount in ₹)

As at	31.03.2021	31.03.2020
043	0.00	0.00
044 Total	4,432,009,537.48	4,055,118,912.08
045 * Represents the amounts which have not been claimed by the investor/holders of the bonds/fixed deposits. Out of the above, no amount is due for payment to Investor Education and Protection Fund.	0.00	0.00
046 ** Include Payable to Hospital and other payable.	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 32 TO THE FS-CL OTHER CURRENT LIABILITIES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 OTHER CURRENT LIABILITIES	0.00	0.00
002 Advances from customers and others	25,937,057.09	4,097,662.28
003 Deferred discount on forward exchange contract	0.00	0.00
004 Tax deducted at source and other statutory dues	206,135,156.34	301,375,105.27
005 Others	0.00	0.00
006 Total	312,072,213.43	305,472,827.55

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J3 TO THE FS-CL PROVISIONS

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 SHORT TERM PROVISIONS	0.00	0.00
002 Provision for Employee Benefits	0.00	0.00
003 Opening balance	0.00	0.00
004 Additions/ (adjustments) during the year	0.00	0.00
005 Closing Balance	0.00	0.00
028 Provisions for Obligations incidental to Land Acquisition	0.00	0.00
029 Opening balance	0.00	0.00
030 Additions during the year	0.00	0.00
031 Amounts paid during the year	0.00	0.00
032 Amounts reversed during the year	0.00	0.00
033 Closing Balance	0.00	0.00
035 Provision for Tariff Adjustment	0.00	0.00
036 Opening balance	0.00	0.00
037 Additions during the year	0.00	0.00
038 Amounts adjusted during the year	0.00	0.00
039 Amounts reversed during the year	0.00	0.00
040 Closing Balance	0.00	0.00
042 Provision for shortage in Fixed Assets Pending Investigation & Others	0.00	0.00
043 Opening balance	0.00	0.00
044 Additions during the year	0.00	0.00
045 Amounts adjusted during the year	0.00	0.00
046 Amounts reversed during the year	0.00	0.00
047 Closing Balance	0.00	0.00
048 Provision for Arbitration	0.00	0.00
049 Opening balance	76,321,218.50	263,667,207.50
050 Additions during the year	55,898,455.00	9,354,552.00
051 Amounts used during the year	0.00	0.00
052 Amounts reversed during the year	0.00	216,700,631.00
053 Closing Balance	132,177,673.50	76,321,218.50
054 Others	0.00	0.00
055 Opening balance	0.00	0.00
056 Additions during the year	0.00	0.00
057 Amounts used during the year	0.00	0.00
058 Amounts reversed during the year	0.00	0.00
059 Closing Balance	0.00	0.00
102	0.00	0.00
103 Total	132,177,673.50	76,321,218.50

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 34 TO THE FS-CL CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Current liabilities - current tax liabilities (net)	0.00	0.00
002 Opening balance	0.00	0.00
003 Additions during the year	0.00	0.00
004 Amounts adjusted during the year	0.00	0.00
005 Less: Set off against taxes paid	0.00	0.00
005 Closing Balance	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 35 TO THE FS- DEFERRED REVENUE

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Deferred Revenue	0.00	0.00
002 On account of advance against depreciation	0.00	0.00
003 On account of income from foreign currency fluctuation	2,698,758,000.00	3,111,978,000.00
004 Government grants	0.00	0.00
005	0.00	0.00
000 TOTAL	2,698,758,000.00	3,111,978,000.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J6 TO THE FS-REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Regulatory deferral account credit balances	0.00	0.00
002 Exchange Differences	0.00	0.00
003	0.00	0.00
004 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 37 TO THE FS- REVENUE FROM OPERATIONS

(Amount in ₹)

For the Year ended	31.03.2021	31.03.2020
001 REVENUE FROM OPERATIONS	0.00	0.00
002 Sales	0.00	0.00
003 Energy Sales (including Electricity Duty)	60,482,661,870.00	59,430,372,765.00
004 Less: Advance against depreciation deferred (net)	0.00	0.00
005 Add: Revenue recognized out of advance against depreciation	0.00	0.00
006 Add: Exchange fluctuation receivable from customers	0.00	-465,885,000.00
007 Sale of energy through trading	0.00	0.00
008 Commission (NVVN)	0.00	0.00
009 Sub total	60,482,661,870.00	58,964,487,765.00
010 Less: Rebate to customers	1,395,603,181.00	295,405,332.32
011 Energy Sales (Total)	59,087,077,889.00	58,669,082,458.68
012 Consultancy: project management and supervision fees	19,741,852.00	5,026,683.00
013 Lease rentals on assets on Operating lease	0.00	0.00
014 Sale of Captive Coal	0.00	0.00
015 Intra Company Elimination	0.00	0.00
017 Sub-total	0.00	0.00
018 Total - Sales	59,106,819,741.00	58,554,109,138.68
019 Sale of fly ash/ash products	3,258,222.20	25,237,511.00
020 Less: Transferred to fly ash utilization reserve fund	-3,258,322.20	-25,237,511.00
021 Sub-total	0.00	0.00
022 Other Operating Income	0.00	0.00
023 Interest from customers	271,825.11	883,338.00
024 Energy Internally Consumed *	7,453,143.00	8,784,786.00
025 Interest income on Assets under finance lease	0.00	0.00
026 Recognized from deferred revenue - government grant	0.00	0.00
027 Provision written back- Tariff Adjustment	0.00	0.00
028 Income from Trading of ESCerts	0.00	0.00
029 Income from E-Mobility Business	0.00	0.00
030	0.00	0.00
031 Total	59,114,344,710.11	58,563,577,262.68
040 * Valued at variable cost of generation and corresponding amount included in power charges (Note No. 42)	0.00	0.00
041 Excise duty on sale of flyash, cenosphere & ash products	0.00	0.00
042 Energy sales of principal nature (NVVN)	0.00	0.00
043 Energy sales of agency nature (NVVN)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 38 TO THE FS - OTHER INCOME

(Amount in ₹)

For the Year ended	31.03.2021	31.03.2020
001 OTHER INCOME	0.00	0.00
002 Interest from	0.00	0.00
004 Financial assets at amortised cost	0.00	0.00
005 Government Securities (8.5% Tax Free Bonds issued by the State Governments)	0.00	0.00
006 Other Bonds	0.00	0.00
007	0.00	0.00
008 Interest from Government of India Securities-Non-Trade	0.00	0.00
009 Less: Amortisation of premium	0.00	0.00
010 Sub Total	0.00	0.00
011 Interest from others	0.00	0.00
012 Loan to State Government in settlement of dues from customers	0.00	0.00
013 Loan to Subsidiary Companies	0.00	0.00
014 Loan to Employees	24,999,120.72	24,495,144.31
015 Deposit with banks	0.00	0.00
016 Foreign Banks	0.00	0.00
017 Interest from Contractors	342,273.00	726,730.00
018 Interest from Income Tax Refunds	0.00	0.00
019 Less: Refundable to Customers	0.00	0.00
020 Sub Total	0.00	0.00
021 Deposits with banks-flyash utilisation reserve fund	0.00	0.00
022 Less: transferred to flyash utilisation reserve fund	0.00	0.00
023 Sub Total	0.00	0.00
024 Deposits with banks- DDUGJY funds	0.00	0.00
025 Interest from Contractors- DDUGJY funds	0.00	0.00
026 Transfer to DDUGJY-Advance from customers	0.00	0.00
027 Sub-total	0.00	0.00
030 Others	0.00	0.00
031	0.00	0.00
032 Dividend from	0.00	0.00
033 Longterm investments in	0.00	0.00
034 Subsidiaries	0.00	0.00
035 Joint Ventures	0.00	0.00
036 Equity Instruments	0.00	0.00
037 Current investments in	0.00	0.00
038 Mutual Funds measured at fairvalue through profit or loss	0.00	0.00
039 Current investments in mutual funds-flyash utilisation reserve fund	0.00	0.00
040 Less: transferred to flyash utilisation reserve fund	0.00	0.00
041 Lease Rent @ Ash Brick Plant	0.00	0.00
042 Less: transferred to flyash utilisation reserve fund	0.00	0.00
043 Other non-operating income	0.00	0.00
044 Profit on disposal of PPE	11,520.00	172,928.36
045 Profit on redemption of GCI securities	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 38 TO THE FS - OTHER INCOME

(Amount in ₹)

For the Year ended	31.03.2021	31.03.2020
046 Net gain on sale of investments	0.00	0.00
047 Surcharge received from customers	437,405,540.00	304,365,442.00
048 Hire charges for equipment	0.00	0.00
049 Gain on option contract / Discount on F ExchContract	0.00	0.00
050 Provision written back-others	0.00	161,350,798.21
051 Fair value gain/(losses) on investments in mutual funds at fair value through profit or loss	0.00	0.00
052 Interest from Solar payment security account	0.00	0.00
053 Less : Transferred to SPSA fund	0.00	0.00
054 Interest on "Retention on A/c BG encashment (Solar)"	0.00	0.00
055 Less : Transferred to "Retention on A/c BG encashment (Solar)"	0.00	0.00
056 Miscellaneous Income	54,489,899.46	73,444,159.45
057 Total	517,148,353.18	564,548,870.27
058 Less Transferred to Development of Coal Mines- Note 43A	0.00	0.00
059 Less Transferred to Expenditure during Construction period (net)- Note 43	0.00	0.00
061 Less Others	0.00	0.00
062 Total	517,148,353.18	564,548,870.27
063	0.00	0.00
064 Details of Miscellaneous Income:	0.00	0.00
065 Vehicle Hire Charges	128,000.00	154,000.00
066 Sale of by products & residuals	0.00	0.00
067 Township recoveries(excl. Hospital Recoveries)	11,489,592.07	11,149,247.79
069 Depreciation written back	0.00	0.00
069 Sale of Scrap	12,400,350.88	38,204,855.47
070 Receipt under loss of profit policy	0.00	0.00
071 Receipts under MBD/Fire Policy	0.00	0.00
072 Management development programme	254,100.00	3,472,793.00
073 Management Fee - Misc (NVVN)	0.00	0.00
074 Others	30,219,856.51	20,463,163.19
075	0.00	0.00
076 Total (Miscellaneous Income)	54,489,899.46	73,444,159.45
077	0.00	0.00
078 Details of Provision written back others	0.00	0.00
079 Doubtful debts	0.00	0.00
080 Doubtful Loans, Advances and Claims	0.00	0.00
081 Doubtful Construction Advances	0.00	0.00
082 Shortage in Construction Stores	0.00	0.00
083 Shortage in Stores	0.00	0.00
084 Obsolescence in Stores	0.00	391,477.21
085 Unserviceable capital works	0.00	0.00
086 Other Obligation including Arbitration	0.00	160,959,288.00
087 Shortage in Fixed Assets	0.00	0.00



A Maharatna Company

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 38 TO THE FS - OTHER INCOME

(Amount in ₹)

	31.03.2021	31.03.2020
000 Diminution in value of Investment	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J0A TO THE FS-FUEL COST

(Amount in ₹)

	For the Year ended	31.03.2021	31.03.2020
001	FUEL COST	0.00	0.00
002	Coal	0.00	0.00
003	Captive	0.00	0.00
004	Other than captive	31,853,510,377.25	31,191,060,240.13
005	Gas	0.00	0.00
006	Naptha	0.00	0.00
007	Oil	302,060,350.47	275,346,382.64
008	Total	32,256,470,728.22	31,466,406,622.77
009		0.00	0.00
010		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J9 TO THE FS- EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

	For the Year ended	31.03.2021	31.03.2020
001	EMPLOYEE BENEFITS EXPENSE	0.00	0.00
002	Salaries and wages	2,037,907,113.44	2,035,378,310.37
003	Contribution to provident and other funds	255,151,021.50	267,410,697.25
004	Unwinding of deferred payroll expense	8,173,217.16	13,082,556.19
005	Staff welfare expenses	252,068,619.30	230,614,758.94
006	Less : Expenses transferred to Consultancy group	0.00	0.00
007		0.00	0.00
008	Sub Total	2,553,237,971.58	2,487,096,322.75
009	Less: Employee benefits expense allocated to fuel inventory	190,667,909.44	206,530,784.45
010	Less: Transferred/Allocated to development of coal mines	0.00	0.00
011	Less: Others	0.00	0.00
012	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
013	Less: Transferred to CSR Expenses	0.00	0.00
014	Reimbursements for employees on secondment	3,765,688.85	43,681.00
015	Less: Transferred to expenditure during construction period (net)- Note 43	12,023,195.68	1,767,500.54
016	TOTAL	2,340,621,197.88	2,278,354,338.76
017	Managerial Remuneration paid/ payable to Directors included above (except for Directors fee which is included in Note 42)	0.00	0.00
018	Salaries and wages	0.00	0.00
019	Contribution to provident and other funds	0.00	0.00
020	Staff welfare expenses	0.00	0.00
021	Directors fee	0.00	0.00
022		0.00	0.00
023		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 40 TO THE FS - FINANCE COSTS

(Amount in ₹)

	For the Year ended	31.03.2021	31.03.2020
001	FINANCE COSTS	0.00	0.00
002	Finance charges on financial liabilities measured at amortised cost	0.00	0.00
003	Bonds	899,366,249.92	1,357,053,223.15
004	Government of India Loans	0.00	0.00
005	Foreign currency term loans	2,729,446.29	63,077,415.31
006	Rupee term loans	330,442,605.98	582,186,576.00
007	Public deposits	0.00	0.00
008	Foreign currency bonds/notes	46,716,153.18	45,619,651.38
009	Cash Credit	0.00	0.00
010	Unwinding of discount on account of vendor liabilities	3344,049.75	454,513.33
011	Commercial Papers	0.00	0.00
012	Sub Total	1,383,148,495.14	1,988,291,379.07
013	Interest on non financial items	579,072.99	289,536.00
014	Other Borrowing Costs	0.00	0.00
015	Bonds servicing & public deposit exp.	1,187,123.77	1,342,803.61
016	Guarantee fee	0.00	0.00
017	Management fee	0.00	0.00
018	Commitment charges/exposure premium	0.00	0.00
019	Bond issue expenses	0.00	0.00
020	Legal exp on foreign currency loans	0.00	0.00
021	Foreign currency bonds/notes exp	0.00	0.00
022	Up-front fee	0.00	0.00
023	Insurance premium on foreign currency loans	0.00	0.00
024		0.00	0.00
025	Others	0.00	0.00
026	Sub Total (Other Borrowing cost)	1,766,196.77	1,632,424.61
027		0.00	0.00
028	Exchange differences regarded as an adjustment to borrowing costs	-97,224.00	97,261.00
029	Sub Total	1,384,817,465.91	1,971,021,064.68
030	Less: Transferred to Expenditure during construction period (net) - Note 43	20,966,736.96	4,801,763.00
031	Less: Transferred to development of coal mines- Note 43A	0.00	0.00
032		0.00	0.00
033	Total	1,383,810,727.93	1,966,219,301.68

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 41 TO THE FS- DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

	31.03.2021	31.03.2020
For the Year ended		
001 Depreciation and amortization expenses	0.00	0.00
002 On property, plant and equipment- Note 2	5,143,426,435.95	0,145,416,482.59
003 On intangible assets- Note 4	4,068,144.95	4,025,368.39
004 Sub-total	5,147,494,581.90	5,149,441,870.98
005 Less:	0.00	0.00
006 Allocated to fuel inventory	466,417,224.95	486,734,534.62
007 Transferred to Expenditure during Construction Period (net)- Note 43	0.00	0.00
008	0.00	0.00
009 Transferred/Allocated to development of coal mines	0.00	0.00
010 Adjustment with deferred revenue from deferred foreign currency fluctuation:	392,288,000.00	386,144,000.00
011	0.00	0.00
012 Total	7,380,817,356.97	7,264,583,338.07

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 42 TO THE FS - OTHER EXPENSE

(Amount in ₹)

	For the Year ended	31.03.2021	31.03.2020
001 OTHER EXPENSES		0.00	0.00
002 Power charges		15,932,755.00	16,345,343.00
003 Less: Recovered from contractors & employees		4,047,340.96	5,279,363.81
004 Sub-Total(Power Charges)		10,885,405.04	13,066,159.19
005 Water charges:		1,100,703,073.00	1,117,061,194.00
006 Stores consumed		38,898,802.05	33,036,451.76
007 Rent		0.00	0.00
008 Less Recoveries		0.00	0.00
009 Sub-Total (Rent)		0.00	0.00
010 Cost of captive coal produced		0.00	0.00
011 Repairs & maintenance		0.00	0.00
012 Buildings		163,092,170.02	171,024,605.43
013 Plant & machinery		0.00	0.00
014 Power stations		1,751,561,774.78	1,525,771,695.00
015 Construction equipment		0.00	0.00
016 Others		38,588,345.95	48,932,347.63
017 Sub-total (Repairs & maintenance)		1,953,163,247.55	1,744,528,648.26
019 Load Dispatch Center Charges		7,530,248.00	15,773,000.00
021 Insurance		145,129,234.33	82,908,527.00
022 Interest to beneficiaries		0.00	0.00
023 Rates and taxes		42,014,247.93	76,553,164.13
024 Water cess & environment protection cess		0.00	0.00
025 Training & recruitment expenses		7,697,475.00	8,492,634.00
026 Less: Receipts		0.00	0.00
027 Sub-total (Training and recruitment expenses)		7,697,475.00	8,492,634.00
028 Communication expenses		29,377,831.51	27,763,552.12
029 Inland Travel		01,110,023.07	98,317,305.93
030 Foreign Travel		68,219.69	2,273,760.74
031 Tender expenses		778,349.00	467,492.00
032 Less: Receipt from sale of tenders		658,465.20	609,393.00
033 Sub-total (Tender expenses)		127,863.80	-141,804.00
034 Payment to auditors		0.00	0.00
035 Audit fee		0.00	0.00
036 Tax audit fee		0.00	0.00
037 Other services		0.00	0.00
038 Reimbursement of expenses		0.00	0.00
039 Sub-total (Payment to Auditors)		0.00	0.00
040 Advertisement and publicity		337,190.00	2,282,791.00
041 Electricity duty		2,324,076,101.89	2,249,586,000.00
042 Security expenses		297,737,199.15	292,480,838.79
043 Entertainment expenses		26,583,179.36	29,194,822.72
044 Expenses for guest house		15,328,020.15	13,504,387.22
045 Less: Recoveries		31,288.00	559,015.00
046 Sub-Total (Guest house expenses)		15,296,732.15	12,944,661.62
047 Education expenses		6,929,458.00	8,802,445.00
049 Donations		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 42 TO THE FS - OTHER EXPENSE

(Amount in ₹)

For the Year ended	31.03.2021	31.03.2020
050 Ash utilisation & marketing expenses	452,268,747.00	65,195,271.02
051 Directors sitting fee	0.00	0.00
053 Professional charges and consultancy fees	2,465,191.21	3,774,430.01
054 Legal expenses	15,183,267.00	17,533,826.00
055 EOP hire and other charges	6,300,511.74	5,889,889.21
056 Printing and stationery	2,315,960.32	1,839,130.69
057 Oil & gas exploration expenses	0.00	0.00
059 Hiring of vehicles	24,569,760.84	32,170,079.67
061 Reimbursement of L.C charges on sales realisation	0.00	0.00
062	0.00	0.00
063 Cost of Hedging	0.00	-3,778,621.00
064 Derivatives-MTM loss/gain (Net)	0.00	4,884,594.00
065 Net loss/gain in foreign currency transactions & translations	-24,257,979.00	-828,775.12
066 Transport Vehicle running expenses	1,528,799.34	1,607,685.16
067 Horticulture Expenses	20,928,883.76	18,403,560.00
068 Hire charges- helicopter/aircraft	0.00	0.00
069 Hire charges of construction equipment	0.00	0.00
070 Demurrage Charges	0.00	0.00
072	0.00	0.00
073 Miscellaneous expenses	24,387,791.11	23,626,960.47
074 Loss on disposal/write-off of PPE	64,995,053.08	134,751,134.35
075 Sub-Total	6,679,078,086.45	6,141,624,964.58
076 Less: Other expenses allocated to fuel inventory	593,323,581.82	581,068,507.63
077 Less: Transferred/Allocated to development of coal mines	0.00	0.00
078 Less: Transferred to fly ash utilisation reserve fund	72,335,489.81	46,583,310.03
079 Less: Hedging cost Net recoverable/payable from/to beneficiaries	0.00	4,884,594.00
080 Less: Others	0.00	0.00
081 Less: Transferred to CSR Expenses	2,553,514.00	5,296,627.00
082 Less: Transferred to Expendure during Construction period(net)-Note 43	-328,845.87	320,845.87
083 Net (Generation, Administration and Other expenses)	6,011,184,346.89	5,523,460,661.05
084 Corporate Social Responsibility Expenses	77,385,113.50	150,016,427.79
085 Less: Grants-in-aid	0.00	0.00
086 Sub-total (Corporate Social Responsibility Expenses)	77,385,113.50	150,016,427.79
087 Provisions	0.00	0.00
088 Doubtful Debts	0.00	0.00
089 Doubtful loans, advances and claims	0.00	0.00
090 Doubtful Construction Advances	0.00	0.00
091 Shortage in stores	20,068,034.00	3,571,447.00
092 Obsolete/Dimunition in the value of surplus stores	836,317.27	0.00
093 Shortage in construction stores	0.00	0.00
094 Dimunition in value of long term investments	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 42 TO THE FS - OTHER EXPENSE

(Amount in ₹)

For the Year ended	31.03.2021	31.03.2020
095 Shortage in Fixed assets	0.00	0.00
096 Unfinished minimum work progress from oil & gas exploration	0.00	0.00
097 Unserviceable capital works	187,379.00	0.00
098 Tariff Adjustment	247,243,000.00	188,505,800.00
099 Others	0.00	0.00
100 (i) Provision for arbitration cases	34,305,163.00	9,354,552.00
101 (ii) Other provisions	0.00	0.00
102 Total (Provisions)	382,637,888.21	301,438,999.00
103	0.00	0.00
104 Total	5,391,127,348.86	5,874,808,887.84
105	0.00	0.00
106 Breakup of miscellaneous expenses.	0.00	0.00
109 Hire charges of office equipment	0.00	0.00
111 Operating expenses of construction equipment	0.00	0.00
112 Operating expenses of D.G sets	348,340.68	293,857.57
113 Furnishing expenses	357,685.11	2,146,240.64
114 Subscription to trade and other associations	0.00	0.00
116 Visa and entry permit charges	0.00	0.00
117 Tree plantation exp -NTPC Land	13,865,023.42	7,408,243.00
118 Research & development expenses	0.00	0.00
119 Less: Grants received for Research & development expenses	0.00	0.00
120 Sub-total (Research & development expenses)	0.00	0.00
121 Bank charges	836,284.04	817,797.31
122 Business Development Expenditure	0.00	0.00
123 Surcharge (NVN)	0.00	0.00
124 Power Trading Expenses	765,910.00	1,023,461.00
125 Brokerage & commission	198,255.00	1,702,836.00
128 Books and periodicals	51,569.00	149,945.00
130 Claims/advances written off	0.00	0.00
131 Stores written off	0.00	0.00
132 Survey & investigation expenses written off	248,853.00	1,771,524.00
133 Others:	7,903,450.86	8,234,665.95
134 Total	24,387,791.11	23,628,660.47
135	0.00	0.00
136	0.00	0.00
137	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 43 TO THE FS- EXPENDITURE DURING CONSTRUCTION PERIOD (NET)

(Amount in ₹)

	For the Year ended 31.03.2021	31.03.2020
001 EXPENDITURE DURING CONSTRUCTION PERIOD (NET)	0.00	0.00
002 A. Employee benefits expense	0.00	0.00
003 Salaries and wages	12,023,195.69	1,767,508.94
004 Contribution to provident and other funds	0.00	0.00
005 Unwinding of deferred payroll expenses	0.00	0.00
006 Staff welfare expenses	0.00	0.00
007 Total (A)	12,023,195.69	1,767,508.94
008 B. Finance Costs	0.00	0.00
009 Finance charges on financial liabilities measured at amortised cost	0.00	0.00
010 Bonds	0.00	0.00
011 Foreign currency term loans	1,514,880.73	-21,183.00
012 Rupee term loans	15,995,599.00	4,725,685.00
013 Foreign currency bonds/notes	0.00	0.00
014 Unwinding of discount on account of vendor liabilities	3,335,343.48	0.00
015 Others	0.00	0.00
016	0.00	0.00
017 Other Borrowings Costs	0.00	0.00
018 Guarantee Commission	0.00	0.00
019 Management Fees/Arrangers Fees	0.00	0.00
020 Commitment charges/Exposure Premium	0.00	0.00
021 Legal Expenses on foreign currency loans	0.00	0.00
022 Foreign currency bonds/notes expenses	0.00	0.00
023 Foreign Credit Insurance Premium	0.00	0.00
024 Upfront Fee	0.00	0.00
025 Exchange Differences	0.00	0.00
026 Others	156,100.73	0.00
027 Exchange differences regarded as adjustment to interest cost	-67,224.00	97,251.00
028 Total (B)	20,966,730.98	4,801,763.00
029	0.00	0.00
030 C. Depreciation and amortisation	0.00	0.00
031 D. Generation , administration and other expenses	0.00	0.00
032 Power charges	0.00	0.00
033 Less: Recovered from contractors & employees	0.00	0.00
034 Sub-total(Not power charges)	0.00	0.00
035 Water charges	0.00	0.00
036 Rent	0.00	0.00
037 Repairs & maintenance	0.00	0.00
038 Buildings	-320,845.67	320,845.67
039 Construction equipment	0.00	0.00
040 Others	0.00	0.00
041	0.00	0.00
042 Insurance	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 43 TO THE FS- EXPENDITURE DURING CONSTRUCTION PERIOD (NET)

(Amount in ₹)

For the Year ended	31.03.2021	31.03.2020
043 Rates and taxes	0.00	0.00
044 Communication expenses	0.00	0.00
045 Traveling expenses	0.00	0.00
046 Tender expenses	0.00	0.00
047 Less: Income from sale of tenders	0.00	0.00
048 Sub-total (Net tender expenses)	0.00	0.00
049 Advertisement and publicity	0.00	0.00
050 Security expenses	0.00	0.00
051 Entertainment expenses	0.00	0.00
052 Guest house expenses	0.00	0.00
053 Less: Receipt from guest house	0.00	0.00
054 Sub-total (Net Guest House Expenses)	0.00	0.00
055 Education expenses	0.00	0.00
056 Brokerage & Commission	0.00	0.00
057 Books and periodicals	0.00	0.00
058 Community development expenses	0.00	0.00
059 Professional charges and consultancy fee	0.00	0.00
060 Legal expenses	0.00	0.00
061 EDP Hire and other charges	0.00	0.00
062 Printing and stationery	0.00	0.00
063 Miscellaneous expenses	0.00	0.00
064 Total (D)	320,845.87	320,845.87
065 Total (A+B+C+D)	32,609,088.80	5,090,117.81
066 E. Less: Other income	0.00	0.00
067 Interest from	0.00	0.00
068 Indian banks	0.00	0.00
069 Foreign banks	0.00	0.00
070 Others	0.00	0.00
071 Contractors	0.00	0.00
072 Hire charges	0.00	0.00
073 Sale of scrap	0.00	0.00
074 Exchange Differences	0.00	0.00
075 Miscellaneous income	0.00	0.00
076 TOTAL (E)	0.00	0.00
077 F Net actuarial gain/less OCI	0.00	0.00
078	0.00	0.00
079 GRAND TOTAL (A+B+C+D-E+F)	32,609,088.80	5,090,117.81
080	0.00	0.00
081 * Balance carried to Capital Work-in-progress - (Note 3)	32,609,088.80	5,090,117.81

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Balance sheet	0.00	0.00
002 Freehold land for which conveyancing of the title is awaiting completion of legal formalities	0.00	0.00
003 (a) area (in acres)	0.51	0.51
004 (b) value (in rs)	1,312,551.00	1,312,551.00
005 Right-of-use land for which execution of lease deed is awaiting completion of legal formalities	0.00	0.00
006 (a) area (in acres)	0.00	0.00
007 (b) value (in rs)	0.00	0.00
008 Right-of-use land acquired on perpetual lease and accordingly not amortised	0.00	0.00
009 (a) area (in acres)	0.00	0.00
010 (b) value (in rs)	0.00	0.00
011 Land in physical possession of the company which has not been shown in the books pending settlement of price (in acres)	0.00	0.00
012 Deposit with government authorities towards land in possession of the company included in cost of land which is subject to adjus	0.00	0.00
013 Land not in possession of the company	0.00	0.00
014 (a) area (in acres)	0.00	0.00
015 -Freehold	0.00	0.00
016 -Right of Use	0.00	0.00
017 (b) value (in rs)	0.00	0.00
018 -Freehold	0.00	0.00
019 -Right of Use	0.00	0.00
020 Right-of-use buildings pending completion of legal formalities - value (in rs.)	0.00	0.00
021 Estimated amount of contracts remaining to be executed on capital account and not provided for	0.00	0.00
022 Property, plant & equipment	6,833,545,815.94	10,292,417,658.42
023 Intangible assets	0.00	0.00
024 Details of precommissioning expenditure	0.00	0.00
025 (a) precommissioning expenses	0.00	0.00
026 (b) precommissioning income	0.00	0.00
027 (c) net precommissioning expenditure	0.00	0.00
028	0.00	0.00
029	0.00	0.00
030	0.00	0.00
031 Exchange rate variation taken to revenue during the year (with -ve sign, if favourable)	-24,257,979.00	-1,524,827.12
045 Exchange rate variation capitalised during the year (with -ve sign, if favourable)	-20,988,000.00	249,483,658.83
047 Leases as Lessee	0.00	0.00
048 Leases classified as Right to Use	0.00	0.00
049 A) Obligation towards Minimum Lease Payments (undiscounted)	0.00	0.00
050 3 months or less (A)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2021	31.03.2020
051 3-12 Months (B)	0.00	0.00
052 1-2 Years (C)	0.00	0.00
053 2-5 Years (D)	0.00	0.00
054 More than 5 Years (E)	0.00	0.00
055 Total (A+B+C+D+E)	0.00	0.00
056 Opening Balance of Lease Liabilities (A)	0.00	0.00
057 - Additions in lease liabilities (B)	0.00	0.00
058 - Interest cost during the year (C)	0.00	0.00
059 - Payment of lease liabilities (D)	0.00	0.00
060 Closing Balance of Lease Liabilities (A+B+C-D)	0.00	0.00
061 Current Lease Liabilities	0.00	0.00
062 Non Current Lease Liabilities	0.00	0.00
063 Depreciation and amortisation expense for right-of-use assets	12,695,146.02	12,801,795.59
064 Short Term Leases	0.00	0.00
065 A) Rent	0.00	0.00
066 Company lease accommodation - executives	0.00	13,723.60
067 Company lease accommodation - directors	0.00	0.00
068 Others	0.00	0.00
069 Total	0.00	13,723.60
070 Cash Outflow from Leases	0.00	0.00
071 B) (i) receipts from sub-lease of office buildings	0.00	0.00
072 (ii) receipts from sub-lease of helicopter	0.00	0.00
073 Leases as Lessor	0.00	0.00
074 Finance Leases	0.00	0.00
075 Finance Income on Net Investment in Lease	0.00	0.00
076 Income Related to Variable Lease Payments	0.00	0.00
077	0.00	0.00
078 Undiscounted Lease payments to be received	0.00	0.00
079 Less than one year (A)	0.00	0.00
080 Between one and two years (B)	0.00	0.00
081 Between two and three years (C)	0.00	0.00
082 Between three and four years (D)	0.00	0.00
083 Between four and five years (E)	0.00	0.00
084 More than five years (F)	0.00	0.00
085 Total minimum lease payments (A+B+C+D+E+F)	0.00	0.00
086 Less amounts representing unearned finance income	0.00	0.00
087 Present value of minimum lease payments	0.00	0.00
088	0.00	0.00
089 Operating Leases	0.00	0.00
090 Lease Income	0.00	0.00
091 Income Related to Variable Lease Payments	0.00	0.00
092	0.00	0.00
093 Undiscounted Lease payments to be received	0.00	0.00
094 Less than one year (A)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2021	31.03.2020
095 Between one and two years (B)	0.00	0.00
096 Between two and three years (C)	0.00	0.00
097 Between three and four years (D)	0.00	0.00
098 Between four and five years (E)	0.00	0.00
099 More than five years (F)	0.00	0.00
100 Total minimum lease payments (A+B+C+D+E+F)	0.00	0.00
101 Borrowing cost capitalised during the year	20,006,738.98	4,861,763.00
102 Revenue grants recognized during the year	0.00	0.00
103 Revenue expenditure on research and development	0.00	0.00
104 Capital expenditure on research and development	0.00	0.00
105 Expenditure on sustainability development - capital	0.00	0.00
106 Expenditure on capex - capital	0.00	0.00
107 Cost amount spent during the year, yet to be paid in cash	0.00	0.00
108 Construction/acquisition of any asset	0.00	0.00
109 On purpose other than above	0.00	0.00
110	0.00	0.00
111 Disclosure under msmd act 2006	0.00	0.00
112 (i) (a) the principal amount remaining unpaid as at year end	298,788,816.18	230,998,190.00
113 (i) (b) interest due there on remaining unpaid as at Year end	0.00	0.00
114 (ii) the amount of interest paid by the buyer in terms of section 15, along with the amounts of the payment made to the supplier	0.00	0.00
115 (iii) the amount of interest due and payable for the period of delay in making payment (which has been paid but beyond the appon	0.00	0.00
116 (iv) the amount of interest accrued and remaining unpaid at the end of the year; and	0.00	0.00
117 (v) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest due	0.00	0.00
118 Amount of inventories recognized as an expense (including fuel)	33,229,179,258.37	32,455,897,458.81
119 Amount of inventories capitalised as overhauling assets out of 112 above	238,138,242.52	133,998,365.82
120 Amount capitalised as edc out of 112 above	0.00	0.00
133 Value of Imported Material Consumed during the Year	0.00	0.00
134	0.00	0.00
135 Contingent liabilities:	0.00	0.00
136 A. Claims against the company not acknowledged as debts in respect of:	0.00	0.00
137 (i) Capital works	1,776,297,517.88	2,747,800,000.93
138 (ii) Land compensation cases:	658,331.86	627,256.76
139 (iii) Others by state authorities, towards:-	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2021	31.03.2020
140 (a) Water royalty / water charges / sale tax	0.00	0.00
141 (b) Diversion of land / building permission fees	0.00	0.00
142 (c) Other demands by state authorities	175,175,000.00	57,660,272.97
143 (iv) Others by fuel companies	0.00	0.00
144 (a) Disputes related to grade slippage-third party sampling	1,320,995,413.00	1,320,995,413.00
145 (b) Surface transportation charges on coal	125,750,537.00	70,885,414.00
146 (c) Take or pay claim - Gas stations	0.00	0.00
147 (d) Other claims by fuel companies not acknowledged as debt	66,309,894.00	66,309,894.00
149 B Disputed tax demands	0.00	0.00
150 (i) Income tax	0.00	0.00
151 (ii) Excise duty	0.00	0.00
152 (iii) Sales tax	0.00	0.00
153 (iv) Service tax	0.00	0.00
154 (v) Entry tax	0.00	0.00
155 C. Others	5,031,783.00	5,043,667.11
156 Total	3,474,119,476.75	4,270,121,927.27
157 D. Possible reimbursement on account of contingent liabilities	0.00	0.00
158 (i) Capital works	0.00	0.00
159 (ii) Land compensation cases	0.00	0.00
160 (iii) Others (by state authorities)	0.00	0.00
161	0.00	0.00
162 (iv) Others by fuel companies	1,513,055,844.00	1,458,190,721.00
163 (v) Disputed income tax demand	0.00	0.00
164 (vi) Disputed tax demands -others	0.00	0.00
165 (vii) Others	0.00	0.00
166 Total	1,513,055,844.00	1,458,190,721.00
167 E AMOUNT PAID UNDER PROTEST/ADJUSTED BY AUTHORITIES - TAX CASES	0.00	0.00
168	0.00	0.00
170 F CONTINGENT ASSETS	0.00	0.00
171	0.00	0.00
172	0.00	0.00
173	0.00	0.00
175 Previous year figures have been regrouped/rearranged wherever necessary.	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 44-B TO THE FS-RPD DISCLOSURE- TRANSACTIONS DURING THE PERIOD

(Amount in ₹)

	For the Year ended	31.03.2021	31.03.2020
001	1) Transactions during the year- subsidiaries	0.00	0.00
002	Contracts for works/services for services received by the company	0.00	0.00
003	Contracts for works/services for services provided by the company	0.00	0.00
004	Deputation of employees	0.00	0.00
005	Purchases or sales of goods	0.00	0.00
006	Purchases or sales of property and other assets	0.00	0.00
007	Sub-total	0.00	0.00
008		0.00	0.00
009	Dividend received	0.00	0.00
010	Equity contributions made	0.00	0.00
011	Share application money pending allotment	0.00	0.00
012	Loans granted	0.00	0.00
013	Guarantees received	0.00	0.00
014	Guarantees provided	0.00	0.00
015	Sub-total	0.00	0.00
016		0.00	0.00
017	Transactions during the year- jvs	0.00	0.00
018	Contracts for works/services for services received by the company	294,540,236.45	376,561,858.12
019	Contracts for works/services for services provided by the company	1,089,755.70	0.00
020	Deputation of employees	0.00	0.00
021	Purchases or sales of goods	18,358,088.00	7,304,549.58
022	Purchases or sales of property and other assets	0.00	0.00
023	Sub-total	412,798,060.15	383,866,407.70
024		0.00	0.00
025	Dividend received	0.00	0.00
026	Equity contributions made	0.00	0.00
027	Share application money pending allotment	0.00	0.00
028	Loans granted	0.00	0.00
029	Guarantees received	0.00	0.00
030	Guarantees provided	0.00	0.00
031	Sub-total	0.00	0.00
032	Total	412,798,060.15	383,866,407.70
033	Transactions with post employment benefit plans	0.00	0.00
034	Contributions made during the year	0.00	0.00
035	Compensation to key management personnel	0.00	0.00
036	Short term employee benefits	0.00	0.00
037	Post employment benefits	0.00	0.00
038	Other long term benefits	0.00	0.00
039	Termination benefits	0.00	0.00
040	Share based payments	0.00	0.00
041	Sub-total	0.00	0.00
042	Transactions with the related parties under the	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-B TO THE FS-RPD DISCLOSURE- TRANSACTIONS DURING THE PERIOD
(Amount in ₹)

	For the Year ended	31.03.2021	31.03.2020
	control of the same government:		
043	Coal india ltd. And its subsidiaries- purchase of coal	26,141,047,809.49	23,463,269,791.93
044	Singareni coalfields ltd- purchase of coal	448,354,200.00	550,347,249.67
045	Bhel ltd.	0.00	0.00
046	Purchase of equipment, supply & erection services	7,409,084.00	52,544,000.00
047	Purchase of spares	130,129,630.58	97,184,473.00
048	Maintenance services	16,310,287.00	30,863,000.00
049	Sub-total	153,639,981.50	179,794,373.00
050	Gail (i) ltd. Supply of natural gas	0.00	0.00
051	Ind supply of oil products	203,761,553.56	181,652,660.49
052	Bpci-supply of natural gas and oil	0.00	173,244,355.94
053	Sail-supply of steel and iron products	45,531,074.26	67,529,061.67
054	Other entities	0.00	0.00
055	Purchase of equipments & erection services	267,585,861.90	140,576,998.82
056	Purchase of spares	2,676,887.00	845,851.08
057	Maintenance services	182,763,634.77	116,187,296.03
058		0.00	0.00
059	Total	29,445,561,300.58	24,873,506,748.93
060	Transaction with other	0.00	0.00
061	Transaction with ntpc education and research society and ntpc foundation	0.00	0.00
062	-transactions during the year	1,579,072.79	520,555.27
063	ADDITIONAL TRANSACTIONS WITH RELATED PARTIES FOR PSU	0.00	0.00
064	Compensation to key management personnel (including co secretary/ cmd and non executive directors)	0.00	0.00
065	Short term employee benefits	0.00	0.00
066	Post employment benefits	0.00	0.00
067	Other long term benefits	0.00	0.00
068	Directors sitting fee	0.00	0.00
069	Termination benefits	0.00	0.00
070	Share based payments	0.00	0.00
071	Bank guarantee received from joint venture companies	0.00	0.00
072	Additional Transactions with GAIL	0.00	0.00
073		0.00	0.00
074		0.00	0.00
075		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 44.C TO THE FS- RPD DISCLOSURE: OUTSTANDING BALANCES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Outstanding balance	0.00	0.00
002 Amount recoverable towards loans	0.00	0.00
003 - From Subsidiaries	0.00	0.00
004 - From JVC	0.00	0.00
005 - From KMP	0.00	0.00
006 - From Others:	0.00	0.00
007 Sub-total	0.00	0.00
008 Amount recoverable other than loan	0.00	0.00
009 - from subsidiaries	0.00	0.00
010 - from joint ventures	0.00	0.00
011 - from key managerial personnel	0.00	0.00
012 - from post employment benefit plans	0.00	0.00
013 - from others	1,579,072.78	0.00
014 Sub-total	1,579,072.78	0.00
015 Amount payable	0.00	0.00
016 - from subsidiaries	0.00	0.00
017 - from joint ventures	55,504,611.09	74,901,099.96
018 - from key managerial personnel	0.00	0.00
019 - from post employment benefit plans	0.00	0.00
020 - from others	0.00	0.00
021 Sub-total	55,504,611.09	74,901,099.96
022	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
BALANCE SHEET

(Amount in ₹)

AS at	Note	31.03.2022	31.03.2021	
001	ASSETS	0.00	0.00	
002		0.00	0.00	
003	NON-CURRENT ASSETS	0.00	0.00	
004	PROPERTY, PLANT & EQUIPMENT	2	80,433,790,823.22	72,770,372,041.11
005	CAPITAL WORK-IN-PROGRESS	3	2,104,054,838.28	5,871,064,777.83
006	INTANGIBLE ASSETS	4	48,302,902.84	50,327,145.88
007	INTANGIBLE ASSETS UNDER DEVELOPMENT	5	0.00	0.00
008	FINANCIAL ASSETS	0.00	0.00	
009	I) INVESTMENTS IN SUBSIDIARIES AND JOINT VENTURES	6	0.00	0.00
010	II) INVESTMENTS	7	0.00	0.00
011	III) TRADE RECEIVABLES	8	0.00	0.00
012	IV) LOANS	9	229,505,040.00	210,547,340.55
013	V) OTHER FINANCIAL ASSETS	10	0.00	0.00
014	OTHER NON-CURRENT ASSETS	11	847,703,901.24	721,360,812.37
015	TOTAL NON-CURRENT ASSETS		79,426,388,553.98	79,798,712,817.84
016		0.00	0.00	
017		0.00	0.00	
018	CURRENT ASSETS	0.00	0.00	
019	INVENTORIES	12	4,063,790,483.43	4,158,053,218.41
020	FINANCIAL ASSETS	0.00	0.00	
021	I) INVESTMENTS	13	0.00	0.00
022	II) TRADE RECEIVABLES	14	3,000,004.80	3,874,294.80
023	III) CASH AND CASH EQUIVALENTS	15	33,721.80	881,233.44
024	IV) BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS	16	0.00	0.00
025	V) LOANS	17	126,404,004.88	117,720,855.31
026	VI) OTHER FINANCIAL ASSETS	18	14,188,004.18	10,538,438.39
027	CURRENT TAX ASSETS (NET)		0.00	0.00
028			0.00	0.00
029	OTHER CURRENT ASSETS	19	490,404,000.22	2,332,668,074.54
030		0.00	0.00	
031	TOTAL CURRENT ASSETS		5,328,387,613.11	6,481,887,234.77
032	REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES	20	890,290,444.33	801,082,438.12
033				
034	TOTAL ASSETS		84,615,252,223.22	87,281,608,050.13
035	EQUITY AND LIABILITIES	0.00	0.00	
036	EQUITY	0.00	0.00	
037	EQUITY SHARE CAPITAL	21	0.00	0.00
038	OTHER EQUITY	22	112,836,718,623.26	104,882,888,873.15
041	TOTAL EQUITY		112,836,718,623.26	104,882,888,873.15
042		0.00	0.00	
043	LIABILITIES	0.00	0.00	
044	NON-CURRENT LIABILITIES	0.00	0.00	
045	FINANCIAL LIABILITIES	0.00	0.00	
046	I) BORROWINGS	23	0.00	0.00
047	II) LEASE LIABILITIES	23A	0.00	0.00
048	III) TRADE PAYABLES		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

BALANCE SHEET

(Amount in ₹)

AS at	Note	31.03.2022	31.03.2021	
040	- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	24	3,412,672.82	2,496,145.13
050	- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	24	2,827,694.16	1,698,955.82
001	(A) OTHER FINANCIAL LIABILITIES	25	18,464,901.97	241,072,518.16
052	PROVISIONS	26	0.00	0.00
053	DEFERRED TAX LIABILITIES (NET)	27	0.00	0.00
054	OTHER NON-CURRENT LIABILITIES	28	0.00	0.00
055			0.00	0.00
005	TOTAL NON-CURRENT LIABILITIES		<u>26,712,218.94</u>	<u>243,265,613.81</u>
057			0.00	0.00
008	CURRENT LIABILITIES		0.00	0.00
009	FINANCIAL LIABILITIES		0.00	0.00
000	i) BORROWINGS	29	0.00	0.00
001	ii) LEASE LIABILITIES	29A	0.00	0.00
002	aj) Trade Payables		0.00	0.00
063	- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	30	194,325,982.38	215,814,125.19
004	- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	30	2,879,900,389.87	3,524,676,400.77
005	(B) OTHER FINANCIAL LIABILITIES	31	5,309,034,811.78	4,432,000,537.48
066	OTHER CURRENT LIABILITIES	32	263,795,670.88	312,073,013.43
067	PROVISIONS	32	145,591,494.93	132,177,873.99
068	CURRENT TAX LIABILITIES (NET)	34	0.00	0.00
069			0.00	0.00
070	TOTAL CURRENT LIABILITIES		<u>3,964,169,218.21</u>	<u>5,220,576,732.26</u>
071			0.00	0.00
072	DEFERRED REVENUE	35	2,433,855,000.00	2,826,779,000.00
073	REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES	35	0.00	0.00
074	INTER UNIT ACCOUNTS		-45,794,238,855.82	-68,235,558,482.79
075			0.00	0.00
076	TOTAL EQUITY AND LIABILITIES		<u>34,613,252,303.25</u>	<u>37,091,008,490.32</u>
077	Significant Accounting Policies as per Note 1		0.00	0.00
078			0.00	0.00
079	This accompanying notes 1 to 44 form an integral part of these financial statements.		0.00	0.00
080			0.00	0.00

(Auditor Initial & Stamp)

(Head of Finance)

(Head of Unit)

**SIPAT SUPER THERMAL POWER PROJECT
STATEMENT OF PROFIT AND LOSS**

(Amount in ₹)

	For the Year ended	Note	31.03.2022	31.03.2021
001	Revenue		0.00	0.00
002	Revenue from operations	27	59,247,315,406.24	58,252,614,347.74
003	Other income	38	341,377,410.08	553,374,750.18
005	Total Income		60,489,252,819.34	59,227,889,145.82
007	Expenses		0.00	0.00
008	Fuel including cost of captive coal	38A	30,106,406,387.30	32,257,466,288.85
009	Employee benefits expense	39	2,608,085,185.28	2,340,321,167.50
010	Electricity purchased for trading		0.00	0.00
011	Finance costs	40	1,114,816,280.04	1,363,970,727.83
012	Depreciation and amortization expenses	41	5,823,853,883.34	7,238,817,355.87
013			0.00	0.00
014	Other expenses	42	0,218,875,772.42	6,381,127,348.86
015	CC accounted charge to revenue		662,590,336.05	351,661,106.59
016	Less: Unit expenses transferred to CC		263,100,007.37	0.00
017	Total expenses		46,289,904,290.27	49,894,007,110.59
020	Profit before exceptional items & tax		14,199,748,529.07	9,833,882,035.00
021	Exceptional items		0.00	0.00
024	Profit before tax		14,199,748,529.07	9,833,882,035.00
027	Tax expense:		0.00	0.00
028	Current tax		0.00	0.00
031	Deferred tax		0.00	0.00
034			0.00	0.00
035	Total Tax expense		0.00	0.00
038	Profit for the period before regulatory deferral account balances		14,199,748,529.07	9,833,882,035.00
037	Movement in regulatory deferral account balances		0.00	0.00
039	Regulatory deferral account - deferred		0.00	0.00
044	Others		59,209,006.15	443,424,483.03
040	Tax impact on Regulatory deferral account balances		0.00	0.00
041	Movement in Regulatory deferral account balances (Net of Tax)		59,209,006.15	443,424,483.03
042	Profit for the period		14,249,396,545.77	10,278,478,318.06
043	Other comprehensive income		0.00	0.00
044	(A) Items that will not be reclassified to profit or loss		0.00	0.00
045	- Net gains/(losses) on fair value of equity instruments through other comprehensive income		0.00	0.00
046	Income tax on above that will not be reclassified to profit or loss		0.00	0.00
047	- Net actuarial gains/(losses) on defined benefit plans		-14,323,483.84	-30,220,485.74
048	Income tax on above that will not be reclassified to profit or loss		0.00	0.00
052		43	0.00	0.00
053	Other comprehensive income for the year, net of income tax		-14,323,483.84	-30,220,485.74
054			0.00	0.00
055	Total Comprehensive Income for the year		14,234,133,051.91	10,248,248,032.32
056			0.00	0.00



A Maharatna Company

**SIPAT SUPER THERMAL POWER PROJECT
STATEMENT OF PROFIT AND LOSS**

(Amount in ₹)

	For the Year ended	Note	31.03.2022	31.03.2021
070	Earnings per equity share:		0.00	0.00
071	Basic Earnings		0.00	0.00
072	Significant Accounting Policies		0.00	0.00
073	Expenditure during construction period (Net) (Less of coal mines (Ind) 43/43A)		0.00	0.00
074	The accompanying notes 1 to 44 form an integral part of these financial statements.		0.00	0.00

(Auditor Initial & Stamp)

(Head of Finance)

(Head of Unit)

SIPAT SUPER THERMAL POWER PROJECT

OTHER COMPREHENSIVE INCOME

(Amount in ₹)

For the Year ended	31.03.2022	31.03.2021
001	0.00	0.00
002 Other comprehensive income	0.00	0.00
003 (A) Items that will not be reclassified to profit or loss	0.00	0.00
004 - Net gains/(losses) on fair value of equity instruments through other comprehensive income	0.00	0.00
005 Income tax on above that will not be reclassified to profit or loss	0.00	0.00
006 - Net actuarial gains/(losses) on defined benefit plans	-14,823,493.86	-30,230,485.74
007 Income tax on above that will not be reclassified to profit or loss	0.00	0.00
008	0.00	0.00
009 (B) Items that will be reclassified to profit or loss	0.00	0.00
010 Income tax relating to above items that will be reclassified to profit or loss	0.00	0.00
011	0.00	0.00
012 Other comprehensive income for the year, net of income tax	-14,823,493.86	-30,230,485.74
013	0.00	0.00
014 Total comprehensive income for the year (A+B)	-14,823,493.86	-30,230,485.74

(Amount in Rupees)

Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019

Asset Class	Opening Gross Block As At 01.04.2021	Additions	Reductions/ Adjustments	Closing Gross Block As At 31.03.2022	Opening Depreciation As At 01.04.2021	Additions	Reductions/ Adjustments	Closing Depreciation As At 31.03.2022	Net Block As At 31.03.2022	Net Block As At 31.03.2021
1. TANGIBLE ASSETS										
2. Land (including Investment property class)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Freehold	852432364.74	2347561.00	0.00	854779925.74	0.00	0.00	0.00	854779925.74	852432364.74	
4. Right of Use	144013323.00	0.00	0.00	144013323.00	74375897.53	0.00	0.00	81023033.52	629374985.53	800374385.52
5. Submerged	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Right of use - Coal bearing Area Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Roads, bridges, ditches & buildings	307616709.26	66893706.99	0.00	374554476.25	96070719.07	19221011.64	0.00	116002230.66	3169612087.14	291036384.22
8. Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Freehold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Main plant	302436613.26	2077413.10	0.00	304514026.36	211271880.58	36030835.31	0.00	2473470693.80	461702781.74	609183062.81
11. Others	368772254.38	8093685.04	0.00	376866110.42	86875284.55	151336119.46	0.00	1020093083.34	2673024946.02	2188596459.30
12. Right of Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Temporary erection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Wear Supply Storage & sewerage system	3000077.42	601762.88	0.00	3601840.30	6120922.14	1429682.06	0.00	7548604.22	206113087.06	200670000.30
15. Hydraulic works, canals, dams, tunnels and power lines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Motor truck and auto rickshaw	222600046.76	35565591.66	0.00	258165648.42	1004835721.42	101423074.42	0.00	110690095.82	1174626342.91	122000025.90
17. Rail road carriage	501732057.54	36539.32	0.00	501768596.86	210307043.55	24238046.73	0.00	244455000.32	257272189.84	253366074.30
18. Earth administration	1031936442.00	220811.74	0.00	1032157253.74	43402570.26	50265008.88	0.00	48430519.42	547620841.32	627542171.12
19. Plant and machinery (including associated civil works)	8920070325.62	205037042.17	(850036638.11)	10269673729.68	(101009541.89)	6010040338.34	(96108638.81)	4674752792.22	5400474538.44	6155584490.00
Current Assets										

Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019

(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2021	Additions	Reductions/ Adjustments	Closing Gross Block As At 31.03.2022	Opening Depreciation As At 01.04.2021	Additions	Reductions/ Adjustments	Closing Depreciation As At 31.03.2022	Net Block As At 31.03.2022	Net Block As At 31.03.2021
20 Plant and machinery (including leased assets) of various Right of use Asset	007422009.46	14721206.36	(7914820.00)	52109034.82	16109529.04	36270485.00	(366081.20)	21859149.16	70241064.64	32627759.26
22 Assets under Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Vehicles including speedboats / helicopter - Owned	6878046.74	0.00	0.00	6878046.74	4814066.26	767023.26	0.00	61267165.4	2973730.20	4404353.46
24 Vehicles including speedboats / helicopter - Leased	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Office equipment	86516346.62	7866367.32	(733119.44)	94109302.78	41319265.52	86110480.05	(27746.00)	90334180.63	(2002191.00)	44198010.00
26 EOP, WIP machines and in progress equipment	9043974.33	797859.17	(3421005.77)	6320526.73	72471327.25	78468179.24	(206324.96)	82330688.17	(6497957.97)	(6000036.80)
27 Construction contracts	113142142.21	0.00	0.00	113142142.21	210327866.62	3609125.16	0.00	81307000.00	(21208121.20)	(6674234.46)
28 Electronic installations	17881010.77	0.00	0.00	17881010.77	76400816.28	11261314.30	0.00	81870000.73	(5079180.04)	103288184.78
29 Communication equipments	25587372.76	348064.44	0.00	25935437.20	13480530.63	8554391.65	0.00	15349838.17	(6596307.00)	(2000034.20)
30 Hospital equipments	3722919.32	212199.10	0.00	3935118.42	3149034.91	3609140.11	0.00	69291490.03	(2178920.47)	(6000114.48)
31 Laboratory and service equipments	110401346.14	4270913.00	0.00	114672259.14	41090248.35	7482667.08	0.00	614812123.86	(60380748.76)	(65508100.04)
32 Capital expenditure on assets not owned by the Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Assets of Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019**

(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2021	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2022	Opening Depreciation As At 01.04.2021	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2022	Net Block As At 31.03.2022	Net Block As At 31.03.2021
34 Lease Grants from Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Lease Recoverable from GSI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 Assets for anti inflation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 (Less) Adjusted from provisioning reserve fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38 Site Restoration Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39 Mining Provisions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total (Tangible)	1,02,28,12,008.37	2,88,09,838.55	(8,86,359,749.00)	1,20,660,780.32	46,49,70,007.25	66,24,11,46,818.00	(58,04,608.47)	52,46,41,520.57	80,42,00,027.22	77,70,27,041.11
Grand Total (Intangible)	1,00,13,46,178.71	79,76,856.58	(9,33,15,662.72)	1,18,70,17,372.57	3,52,30,860,915.27	81,43,43,430.89	(2,24,57,0234.96)	49,98,15,000,726.00	2,27,73,07,204.11	60,58,29,196,494.00

Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019

(Amount in Rupees)

Particulars	Details of Adjustments of Gross Block and Depreciation/Amortization		
	Tangible As At: 31.03.2022	Gross Block Tangible As At: 31.03.2021	Depreciation/Amortization Tangible As At: 31.03.2021
Disposal of assets	(410330.96)	(1138436.49)	(1138436.45)
Retirement of assets	(638834546.25)	(4415916997.49)	(37413972.41)
Cost adjustments	48808687.14	(59242015.25)	0.00
Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Depreciation on construction equipment capitalised as EDC	0.00	0.00	0.00
Prior Period Depreciation due to Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Special Depreciation (As per New Policy)	0.00	0.00	0.00
Transfer in /out because of Inter Unit transfers	2890316.18	(20748301.04)	2444835.41
Others	0.00	0.00	0.00
TOTAL	(589635873.90)	(603125660.27)	(374575234.96)

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

(Amount in Rupees)

Note forming part of Balance Sheet
Note 3: Capital-Work-in-Progress
Business Area: SIPAT SUPER THERMAL POWER PROJECT

Sl. No	Asset Class	As At 01.04.2021	Addition	Deduction/ Adjustment	Capitalised	As At 31.03.2022
1	CAPITAL WORK-IN-PROGRESS	2	3	4	5	6
1	1					
2	2					
3	3	15502000.16	2630540.21	(151004.61)	26001565.76	
4	4					
5	5					
6	6		26774.92	(26774.92)		
7	7	11920915.64	9100500.96	(9000180.46)		13048635.14
8	8		740344.02	(740344.02)		
9	9		60004.86	(60004.86)		
10	10					
11	11	311059813.00	127250559.47	(1136091.06)	32005910.00	416142399.29
12	12	6084452.22		(6084452.22)		
13	13		226761.74	(226761.74)		
14	14	99255171.04	403010030.22	(68551802.43)	1010030017.26	9400300203.13
15	15		308116.88	(308116.88)		1500007.88
16	16					
17	17	40644.00			40644.00	
18	18		10529.26	(10529.26)		
19	19					
20	20		24980.26	(24980.26)		
21	21					
22	22					
23	23					
24	24					
25	25					
26	26					
27	27					
28	28					

Note forming part of Balance Sheet
 Note 3: Capital-Work-in-Progress
 Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl No	Asset Class	As At 01.04.2021	Addition	Deduction/ Adjustments	Capitalized	As At 31.03.2022
	1	2	3	4	5	6
29	Expenditure towards development of fixed line					
30	Pre-commencing expenses (net)					
31	Exp/Provision onli on other Project					
32	Estimate for Dual Construction Project (net)		120055998.13	630054.13		120050494.00
33	JEBS - Assets to related assets		127094822.07			127094822.07
34	JEBS - Provision for li associated with	411379.00				411379.00
35	Construction stores (At Cost)					
36	Steel	20000182.20		10018846.00		14101007.20
37	Concrete	5002301.06		11673098.00		4235203.06
38	Others	466519883.43	630054.13	630054.13		466519883.43
39	Subtotal	536501476.69	628054.13	139165278.13		100409380.50
40	JEBS - Provision for shuffles			27008.00		27008.00
41	Subtotal	536501476.69	628054.13	139165278.13		100409380.50
42	Total CWIP	637139777.63	412850641.88	100409380.50	100409380.50	955330777.63
43						
44						
45	BEYOND YEAR TOTAL	100409380.50	412850641.88	100409380.50	347221087.78	657109977.63

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) :

0.00

Note forming part of Balance Sheet:
Note-4 Non Current Assets - Intangible Assets
Business Area : 1019

(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2021	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2022	Opening Depreciation As At 01.04.2021	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2022	Net Block As At 31.03.2022	Net Block As At 31.03.2021
INTANGIBLE ASSETS										
1. Right to Use Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. - Others	43181379.24	0.00	0.00	43181379.24	1768140.26	264838.71	0.00	2033066.37	3034212.28	2076158.07
3. - Software	57060713.74	0.00	0.00	57060713.74	30705217.76	3450038.24	0.00	24155564.05	43700489.74	47150499.03
Grand Total (Intangible)	2880953.36	0.00	0.00	2880953.36	308854.66	29320.04	0.00	2891891.36	388190.62	541310.88
Grand Total (Intangible)	7509099.36	0.00	0.00	7509099.36	54779713.67	30083130.04	0.00	28607742.17	49229430.66	50321146.88
Grand Total (Prev Year (Intangible))	7509099.36	610266.00	(10030.00)	7509099.36	30710667.72	4068144.68	0.00	24670713.67	50321146.88	50796044.61

Note forming part of Balance Sheet:
 Note-4 Non Current Assets - Intangible Assets
 Business Area : 1019

(Amount in Rupees)

Particulars	Details of Adjustments of Gross Block and Depreciation/Amortization		
	Gross Block	Depreciation/Amortization	
	In Tangible As At: 31.03.2022	In Tangible As At: 31.03.2021	In Tangible As At: 31.03.2021
Disposal of assets	0.00	0.00	0.00
Retirement of assets	(17,183.53)	0.00	(17,183.53)
Cost adjustments	0.00	(1,00,39.98)	0.00
Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Depreciation on construction equipment capitalised as EDC	0.00	0.00	0.00
Prior Period Depreciation due to Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Special Depreciation (As per New Policy)	0.00	0.00	0.00
Transfer in/out because of Inter Unit transfers	0.00	0.00	0.00
Others	0.00	0.00	0.00
TOTAL	(17,183.53)	(1,00,39.98)	(17,183.53)

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

Note forming part of Balance Sheet
 Note 5: Intangible Assets under Development
 Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl. No	Asset Class	As At 01.04.2021	Addition	Deduction/ Adjustments	Carried Forward	As At 31.03.2022
1	INTANGIBLE ASSETS UNDER DEVELOPMENT	2	3	4	5	6
2	Software					
3	Right to use Others					
4	Education and Evaluation Expenses - Coal Mill					
5	Expenses on R&D in progress					
6	Losses Provision for exploratory well in progress					
7	Total					
8	PREVIOUS YEAR TOTAL:-					

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) :

0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 6 TO THE FS-NCA: INVESTMENTS IN SUBSIDIARIES & JOINT VENTURES

(Amount in ₹)

As at	No. of shares	Face value	31.03.2022	31.03.2021
001	NON CURRENT INVESTMENTS - INVESTMENTS IN SUBSIDIARIES AND JOINT VENTURES		0.00	0.00
012	EQUITY INSTRUMENTS - UNQUOTED-FULLY PAID UP UNLESS OTHERWISE STATED, AT COST)		0.00	0.00
013	SUBSIDIARY COMPANIES		0.00	0.00
014	PATRATU VIDYUT UTPADAN NIGAM LTD.		0.00	0.00
015	NTPC ELECTRIC SUPPLY COMPANY LTD.		0.00	0.00
016	NTPC VIDYUT VIKASAR NIGAM LTD.		0.00	0.00
017	KABINAGAR POWER GENERATING COMPANY LTD.		0.00	0.00
018	KANDI BILKES UTPADAN NIGAM LTD.		0.00	0.00
019	SHANTIYA SAIL BILKES COMPANY LTD.		0.00	0.00
020	NTPC MINING LTD (NML)		0.00	0.00
021	THOC INDIA LTD.		0.00	0.00
022	NEEPOOL LTD.		0.00	0.00
023	NTPC EDMS Wire & Services Pvt. Ltd.		0.00	0.00
024	NTPC Renewable Energy Ltd.		0.00	0.00
025	Ratnaji Gas & Power Pvt. Limited (RGPPL)		0.00	0.00
026			0.00	0.00
027			0.00	0.00
028			0.00	0.00
029			0.00	0.00
030	SUB-TOTAL		0.00	0.00
034	JOINT VENTURE COMPANIES		0.00	0.00
035	Urbij PowerTech Ltd.		0.00	0.00
037	NTPC-GE Power Services Pvt.Ltd.		0.00	0.00
038	NTPC-SAIL Power Company Ltd.		0.00	0.00
039	NTPC-Tamil Nadu Energy Company Ltd.		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 6 TO THE FS-NCA INVESTMENTS IN SUBSIDIARIES & JOINT VENTURES

(Amount in ₹)

Sl. No.	As at	No. of shares	Face value	31.03.2022	31.03.2021
000	Ranaghat Gas & Power Pvt. Limited (RGPPU)			0.00	0.00
001	ARUNAL POWER COMPANY PRIVATE LTD.			0.00	0.00
002				0.00	0.00
003	NTPC BHEL POWER PROJECTS PRIVATE LTD.			0.00	0.00
004	SHIVA URJA NISAM PRIVATE LIMITED			0.00	0.00
005	BI-NTPC ENERGY SYSTEMS LTD.			0.00	0.00
006				0.00	0.00
007	NAZINAGAR POWER GENERATING COMPANY LTD.			0.00	0.00
008	TRANSFORMER AND ELECTRICAL KERALA LTD.			0.00	0.00
009	NATIONAL HIGH POWER TEST LABORATORY PRIVATE LTD.			0.00	0.00
010				0.00	0.00
011	OL-NTPC URJA PRIVATE LTD.			0.00	0.00
012	ANUSHAKTI VIDHYUT NISAM LTD.			0.00	0.00
013	ENERGY EFFICIENCY SERVICES LTD.			0.00	0.00
014				0.00	0.00
015	TRINCOMALEE POWER COMPANY LTD.			0.00	0.00
016	BANGLADESH-INDIA FRIENDSHIP POWER COMPANY (PVT.) LTD.			0.00	0.00
017	HINDUSTAN URVARAK & RASAYAN LIMITED			0.00	0.00
018	KORWAN LTD.			0.00	0.00
001	SUB-TOTAL			0.00	0.00
100	AGGREGATE AMOUNT OF IMPAIRMENT IN THE VALUE OF INVESTMENTS			0.00	0.00
110	TOTAL (NET OF IMPAIRMENT) OF JV			0.00	0.00
111	Gross Total of Investments			0.00	0.00
114	Total			0.00	0.00
120	Details of Investments			0.00	0.00
120	Aggregate amount of Unquoted Investments			0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 6 TO THE FS-NCA INVESTMENTS IN SUBSIDIARIES & JOINT VENTURES

(Amount in ₹)

	As at	No. of shares	Face value	31.03.2022	31.03.2021
141				0.00	0.00
142				0.00	0.00
143				0.00	0.00
144				0.00	0.00
145				0.00	0.00
146				0.00	0.00
147	Valuation of investments as per Note 5			0.00	0.00
148				0.00	0.00
202				0.00	0.00
233				0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 7 TO THE FS-NCA INVESTMENTS

(Amount in ₹)

Sl. No.	As at	No. of shares	Face value	31.03.2022	31.03.2021
001	Non-current financial assets (Investments)			0.00	0.00
002	Long Term - Trade			0.00	0.00
007	Equity Instruments (fully paid up-unless otherwise stated)			0.00	0.00
008	Quoted			0.00	0.00
009	JOINT VENTURE COMPANIES			0.00	0.00
010	PTC India Ltd.			0.00	0.00
070	INTERNATIONAL COAL VENTURES PRIVATE LTD.			0.00	0.00
075	SI-NTPC ENERGY SYSTEMS LTD.			0.00	0.00
080				0.00	0.00
110	COOPERATIVE SOCIETIES			0.00	0.00
111	SUB TOTAL			0.00	0.00
112	AGGREGATE AMOUNT OF IMPAIRMENT IN THE VALUE OF INVESTMENTS			0.00	0.00
118	TOTAL			0.00	0.00
120				0.00	0.00
140	NTPC EMPLOYEES CONSUMERS AND THRIFT CO-OPERATIVE SOCIETY LTD. KORSA			0.00	0.00
147	NTPC EMPLOYEES CONSUMERS AND THRIFT COOPERATIVE SOCIETY LTD. RSTPP			0.00	0.00
148	NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. FANMOH			0.00	0.00
149	NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. MISHYACHAL			0.00	0.00
150	NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. ANTA			0.00	0.00
151	NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. KAWAS			0.00	0.00
152	NTPC Employees Consumers Cooperative Society Ltd. Karha			0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 8 TO THE FS-NCA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Non-current financial-assets - Trade receivables	0.00	0.00
002 UNSECURED, CONSIDERED GOOD	0.00	0.00
003 CREDIT IMPAIRED	0.00	0.00
004	0.00	0.00
005	0.00	0.00
005 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 LOANS (NON CURRENT)	0.00	0.00
004 RELATED PARTIES	0.00	0.00
005 SECURED	0.00	0.00
006 UN-SECURED	0.00	0.00
007 WITH SIGNIFICANT INCREASE IN CREDIT RISK	0.00	0.00
008 CREDIT IMPAIRED	0.00	0.00
009	0.00	0.00
010 EMPLOYEES(INCLUDING ACCRUED INTEREST)	0.00	0.00
011 SECURED	277,100,055.64	265,500,710.52
012 UNSECURED	146,160,600.03	117,187,976.42
013 WITH SIGNIFICANT INCREASE IN CREDIT RISK	0.00	0.00
014 CREDIT IMPAIRED	0.00	0.00
015 LESS : EMPLOYEE LOANS DISCOUNTING	0.00	0.00
016 SECURED	77,852,452.91	79,371,944.15
017 UNSECURED	18,902,566.26	17,729,501.94
018 LOAN TO STATE GOVERNMENT IN SETTLEMENT OF DUES FROM CUSTOMERS (UNSECURED)	0.00	0.00
019 OTHERS	0.00	0.00
020 SECURED	0.00	0.00
021 UNSECURED	0.00	0.00
022 WITH SIGNIFICANT INCREASE IN CREDIT RISK	0.00	0.00
023 CREDIT IMPAIRED	0.00	0.00
024 LESS: ALLOWANCE FOR CREDIT IMPAIRED LOANS	0.00	0.00
025 SUB TOTAL	326,505,606.50	285,587,240.85
026	0.00	0.00
027 TOTAL	326,505,606.50	285,587,240.85
028	0.00	0.00
029	0.00	0.00
030 Due from Directors and Officers of the Company	0.00	0.00
031 Directors	0.00	0.00
032 Officers	0.00	0.00
033	0.00	0.00
034 Loans to related parties include:	0.00	0.00
035 i)Key management personnel	0.00	0.00
036 ii)Subsidiary companies	0.00	0.00
037 iii)Joint Venture companies	0.00	0.00
038 iv)Others	0.00	0.00
039	0.00	0.00
054 Other loans represent loans given to	0.00	0.00
055 a) APHC	0.00	0.00
060	0.00	0.00
061 RPD	0.00	0.00
062 i)Key management personnel	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

As at	31.03.2022	31.03.2021
063 (i)Subsidiary companies	0.00	0.00
064 (ii)Joint Venture companies	0.00	0.00
065 (v)Others	0.00	0.00
066 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 10 TO THE FS-NCA-OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Other Financial Assets (non current)	0.00	0.00
002	0.00	0.00
003 Share application money pending allotment in (Subsidiary Companies) :	0.00	0.00
004 NTPC Electric Supply Company Ltd.	0.00	0.00
005 NTPC Vidyut Vyaapar Nigam Ltd.	0.00	0.00
006 Nabinagar Power Generating Company Ltd.	0.00	0.00
007 Kanti Bijlee Utpadan Nigam Ltd.	0.00	0.00
008 Bhartiya Rail Bijlee Company Ltd.	0.00	0.00
009 Patratu Vidyut Utpadan Nigam Ltd.	0.00	0.00
010 NTPC Mining Limited	0.00	0.00
011 THDC Ltd.	0.00	0.00
012 NEEPCO Ltd.	0.00	0.00
013	0.00	0.00
014 Total	0.00	0.00
015 Share application money pending allotment (Joint Venture)	0.00	0.00
016 Jilibly Powertech Ltd.	0.00	0.00
017 NTPC GE Power Services Pvt.Ltd.	0.00	0.00
018 NTPC-SAIL Power Company Ltd.	0.00	0.00
019 NTPC-Tamil Nadu Energy Company Ltd.	0.00	0.00
020 Rahnagin Gas & Power Private Ltd.	0.00	0.00
021 Aravali Power Company Private Ltd.	0.00	0.00
022	0.00	0.00
023 NTPC BHEL Power Projects Private Ltd.	0.00	0.00
024 Meja Uja Nigam Private Limited	0.00	0.00
025 BF-NTPC Energy Systems Ltd.	0.00	0.00
026 Anushakti Vidhyut Nigam Ltd.	0.00	0.00
027 Nabinagar Power Generating Company Ltd.	0.00	0.00
028 Energy Efficiency Services Ltd.	0.00	0.00
029 National High Power Test Laboratory Private Ltd.	0.00	0.00
030	0.00	0.00
031 CIL NTPC Uja Private Ltd.	0.00	0.00
032 Trincomalee Power Company Ltd.	0.00	0.00
033 Hindustan Unvask & Rasayan Limited	0.00	0.00
034 Bangladesh-India Friendship Power Company Private Ltd.	0.00	0.00
035 Sub Total	0.00	0.00
036	0.00	0.00
037 Claims Recoverable	0.00	0.00
038 Finance Lease Recoverable	0.00	0.00
039 Mine Closure Deposit	0.00	0.00
041 Total	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

As at	31.03.2022	[Amount in ₹] 31.03.2021
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SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 11 TO THE FS-NCA-OTHER NON-CURRENT ASSETS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Other Non-current Assets	0.00	0.00
002	0.00	0.00
003 CAPITAL ADVANCES	0.00	0.00
004 SECURED	0.00	0.00
005 Unsecured	0.00	0.00
006 COVERED BY BANK GUARANTEE:	52,345,908.00	247,307,575.00
007 OTHERS	165,560,525.74	69,315,677.16
008 CONSIDERED DOUBTFUL	0.00	0.00
009 LESS- ALLOWANCE FOR BAD & DOUBTFUL ADVANCES	0.00	0.00
010 Sub-Total	217,906,431.74	316,623,252.16
011	0.00	0.00
012 Advances other than capital advances	0.00	0.00
013 SECURITY DEPOSITS	115,760,108.00	115,760,108.00
019 Advances to Related parties	0.00	0.00
022 Advances to Contractors & Suppliers	0.00	0.00
023 SECURED	0.00	0.00
024 UNSECURED	0.00	0.00
025 CONSIDERED DOUBTFUL	0.00	0.00
026 LESS- ALLOWANCE FOR BAD & DOUBTFUL ADVANCES	0.00	0.00
027 Sub-Total	115,760,108.00	115,760,108.00
028 RECEIVABLE FROM MCP ESCROW A/C	0.00	0.00
039 ADVANCE TAX & TAX DEDUCTED AT SOURCE	2,373,179.07	1,161,639.40
040 LESS- PROVISION FOR CURRENT TAX	0.00	0.00
041	0.00	0.00
042 Sub-Total	2,373,179.07	1,161,639.40
043 DEFERRED PAYROLL EXPENSES (SECURED)	68,828,288.05	62,492,932.15
044 DEFERRED PAYROLL EXPENSES (UNSECURED)	13,743,953.40	13,460,880.66
045 Sub-Total	72,572,242.43	75,953,812.81
046 DEFERRED FOREIGN CURRENCY FLUCTUATION ASSET	133,092,000.00	211,884,000.00
048 Total	541,703,961.24	721,362,612.37
049	0.00	0.00
050	0.00	0.00
061 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
063	0.00	0.00
064 NTPC GE Power Services Pvt Ltd	0.00	0.00
065	0.00	0.00
066 Ratnagni Gas & Power Private Ltd.	0.00	0.00
067 Aravali Power Company Private Ltd.	0.00	0.00
068 NTPC-SOCL Global Ventures Private Ltd.	0.00	0.00
069 NTPC BHEL Power Projects Private Ltd.	0.00	0.00
070 Meja Uja Nigam Private Limited	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 11 TO THE FS-NCA OTHER NON-CURRENT ASSETS

(Amount in ₹)

As at	31.03.2022	31.03.2021
071 Nabinagar Power Generating Company Ltd.	0.00	0.00
072 National High Power Test Laboratory Private Ltd.	0.00	0.00
074 CIL NTPC Uja Private Ltd.	0.00	0.00
076	0.00	0.00
077 Related Party (Adv)	0.00	0.00
078 Key Management personnel	0.00	0.00
079 Subsidiary companies	0.00	0.00
080 Joint Venture companies	0.00	0.00
081 Contractors	0.00	0.00
082 Others	0.00	0.00
084	0.00	0.00
085 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 12 TO THE FS-CA INVENTORIES

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 INVENTORIES	0.00	0.00
002	0.00	0.00
003 Coal	1,159,271,540.26	889,708,511.48
004 Fuel oil	355,719,692.83	238,626,139.57
005 Naphta	0.00	0.00
006 Stores and spares	2,624,020,664.61	2,511,593,568.79
007 Chemicals & consumables	132,607,456.71	84,174,908.90
008 Loose tools	8,899,338.78	9,226,482.70
009 Steel Scrap	882,590.63	703,138.67
010 Others	422,986,589.75	451,975,213.44
011 Sub Total	4,705,187,843.57	4,186,007,959.55
012 Less: Provision for shortages	22,200.00	23,659,921.00
013 Less: Provision for obsolete/ unservicable/dimuntion in value of surplus inventory	11,379,000.15	5,694,129.14
014	0.00	0.00
015 Total	4,693,786,683.42	4,158,653,918.41
016 Inventories include material in transit	0.00	0.00
017 Coal	560,482.44	0.00
018 Fuel oil	1,250,327.34	0.00
019 Naphta	0.00	0.00
020 Stores and spares	19,009,293.16	11,846,982.51
021 Chemicals & consumables	1,733,620.41	130,099.06
022 Loose tools	0.00	0.00
023 Others	395,245.43	0.00
024	0.00	0.00
025 Inventory items other than steel scrap have been valued considering Note 1.	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 13 TO THE FS-CA INVESTMENTS

(Amount in ₹)

	As at	No. of shares	Face value	31.03.2022	31.03.2021
001	CURRENT INVESTMENTS			0.00	0.00
002	(Valuation as per Note 1)			0.00	0.00
003				0.00	0.00
003	Investment in Mutual Funds (Details as under)			0.00	0.00
004	ICICI Magnum India Cash Fund-DGR			0.00	0.00
005	SSI Premier Liquid Fund Super-D-GR			0.00	0.00
006	SSI-D-IF Ultra Short Term Fund-IF-DGR			0.00	0.00
007	UTI Money Market-IF-Direct-Growth			0.00	0.00
008	ICICI Liquid Bond-Direct-Growth			0.00	0.00
009	Canara Robo Saver Liquid Fund Super-D-GR			0.00	0.00
040	Canara Robo Saver Treasury Advantage Fund Super-D-GR			0.00	0.00
041	ICICI Liquid Fund-DGR			0.00	0.00
042	SSI Premier Liquid fund-Direct-GR (Ach-Fund)			0.00	0.00
043	UTI Liquid Cash Plan -IP - GR (Ach Funds)			0.00	0.00
044	ICICI Liquid Bond -DGR - (Ach Funds)			0.00	0.00
045	Baroda Liquid Fund - Direct - Growth			0.00	0.00
046	Sub Total			0.00	0.00
047				0.00	0.00
002	Unquoted Investments			0.00	0.00
004				0.00	0.00
006	TOTAL			0.00	0.00
007				0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 14 TO THE FS-CA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 TRADE RECEIVABLES (current)*	0.00	0.00
002	0.00	0.00
003 Secured Considered Good	0.00	0.00
004 Unsecured , considered good	3,693,384.82	3,574,264.52
005 Credit impaired	0.00	0.00
006 Unbilled Revenue	0.00	0.00
007 Sub-Total	<u>3,693,384.82</u>	<u>3,574,264.52</u>
008 Total	<u>3,693,384.82</u>	<u>3,574,264.52</u>
009 Less: Allowance for credit impaired receivables	0.00	0.00
010 Total	<u>3,693,384.82</u>	<u>3,574,264.52</u>
012 Less: Discom Clearing	0.00	0.00
013 Grand Total	<u>3,693,384.82</u>	<u>3,574,264.52</u>
014 * After adjustment for Unbilled Revenue	0.00	0.00
015 Long-term trade receivables	0.00	0.00
016 TCS Clearing	0.00	0.00
017 Discom Clearing	0.00	0.00
228 Trade Receivable	0.00	0.00
230 Not due	0.00	0.00
231 Due	0.00	0.00
232 (i) Undisputed Trade receivables # considered good	3,693,384.82	3,574,264.52
233 (ii) Undisputed Trade Receivables # which have significant increase in credit risk	0.00	0.00
234 (iii) Undisputed Trade Receivables # credit impaired	0.00	0.00
235 (iv) Disputed Trade Receivables#considered good	0.00	0.00
236 (v) Disputed Trade Receivables # which have significant increase in credit risk	0.00	0.00
237 (vi) Disputed Trade Receivables # credit impaired	0.00	0.00
238 Unbilled	0.00	0.00
239 Total	<u>3,693,384.82</u>	<u>3,574,264.52</u>
240	0.00	0.00
241 (i) Undisputed Trade receivables # considered good	0.00	0.00
242 Less than 6 months	3,447,120.32	3,574,264.52
243 6 months -1 year	0.00	0.00
244 1-2 years	246,264.50	0.00
245 2-3 years	0.00	0.00
246 More than 3 years	0.00	0.00
247 Sub Total (i)	<u>3,693,384.82</u>	<u>3,574,264.52</u>
248 (ii) Undisputed Trade Receivables # which have significant increase in credit risk	0.00	0.00
249 Less than 6 months	0.00	0.00
250 6 months -1 year	0.00	0.00
251 1-2 years	0.00	0.00
252 2-3 years	0.00	0.00
253 More than 3 years	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 14 TO THE FS-CA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2022	31.03.2021
254 Sub Total (III)	0.00	0.00
255 (iv) Disputed Trade Receivables#considered good	0.00	0.00
256 Less than 6 months	0.00	0.00
257 6 months -1 year	0.00	0.00
258 1-2 years	0.00	0.00
259 2-3 years	0.00	0.00
260 More than 3 years	0.00	0.00
261 Sub Total (IV)	0.00	0.00
262 (v) Disputed Trade Receivables # which have significant increase in credit risk	0.00	0.00
263 Less than 6 months	0.00	0.00
264 6 months -1 year	0.00	0.00
265 1-2 years	0.00	0.00
266 2-3 years	0.00	0.00
267 More than 3 years	0.00	0.00
268 Sub Total (V)	0.00	0.00
269 (vi) Disputed Trade Receivables # credit impaired	0.00	0.00
270 Less than 6 months	0.00	0.00
271 6 months -1 year	0.00	0.00
272 1-2 years	0.00	0.00
273 2-3 years	0.00	0.00
274 More than 3 years	0.00	0.00
275 Sub Total (VI)	0.00	0.00
276 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 15 TO THE FS-CA-CASH AND CASH EQUIVALENTS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 CASH & BANK BALANCES	0.00	0.00
002 Cash & Cash Equivalents	0.00	0.00
003 Balances with Banks	0.00	798,741.44
004 Cheques & Drafts on hand	0.00	37,461.00
005 Cash on hand	0.00	0.00
006 Others (stamps in hand)	33,721.50	25,031.00
007 Bank deposits with original maturity upto three months	0.00	0.00
008 Balances with RBI	0.00	0.00
009	0.00	0.00
010 Total	33,721.50	861,233.44

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 16 TO THE FS-CA BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS (Amount in ₹)

As at	31.03.2022	31.03.2021
001 Other Bank Balances	0.00	0.00
002 Deposits with original maturity of more than three months but not more than twelve months	0.00	0.00
003 Earmarked balances with banks*	0.00	0.00
004 SubTotal	0.00	0.00
005 Interest accrued on deposits	0.00	0.00
006	0.00	0.00
007 Total	0.00	0.00
008	0.00	0.00
009 Earmarked balances with banks consist of :	0.00	0.00
010 Unpaid dividend account balance	0.00	0.00
011 Towards public deposit repayment reserve	0.00	0.00
012 Towards redemption of bonds due for repayment within one year	0.00	0.00
013 Security with Government/other authorities	0.00	0.00
014 Unpaid refund/interest account balance - Tax free bonds/ Bonus Debentures	0.00	0.00
015 Earmarked for RGGVY/DDUGJY/SAUBHAGYA Fund	0.00	0.00
016 Earmarked for Flyash Utilisation Reserve Fund	0.00	0.00
017 Deposits with original maturity upto three months as per court orders	0.00	0.00
018 Payment Security Scheme of MNRE- NSM (NTPC)	0.00	0.00
019 Payment Security Scheme of MNRE- NSM (NVVN)	0.00	0.00
020 Enforcement Directorate of Solar Plant(NVVN)	0.00	0.00
021 Bank guarantee Fund of MNRE (NVVN)	0.00	0.00
022 Others	0.00	0.00
023 Margin Money	0.00	0.00
024	0.00	0.00
025	0.00	0.00
026 Sub-total	0.00	0.00
039 Total	0.00	0.00
031	0.00	0.00
032 Bank deposits with original maturity of less than three months- other than earmarked	0.00	0.00
033 Bank deposits with original maturity of more than three months but not more than twelve months- other than earmarked	0.00	0.00
034 Earmarked bank balances (current account)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 17 TO THE FS-CA-LOANS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Current financial assets - Loans	0.00	0.00
002 Loans (current)-including interest accrued	0.00	0.00
004 Related Parties	0.00	0.00
005 Secured	0.00	0.00
006 Un-Secured	0.00	0.00
007 With significant increase in Credit Risk	0.00	0.00
008 Credit impaired	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
011 Secured	38,848,288.02	35,898,094.67
012 Unsecured	87,616,306.94	81,832,710.64
013 With significant increase in Credit Risk	0.00	0.00
014 Credit impaired	0.00	0.00
015 Less - Employee Loans Discounting	0.00	0.00
016 Loan to State Government in settlement of dues from customers (Unsecured)	0.00	0.00
017	0.00	0.00
018 Others	0.00	0.00
019 Secured	0.00	0.00
020 Unsecured	0.00	0.00
021 With significant increase in Credit Risk	0.00	0.00
022 Credit impaired	0.00	0.00
023	0.00	0.00
024 Less Allowance for credit impaired loans	0.00	0.00
025 Total (Loans)	126,464,604.96	117,730,805.31
026	0.00	0.00
027 Due from Directors and Officers of the Company	0.00	0.00
028 Directors	0.00	0.00
029 Officers	0.00	0.00
030	0.00	0.00
031 Loans to related parties include:	0.00	0.00
032 i)Key management personal	0.00	0.00
033 ii)Subsidiary companies	0.00	0.00
034 KBUNL	0.00	0.00
035 RGPPL	0.00	0.00
036 NVVN	0.00	0.00
037 iii)Joint Venture companies	0.00	0.00
038 iv)Others	0.00	0.00
039	0.00	0.00
059 RPD	0.00	0.00
060 i)Key management personal	0.00	0.00
061 ii)Subsidiary companies	0.00	0.00
062 iii)Joint Venture companies	0.00	0.00
063 iv)Others	0.00	0.00
064	0.00	0.00
065 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 18 TO THE FS-CA OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Other Financial Assets (current)	0.00	0.00
002	0.00	0.00
003 ADVANCES	0.00	0.00
004	0.00	0.00
005 Related Parties	0.00	0.00
006 Secured	0.00	0.00
007 Un-Secured	-855,609.28	-821,875.25
008 Considered doubtful	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
012 Unsecured	8,812,288.00	5,242,789.00
013 Considered Doubtful	0.00	0.00
014	0.00	0.00
020 Others	0.00	0.00
021 Secured	0.00	0.00
022 Unsecured	0.00	0.00
023 Considered Doubtful	0.00	0.00
024	0.00	0.00
025 Less Allowance for bad & doubtful advances	0.00	0.00
026	0.00	0.00
033 Total (Advances)	7,956,678.72	4,420,913.75
044	0.00	0.00
045 Claims Recoverable	0.00	0.00
046 Secured	0.00	0.00
047 Unsecured, considered good	1,880,987.25	1,885,533.79
048 Considered Doubtful	0.00	0.00
049 Less - Allowance for doubtful claims	0.00	0.00
050 Others-Claims Recoverable	0.00	0.00
051	0.00	0.00
052 Contract Asset- Revenue	1,434,750.37	996,555.63
053 Hedging cost recoverable from beneficiaries	0.00	0.00
054 Derivative MTM Asset	0.00	0.00
055 Finance Lease Receivable	0.00	0.00
056 Mine Closure Deposit	0.00	0.00
058 Other Accrued Income	0.00	0.00
059 Secured, Considered Good	0.00	0.00
060 Unsecured, considered good	2,899,782.85	2,918,558.38
061 Credit impaired	0.00	0.00
062 Sub-Total	2,899,782.85	2,918,558.38
063 Less Allowance for credit impaired receivables	0.00	0.00
064 Total	2,899,782.85	2,918,558.38
065	0.00	0.00
066 Others*	12,877.00	12,877.00
067 Total	14,185,054.19	10,336,438.55
068 * Other include amount recoverable from contractors and other parties towards hire charges, rent/electricity etc.	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 18 TO THE FS-CA OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2022	31.03.2021
069 Advances to related parties include:	0.00	0.00
070 i)Key management personnel	0.00	0.00
071 ii)Subsidiary companies	0.00	0.00
072 iii)Joint Venture companies	0.00	0.00
073 iv)Contractors	0.00	0.00
074 v)Others	0.00	0.00
075	0.00	0.00
076 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
077	0.00	0.00
078 NTPC GE Power Services Pvt.Ltd.	0.00	0.00
079 Ratanghi Gas & Power Private Ltd.	0.00	0.00
080 Anayal Power Company Private Ltd.	0.00	0.00
081 NTPC-SCCL Global Ventures Private Ltd.	0.00	0.00
082 NTPC BHEL Power Projects Private Ltd.	0.00	0.00
083 Meja Uija Nigam Private Limited	0.00	0.00
084 Nabinagar Power Generating Company Ltd.	0.00	0.00
085 National High Power Test Laboratory Private Ltd.	0.00	0.00
086 International Coal Ventures Private Ltd.	0.00	0.00
087 CIL NTPC Uija Private Ltd.	0.00	0.00
088 Bangladesh-India Friendship Power Co. Pvt.Ltd.	0.00	0.00
090 TCS Clearing	0.00	0.00
091 Related Party (Adv)- Employee	0.00	0.00
092 Related Party (Adv)- Subsidiaries	0.00	0.00
093 Related Party (Adv)- Joint Ventures	0.00	0.00
094 Related Party (Adv)- Contractors	0.00	0.00
095 Related Party (Adv)- Others	-855,609.28	-821,875.25
096	0.00	0.00
097	0.00	0.00
098	0.00	0.00
099	0.00	0.00
100 Total	<u>-855,609.28</u>	<u>-821,875.25</u>

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 10 TO THE FS-CA OTHER CURRENT ASSETS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 OTHER CURRENT ASSETS	0.00	0.00
002 Security Deposits (Unsecured)	0.00	0.00
003 Deposit with Customs, port trust & others*	1,490,616.00	0.00
004 ADVANCES	0.00	0.00
005	0.00	0.00
006 Related Parties	0.00	0.00
007 Secured	0.00	0.00
008 Un-Secured	0.00	0.00
009 Considered doubtful	0.00	0.00
010	0.00	0.00
011 Employees(including imprest)	0.00	0.00
012 Secured	0.00	0.00
013 Unsecured	101,224.00	-90,755.00
014 Considered Doubtful	0.00	0.00
015	0.00	0.00
016 Contractors & Suppliers	0.00	0.00
017 Secured	0.00	0.00
018 Unsecured	283,249,508.60	1,844,371,165.70
019 Considered Doubtful	0.00	0.00
020	0.00	0.00
021 Others**	0.00	0.00
022 Secured	0.00	0.00
023 Unsecured	26,532,041.89	3,185,336.00
024 Considered Doubtful	0.00	0.00
025 Less: Allowance for bad & doubtful advances	0.00	0.00
026 Receivable from MCP Escrow A/c	0.00	0.00
027 Deferred Payroll Expenses (Secured)	5,033,395.20	5,056,945.88
028 Deferred Payroll Expenses (Unsecured)	6,106,022.13	5,869,493.03
029 Sub-total	11,139,417.33	10,926,438.89
030 Interest accrued on :	0.00	0.00
031 Advances to contractors	0.00	0.00
032	0.00	0.00
033 Claims Recoverable	0.00	0.00
034 Secured	0.00	0.00
035 Unsecured, considered good	165,070,794.71	341,797,950.51
036 Considered Doubtful	0.00	0.00
037 Less - Allowance for doubtful claims	0.00	0.00
038	0.00	0.00
039 Deferred premium on forward exchange contract/ Option Assets	0.00	0.00
041 Assets Held for Disposal	1,219,713.46	1,219,713.46
042 Others	1,601,070.23	1,240,724.98
043	0.00	0.00
044 Total (Other Current Assets)	490,404,386.22	2,202,650,574.54
045 **Include Prepaid Expenses	26,532,041.89	3,185,336.00
046 *Includes sales tax/Entry tax/VAT deposited under protest with Sales Tax Authorities	1,490,616.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 10 TO THE FS-CA OTHER CURRENT ASSETS

(Amount in ₹)

AS at	31.03.2022	31.03.2021
047 *Includes deposited with courts	0.00	0.00
048 *Includes deposited with LIC for annuity payments	0.00	0.00
049 * Includes deposits with WRD / against BG in r/o finance lease	0.00	0.00
050 Other include amount recoverable from contractors and other parties towards hire charges, rent/electricity etc.	0.00	0.00
052 Advances to related parties include:	0.00	0.00
053 (i)Key management personal	0.00	0.00
054 (ii)Subsidiary companies	0.00	0.00
055 (iii)Joint Venture companies	0.00	0.00
056 Contractors	0.00	0.00
057 Others	0.00	0.00
058	0.00	0.00
059 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
060	0.00	0.00
061	0.00	0.00
062 Related Party (Adv)- Employee	0.00	0.00
063 Related Party (Adv)- Subsidiaries	0.00	0.00
064 Related Party (Adv)- Joint Venture	0.00	0.00
065	0.00	0.00
066	0.00	0.00
067 Total	0.00	0.00
068	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 20 TO THE FS-REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 On account of Exchange Differences	-90,615,710.26	27,010,494.29
002 On account of employee benefit exp	103,326,983.89	307,914,412.00
003 Regulatory deferred account - deferred	0.00	0.00
004 Deferred asset for ash transportation	647,585,170.61	466,163,531.83
005 Deferred asset for Arbitration Award	0.00	0.00
007 Total	<u>860,296,444.22</u>	<u>801,088,438.12</u>

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 21 TO THE FS-EQUITY-EQUITY SHARE CAPITAL

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 SHARE CAPITAL	0.00	0.00
002 Equity Share Capital	0.00	0.00
003 Authorised	0.00	0.00
004 10,000,000,000 equity shares of Rs. 10/- each (Previous year 10,000,000,000 eq shares of Rs. 10/- each)	0.00	0.00
005 Issued, Subscribed and fully Paid up	0.00	0.00
006 9,89,86,86,134 equity shares of Rs. 10/- (Pr. Year 9,894,557,280 equity shares of Rs. 10/- each)	0.00	0.00
007	0.00	0.00
008 Total	0.00	0.00
009 During FY 2018-19, the company has issued 1,649,092,880 equity shares of Rs. 10/- each as fully paid bonus shares	0.00	0.00
010 The holders of the equity shares are entitled to receive dividends as decided from time to time, and are entitled to one vote per share at meetings of the company.	0.00	0.00
011 Details of shareholders holding more than 5% shares in the company	0.00	0.00
012 - President of India	0.00	0.00
013 No. of Shares	0.00	0.00
014 % of holding	0.00	0.00
015 - Life Insurance Corporation of India/CICI Prudential Mutual Fund	0.00	0.00
016 No. of Shares	0.00	0.00
017 % of holding	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 22 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 RESERVE AND SURPLUS	0.00	0.00
002	0.00	0.00
003 Capital Reserve	0.00	0.00
004 As per last financial statements	0.00	0.00
005 Add: Grants received during the year	0.00	0.00
007 Add: Transfer from Surplus	0.00	0.00
008 Less: Write back during the year/period	0.00	0.00
009 Less: Adjustments during the year/period	0.00	0.00
010 SUB-TOTAL	0.00	0.00
011	0.00	0.00
017	0.00	0.00
018 SECURITIES PREMIUM ACCOUNT	0.00	0.00
019 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
020 ADD: ADDITIONS DURING THE YEAR/PERIOD	0.00	0.00
021 LESS: ADJUSTMENTS DURING THE YEAR/PERIOD	0.00	0.00
022 SUB-TOTAL	0.00	0.00
023 BONDS REDEMPTION RESERVE	0.00	0.00
024 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
025 ADD: TRANSFER FROM SURPLUS	0.00	0.00
026 LESS: TRANSFER TO SURPLUS ON REDEMPTION	0.00	0.00
027 LESS: ADJUSTMENTS DURING THE YEAR/ PERIOD	0.00	0.00
028 SUB-TOTAL	0.00	0.00
029 CAPITAL REDEMPTION RESERVE	0.00	0.00
030 As per last financial statements	0.00	0.00
031 Add: Transfer from Surplus	0.00	0.00
032 Less: Transfer to surplus on redemption	0.00	0.00
033 Less: Adjustments during the year/ period	0.00	0.00
034 Sub-Total	0.00	0.00
035 Share Application money pending Allotment	0.00	0.00
036 As per last financial statements	0.00	0.00
037 Add: Addition during the year	0.00	0.00
038 Less: Utilised for allotment during the year	0.00	0.00
039 Less: Adjustments during the year/ period	0.00	0.00
040 SUB-TOTAL	0.00	0.00
046 FLY-ASH UTILISATION RESERVE FUND	0.00	0.00
047 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
048 TRANSFERRED TO CC	0.00	0.00
049 ADD TRANSFER FROM REVENUE FROM OPERATIONS	11,850,000.30	3,250,222.20
050 ADD TRANSFER FROM OTHER INCOME	0.00	0.00
051 LESS: UTILISED DURING THE YEAR	0.00	0.00
052 TANGIBLE ASSETS	0.00	0.00
053 EMPLOYEE BENEFIT EXPENSES	0.00	0.00
054 GENERATION,ADMN. AND OTHER EXPENSES	11,850,000.30	3,250,222.20

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 22 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2022	31.03.2021
055 TAX EXPENSES	0.00	0.00
056 SUB-TOTAL	0.00	0.00
057 Self Insurance Reserve	0.00	0.00
058 As per last financial statements	0.00	0.00
059 Add: Addition during the year	0.00	0.00
060 Less: Utilised for allotment during the year	0.00	0.00
061 Less: Adjustments during the year/ period	0.00	0.00
062 SUB-TOTAL	0.00	0.00
063 SPECIAL ALLOWANCE RESERVE FUND	0.00	0.00
064 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
065 ADD: ADDITION DURING THE YEAR	0.00	0.00
066 LESS: UTILISED FOR ALLOTMENT DURING THE YEAR	0.00	0.00
067 LESS: ADJUSTMENTS DURING THE YEAR/ PERIOD	0.00	0.00
068 SUB-TOTAL	0.00	0.00
069 CORPORATE SOCIAL RESPONSIBILITY (CSR) RESERVE	0.00	0.00
070 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
071 ADD: TRANSFER FROM SURPLUS	0.00	0.00
072 LESS: WRITE BACK DURING THE YEAR	0.00	0.00
073 SUB-TOTAL	0.00	0.00
074 GENERAL RESERVE	0.00	0.00
075 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
076 ADD: TRANSFER FROM SURPLUS	0.00	0.00
077 LESS: TRANSFER TO SURPLUS	0.00	0.00
078 LESS: WRITE BACK DURING THE YEAR /PERIOD	0.00	0.00
079 LESS: ADJUSTMENTS DURING THE YEAR /PERIOD	0.00	0.00
080 SUB-TOTAL	0.00	0.00
081	0.00	0.00
082 RETAINED EARNINGS	0.00	0.00
083 AS PER LAST FINANCIAL STATEMENTS	105,867,377,917.47	95,588,899,399.41
084 ADD(LESS)-CHANGES IN ACCOUNTING POLICY / PRIOR PERIOD ERRORS	0.00	0.00
085 ADD(LESS)-PROFIT (LOSS) AFTER TAX FOR THE YEAR FROM STATEMENT OF PROFIT & LOSS	14,248,958,545.77	10,278,478,518.05
087 ADD: WRITE BACK FROM BOND REDEMPTION RESERVE	0.00	0.00
088 ADD: WRITE BACK FROM CAPITAL RESERVE	0.00	0.00
089 ADD: WRITE BACK FROM FOREIGN PROJECT RESERVE	0.00	0.00
090 ADD: WRITE BACK FROM CSR RESERVE	0.00	0.00
091 ADD: WRITE BACK FROM GENERAL RESERVE	0.00	0.00
093 LESS: TRANSFER TO BONDS REDEMPTION RESERVE	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 22 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2022	31.03.2021
094 LESS: TRANSFER TO SPECIAL ALLOWANCE RESERVE FUND	0.00	0.00
095 LESS: TRANSFER TO FOREIGN PROJECT RESERVE	0.00	0.00
096 LESS: TRANSFER TO CAPITAL RESERVE	0.00	0.00
097 LESS: TRANSFER TO CSR RESERVE	0.00	0.00
098 LESS: TRANSFER TO GENERAL RESERVE	0.00	0.00
099 LESS: INTERIM DIVIDEND PAID	0.00	0.00
100 LESS: TAX ON INTERIM DIVIDEND PAID	0.00	0.00
101 LESS: FINAL DIVIDEND PAID	0.00	0.00
102 LESS: TAX ON FINAL DIVIDEND PAID	0.00	0.00
103 LESS: ISSUE OF BONUS DEBENTURE	0.00	0.00
104 LESS: TAX ON ISSUE OF BONUS DEBENTURE	0.00	0.00
105 SUB-TOTAL	120,116,334,463.24	105,867,377,917.47
110	0.00	0.00
111 REMEASUREMENT OF DEFINED BENEFIT PLANS:	0.00	0.00
112 AS PER LAST FINANCIAL STATEMENTS	-204,792,344.32	-174,551,858.58
113 ADD/(LESS) - ACTUARIAL GAIN/LOSS THROUGH OCI	-14,823,493.88	-30,230,485.74
114 SUB-TOTAL	-219,615,838.18	-204,792,344.32
115	0.00	0.00
116 FVTOCI Reserve	0.00	0.00
117 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
118 ADD/(LESS) - NET GAIN/LOSS OF EQUITY INSTRUMENTS THROUGH OCI	0.00	0.00
119 Sub-Total	0.00	0.00
120	0.00	0.00
121 Total Other equity	119,896,718,625.06	105,862,585,573.15
122	0.00	0.00
123	0.00	0.00
124	0.00	0.00
125	0.00	0.00
126	0.00	0.00
127	0.00	0.00
128	0.00	0.00



A Maharatna Company

(Amount in ₹)

SIPAT SUPER THERMAL POWER PROJECT

As at

31.03.2022

31.03.2021

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 LONG TERM BORROWINGS	0.00	0.00
002 Bonds	0.00	0.00
003 Secured	0.00	0.00
004 7.37 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2035 (Fifty Sixth Issue - Public Issue - Series 3A).	0.00	0.00
005 7.62 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2035 (Fifty Sixth Issue - Public Issue - Series 3 B).	0.00	0.00
006 8.61% Tax free secured non-cumulative non-convertible redeemable bonds of ₹ 10,00,000/- each redeemable at par in full on 4th March 2034 (Fifty First Issue C - Private Placement)	0.00	0.00
007 8.66% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2033 (Fiftieth Issue - Public issue - Series 3A)	0.00	0.00
008 8.91% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2033 (Fiftieth Issue - Public Issue - Series 3B)	0.00	0.00
009 7.37% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 14th December 2031 (Sixty Sixth Issue - Private Placement)	0.00	0.00
010 7.49% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 7th November 2031 (Sixty Fourth Issue - Private Placement)	0.00	0.00
011 7.28 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2030 (Fifty Sixth Issue - Public Issue - Series	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2022	31.03.2021
2A)		
012 7.53 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2030 (Fifty Sixth Issue - Public Issue - Series 2 B).	0.00	0.00
013 7.32% Secured non-cumulative non-convertible redeemable taxable bonds of Rs 10,00,000/- each redeemable at par in full on 17 July 2029 (Sixty Ninth Issue - Private Placement)	0.00	0.00
014 8.63% Tax free secured non-cumulative non-convertible redeemable bonds of ₹ 10,00,000/- each redeemable at par in full on 4th March 2029 (Fifty First Issue B - Private Placement)	0.00	0.00
015 8.30% Secured non-cumulative non-convertible redeemable taxable bonds of Rs 10,00,000/- each redeemable at par in full on 15 January 2029 (Sixty Seventh Issue - Private Placement)	0.00	0.00
016 8.48% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2028 (Fiftieth Issue - Public Issue - Series 2A)	0.00	0.00
017 8.73% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2028 (Fiftieth Issue - Public Issue - Series 2B)	0.00	0.00
018 7.47% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 16th September 2026 (Sixty Third Issue - Private Placement)	0.00	0.00
019 7.58% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2022	31.03.2021
full on 23rd August 2026 (Sixty Second Issue - Private Placement)		
020 8.05% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 5th May 2026 (Sixtieth Issue - Private Placement)	0.00	0.00
021 8.19% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 15th December 2025 (Fifty Seventh Issue - Private Placement)	0.00	0.00
022 7.11 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2025 (Fifty Sixth Issue - Public Issue - Series 1A).	0.00	0.00
023 7.36 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2025 (Fifty Sixth Issue - Public Issue - Series 1 B).	0.00	0.00
024 7.15% Tax free secured non-cumulative non-convertible redeemable bonds - 2015 of Rs. 10,00,000/- each redeemable at par in full on 21st August 2025 (Fifty Fifth Issue - Private Placement)	0.00	0.00
025 9.17% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 22nd September 2024 (53rd Issue - private placement).	0.00	0.00
026 9.34% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 24th March 2024 (Fifty Second Issue - private placement)	0.00	0.00
027 8.19% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 10,00,000/- each redeemable at	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2022	31.03.2021
par in full on 4th March 2024 (Fifty First Issue A - Private Placement)		
028 8.41% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2023 (Fiftieth Issue - Public Issue - Series 1A)	0.00	0.00
029 8.66% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2023 (Fiftieth Issue - Public Issue - Series 1B)	0.00	0.00
030 9.25% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each with five equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 11th year and in annual instalments thereafter upto the end of 15th year respectively commencing from 4th May 2023 and ending on 4th May 2027 (Forty fourth issue - private placement)VII	0.00	0.00
031 8.48% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 1st May 2023 (Seventeenth issue - private placement)I	0.00	0.00
032 8.80% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th April 2023 (Forty ninth issue -private placement	0.00	0.00
033 8.49% Secured non-cumulative non-convertible redeemable taxable fully paid-up bonus debentures of Rs. 12.50 each redeemable at par in three annual instalments of Rs. 2.50, Rs. 5.00 and Rs. 5.00 at the end of 8th year, 9th year and 10th year on 25th March 2023, 25th March 2024 and 25th March 2025 respectively (Fifty Fourth Issue -Bonus Debentures)X - (refer Note 5 d)	0.00	0.00
034 8.73% Secured non-cumulative	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2022	31.03.2021
non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 07th March 2023 (Forty eighth issue - private placement)		
035 9.00% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each with five equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 11th year and in annual installments thereafter upto the end of 15th year respectively commencing from 25th January 2023 and ending on 25th January 2027 (Forty second issue- private placement)III	0.00	0.00
036 8.84% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th October 2022 (Forty seventh issue- private placement)VII	0.00	0.00
037 7.93% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 03 May 2022 (68th Issue - Private Placement)	0.00	0.00
038 6.72% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 24th November 2021 (Sixty Fifth Issue - Private Placement)	0.00	0.00
039 8.10% Secured Non-Cumulative Non-Convertible Redeemable Taxable Bonds of Rs. 30,00,000/- each redeemable at par in three equal separately transferable redeemable principal parts (STRPP) at the end of 5th year, 10th year & 15th year on 27th May 2021, 27th May 2026 and 27th May 2031 respectively (Sixty First Issue- Private Placement)	0.00	0.00
040 8.33% Secured non-cumulative non-convertible redeemable taxable bonds of Rs.10,00,000/- each redeemable at par in full on 24th February 2021	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2022	31.03.2021	
(Fifty Ninth Issue - Private Placement).			
042	8.93% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 19th January 2021 (Thirty seventh issue - private placement)III	0.00	0.00
043	8.18% Secured non-cumulative non-convertible redeemable taxable bonds of Rs.10,00,000/- each redeemable at par in full on 31st December 2020 (Fifty Eight Issue - Private Placement).	0.00	0.00
044	8.73 % Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 31st March 2020 (Thirty third issue- private placement)III	0.00	0.00
045	8.78 % Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 9th March 2020 (Thirty first issue- private placement)III	0.00	0.00
046	11.25% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in five equal annual installments commencing from 6th Nov 2019 and ending on 6th Nov 2023 (Twenty seventh issue - private placement)III	0.00	0.00
047	7.89% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 5th May 2019 (Thirtieth issue - private placement)III	0.00	0.00
048	8.65% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th February 2019 (Twenty ninth issue - private placement)III	0.00	0.00
049	7.50% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2022	31.03.2021
on 12th January 2019 (Nineteenth issue - private placement)II		
050 11% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 21st November 2018 (Twenty eighth issue - private placement)III	0.00	0.00
051 9.3473% Secured non-cumulative non-convertible redeemable taxable bonds of ₹15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 20th July 2018 and ending on 20th July 2032 (Forty sixth issue - private placement)VII	0.00	0.00
052 9.4376% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 16th May 2018 and ending on 16th May 2032 (Forty fifth issue - private placement)VII	0.00	0.00
053 8.00% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 10th April 2018 (Sixteenth issue -private placement)I	0.00	0.00
054 9.2573% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 2nd March 2018 and ending on 2nd March 2032 (Forty third issue - private placement)III	0.00	0.00
055 9.6713% Secured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2022	31.03.2021
of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 23rd December 2017 and ending on 23rd December 2031 (Forty first issue-private placement)III		
056 9.558% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 29th July 2017 and ending on 29th July 2031(Fourtieth issue-private placement)III	0.00	0.00
057 9.3896% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 9th June 2017 and ending on 9th June 2031(Thirty ninth issue-private placement)III	0.00	0.00
058 9.17% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 22nd March 2017 and ending on 22nd March 2031(Thirty eighth issue-private placement)III	0.00	0.00
059 8.8086% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2022	31.03.2021
year end in annual installments thereafter upto the end of 20th year respectively commencing from 15th December 2016 and ending on 15th December 2030 (Thirty sixth issue - private placement)iii		
000 8.785% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 15th September 2016 and ending on 15th September 2030 (Thirty fifth issue - private placement)iii	0.00	0.00
061 8.71% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 10th June 2016 and ending on 10th June 2030 (Thirty fourth issue - private placement)iii	0.00	0.00
062 8.8493% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 25th March 2016 and ending on 25th March 2030 (Thirty second issue - private placement)iii	0.00	0.00
063 9.37% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 70,00,000/- each with fourteen separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 4th June 2012 and ending on 4th December 2018 (Twenty fifth issue -	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2022	31.03.2021
private placement)III		
065 9.06% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 70,00,000/- each with fourteen separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 4th June 2012 and ending on 4th December 2018 (Twenty sixth issue - private placement)III	0.00	0.00
066 8.6077% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 9th September 2011 and ending on 9th March 2021 (Twenty fourth issue - private placement)IV	0.00	0.00
067 8.3796% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 5th August 2011 and ending on 5th February 2021 (Twenty third issue - private placement)IV	0.00	0.00
068 8.1771% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 2nd July 2011 and ending on 2nd January 2021 (Twenty second issue - private placement)IV	0.00	0.00
069 7.7125% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 2nd August 2010 and ending on 2nd February 2020 (Twenty first issue - private placement)IV	0.00	0.00
070 7.552% Secured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2022	31.03.2021
of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 23rd September 2009 and ending on 23rd March 2019 (Twentieth issue - private placement)VI		
071 9.55% Secured non-cumulative non-convertible taxable redeemable bonds of ₹ 10,00,000/- each with ten equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of the 6th year and in annual installments thereafter upto the end of 15th year respectively from 30th April 2002 (Thirteenth issue - Part B - private placement)VIII	0.00	0.00
072 9.55% Secured non-cumulative non-convertible taxable redeemable bonds of ₹ 10,00,000/- each redeemable at par in ten equal annual installments commencing from the end of 6th year and upto the end of 15th year respectively from 18th April 2002 (Thirteenth issue -Part A - private placement)VIII	0.00	0.00
075	0.00	0.00
076	0.00	0.00
077 Sub Total	0.00	0.00
078 Unsecured	0.00	0.00
079 6.55% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 17 April 2023 (Seventieth Issue - Private Placement)	0.00	0.00
080 6.29% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 11 April 2031 (Seventy First Issue - Private Placement)	0.00	0.00
081 5.45% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 15 October 2025 (Seventy Second Issue - Private Placement)	0.00	0.00
082 6.43% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2022	31.03.2021
full on 27 January 2031 (Seventy Third Issue - Private Placement)		
083 6.87% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 21 April 2035 (Seventy Fourth Issue - Private Placement)	0.00	0.00
084 6.69% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 13 September 2031 (Seventy Fifth Issue - Private Placement)	0.00	0.00
085 6.74% Unsecured non-cumulative non-convertible redeemable taxable bonds of Rs 10,00,000/- each redeemable at par in full on 14 April 2032 (Seventy Sixth Issue - Private Placement)	0.00	0.00
086	0.00	0.00
087	0.00	0.00
088	0.00	0.00
089 Sub-total	0.00	0.00
090 Total	0.00	0.00
091 Foreign Currency Notes-Unsecured	0.00	0.00
092 4.50% Fixed Rate Notes Due for repayment on 19th March 2028	0.00	0.00
093 2.75% Fixed rate notes due for repayment on 1st February 2027	0.00	0.00
094 4.25 % Fixed rate notes due for repayment on 26th February 2026	0.00	0.00
095 4.375% Fixed Rate Note due for repayment on 26th November 2024	0.00	0.00
096 4.75 % Fixed Rate Notes due for repayment on 3rd Oct 2022	0.00	0.00
097 7.25 % Fixed green global INR denominated bonds due on 3 May 2022	0.00	0.00
098 7.375 % Fixed green global INR denominated bonds due on 10 August 2021	0.00	0.00
099 5.625% Fixed Rate Notes due for repayment on 14th July 2021	0.00	0.00
100 3.75 % Fixed rate notes due for repayment on 03 April 2024	0.00	0.00
101	0.00	0.00
102	0.00	0.00
103	0.00	0.00
104 Sub Total	0.00	0.00
105 Term Loans	0.00	0.00
106 From Banks	0.00	0.00
107 Secured	0.00	0.00
108 Rupee Loans	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2022	31.03.2021
109 Unsecured	0.00	0.00
110 Foreign Currency Loans	0.00	0.00
111 Rupee Loans	0.00	0.00
112 From Others	0.00	0.00
113 Secured	0.00	0.00
114 Rupee Loans	0.00	0.00
115 Foreign Currency loans (guaranteed by GOI)	0.00	0.00
116 Unsecured	0.00	0.00
117 Foreign Currency loans (guaranteed by GOI)	0.00	0.00
118 Other Foreign currency loans	0.00	0.00
120 Rupee Loans	0.00	0.00
121 Deposits	0.00	0.00
122 Unsecured	0.00	0.00
123 Fixed Deposits	0.00	0.00
124 Others	0.00	0.00
125 Unsecured	0.00	0.00
126 Bonds Application Money Pending Allotment	0.00	0.00
127 Sub-total	0.00	0.00
128 Total	0.00	0.00
129 Less - Interest accrued but not due on secured borrowings	0.00	0.00
130 Less - Interest accrued but not due on unsecured borrowings	0.00	0.00
131 Less - Current maturities of long term borrowings	0.00	0.00
132 Bonds-Secured	0.00	0.00
133 Fixed Rate Notes	0.00	0.00
135 Foreign currency loans from Banks- unsecured	0.00	0.00
136 Rupee loans from banks- Secured	0.00	0.00
137 Rupee loans from banks- unsecured	0.00	0.00
138 Rupee Term loan from Others - Secured	0.00	0.00
139 Foreign currency loans from others- unsecured (Guaranteed by GOI)	0.00	0.00
140 Other foreign currency loans from others- unsecured	0.00	0.00
141 Rupee loans from others- unsecured	0.00	0.00
142	0.00	0.00
143	0.00	0.00
144	0.00	0.00
145	0.00	0.00
146	0.00	0.00
147	0.00	0.00
148	0.00	0.00
149	0.00	0.00
150	0.00	0.00
151	0.00	0.00
200 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23A TO THE FS-NCL LEASE BORROWINGS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Non-current financial liabilities - Lease liabilities	0.00	0.00
002 Lease liabilities	0.00	0.00
003 Long term maturities of Finance Lease Liabilities (Secured) IX	0.00	0.00
004 Long term maturities of Finance Lease Liabilities (Unsecured) X	0.00	0.00
005 Sub-Total	0.00	0.00
006 Less: current maturities of lease liabilities	0.00	0.00
007 Finance Lease obligations - secured	0.00	0.00
008 Finance Lease obligations - unsecured	0.00	0.00
009 Sub-Total	0.00	0.00
010 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 24 TO THE FS-NCL-TRADE PAYABLES

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 TRADE PAYABLES(NON CURRENT)	0.00	0.00
002 For Goods and Services	0.00	0.00
003 - Micro & Small Enterprises	3,412,672.82	2,409,145.13
004 - Others	2,837,654.15	1,658,953.52
005	0.00	0.00
005 Total	<u>6,250,326.97</u>	<u>4,128,098.65</u>

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 25 TO THE FS-NCL OTHER FINANCIAL LIABILITIES

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 OTHER FINANCIAL LIABILITIES (NON-CURRENT)	0.00	0.00
002 Payable for Capital Expenditure	0.00	0.00
003 - Micro & Small Enterprises	5,056,520.48	271,961.40
004 - Others	13,408,471.19	240,000,556.76
005 Others	0.00	0.00
006 Deposits from contractors and others	0.00	0.00
007	0.00	0.00
008	0.00	0.00
009 Total	18,464,991.67	241,072,518.16

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 26 TO THE FS-NCL PROVISIONS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 LONG TERM PROVISIONS	0.00	0.00
002 Provision for Employee Benefits	0.00	0.00
003 Opening Balance	0.00	0.00
004 Additions/ (adjustments) during the year	0.00	0.00
005 Closing Balance	0.00	0.00
006	0.00	0.00
007 Others	0.00	0.00
008 i) Mine Closure Provision	0.00	0.00
009 Opening Balance	0.00	0.00
010 Additions during the year	0.00	0.00
011 Amounts adjusted during the year	0.00	0.00
012 Amounts reversed during the year	0.00	0.00
013 Closing Balance	0.00	0.00
014	0.00	0.00
015 ii) Stripping Activity Adjustments	0.00	0.00
016 Opening Balance	0.00	0.00
017 Additions during the year	0.00	0.00
018 Amounts adjusted during the year	0.00	0.00
019 Amounts reversed during the year	0.00	0.00
020 Closing Balance	0.00	0.00
021	0.00	0.00
024	0.00	0.00
025 TOTAL	0.00	0.00

NOTE NO. 27 TO THE FS-NCL-DEFERRED TAX LIABILITIES (NET)

As at	Open Balance on 01.04.2021	Addition	Closing Balance on 31.03.2022
001 DEFERRED TAX LIABILITIES (NET)			
002 Difference of book depreciation and tax depreciation	0.00	0.00	0.00
003 Less: Deferred tax assets			
004 Provisions & Other disallowances for tax purposes	0.00	0.00	0.00
005 Unabsorbed Depreciation	0.00	0.00	0.00
006 Disallowances u/s 43B of the Income Tax Act, 1961	0.00	0.00	0.00
007 Others	0.00	0.00	0.00
008 Opening Balance	0.00	0.00	0.00
009 Additions during the year	0.00	0.00	0.00
010 Amounts adjusted during the year	0.00	0.00	0.00
011 Amounts reversed during the year	0.00	0.00	0.00
012 Closing Balance	0.00	0.00	0.00
013 MAT credit entitlement	0.00	0.00	0.00
014 Total	0.00	0.00	0.00
015 Total	0.00	0.00	0.00
016 Breakup of deferred tax assets	0.00	0.00	0.00
017 Provision	0.00	0.00	0.00
018 Statutory dues	0.00	0.00	0.00
019 Leave encashment	0.00	0.00	0.00
020 Others	0.00	0.00	0.00
021	0.00	0.00	0.00
022	0.00	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 28 TO THE FS-NCL OTHER NON-CURRENT LIABILITIES

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Other Non current Liabilities	0.00	0.00
002 Advances from customers and others	0.00	0.00
003 Deposits from contractors and others	0.00	0.00
004 Grants	0.00	0.00
005 TOTAL	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 29 TO THE FS-CL BORROWINGS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Short Term Borrowings	0.00	0.00
002 Loans repayable on demand	0.00	0.00
003 From Banks	0.00	0.00
004 Secured	0.00	0.00
005 Cash Credit	0.00	0.00
006 Unsecured	0.00	0.00
007 Cash Credit	0.00	0.00
008 Other loans-unsecured	0.00	0.00
009 Commercial Papers	0.00	0.00
010 Less: Unamortised discount on Commercial Papers	0.00	0.00
011 Sub-Total	0.00	0.00
012 Current maturity of long term borrowings	0.00	0.00
013 Bonds-Secured	0.00	0.00
014 Foreign Currency Fixed Rate Notes	0.00	0.00
015 From Banks	0.00	0.00
016 Secured	0.00	0.00
017 Rupee Term Loan	0.00	0.00
018 Foreign currency loans	0.00	0.00
019 Unsecured	0.00	0.00
020 Foreign currency loans	0.00	0.00
021 Rupee term loans	0.00	0.00
022 From Others	0.00	0.00
023 Secured	0.00	0.00
024 Rupee Term Loan	0.00	0.00
025 Unsecured	0.00	0.00
026 Foreign currency loans (Guaranteed by Government of India)	0.00	0.00
027 Other foreign currency loans	0.00	0.00
028 Rupee term loans	0.00	0.00
029 Fixed deposits	0.00	0.00
031 Sub Total	0.00	0.00
032 TOTAL	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 29A TO THE FS-CL LEASE BORROWINGS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Current financial liabilities - Lease liabilities	0.00	0.00
002 Current maturity of finance lease obligations (secured)	0.00	0.00
003 Current maturity of finance lease obligations (unsecured)	0.00	0.00
004 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 30 TO THE FS-CL TRADE PAYABLES

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 TRADE PAYABLES	0.00	0.00
002 For Goods and Services	0.00	0.00
003 - Micro & Small Enterprises	194,936,662.05	218,834,125.18
004 - Others	2,979,900,368.97	3,624,679,403.77
005	0.00	0.00
006 Total	3,174,837,051.05	3,843,513,528.95
007	0.00	0.00
172 Trade payable	0.00	0.00
173 MSME	0.00	0.00
174 Unbilled	33,640,455.68	46,990,853.39
175 Not due	114,113,027.36	126,716,258.79
176 Due	47,183,179.02	45,127,013.00
177 Disputed	0.00	0.00
178 Undisputed	47,183,179.02	45,127,013.00
179	0.00	0.00
180 Sub-total (A)	194,936,662.08	218,834,125.18
181	0.00	0.00
182 Others	0.00	0.00
183 Unbilled	-831,729,666.83	224,454,311.67
184 Not due	0.00	106,007,134.45
185 Due	3,309,644,864.58	3,294,217,957.45
186 Disputed	0.00	0.00
187 Undisputed	3,309,644,864.58	3,294,217,957.45
188	0.00	0.00
189 Sub-total (B)	2,477,915,257.75	3,624,679,403.77
190	0.00	0.00
191 Total	2,672,851,919.83	3,843,513,528.95
192	0.00	0.00
193 Ageing	0.00	0.00
194 MSME	0.00	0.00
195 Disputed	0.00	0.00
196 Less than 1 year	0.00	0.00
197 1-2 years	0.00	0.00
198 2-3 years	0.00	0.00
199 More than 3 years	0.00	0.00
200 Sub Total (I)	0.00	0.00
201	0.00	0.00
202 Undisputed	0.00	0.00
203 Less than 1 year	47,183,179.02	42,559,384.00
204 1-2 years	0.00	413,585.00
205 2-3 years	0.00	430,388.00
206 More than 3 years	0.00	1,723,056.00
207 Sub Total (II)	47,183,179.02	45,127,013.00
208	0.00	0.00
209 Total MSME (III)	47,183,179.02	45,127,013.00
210	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 30 TO THE FS-CL TRADE PAYABLES

(Amount in ₹)

As at	31.03.2022	31.03.2021
211 Others	0.00	0.00
212 Disputed	0.00	0.00
213 Less than 1 year	0.00	0.00
214 1-2 years	0.00	0.00
215 2-3 years	0.00	0.00
216 More than 3 years	0.00	0.00
217 Sub Total (IV)	0.00	0.00
218	0.00	0.00
219 Undisputed	0.00	0.00
220 Less than 1 year	333,144,026.53	914,181,737.65
221 1-2 years	454,575,853.01	659,977,186.30
222 2-3 years	802,598,598.87	371,540,105.50
223 More than 3 years	1,719,326,286.17	1,348,511,928.00
224 Sub Total (V)	3,309,644,864.58	3,294,217,957.45
225	0.00	0.00
226 Total Others (VI)	3,309,644,864.58	3,294,217,957.45

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 31 TO THE FS-CL OTHER FINANCIAL LIABILITIES

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 OTHER FINANCIAL LIABILITIES (CURRENT)	0.00	0.00
020	0.00	0.00
021 Interest accrued but not due on secured borrowings	0.00	0.00
022 Interest accrued but not due on unsecured borrowings	0.00	0.00
023 Unpaid Dividends*	0.00	0.00
024 Unpaid matured deposits and interest accrued thereon*	0.00	0.00
025 Unpaid matured bonds and interest accrued thereon*	0.00	0.00
026 Unpaid bond refund money-Tax free bonds *	0.00	0.00
027 Bank Overdraft	0.00	0.00
028 Payable to Customers	0.00	0.00
029 Liability under forward exchange contract	0.00	0.00
030 Hedging cost payable to beneficiaries	0.00	0.00
031 Derivative MTM Liability	0.00	0.00
032 Payable for Capital Expenditure	0.00	0.00
033 - Micro & Small Enterprises	98,226,499.99	77,213,584.47
034 - Others	5,070,579,180.85	4,210,816,941.54
035 Others Payables	0.00	0.00
036 Deposits from contractors and others	144,299,974.45	95,195,074.40
037 Gratuity Obligations	0.00	0.00
038 Payable to employees	20,175,341.80	15,996,309.07
039 Payable to holding company	0.00	0.00
040 Retention on A/c BG encashment (Solar)	0.00	0.00
041 Payable to Solar Payment Security Account	0.00	0.00
042 Others **	25,723,814.89	11,584,628.00
043 Unspent CSR balance on ongoing Approved CSR projects	0.00	0.00
044 Total	5,360,004,811.78	4,432,806,537.48
045 * Represents the amounts which have not been claimed by the investor/holders of the bonds/ fixed deposits. Out of the above, no amount is due for payment to Investor Education and Protection Fund.	0.00	0.00
046 ** include Payable to Hospital and other payable.	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 32 TO THE FS-CL OTHER CURRENT LIABILITIES

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 OTHER CURRENT LIABILITIES	0.00	0.00
002 Advances from customers and others	26,351,424.28	25,937,857.09
003 Deferred discount on forward exchange contract	0.00	0.00
004 Tax deducted at source and other statutory dues	257,404,446.60	266,135,156.34
005 Deposits from contractors and others	0.00	0.00
006 Government grants	0.00	0.00
007 Others	0.00	0.00
008 Total	283,755,870.88	312,073,013.43

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. J3 TO THE FS-CL PROVISIONS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 SHORT TERM PROVISIONS	0.00	0.00
002 Provision for Employee Benefits	0.00	0.00
003 Opening balance	0.00	0.00
004 Additions/ (adjustments) during the year	0.00	0.00
005 Closing Balance	0.00	0.00
028 Provisions for Obligations incidental to Land Acquisition	0.00	0.00
029 Opening balance	0.00	0.00
030 Additions during the year	0.00	0.00
031 Amounts paid during the year	0.00	0.00
032 Amounts reversed during the year	0.00	0.00
033 Closing Balance	0.00	0.00
035 Provision for Tariff Adjustment	0.00	0.00
036 Opening balance	0.00	0.00
037 Additions during the year	0.00	0.00
038 Amounts adjusted during the year	0.00	0.00
039 Amounts reversed during the year	0.00	0.00
040 Closing Balance	0.00	0.00
042 Provision for shortage in Fixed Assets Pending Investigation & Others	0.00	0.00
043 Opening balance	0.00	0.00
044 Additions during the year	0.00	0.00
045 Amounts adjusted during the year	0.00	0.00
046 Amounts reversed during the year	0.00	0.00
047 Closing Balance	0.00	0.00
048 Provision for Arbitration	0.00	0.00
049 Opening balance	132,177,673.50	76,321,218.50
050 Additions during the year	13,413,811.00	55,856,455.00
051 Amounts used during the year	0.00	0.00
052 Amounts reversed during the year	0.00	0.00
053 Closing Balance	145,591,484.50	132,177,673.50
054 Others	0.00	0.00
055 Opening balance	0.00	0.00
056 Additions during the year	0.00	0.00
057 Amounts used during the year	0.00	0.00
058 Amounts reversed during the year	0.00	0.00
059 Closing Balance	0.00	0.00
102	0.00	0.00
103 Total	145,591,484.50	132,177,673.50

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 34 TO THE FS-CL CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Current liabilities - current tax liabilities (net)	0.00	0.00
002 Opening balance	0.00	0.00
003 Additions during the year	0.00	0.00
004 Amounts adjusted during the year	0.00	0.00
005 Less: Set off against taxes paid	0.00	0.00
005 Closing Balance	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. J5 TO THE FS- DEFERRED REVENUE

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Deferred Revenue	0.00	0.00
002 On account of advance against depreciation	0.00	0.00
003 On account of income from foreign currency fluctuation	2,433,868,000.00	2,698,758,000.00
004 Government grants	0.00	0.00
005 TOTAL	2,433,868,000.00	2,698,758,000.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J6 TO THE FS-REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Regulatory deferral account credit balances	0.00	0.00
002 Exchange Differences	0.00	0.00
003	0.00	0.00
004 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 37 TO THE FS- REVENUE FROM OPERATIONS

(Amount in ₹)

For the Year ended	31.03.2022	31.03.2021
001 REVENUE FROM OPERATIONS	0.00	0.00
002 Sales	0.00	0.00
003 Energy Sales (including Electricity Duty)	60,666,620,733.97	60,691,750,763.63
004 Less: Advance against depreciation deferred (net)	0.00	0.00
005 Add: Revenue recognized out of advance against depreciation	0.00	0.00
006 Add: Exchange fluctuation receivable from customers	-92,695,000.00	0.00
007 Sale of energy through trading	0.00	0.00
008 Commission (NVVN)	0.00	0.00
009 Sub total	60,573,925,733.97	60,691,750,763.63
010 Less: Rebate to customers	350,192,342.31	1,425,533,257.00
011 Energy Sales (Total)	60,223,733,391.66	59,266,217,526.63
012 Consultancy, project management and supervision fees	13,073,585.60	19,741,852.00
013 Lease rentals on assets on Operating lease	0.00	0.00
014 Sale of Captive Coal	0.00	0.00
015 Intra Company Elimination	0.00	0.00
017 Sub-total	0.00	0.00
018 Total - Sales	60,236,806,977.26	59,285,959,378.63
019 Sale of fly ash/ash products	13,000,888.80	3,250,222.20
020 Less: Transferred to fly ash utilization reserve fund	-13,000,888.80	-3,250,222.20
021 Sub-total	0.00	0.00
022 Other Operating Income	0.00	0.00
023 Interest from customers	633,590.00	271,829.11
024 Energy Internally Consumed *	10,434,652.00	7,453,143.00
025 Interest income on Assets under finance lease	0.00	0.00
026 Recognized from deferred revenue - government grant	0.00	0.00
027 Provision written back- Tariff Adjustment	0.00	0.00
028 Income from Trading of ESCerts	0.00	0.00
029 Income from E-Mobility Business & others	0.00	0.00
030 Others	0.00	0.00
031 Total	60,247,875,400.26	59,293,684,347.74
040 * Valued at variable cost of generation and corresponding amount included in power charges (Note No. 42)	0.00	0.00
041 Excise duty on sale of flyash, cenosphere & ash products	0.00	0.00
042 Energy sales of principal nature (NVVN)	0.00	0.00
043 Energy sales of agency nature (NVVN)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 38 TO THE FS - OTHER INCOME

(Amount in ₹)

For the Year ended	31.03.2022	31.03.2021
001 OTHER INCOME	0.00	0.00
002 Interest from	0.00	0.00
004 Financial assets at amortised cost	0.00	0.00
005 Government Securities (8.5% Tax Free Bonds issued by the State Governments)	0.00	0.00
006 Other Bonds	0.00	0.00
007	0.00	0.00
008 Interest from Government of India Securities-Non-Trade	0.00	0.00
009 Less: Amortization of premium	0.00	0.00
010 Sub Total	0.00	0.00
011 Interest from others	0.00	0.00
012 Loan to State Government in settlement of dues from customers	0.00	0.00
013 Loan to Subsidiary Companies	0.00	0.00
014 Loan to Employees	35,854,145.03	24,899,120.72
015 Deposit with banks	0.00	0.00
016 Foreign Banks	0.00	0.00
017 Interest from Contractors	616,121.00	342,273.00
018 Interest from Income Tax Refunds	0.00	0.00
019 Less: Refundable to Customers	0.00	0.00
020 Sub Total	0.00	0.00
021 Deposits with banks-flyash utilization reserve fund	0.00	0.00
022 Less: transferred to flyash utilization reserve fund	0.00	0.00
023 Sub Total	0.00	0.00
024 Deposits with banks- DDUGJY funds	0.00	0.00
025 Interest from Contractors- DDUGJY funds	0.00	0.00
026 Transfer to DDUGJY-Advance from customers	0.00	0.00
027 Sub-total	0.00	0.00
030 Others	0.00	0.00
031	0.00	0.00
032 Dividend from	0.00	0.00
033 Longterm investments in	0.00	0.00
034 Subsidiaries	0.00	0.00
035 Joint Ventures	0.00	0.00
036 Equity Instruments	0.00	0.00
037 Current investments in	0.00	0.00
038 Mutual Funds measured at fairvalue through profit or loss	0.00	0.00
039 Current investments in mutual funds-flyash utilization reserve fund	0.00	0.00
040 Less: transferred to flyash utilization reserve fund	0.00	0.00
041 Lease Rent @ Ash Brick Plant	0.00	0.00
042 Less: transferred to flyash utilization reserve fund	0.00	0.00
043 Other non-operating income	0.00	0.00
044 Profit on disposal of PPE	4,925.83	11,520.00
045 Profit on redemption of GCI securities	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 38 TO THE FS - OTHER INCOME

(Amount in ₹)

For the Year ended	31.03.2022	31.03.2021
046 Net gain on sale of investments	0.00	0.00
047 Surcharge received from customers	119,372,493.00	453,531,965.00
048 Hire charges for equipment	0.00	0.00
049 Gain on option contract / Discount on F ExchContract	1,578,494.71	0.00
050 Provision written back-others	23,659,921.00	0.00
051 Fair value gain/(losses) on investments in mutual funds at fair value through profit or loss	0.00	0.00
052 Interest from Solar payment security account	0.00	0.00
053 Less : Transferred to SPSA fund	0.00	0.00
054 Interest on "Retention on A/c BG encashment (Solar)"	0.00	0.00
055 Less : Transferred to "Retention on A/c BG encashment (Solar)"	0.00	0.00
056 Miscellaneous Income	60,491,309.51	54,489,899.46
057 Total	241,377,410.68	533,374,798.18
058 Less Transferred to Development of Coal Mines- Note 43A	0.00	0.00
059 Less Transferred to Expenditure during Construction period (net)- Note 43	0.00	0.00
060 Less: Others	0.00	0.00
062 Total	241,377,410.68	533,374,798.18
063	0.00	0.00
064 Details of Miscellaneous Income	0.00	0.00
065 Vehicle Hire Charges	116,000.00	126,000.00
066 Sale of by products & residuals	0.00	0.00
067 Township recoveries(excl. Hospital Recoveries)	10,305,533.60	11,489,582.07
069 Depreciation written back	0.00	0.00
069 Sale of Scrap	31,997,537.79	12,400,350.88
070 Receipt under loss of profit policy	0.00	0.00
071 Receipts under MBD/Fire Policy	69,709.00	0.00
072 Management development programme	2,071,483.80	254,100.00
073 Management Fee - Misc (NVVN)	0.00	0.00
074 Others	15,901,045.32	30,219,856.51
075	0.00	0.00
076 Total (Miscellaneous Income)	60,491,309.51	54,489,899.46
077	0.00	0.00
078 Details of Provision written back others	0.00	0.00
079 Doubtful debts	0.00	0.00
080 Doubtful Loans, Advances and Claims	0.00	0.00
081 Doubtful Construction Advances	0.00	0.00
082 Shortage in Construction Stores	0.00	0.00
083 Shortage in Stores	23,659,921.00	0.00
084 Obsolescence in Stores	0.00	0.00
085 Unservicable capital works	0.00	0.00
086 Other Obligation including Arbitration	0.00	0.00
087 Shortage in Fixed Assets	0.00	0.00



A Maharatna Company

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 38 TO THE FS - OTHER INCOME

(Amount in ₹)

	31.03.2022	31.03.2021
088 Diminution in value of Investment	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J0A TO THE FS-FUEL COST

(Amount in ₹)

	For the Year ended	31.03.2022	31.03.2021
001	FUEL COST	0.00	0.00
002	Coal	0.00	0.00
003	Captive	0.00	0.00
004	Other than captive	29,906,775,720.13	31,954,500,933.38
005	Gas	0.00	0.00
006	Naptha	0.00	0.00
007	Oil	257,335,957.18	302,960,350.47
008	Biomass Pallets	2,348,720.49	0.00
009	Total	30,166,459,897.80	32,257,469,283.85
010		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J9 TO THE FS- EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

	For the Year ended	31.03.2022	31.03.2021
001	EMPLOYEE BENEFITS EXPENSE	0.00	0.00
002	Salaries and wages	2,157,962,291.43	2,037,997,113.44
003	Contribution to provident and other funds	286,477,424.06	255,151,021.60
004	Unwinding of deferred payroll expense	15,010,442.40	8,173,217.16
005	Staff welfare expenses	287,566,047.00	252,006,619.38
006	Less: Expenses transferred to Consultancy group	0.00	0.00
007		0.00	0.00
008	Sub Total	2,747,022,204.98	2,553,237,971.58
009	Less: Employee benefits expense allocated to fuel inventory	203,135,799.82	166,607,909.44
010	Less: Transferred/Allocated to development of coal mines	0.00	0.00
011	Less: Others	0.00	0.00
012	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
013	Less: Transferred to CSR Expenses	0.00	0.00
014	Reimbursements for employees on secondment	5,321,194.00	3,785,669.85
015	Less: Transferred to expenditure during construction period (net)- Note 43	31,079,023.98	12,023,165.69
016	TOTAL	2,508,086,186.28	2,340,821,197.60
017	Managerial Remuneration paid/ payable to Directors included above (except for Directors fee which is included in Note 42)	0.00	0.00
018	Salaries and wages	0.00	0.00
019	Contribution to provident and other funds	0.00	0.00
020	Staff welfare expenses	0.00	0.00
021	Directors fee	0.00	0.00
022		0.00	0.00
023		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 40 TO THE FS- FINANCE COSTS

(Amount in ₹)

	For the Year ended	31.03.2022	31.03.2021
001	FINANCE COSTS	0.00	0.00
002	Finance charges on financial liabilities measured at amortised cost	0.00	0.00
003	Bonds	984,867,729.07	999,306,249.92
004	Government of India Loans	0.00	0.00
005	Foreign currency term loans	15,009,760.66	2,739,446.29
006	Rupee term loans	160,338,331.11	330,442,605.00
007	Public deposits	0.00	0.00
008	Foreign currency bonds/notes	28,314,514.23	46,716,153.16
009	Cash Credit	0.00	0.00
010	Unwinding of discount on account of vendor liabilities	18,973,742.12	3,944,040.75
011	Commercial Papers	0.00	0.00
012	Sub Total	1,207,504,077.19	1,383,148,495.14
013	Interest on non financial items	289,536.00	579,072.00
014	Other Borrowing Costs	0.00	0.00
015	Bonds servicing & public deposit exp.	914,407.93	1,187,123.77
016	Guarantee fee	0.00	0.00
017	Management fee	0.00	0.00
018	Committ charges/exposure premium	1,073,882.86	0.00
019	Bond issue expenses	0.00	0.00
020	Legal exp on foreign currency loans	0.00	0.00
021	Foreign currency bonds/notes exp	0.00	0.00
022	Up-front fee	0.00	0.00
023	Insurance premium on foreign currency loans	0.00	0.00
024		0.00	0.00
025	Others	0.00	0.00
026	Sub Total (Other Borrowing cost)	2,277,826.79	1,786,195.77
027		0.00	0.00
028	Exchange differences regarded as an adjustment to borrowing costs	0.00	-97,224.00
029	Sub Total	1,209,781,903.98	1,384,817,466.91
030	Less: Transferred to Expenditure during construction period (net) - Note 43	95,165,543.04	20,906,738.99
031	Less: Transferred to development of coal mines- Note 43A	0.00	0.00
032		0.00	0.00
033	Total	1,114,616,360.94	1,363,910,727.93

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 41 TO THE FS- DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

	31.03.2022	31.03.2021
For the Year ended		
001 Depreciation and amortization expenses	0.00	0.00
002 On property, plant and equipment- Note 2	6,524,711,146.68	8,143,426,436.95
003 On intangible assets- Note 4	3,998,213.03	4,568,144.95
004 Sub-total	6,528,709,359.71	8,147,994,581.90
005 Less:	0.00	0.00
006 Allocated to fuel inventory	326,042,466.37	466,417,224.93
007 Transferred to Expenditure during Construction Period (net)- Note 43	0.00	0.00
008	0.00	0.00
009 Transferred/Allocated to development of coal mines	0.00	0.00
010 Adjustment with deferred revenue from deferred foreign currency fluctuation:	278,813,000.00	392,260,000.00
011	0.00	0.00
012 Total	<u>5,923,853,893.34</u>	<u>7,288,817,356.97</u>

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 42 TO THE FS - OTHER EXPENSE

(Amount in ₹)

	For the Year ended	31.03.2022	31.03.2021
001	OTHER EXPENSES	0.00	0.00
002	Power charges	62,095,163.00	15,932,755.00
003	Less: Recovered from contractors & employees	4,027,242.23	4,967,349.98
004	Sub-Total(Power Charges)	58,067,920.77	10,965,405.04
005	Water charges:	1,097,413,026.00	1,100,703,073.00
006	Stores consumed	79,894,495.69	38,896,882.95
007	Rent	0.00	0.00
008	Less Recoveries	0.00	0.00
009	Sub-Total (Rent)	0.00	0.00
010	Cost of captive coal produced	0.00	0.00
011	Repairs & maintenance	0.00	0.00
012	Buildings	165,258,397.15	163,092,126.82
013	Plant & machinery	0.00	0.00
014	Power stations	1,708,496,846.32	1,751,561,774.78
015	Construction equipment	0.00	0.00
016	Others	73,398,376.68	38,509,345.95
017	Sub-total (Repairs & maintenance)	1,967,153,620.15	1,953,163,247.55
019	Load Dispatch Center Charges	9,885,820.00	7,830,248.00
021	Insurance	114,564,944.21	145,139,234.33
022	Interest to beneficiaries	0.00	0.00
023	Rates and taxes	58,955,349.86	42,014,247.93
024	Water cess & environment protection cess	0.00	0.00
025	Training & recruitment expenses	11,574,918.05	7,697,475.00
026	Less: Receipts	0.00	0.00
027	Sub-total (Training and recruitment expenses)	11,574,918.05	7,697,475.00
028	Communication expenses	28,348,810.36	29,377,831.51
029	Intend Travel	97,027,212.87	81,110,923.87
030	Foreign Travel	0.00	-50,219.69
031	Tender expenses	21,945.00	778,349.00
032	Less: Receipt from sale of tenders	347,608.70	650,485.20
033	Sub-total (Tender expenses)	-325,663.70	127,863.80
034	Payment to auditors:	0.00	0.00
035	Audit fee	0.00	0.00
036	Tax audit fee	0.00	0.00
037	Other services	0.00	0.00
038	Reimbursement of expenses	0.00	0.00
039	Sub-total (Payment to Auditors)	0.00	0.00
040	Advertisement and publicity	1,803,972.00	337,190.00
041	Electricity duty	2,173,803,368.00	2,324,076,101.00
042	Security expenses	313,393,639.30	297,737,199.15
043	Entertainment expenses	26,297,420.91	26,583,179.36
044	Expenses for guest house	16,394,141.55	15,328,020.15
045	Less: Recoveries	2,724,227.10	31,288.00
046	Sub-Total (Guest house expenses)	13,669,914.45	15,296,732.15
047	Education expenses	4,064,001.00	6,929,458.00
049	Donations	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 42 TO THE FS - OTHER EXPENSE

(Amount in ₹)

For the Year ended	31.03.2022	31.03.2021
050 Ash utilisation & marketing expenses	418,349,687.44	452,360,747.00
051 Directors sitting fee	0.00	0.00
053 Professional charges and consultancy fees	7,144,983.26	2,465,191.21
054 Legal expenses	14,223,236.00	15,163,267.00
055 EOP hire and other charges	11,691,340.37	6,380,511.74
056 Printing and stationery	2,037,532.45	2,315,960.32
057 Oil & gas exploration expenses	0.00	0.00
059 Hiring of vehicles	28,661,675.84	24,669,768.84
061 Reimbursement of L.C charges on sales realisation	0.00	0.00
062	0.00	0.00
063 Cost of Hedging	0.00	0.00
064 Derivatives-MTM loss/gain (Net)	0.00	0.00
065 Net (loss/gain) in foreign currency transactions & translations	-134,059,809.97	-24,257,979.00
066 Transport Vehicle running expenses	3,061,428.58	1,528,799.34
067 Horticulture Expenses	25,033,267.83	20,928,883.76
068 Hire charges- helicopter/aircraft	0.00	0.00
069 Hire charges of construction equipment	0.00	0.00
070 Demurrage Charges	0.00	0.00
072	0.00	0.00
073 Miscellaneous expenses	21,443,437.76	24,387,791.11
074 Loss on disposal/write-off of PPE	70,686,334.68	64,995,053.08
075 Sub-Total	6,523,385,180.18	6,679,076,086.45
076 Less: Other expenses allocated to fuel inventory	596,978,547.41	593,323,581.82
077 Less: Transferred/Allocated to development of coal mines	0.00	0.00
078 Less: Transferred to fly ash utilisation reserve fund	36,928,048.45	72,335,489.01
079 Less: Hedging cost Net recoverable/payable from/to beneficiaries	0.00	0.00
080 Less: Others	0.00	0.00
081 Less: Transferred to CSR Expenses	2,006,217.00	2,553,514.00
082 Less: Transferred to Expendure during Construction period (net)- Note 43	40,129.11	320,845.87
083 Net (Generation, Administration and Other expenses)	5,887,432,238.21	6,011,184,346.69
084 Corporate Social Responsibility Expenses	56,100,046.66	77,305,113.90
085 Less: Grants-in-aid	0.00	0.00
086 Sub-total (Corporate Social Responsibility Expenses)	56,100,046.66	77,305,113.90
087 Provisions	0.00	0.00
088 Doubtful Debts	0.00	0.00
089 Doubtful loans, advances and claims	0.00	0.00
090 Doubtful Construction Advances	0.00	0.00
091 Shortage in stores	33,107.54	20,666,034.00
092 Obsolete/Diminution in the value of surplus stores	5,684,900.01	830,312.27
093 Shortage in construction stores	277,009.00	0.00
094 Diminution in value of long term investments	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 42 TO THE FS - OTHER EXPENSE

(Amount in ₹)

For the Year ended	31.03.2022	31.03.2021
095 Shortage in Fixed assets	0.00	0.00
096 Unfinished minimum work progress from oil & gas exploration	0.00	0.00
097 Unserviceable capital works	0.00	187,379.00
098 Tariff Adjustment	255,738,000.00	247,243,000.00
099 Others	0.00	0.00
100 (i) Provision for arbitration cases	13,413,811.00	34,305,163.00
101 (ii) Other provisions	0.00	0.00
102 Total (Provisions)	275,146,887.55	302,637,888.27
103	0.00	0.00
104 Total	6,218,679,172.42	6,391,127,348.86
105	0.00	0.00
106 Breakup of miscellaneous expenses.	0.00	0.00
109 Hire charges of office equipment	0.00	0.00
111 Operating expenses of construction equipment	0.00	0.00
112 Operating expenses of D.G sets	569,600.45	349,740.68
113 Furnishing expenses	510,713.32	357,685.11
114 Subscription to trade and other associations	0.00	0.00
116 Visa and entry permit charges	0.00	0.00
117 Tree plantation exp -NTPC Land	8,070,600.00	13,965,823.42
118 Research & development expenses	0.00	0.00
119 Less: Grants received for Research & development expenses	0.00	0.00
120 Sub-total (Research & development expenses)	0.00	0.00
121 Bank charges	70,347.00	636,264.04
122 Business Development Expenditure	0.00	0.00
123 Surcharge (NVN)	0.00	0.00
124 Power Trading Expenses	266,741.00	765,910.00
125 Brokerage & commission	646,108.49	108,255.00
129 Books and periodicals	63,932.69	51,509.00
130 Claims/advances written off	0.00	0.00
131 Stores written off	0.00	0.00
132 Survey & investigation expenses written off	2,977,254.00	249,653.00
133 Others:	8,248,140.81	7,903,450.86
134 Total	21,443,437.76	24,387,791.11
135	0.00	0.00
136	0.00	0.00
137	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 43 TO THE FS- EXPENDITURE DURING CONSTRUCTION PERIOD (NET)

(Amount in ₹)

	For the Year ended 31.03.2022	31.03.2021
001 EXPENDITURE DURING CONSTRUCTION PERIOD (NET)	0.00	0.00
002 A. Employee benefits expense	0.00	0.00
003 Salaries and wages	31,079,023.98	12,023,195.69
004 Contribution to provident and other funds	0.00	0.00
005 Unwinding of deferred payroll expenses	0.00	0.00
006 Staff welfare expenses	0.00	0.00
007 Total (A)	31,079,023.98	12,023,195.69
008 B. Finance Costs	0.00	0.00
009 Finance charges on financial liabilities measured at amortised cost	0.00	0.00
010 Bonds	38,782,179.18	0.00
011 Foreign currency term loans	10,414,072.59	1,514,860.73
012 Rupee term loans	22,025,683.00	15,895,559.00
013 Foreign currency bonds/notes	0.00	0.00
014 Unwinding of discount on account of vendor liabilities	16,247,523.99	3,335,343.46
015 Others	0.00	0.00
016	0.00	0.00
017 Other Borrowings Costs	0.00	0.00
018 Guarantee Commission	0.00	0.00
019 Management Fees/Arrangers Fees	0.00	0.00
020 Commitment charges/Exposure Premium	1,073,862.86	0.00
021 Legal Expenses on foreign currency loans	0.00	0.00
022 Foreign currency bonds/notes expenses	0.00	0.00
023 Foreign Credit Insurance Premium	0.00	0.00
024 Upfront Fee	0.00	0.00
025 Exchange Differences	0.00	0.00
026 Others	4,622,201.44	158,199.79
027 Exchange differences regarded as adjustment to interest cost	0.00	-97,224.00
028 Total (B)	95,165,543.04	20,906,738.98
029	0.00	0.00
030 C. Depreciation and amortisation	0.00	0.00
031 D. Generation , administration and other expenses	0.00	0.00
032 Power charges	0.00	0.00
033 Less: Recovered from contractors & employees	0.00	0.00
034 Sub-total(Net power charges)	0.00	0.00
035 Water charges	0.00	0.00
036 Rent	0.00	0.00
037 Repairs & maintenance	0.00	0.00
038 Buildings	0.00	-320,845.87
039 Construction equipment	0.00	0.00
040 Others	40,129.11	0.00
041	0.00	0.00
042 Insurance	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 43 TO THE FS- EXPENDITURE DURING CONSTRUCTION PERIOD (NET)

(Amount in ₹)

	For the Year ended	31.03.2022	31.03.2021
043	Rates and taxes	0.00	0.00
044	Communication expenses	0.00	0.00
045	Traveling expenses	0.00	0.00
046	Tender expenses	0.00	0.00
047	Less: Income from sale of tenders	0.00	0.00
048	Sub-total (Net tender expenses)	0.00	0.00
049	Advertisement and publicity	0.00	0.00
050	Security expenses	0.00	0.00
051	Entertainment expenses	0.00	0.00
052	Guest house expenses	0.00	0.00
053	Less: Receipt from guest house	0.00	0.00
054	Sub-total (Net Guest House Expenses)	0.00	0.00
055	Education expenses	0.00	0.00
056	Brokerage & Commission	0.00	0.00
057	Books and periodicals	0.00	0.00
058	Community development expenses	0.00	0.00
059	Professional charges and consultancy fee	0.00	0.00
060	Legal expenses	0.00	0.00
061	EDF Hire and other charges	0.00	0.00
062	Printing and stationery	0.00	0.00
063	Miscellaneous expenses	0.00	0.00
064	Total (D)	40,129.11	320,845.87
065	Total (A+B+C+D)	126,284,696.13	32,609,088.80
066	E. Less: Other income	0.00	0.00
067	Interest from	0.00	0.00
068	Indian banks	0.00	0.00
069	Foreign banks	0.00	0.00
070	Others	0.00	0.00
071	Contractors	0.00	0.00
072	Hire charges	0.00	0.00
073	Sale of scrap	0.00	0.00
074	Exchange Differences	0.00	0.00
075	Miscellaneous income	0.00	0.00
076	TOTAL (E)	0.00	0.00
077	F. Net actuarial gain/loss OCI	0.00	0.00
078		0.00	0.00
079	GRAND TOTAL (A+B+C+D-E+F)	126,284,696.13	32,609,088.80
080		0.00	0.00
081	* Balance carried to Capital Work-in-progress - (Note 3)	126,284,696.13	32,609,088.80

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 43A TO THE FS-EDC- COAL MINING

(Amount in ₹)

For the Year ended	31.03.2022	31.03.2021
001 EDC- Coal Mining	0.00	0.00
002 A. Employee benefits expense	0.00	0.00
003 Salaries and wages	0.00	0.00
004 Contribution to provident and other funds	0.00	0.00
005 Unwinding of deferred payroll expenses	0.00	0.00
006 Staff welfare expenses	0.00	0.00
007 Total (A)	0.00	0.00
008 B. Finance Costs	0.00	0.00
009 Finance charges on financial liabilities measured at amortised cost	0.00	0.00
010 Bonds:	0.00	0.00
011 Foreign currency term loans	0.00	0.00
012 Rupee term loans	0.00	0.00
013 Foreign currency bonds/notes	0.00	0.00
014 Unwinding of discount on account of vendor liabilities	0.00	0.00
015 Others	0.00	0.00
016	0.00	0.00
017 Other Borrowings Costs	0.00	0.00
018 Guarantee Commission	0.00	0.00
019 Management Fees/Arrangers Fees	0.00	0.00
020 Commitment charges/Expense Premium	0.00	0.00
021 Legal Expenses on foreign currency loans	0.00	0.00
022 Foreign currency bonds/notes expenses	0.00	0.00
023 Foreign Credit Insurance Premium	0.00	0.00
024 Uplift Fee	0.00	0.00
025 Exchange Differences	0.00	0.00
026 Others	0.00	0.00
027 Exchange differences regarded as adjustment to interest cost	0.00	0.00
028 Total (B)	0.00	0.00
029	0.00	0.00
030 C. Depreciation and amortisation	0.00	0.00
031 D. Generation , administration and other expenses	0.00	0.00
032 Power charges	0.00	0.00
033 Less: Recovered from contractors & employees	0.00	0.00
034 Sub-total(Net power charges)	0.00	0.00
035 Water charges	0.00	0.00
036 Rent	0.00	0.00
037 Repairs & maintenance	0.00	0.00
038 Buildings	0.00	0.00
039 Construction equipment	0.00	0.00
040 Others	0.00	0.00
041 Cost of Captive Coal	0.00	0.00
042 Insurance	0.00	0.00
043 Rates and taxes	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 43A TO THE FS-EDC- COAL MINING

(Amount in ₹)

For the Year ended	31.03.2022	31.03.2021
044 Communication expenses	0.00	0.00
045 Traveling expenses	0.00	0.00
046 Tender expenses	0.00	0.00
047 Less: Income from sale of tenders	0.00	0.00
048 Sub-total (Net tender expenses)	0.00	0.00
049 Advertisement and publicity	0.00	0.00
050 Security expenses	0.00	0.00
051 Entertainment expenses	0.00	0.00
052 Guest house expenses	0.00	0.00
053 Less: Receipt from guest house	0.00	0.00
054 Sub-total (Net Guest House Expenses)	0.00	0.00
055 Education expenses	0.00	0.00
056 Brokerage & Commission	0.00	0.00
057 Books and periodicals	0.00	0.00
058 Community development expenses	0.00	0.00
059 Professional charges and consultancy fee	0.00	0.00
060 Legal expenses	0.00	0.00
061 EDP Hire and other charges	0.00	0.00
062 Printing and stationery	0.00	0.00
063 Miscellaneous expenses	0.00	0.00
064 Total (D)	0.00	0.00
065 Total (A+B+C+D)	0.00	0.00
066 E. Less: Other Income:	0.00	0.00
067 Interest from:	0.00	0.00
068 Indian banks	0.00	0.00
069 Foreign banks	0.00	0.00
070 Others	0.00	0.00
071 Contractors	0.00	0.00
072 Hire charges	0.00	0.00
073 Sale of scrap	0.00	0.00
074 Exchange Differences	0.00	0.00
075 Miscellaneous income	0.00	0.00
076 TOTAL (E)	0.00	0.00
077 F. Net actuarial gain/loss OCI	0.00	0.00
078	0.00	0.00
079 GRAND TOTAL (A+B+C+D-E+F)	0.00	0.00
080	0.00	0.00
081 * Balance carried to Capital Work-in-progress - (Note 3)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Balance sheet	0.00	0.00
002 Freehold land for which conveyancing of the title is awaiting completion of legal formalities	0.00	0.00
003 (a) area (in acres)	0.00	0.51
004 (b) value (in ₹)	0.00	1,312,551.00
005 Right-of-use land for which execution of lease deed is awaiting completion of legal formalities	0.00	0.00
006 (a) area (in acres)	0.00	0.00
007 (b) value (in ₹)	0.00	0.00
008 Right-of-use land acquired on perpetual lease and accordingly not amortised	0.00	0.00
009 (a) area (in acres)	0.00	0.00
010 (b) value (in ₹)	0.00	0.00
011 Land in physical possession of the company which has not been shown in the books pending settlement of price (in acres)	0.00	0.00
012 Deposit with government authorities towards land in possession of the company included in cost of land which is subject to adjud	0.00	0.00
013 Land not in possession of the company	0.00	0.00
014 (a) area (in acres)	0.00	0.00
015 -Freehold	0.00	0.00
016 -Right of Use	0.00	0.00
017 (b) value (in ₹)	0.00	0.00
018 -Freehold	0.00	0.00
019 -Right of Use	0.00	0.00
020 Right-of-use buildings pending completion of legal formalities - value (in ₹)	0.00	0.00
021 Estimated amount of contracts remaining to be executed on capital account and not provided for	0.00	0.00
022 Property, plant & equipment	13,034,530,153.92	6,833,545,615.94
023 Intangible assets	0.00	0.00
024 Details of precommissioning expenditure	0.00	0.00
025 (a) precommissioning expenses	0.00	0.00
026 (b) precommissioning income	0.00	0.00
027 (c) net precommissioning expenditure	0.00	0.00
028	0.00	0.00
029	0.00	0.00
030	0.00	0.00
031 Exchange rate variation taken to revenue during the year (with -ve sign, if favourable)	-12,975,171.37	-24,257,979.00
045 Exchange rate variation capitalised during the year (with -ve sign, if favourable)	15,460,778.23	-20,960,000.00
054 Short Term Leases	0.00	0.00
065 A) Rent	0.00	0.00
066 Company lease accommodation - executives	0.00	0.00
067 Company lease accommodation - directors	0.00	0.00
068 Others	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2022	31.03.2021
069 Total	0.00	0.00
101 Borrowing cost capitalised during the year	95,165,543.04	20,906,738.90
102 Revenue grants recognized during the year	0.00	0.00
103 Revenue expenditure on research and development	0.00	0.00
104 Capital expenditure on research and development	0.00	0.00
105 Expenditure on sustainability development - capital	0.00	0.00
106 Expenditure on CSR- capital	0.00	0.00
107 Opening balance - CSR Liability	6,203,874.30	0.00
108 Paid/Adjusted during the Year out of Opening above	-5,027,001.30	0.00
109 Amount yet to be paid against Cr Year CSR Exp	0.00	6,203,874.30
110 Closing Balance CSR- Liability (110)	1,176,873.00	6,203,874.30
111	0.00	0.00
112	0.00	0.00
113	0.00	0.00
114	0.00	0.00
115 Disclosure under named act 2005.	0.00	0.00
116 (i) (a) the principal amount remaining unpaid as at year end	-302,632,355.37	-298,788,016.18
117 (i) (b) interest due there on remaining unpaid as at Year end	0.00	0.00
118 (ii) the amount of interest paid by the buyer in terms of section 16, along with the amounts of the payment made to the supplier	0.00	0.00
119 (iii) the amount of interest due and payable for the period of delay in making payment(which has been paid but beyond the appoin	0.00	0.00
120 (iv) the amount of interest accrued and remaining unpaid at the end of the year, and	0.00	0.00
121 (v) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest due	0.00	0.00
122 Amount of inventories recognized as an expense (including fuel)	31,051,039,477.54	33,230,168,814.00
123 Amount of inventories capitalised as overhauling assets out of 122 above	184,102,312.47	238,138,212.52
124 Amount capitalised as edc out of 122 above	0.00	0.00
133 Value of Imported Material Consumed during the Year	0.00	0.00
134	0.00	0.00
135 Contingent liabilities	0.00	0.00
136 A. Claims against the company not acknowledged as debts in respect of:	0.00	0.00
137 (i)Capital works	1,916,235,449.94	1,776,297,517.89
138 (ii)Land compensation cases	691,407.46	659,331.85
139 (iii)Others by state authorities towards:-	0.00	0.00
140 (a) Water royalty / water charges / sala tax	0.00	0.00
141 (b) Diversion of land / building permission fees	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2022	31.03.2021
142 (c) Other demands by state authorities	220,465,541.33	178,175,000.00
143 (iv) Others by fuel companies	0.00	0.00
144 (a) Disputes related to grade slippage-third party sampling	1,320,995,413.00	1,320,995,413.00
145 (b) Surface transportation charges on coal	125,750,536.80	125,750,537.00
146 (c.) Take or pay claim - Gas stations	0.00	0.00
147 (d) Other claims by fuel companies not acknowledged as debt	66,309,894.00	66,309,894.00
149 B. Disputed tax demands	0.00	0.00
150 (i) Income tax	0.00	0.00
151 (ii) Excise duty	0.00	0.00
152 (iii) Sales tax	0.00	0.00
153 (iv) Service tax	0.00	0.00
154 (v) Entry tax	9,937,440.00	0.00
155 C. Others	2,454,899.11	5,931,783.00
156 Total	3,662,840,581.64	3,474,119,476.75
157 D. Possible reimbursement on account of contingent liabilities	0.00	0.00
158 (i) Capital works	0.00	0.00
159 (ii) Land compensation cases	0.00	0.00
160 (iii) Others (by state authorities)	0.00	0.00
161	0.00	0.00
162 (iv) Others by fuel companies	1,513,055,843.80	1,513,055,844.00
163 (v) Disputed income tax demand	0.00	0.00
164 (vi) Disputed tax demands -others	0.00	0.00
165 (vii) Others	0.00	0.00
166 Total	1,513,055,843.80	1,513,055,844.00
168 E. AMOUNT PAID UNDER PROTEST/ADJUSTED BY AUTHORITIES - TAX CASES	1,490,616.00	0.00
169 F. CONTINGENT ASSETS	0.00	0.00
170 Intangible under development : less than 1 year	0.00	0.00
171 Intangible under development #: 1-2 year	0.00	0.00
227 Intangible under development #: 2-3 year	0.00	0.00
277 Intangible under development #: More than 3 years	0.00	0.00
278 Capital Work-in Progress (CWIP)	0.00	0.00
279 Projects in progress	9,108,094,836.35	5,971,069,777.63
280 Projects temporarily suspended	0.00	0.00
281	0.00	0.00
282	0.00	0.00
283 Projects in progress	0.00	0.00
284 Less than 1 year	4,503,922,172.19	4,108,298,491.28
285 1-2 years	3,481,770,579.57	1,318,938,251.64
286 2-3 years	660,021,089.42	137,063,782.04
287 More than 3 years	462,380,995.16	406,659,252.69
288 Sub Total (f)	9,108,094,836.34	5,971,069,777.63
289	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2022	31.03.2021
290 Projects temporarily suspended	0.00	0.00
291 Less than 1 year	0.00	0.00
292 1-2 years	0.00	0.00
293 2-3 years	0.00	0.00
294 More than 3 years	0.00	0.00
295 Sub Total (ii)	0.00	0.00
296	0.00	0.00
380 Previous year figures have been regrouped/rearranged wherever necessary.	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 44-B TO THE FS-RPD DISCLOSURE- TRANSACTIONS DURING THE PERIOD

(Amount in ₹)

For the Year ended	31.03.2022	31.03.2021
001 1) Transactions during the year- subsidiaries	0.00	0.00
002 Purchase of equipment, supply & erection services	0.00	0.00
003 Purchase of spares	0.00	0.00
004 Maintenance services	0.00	0.00
005 Contracts for works/services for services provided by the company	0.00	0.00
006 Deputation of employees	0.00	0.00
007 Sales of goods	0.00	0.00
008 Sales of property and other assets	0.00	0.00
009 Sub-total	0.00	0.00
010	0.00	0.00
011 Dividend received	0.00	0.00
012 Equity contributions made	0.00	0.00
013 Share application money pending allotment	0.00	0.00
014 Loans granted	0.00	0.00
015 Interest on Loan	0.00	0.00
016 Guarantees received	0.00	0.00
017 Guarantees provided	0.00	0.00
018 Sub-total	0.00	0.00
019	0.00	0.00
020 Transactions during the year- jvs	0.00	0.00
021 Purchase of equipment, supply & erection services	5,747,913.00	16,858,666.00
022 Purchase of spares	0.00	0.00
023 Maintenance services	575,642,503.61	394,040,238.48
024 Contracts for works/services for services provided by the company	0.00	-1,899,755.70
025 Deputation of employees	0.00	0.00
026 Sales of goods	0.00	0.00
027 Sales of property and other assets	0.00	0.00
028 Sub-total	-581,390,416.61	-412,798,660.18
029	0.00	0.00
030 Dividend received	0.00	0.00
031 Equity contributions made	0.00	0.00
032 Share application money pending allotment	0.00	0.00
033 Loans granted	0.00	0.00
034 Guarantees received	0.00	0.00
035 Guarantees provided	0.00	0.00
036 Sub-total	0.00	0.00
037 Total	581,390,416.61	412,798,660.18
038 Transactions with post-employment benefit plans	0.00	0.00
039 Contributions made during the year	0.00	0.00
040 Compensation to key management personnel	0.00	0.00
041 Short term employee benefits	0.00	0.00
042 Post-employment benefits	0.00	0.00
043 Other long term benefits	0.00	0.00
044 Termination benefits	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 44-B TO THE FS-RPD DISCLOSURE- TRANSACTIONS DURING THE PERIOD

(Amount in ₹)

For the Year ended	31.03.2022	31.03.2021
045 Siting Fee	0.00	0.00
046 Share based payments	0.00	0.00
047 Sub-total	0.00	0.00
048 Transactions with the related parties under the control of the same government:	0.00	0.00
049 Coal india ltd. And its subsidiaries- purchase of coal	26,115,772,695.94	28,141,047,868.49
050 Singareni coalfields ltd- purchase of coal	134,574,746.00	448,354,200.00
051 Ethel ltd.	0.00	0.00
052 Purchase of equipment, supply & erection services	1,948,416.00	7,409,064.00
053 Purchase of spares	121,558,194.33	130,120,630.50
054 Maintenance services	514,978.00	16,310,287.00
055 Sub-total	124,021,588.33	153,839,981.50
056 Gail (i) ltd- Supply of natural gas	0.00	0.00
057 Iocl supply of oil products	273,666,633.42	203,761,553.56
058 Bpci-supply of natural gas and oil	0.00	0.00
059 SAIL-supply of steel and iron products	79,807,160.08	45,531,074.26
060 Other entities	0.00	0.00
061 Purchase of equipments & erection services	390,187,959.00	267,585,861.00
062 Purchase of spares	4,254,720.00	2,576,957.00
063 Maintenance services	231,056,761.51	182,763,834.77
064	0.00	0.00
065 Total	27,353,342,264.28	29,445,561,300.58
066 Transaction with other	0.00	0.00
067 Transaction with ntpc education and research society and ntpc foundation	0.00	0.00
068 - transactions during the year	0.00	1,579,072.79
069 ADDITIONAL TRANSACTIONS WITH RELATED PARTIES FOR PSU	0.00	0.00
070 Additional Transactions with GAIL	0.00	0.00
071 Additional Transactions with subsidiaries	0.00	0.00
072 Additional Transactions with joint ventures	0.00	0.00
073	0.00	0.00
074	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 44.C TO THE FS- RPD DISCLOSURE: OUTSTANDING BALANCES

(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Outstanding balance	0.00	0.00
002 Amount recoverable towards loans	0.00	0.00
003 - From Subsidiaries	0.00	0.00
004 - From JVC	0.00	0.00
005 - From KMP	0.00	0.00
006 - From Others:	0.00	0.00
007 Sub-total	0.00	0.00
008 Amount recoverable other than loan	0.00	0.00
009 - from subsidiaries	0.00	0.00
010 - from joint ventures	0.00	0.00
011 - from key managerial personnel	0.00	0.00
012 - from post employment benefit plans	0.00	0.00
013 - from others	377,813.52	1,579,072.79
014 Sub-total	377,813.52	1,579,072.79
015 Amount payable	0.00	0.00
016 - from subsidiaries	0.00	0.00
017 - from joint ventures	30,728,471.08	55,504,611.09
018 - from key managerial personnel	0.00	0.00
019 - from post employment benefit plans	0.00	0.00
020 - from others	0.00	0.00
021 Sub-total	30,728,471.08	55,504,611.09
022	0.00	0.00



**SIPAT SUPER THERMAL POWER PROJECT
BALANCE SHEET**

(Amount in ₹)

AS at	Note	31.03.2023	31.03.2022
001	ASSETS	0.00	0.00
002		0.00	0.00
003	NON-CURRENT ASSETS	0.00	0.00
004	PROPERTY, PLANT & EQUIPMENT	59,439,077,337.25	68,403,788,327.32
005	CAPITAL WORK-IN-PROGRESS	9,375,192,974.24	9,109,094,930.33
006	INVESTMENT PROPERTY	0.00	0.00
007	INTANGIBLE ASSETS	42,374,910.93	40,322,832.95
008	INTANGIBLE ASSETS UNDER DEVELOPMENT	0.00	0.00
009	FINANCIAL ASSETS	0.00	0.00
010	(I) EQUITY INVESTMENTS (IN SUBSIDIARIES AND JOINT VENTURES)	0.00	0.00
011	(I) OTHER INVESTMENTS	0.00	0.00
012	(II) TRADE RECEIVABLES	0.00	0.00
013	(IV) LOANS	323,043,821.26	329,905,900.50
014	(V) OTHER FINANCIAL ASSETS	0.00	0.00
015	OTHER NON-CURRENT ASSETS	772,939,930.00	541,702,991.24
017	TOTAL NON-CURRENT ASSETS	74,661,227,136.41	79,426,318,255.94
018		0.00	0.00
019	CURRENT ASSETS	0.00	0.00
020	INVENTORIES	5,596,325,559.34	4,693,789,403.42
021	FINANCIAL ASSETS	0.00	0.00
022	(I) OTHER INVESTMENTS	0.00	0.00
023	(I) TRADE RECEIVABLES	4,322,919.20	3,893,359.23
024	(II) CASH AND CASH EQUIVALENTS	48,795.90	33,721.00
025	(III) BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS	0.00	0.00
026	(V) LOANS	128,854,979.90	128,454,004.85
027	(VI) OTHER FINANCIAL ASSETS	12,933,432.26	14,189,054.19
028	CURRENT TAX ASSETS (NET)	0.00	0.00
029		0.00	0.00
030	OTHER CURRENT ASSETS	1,902,494,615.33	402,184,972.79
031		0.00	0.00
032	TOTAL CURRENT ASSETS	7,509,306,989.23	5,237,547,521.43
033	ASSETS CLASSIFIED AS HELD FOR SALE	1,212,712.48	1,212,712.43
035	REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES	54,358,980.73	755,958,490.22
037	TOTAL ASSETS	82,189,438,728.65	84,211,023,269.27
038	EQUITY AND LIABILITIES	0.00	0.00
039	EQUITY	0.00	0.00
040	EQUITY SHARE CAPITAL	0.00	0.00
041	OTHER EQUITY	133,098,382,873.49	121,999,801,123.08
044	TOTAL EQUITY	133,098,382,873.49	121,999,801,123.08
045		0.00	0.00
046	LIABILITIES	0.00	0.00
047	NON-CURRENT LIABILITIES	0.00	0.00
048	FINANCIAL LIABILITIES	0.00	0.00
049	(I) BORROWINGS	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

BALANCE SHEET

(Amount in ₹)

AS at	Note	31.03.2023	31.03.2022
000	I) LEASE LIABILITIES	0.00	0.00
001	II) TRADE PAYABLES	0.00	0.00
002	- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	3,393,572.41	3,413,572.82
003	- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	3,473,012.73	3,337,894.19
004	III) OTHER FINANCIAL LIABILITIES	19,290,804.99	12,484,501.87
005	PROVISIONS	0.00	0.00
006	DEFERRED TAX LIABILITIES (NET)	0.00	0.00
007	OTHER NON-CURRENT LIABILITIES	0.00	0.00
008		0.00	0.00
009	TOTAL NON-CURRENT LIABILITIES	45,948,495.12	38,715,910.94
080		0.00	0.00
001	CURRENT LIABILITIES	0.00	0.00
002	FINANCIAL LIABILITIES	0.00	0.00
003	I) BORROWINGS	0.00	0.00
004	II) LEASE LIABILITIES	0.00	0.00
005	III) TRADE PAYABLES	0.00	0.00
006	- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	144,247,188.03	104,626,392.06
007	- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	4,921,176,374.21	3,876,692,398.97
008	IV) OTHER FINANCIAL LIABILITIES	3,103,943,454.47	3,332,094,011.79
009	OTHER CURRENT LIABILITIES	617,550,480.47	283,759,570.86
010	PROVISIONS	188,900,818.33	148,391,484.30
011	CURRENT TAX LIABILITIES (NET)	0.00	0.00
012		0.00	0.00
013	TOTAL CURRENT LIABILITIES	8,866,305,333.31	8,394,193,219.41
014		0.00	0.00
017	DEFERRED REVENUE	2,179,323,000.00	2,423,668,000.00
018	REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES	0.00	0.00
019	INTER UNIT ACCOUNTS	-82,919,821,388.72	-48,993,787,310.82
080		0.00	0.00
001	TOTAL EQUITY AND LIABILITIES	82,196,435,723.40	64,311,923,349.23
002	Significant Accounting Policies as per note 1	0.00	0.00
003		0.00	0.00
004	The Accompanying notes 1 to 14 form an integral part of these financial statements.	0.00	0.00
005		0.00	0.00

(Auditor Initial & Stamp)

(Head of Finance)

(Head of Unit)



**SIPAT SUPER THERMAL POWER PROJECT
STATEMENT OF PROFIT AND LOSS**

(Amount in ₹)

	For the Year ended	Note	31.03.2023	31.03.2022
001	Revenue		0.00	0.00
002	Revenue from operations	27	71,206,144,006.77	61,730,727,261.29
003	Other income	38	878,100,405.24	241,277,410.38
005	Total Income		72,084,244,412.01	61,972,004,671.64
007	Expenses		0.00	0.00
008	Fuel (including cost of captive coal)	38A	41,842,611,672.54	26,195,458,297.80
009	Employee benefits expense	39	2,719,610,820.86	2,628,029,189.19
010	Electricity purchased for trading		0.00	0.00
011	Finance costs	40	1,121,409,612.20	1,114,619,260.84
012	Depreciation and amortization expenses	41	8,875,979,537.88	8,023,552,263.34
013			0.00	0.00
014	Other expenses	42	8,208,992,209.38	8,095,000,172.42
015	CC accounted charge to revenue		1,028,890,032.87	690,969,236.69
016	Less: Unit expenses transferred to CC		143,205,002.70	293,165,267.32
017	Total expenses		60,152,321,052.20	49,525,828,299.27
020	Profit before exceptional items & tax		11,931,923,359.81	12,446,176,372.37
021	Exceptional items		0.00	0.00
024	Profit before tax		11,931,923,359.81	12,446,176,372.37
027	Tax expense:		0.00	0.00
028	Current tax		0.00	0.00
031	Deferred tax		0.00	0.00
034			0.00	0.00
035	Total Tax expense		0.00	0.00
038	Profit for the period before regulatory deferral account balances		11,931,923,359.81	12,446,176,372.37
037	Movement in regulatory deferral account balances		0.00	0.00
039	Regulatory deferral account - deferred		0.00	0.00
044	Others		-418,203,441.02	-44,119,277.80
040	Tax impact on Regulatory deferral account balances		0.00	0.00
041	Movement in Regulatory deferral account balances (Net of Tax)		-418,203,441.02	-44,119,277.80
042	Profit for the period year		11,513,719,918.79	11,997,057,094.57
055	Other comprehensive income		0.00	0.00
056	(A) Items that will not be reclassified to profit or loss		0.00	0.00
067	- Net gains/(losses) on fair value of equity instruments through other comprehensive income		0.00	0.00
068	Income tax on above that will not be reclassified to profit or loss		0.00	0.00
069	- Net actuarial gains/(losses) on defined benefit plans		-10,202,227.83	-14,822,492.96
060	Income tax on above that will not be reclassified to profit or loss		0.00	0.00
064			0.00	0.00
065	Other comprehensive income for the year, net of income tax		-10,202,227.83	-14,822,492.96
070			0.00	0.00
071			0.00	0.00
072	Total Comprehensive Income for the year		11,503,517,690.96	11,982,234,601.61



**SIPAT SUPER THERMAL POWER PROJECT
STATEMENT OF PROFIT AND LOSS**

(Amount in ₹)

For the Year ended	Note	31.03.2023	31.03.2022
000		0.00	0.00
007	Earnings per equity share:	0.00	0.00
008	Basic & Diluted	0.00	0.00
009	Significant Accounting Policies	0.00	0.00
000		0.00	0.00
001	The accompanying notes 1 to 44 form an integral part of these financial statements.	0.00	0.00

(Auditor Initial & Stamp)

(Head of Finance)

(Head of Unit)

(Amount in Rupees)

Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019

Asset Class	Opening Gross Block As At 01.04.2022	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2023	Opening Depreciation As At 01.04.2022	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2023	Net Block As At 31.03.2023	Net Block As At 31.03.2022
1. TANGIBLE ASSETS										
2. Land (including Investment property class)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Freehold	66572046.74	(1030141.00)	0.00	65541905.74	0.00	0.00	0.00	0.00	65541905.74	66572046.74
4. Right of Use - Coal	144013323.02	0.00	0.00	144013323.02	82071033.52	120881468.11	0.00	199558178.63	44242143.50	36942188.53
5. Submerged	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Right of use - Coal Mining Area Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Roads, bridges, ditches & buildings	404196413.04	0.00	0.00	404196413.04	116902330.64	18836779.20	0.00	135538104.84	219633306.44	318067082.19
8. Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Freehold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Main plant	3059230223.86	0.00	0.00	3059230223.86	2453473338.92	38887832.45	0.00	2544434341.37	4750053094.34	61912507038.78
11. Others	3686410379.26	(1882037.48)	0.00	3715206041.78	(920093883.34)	152091174.73	0.00	1173022068.07	2542013248.81	3188324888.06
12. Right of Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Temporary erection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Wear Supply Storage & sewerage system	37100000.00	0.00	0.00	37100000.00	7538883.22	1388037.04	0.00	8926920.26	28173079.74	258317037.06
15. Hydraulic works, canals, dams, tunnels and power stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Motor truck and transport system	2152485536.74	30061641.00	(3148544)	2152481643.30	1110900316.23	110536741.20	0.00	1222797037.03	10577402194.01	1124035342.91
17. Railway carriage	50181875.17	0.00	0.00	50181875.17	34404850.33	23718872.11	0.00	20663117.64	273010618.83	267721186.84
18. Earth administration	1003193303.88	0.00	0.00	1003193303.88	48481818.42	50286713.23	0.00	54492892.20	487220071.10	547630184.33
19. Plant and machinery (including associated civil works)	10734068900.00	2469289140.48	(38218191019)	10350390720.48	4874700253.22	661832212.88	(568037400)	57515049570.64	01745812167.76	64894706706.84
Current Assets										

Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019

(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2022	Additions	Reductions/ Adjustments	Closing Gross Block As At 31.03.2023	Opening Depreciation As At 01.04.2022	Additions	Reductions/ Adjustments	Closing Depreciation As At 31.03.2023	Net Block As At 31.03.2023	Net Block As At 31.03.2022
20 Plant and machinery (including leased assets) of various Right of use Asset	52717634.81	22195349.78	7397199.21	50002003.25	21999349.78	33391700.14	25499040.1	255190003.72	2199716040.47	302410484.84
22 Assets under B.M. Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Vehicles including speedboats / helicopter - Owned	6878046.74	291667.28	0.00	6114614.02	6126719.54	760605.28	0.00	2826614.80	3018132.23	3737130.30
24 Vehicles including motorbikes / helicopter - Leased	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Office equipment	94106302.25	11062205.17	0.00	105168507.42	90304360.83	9123061.20	0.00	99427240.03	40761295.89	69803181.82
26 EOP, WIP machines and other equipment	10071536.14	36494290.78	(10581307.93)	125495219.02	62383980.17	10448999.85	(10381307.93)	84551180.03	41000290.40	65407957.87
27 Construction Sundry assets	113142142.31	0.00	0.00	113142142.31	81097000.99	3220813.88	0.00	85107916.89	27164206.99	31206121.30
28 Electronic installations	17881030.77	701947.00	0.00	179817487.77	86789500.73	8009486.40	0.00	93792307.13	86900180.04	86079190.04
29 Communication Sundry assets	25946527.24	33018555.00	0.00	26258162.50	16348990.17	3555435.25	0.00	17402365.42	10550630.70	63661327.00
30 Hospital equipments	581000.48	211859.00	0.00	792859.48	6628146.02	220382.17	0.00	7848527.19	6628146.02	2575480.40
31 Laboratory and service equipments	11420258.14	10729120.00	0.00	125490298.14	81481912.38	6604119.04	0.00	88083311.42	17404047.71	60200740.76
32 Capital expenditure on assets not owned by the Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Assets of Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019**

*(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2022	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2023	Opening Depreciation As At 01.04.2022	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2023	Net Block As At 31.03.2022	Net Block As At 31.03.2023
34 Lease Grants from Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Lease Recoverable from GSI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 Assets for anti inflation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 (Less) Adjusted from by estimation reserve fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38 Site Restoration Cost	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39 Mining Provisions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (Tangible)	1306885 (10222.04)	3583855 (941.00)	(3657.10) (44700)	1306885 (18825.04)	6220477 (00.61)	(6744256) (36)	(6744256) (36)	588174200 (1.02)	6443907 (007.34)	66400700 (27.20)
Grand Total (Intangible Tangible)	1182761 (2300) (3)	218801888 (2)	(3884238) (130)	1306885 (18825.04)	6220477 (00.61)	(6744256) (36)	(6744256) (36)	534641120 (5.77)	65403700 (2)	71733750 (1.11)

Note forming part of Balance Sheet
 Note 2 : Property, Plant And Equipment
 Business Area : 1019

(Amount in Rupees)

Particulars	Details of Adjustments of Gross Block and Depreciation/Amortization		
	Gross Block	Depreciation/Amortization	Tangible As At:
	Tangible As At: 31.03.2023	Tangible As At: 31.03.2022	Tangible As At: 31.03.2022
Disposal of assets	(10371523.64)	(410130.96)	(10371523.64)
Retirement of assets	(733875927.82)	(638534546.26)	(561111511.42)
Cost adjustments	346571751.47	40906687.14	0.00
Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Depreciation on construction equipment capitalised as EDC	0.00	0.00	0.00
Prior Period Depreciation due to Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Special Depreciation (As per New Policy)	0.00	0.00	0.00
Transfer in /out because of Inter Unit transfers	(4623187.65)	2800316.19	(5425592.66)
Others	6484643.57	0.00	6484643.57
TOTAL	(395745344.08)	(689635873.90)	(574423584.35)

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

Note forming part of Balance Sheet
Note 3: Capital-Work-in-Progress
Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl. No	Asset Class	As At 01.04.2022	Addition	Deduction/ Adjustments	Capitalized	As At 31.03.2023
		1	2	3	4	5
1	CAPITAL WORK-IN-PROGRESS					10
2	Acquisition of land	800000.44		(1000000.44)		
3	Buildings, culverts & heliports	38213187.80				38213187.80
4	Piling and foundation					
5	Structures					
6	Main plant					
7	Other	2513200.50		800000.27	10303300.30	10126400.00
8	Temporary asset	126070.21		(126070.21)		
9	Water supply, drainage and sewerage system					
10	Hydraulic works, barrages, dams, spillways and power station					
11	MSR tank and auxiliary system	413262089.28	35128144.88	(300000125.48)	10987360.68	22381818.00
12	Electric pumps					
13	Feeds and reservoir					
14	Plant and equipment	840120000.12	253853070.01	(228828017.78)	154443850.36	824465000.01
15	Furniture and fixtures	100000.00	110000.00	(100000.00)	100000.00	
16	Vehicles					
17	Office equipment	100000.00				100000.00
18	IT computer machines & software equipment	300000.00				300000.00
19	Communication apparatus					
20	Electrical installations					
21	Construction equipment					
22	Hotel supplies					
23	Labouratory and workshop equipments					
24	Assets under the scheme of the GOI					
25	Capital investment in assets not owned by the company					
26	Equity share investments in subsidiary of coal mines					
27	Equity share investments in subsidiary of power plant, etc.					
28	Investment in exchange on hybrid electricity transmission					

Note forming part of Balance Sheet
 Note 3: Capital-Work-in-Progress
 Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl. No	Asset Class	As At 01.04.2022	Addition	Deduction/ Adjustments	Capitalized	As At 31.03.2023
	1	2	3	4	5	6
29	Expenditure towards development of fixed line					
30	Pre-commencing expenses (net)					
31	Exp/Provision on an asset for project					
32	Estimate/Initial Construction Prices (net)		128,70,1838.18	628842.00		170790000.18
33	JEER - Amount to related assets		178,29,006.19			178,29,006.19
34	JEER - Provision for liab/asset/liability		(187,379.02)			
35	Construction stores (At Cost)					
36	Steel	14201607.12	1706639.60	(25,24,590.34)		13383656.38
37	Concrete	4284233.33		(6,62,07.21)		4218026.12
38	Others	18,93,13,960.44	60,33,4170.81	(70,98,75,949.44)		18,83,16,811.81
39	Subtotal	1,65,48,53,003.94	60,53,04,70.71	(77,24,36,537.99)		1,68,75,16,165.65
40	JEER - Provision for liabilities		277,000.00	(2,58,000.00)		19,000.00
41	Subtotal	1,92,22,231.94	60,53,04,70.71	(77,24,36,537.99)		1,75,03,444.66
42	Total CWIP	1,70,90,74,235.32	2,15,57,095.41	(1,85,56,913.29)	1,50,14,27,64.43	1,88,75,16,274.24
43						
44						
45	PREVIOUS YEAR TOTAL	607,10,89,772.64	46,89,37,726.41	(11,12,22,918.64)	1,04,42,265.18	642,84,975.59

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) :

0.00

Note forming part of Balance Sheet:
Note-4 Non Current Assets - Intangible Assets
Business Area : 1019

(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2022	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2023	Opening Depreciation As At 01.04.2022	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2023	Net Block As At 31.03.2023
INTANGIBLE ASSETS									
1. Right to Use Land	4388379.24	0.00	0.00	4388379.24	0.00	0.00	0.00	0.00	4388379.24
2. Patents	5700713.73	0.00	0.00	5700713.73	2415225.45	3850036.32	0.00	27652391.02	4025483.44
3. Software	2830893.87	0.00	0.00	2830893.87	3091881.39	302428.71	0.00	2624119.89	54781.94
Grand Total (Intangible)	70000724.85	0.00	0.00	70000724.85	21866745.17	36882172.04	0.00	22554003.94	4774610.91
Grand Total (Prev Year (Intangible))	15000000.00	0.00	(171183.53)	70000724.85	24720712.67	36882172.04	(171183.53)	21866745.17	4025483.44

Note forming part of Balance Sheet:
Note-4 Non Current Assets - Intangible Assets
Business Area : 1019

(Amount in Rupees)

Particulars	Details of Adjustments of Gross Block and Depreciation/Amortization			
	Gross Block		Depreciation/Amortization	
	In Tangible As At: 31.03.2023	In Tangible As At: 31.03.2022	In Tangible As At: 31.03.2023	In Tangible As At: 31.03.2022
Disposal of assets	0.00	0.00	0.00	0.00
Retirement of assets	0.00	(171183.53)	0.00	(171183.53)
Cost adjustments	0.00	0.00	0.00	0.00
Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00	0.00
Depreciation on construction equipment capitalised as EDC	0.00	0.00	0.00	0.00
Prior Period Depreciation due to Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00	0.00
Special Depreciation (As per New Policy)	0.00	0.00	0.00	0.00
Transfer in/out because of Inter Unit transfers	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00
TOTAL	0.00	(171183.53)	0.00	(171183.53)

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

Note forming part of Balance Sheet
 Note 5: Intangible Assets under Development
 Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl. No	Asset Class	As At 01.04.2022	Addition	Deduction/ Adjustments	Carried Forward	As At 31.03.2023
1	INTANGIBLE ASSETS UNDER DEVELOPMENT	2	3	4	5	6
2	Software					
3	Right to use Others					
4	Education and Evaluation Expenses - Coal Mill					
5	Expenses on R&D in progress					
6	Losses Provision for expiratory self-impairment					
7	Total					
8	PREVIOUS YEAR TOTAL:-					

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) :

0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 6 TO THE FS-NCA-EQUITY INVESTMENTS IN SUBSIDIARIES AND JOINT VENTURES (Amount in ₹)

Sl. No.	As at	No. of shares	Face value	31.03.2023	31.03.2022
001	NON CURRENT INVESTMENTS - INVESTMENTS IN SUBSIDIARIES AND JOINT VENTURES			0.00	0.00
012	EQUITY INSTRUMENTS - UNQUOTED-FULLY PAID UP UNLESS OTHERWISE STATED, AT COST)			0.00	0.00
013	SUBSIDIARY COMPANIES			0.00	0.00
014	PATRATU VIDYUT UTPADAN NIGAM LTD.			0.00	0.00
015	NTPC ELECTRIC SUPPLY COMPANY LTD.			0.00	0.00
016	NTPC VIDYUT VIKAS NIGAM LTD.			0.00	0.00
017	KABINAGAR POWER GENERATING COMPANY LTD.			0.00	0.00
018	KANDI BILKES UTPADAN NIGAM LTD.			0.00	0.00
019	SHARITIYA SAIL BILKES COMPANY LTD.			0.00	0.00
020	NTPC MINING LTD (NML)			0.00	0.00
021	THOU INDIA LTD.			0.00	0.00
022	NEERPOOL LTD.			0.00	0.00
023	NTPC EDMS Wire Solutions Pvt Ltd.			0.00	0.00
024	NTPC Renewables Energy Ltd.			0.00	0.00
025	Rajmughal Gas & Power Pvt. Limited (RGGPL)			0.00	0.00
026	NTPC Green Energy Limited.			0.00	0.00
027	Green Valley Renewable Energy Limited.			0.00	0.00
028				0.00	0.00
029				0.00	0.00
030	SUB-TOTAL			0.00	0.00
034	JOINT VENTURE COMPANIES			0.00	0.00
035	Uthir PowerTech Ltd.			0.00	0.00
037	NTPC-GE Power Services Pvt.Ltd.			0.00	0.00
038	NTPC-SAIL Power Company Ltd.			0.00	0.00
039	NTPC-Tamil Nadu Energy Company Ltd.			0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 6 TO THE FS-NCA-EQUITY INVESTMENTS IN SUBSIDIARIES AND JOINT VENTURES (Amount in ₹)

	As at	No. of shares	Face value	31.03.2023	31.03.2022
000	Ranaghat Gas & Power Pvt. Limited (RGPPU)			1.00	0.00
001	ARUNACHAL POWER COMPANY PRIVATE LTD.			1.00	0.00
002	Jyotiba Power Ltd.			1.00	0.00
003	NTPC BHEL POWER PROJECTS PRIVATE LTD.			0.00	0.00
004	SHILPAURJA NISAM PRIVATE LIMITED			0.00	0.00
005	BP-NTPC ENERGY SYSTEMS LTD.			0.00	0.00
006				0.00	0.00
007	NAZIMNAGAR POWER GENERATING COMPANY LTD.			1.00	0.00
008	TRANSFORMER AND ELECTRICAL KERALA LTD.			0.00	0.00
009	NATIONAL HIGH POWER TEST LABORATORY PRIVATE LTD.			0.00	0.00
010				0.00	0.00
011	OL-NTPC URJA PRIVATE LTD.			0.00	0.00
012	ANUSHAKTI VIDHYUT NISAM LTD.			0.00	0.00
013	ENERGY EFFICIENCY SERVICES LTD.			0.00	0.00
014				0.00	0.00
015	TRINCOMALEE POWER COMPANY LTD.			0.00	0.00
016	BANGLADESH-INDIA FRIENDSHIP POWER COMPANY (PVT.) LTD.			0.00	0.00
017	HINDUSTAN URVARAK & SASAYAN LIMITED			0.00	0.00
018	KORWAN LTD.			0.00	0.00
001	SUB-TOTAL			11.00	0.00
100	AGGREGATE AMOUNT OF IMPAIRMENT IN THE VALUE OF INVESTMENTS			0.00	0.00
110	TOTAL (NET OF IMPAIRMENT) OF JV			0.00	0.00
111	Gross Total of Investments			11.00	0.00
114	Total			11.00	0.00
120	Details of Investments			0.00	0.00
125	Aggregate amount of Unquoted Investments			0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 6 TO THE FS-NCA-EQUITY INVESTMENTS IN SUBSIDIARIES AND JOINT VENTURES (Amount in ₹)

As at	No. of shares	Face value	31.03.2023	31.03.2022
141			0.00	0.00
142			0.00	0.00
143			0.00	0.00
144			0.00	0.00
145			0.00	0.00
153	Valuation of investments as per Note 5		0.00	0.00
154			0.00	0.00
202			0.00	0.00
233			0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 7 TO THE FS-NCA-OTHER INVESTMENTS

(Amount in ₹)

As at	No. of shares	Face value	31.03.2023	31.03.2022
001 Non-current financial assets (Investments)			0.00	0.00
002 Long Term - Trade			0.00	0.00
007 Equity Instruments (fully paid up-unless otherwise stated)			0.00	0.00
008 Govt.			0.00	0.00
009 JOINT VENTURE COMPANIES			0.00	0.00
010 PTC India Ltd.			0.00	0.00
070 INTERNATIONAL COAL VENTURES PRIVATE LTD.			0.00	0.00
075 SF-NTPC ENERGY SYSTEMS LTD.			0.00	0.00
006 Jhalda Power Limited 3.2% Non convertible debentures - private placement			0.00	0.00
110 COOPERATIVE SOCIETIES			0.00	0.00
111			0.00	0.00
112 SUB TOTAL			0.00	0.00
113 AGGREGATE AMOUNT OF IMPAIRMENT IN THE VALUE OF INVESTMENTS			0.00	0.00
115 TOTAL			0.00	0.00
120			0.00	0.00
146 NTPC EMPLOYEES CONSUMERS AND THRIFT CO-OPERATIVE SOCIETY LTD. KORDA			0.00	0.00
147 NTPC EMPLOYEES CONSUMERS AND THRIFT CO-OPERATIVE SOCIETY LTD. RETTP			0.00	0.00
148 NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. PARAKYA			0.00	0.00
149 NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. VINDHYACHAL			0.00	0.00
150 NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. ANTA			0.00	0.00
151 NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. KANAS			0.00	0.00
152 NTPC Employees Consumers Cooperative Society Ltd. Kanha			0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 8 TO THE FS-NCA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Non-current financial-assets - Trade receivables	0.00	0.00
002 UNSECURED, CONSIDERED GOOD	0.00	0.00
003 CREDIT IMPAIRED	0.00	0.00
004	0.00	0.00
005 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 LOANS (NON CURRENT)	0.00	0.00
004 RELATED PARTIES	0.00	0.00
005 SECURED	0.00	0.00
006 UN-SECURED	0.00	0.00
007 WITH SIGNIFICANT INCREASE IN CREDIT RISK	0.00	0.00
008 CREDIT IMPAIRED	0.00	0.00
009	0.00	0.00
010 EMPLOYEES(INCLUDING ACCRUED INTEREST)	0.00	0.00
011 SECURED	319,859,591.12	278,352,917.30
012 UNSECURED	113,944,377.94	143,907,796.37
013 WITH SIGNIFICANT INCREASE IN CREDIT RISK	0.00	0.00
014 CREDIT IMPAIRED	0.00	0.00
015 LESS : EMPLOYEE LOANS DISCOUNTING	0.00	0.00
016 SECURED	84,591,867.32	77,852,452.91
017 UNSECURED	17,169,480.48	16,902,566.26
018 LOAN TO STATE GOVERNMENT IN SETTLEMENT OF DUES FROM CUSTOMERS (UNSECURED)	0.00	0.00
019 OTHERS	0.00	0.00
020 SECURED	0.00	0.00
021 UNSECURED	0.00	0.00
022 WITH SIGNIFICANT INCREASE IN CREDIT RISK	0.00	0.00
023 CREDIT IMPAIRED	0.00	0.00
024 LESS: ALLOWANCE FOR CREDIT IMPAIRED LOANS	0.00	0.00
025 SUB TOTAL	<u>332,042,621.26</u>	<u>326,505,696.50</u>
027	0.00	0.00
028 TOTAL	<u>332,042,621.26</u>	<u>326,505,696.50</u>
029	0.00	0.00
030	0.00	0.00
031 Due from Directors and Officers of the Company	0.00	0.00
032 Directors	0.00	0.00
033 Officers	0.00	0.00
034	0.00	0.00
035 Loans to related parties include:	0.00	0.00
036 i)Key management personal	0.00	0.00
037 ii)Subsidiary companies	0.00	0.00
038 iii)Joint Venture companies	0.00	0.00
039 iv)Others	0.00	0.00
040	0.00	0.00
055 Other loans represent loans given to	0.00	0.00
056 a) APHC	0.00	0.00
061	0.00	0.00
062 RPD	0.00	0.00
063 i)Key management personal	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

As at	31.03.2023	31.03.2022
064 i)Subsidiary companies	0.00	0.00
065 ii)Joint Venture companies	0.00	0.00
066 iv)Others	0.00	0.00
067 Total	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 10 TO THE FS-NCA-OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Other Financial Assets (non current)	0.00	0.00
002	0.00	0.00
003 Share application money pending allotment in (Subsidiary Companies) :	0.00	0.00
004 NTPC Electric Supply Company Ltd.	0.00	0.00
005 NTPC Vidyut Vyaapar Nigam Ltd.	0.00	0.00
006 Nabinagar Power Generating Company Ltd.	0.00	0.00
007 Kanti Bijlee Utpadan Nigam Ltd.	0.00	0.00
008 Bhartiya Rail Bijlee Company Ltd.	0.00	0.00
009 Patratu Vidyut Utpadan Nigam Ltd.	0.00	0.00
010 NTPC Mining Limited	0.00	0.00
011 THDC Ltd.	0.00	0.00
012 NEEPCO Ltd.	0.00	0.00
013	0.00	0.00
014 Total	0.00	0.00
015 Share application money pending allotment (Joint Venture)	0.00	0.00
016 Jibilly Powertech Ltd.	0.00	0.00
017 NTPC GE Power Services Pvt.Ltd.	0.00	0.00
018 NTPC-SAIL Power Company Ltd.	0.00	0.00
019 NTPC-Tamil Nadu Energy Company Ltd.	0.00	0.00
020 Rahnagar Gas & Power Private Ltd.	0.00	0.00
021 Aravali Power Company Private Ltd.	0.00	0.00
022	0.00	0.00
023 NTPC BHEL Power Projects Private Ltd.	0.00	0.00
024 Meja Uja Nigam Private Limited	0.00	0.00
025 BF-NTPC Energy Systems Ltd.	0.00	0.00
026 Anushakti Vidhyut Nigam Ltd.	0.00	0.00
027 Nabinagar Power Generating Company Ltd.	0.00	0.00
028 Energy Efficiency Services Ltd.	0.00	0.00
029 National High Power Test Laboratory Private Ltd.	0.00	0.00
030	0.00	0.00
031 CIL NTPC Uja Private Ltd.	0.00	0.00
032 Trincomalee Power Company Ltd.	0.00	0.00
033 Hindustan Unvask & Rasayan Limited	0.00	0.00
034 Bangladesh-India Friendship Power Company Private Ltd.	0.00	0.00
035 Sub Total	0.00	0.00
036	0.00	0.00
037 Claims Recoverable	0.00	0.00
038 Finance Lease Recoverable	0.00	0.00
039 Mine Closure Deposit	0.00	0.00
040 Financial Deposit	0.00	0.00
041	0.00	0.00
042 Total	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

(Amount in ₹)

AS at	31.03.2023	31.03.2022
0.10	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 11 TO THE FS-NCA-OTHER NON-CURRENT ASSETS

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Other Non-current Assets	0.00	0.00
002	0.00	0.00
003 CAPITAL ADVANCES	0.00	0.00
004 SECURED	0.00	0.00
005 Unsecured	0.00	0.00
006 COVERED BY BANK GUARANTEE:	258,569,794.80	52,345,906.00
007 OTHERS	309,862,135.82	165,569,525.74
008 CONSIDERED DOUBTFUL	0.00	0.00
009 LESS: ALLOWANCE FOR BAD & DOUBTFUL ADVANCES	0.00	0.00
010 Sub-Total	<u>568,431,930.62</u>	<u>217,915,431.74</u>
011	0.00	0.00
012 Advances other than capital advances	0.00	0.00
013 SECURITY DEPOSITS	115,760,108.00	115,760,108.00
019 Advances to Related parties	0.00	0.00
022 Advances to Contractors & Suppliers	0.00	0.00
023 SECURED	0.00	0.00
024 UNSECURED	0.00	0.00
025 CONSIDERED DOUBTFUL	0.00	0.00
026 LESS: ALLOWANCE FOR BAD & DOUBTFUL ADVANCES	0.00	0.00
027 Sub Total	<u>115,760,108.00</u>	<u>115,760,108.00</u>
028 RECEIVABLE FROM MCP ESCROW A/C	0.00	0.00
029 Pre Paid expenses	7,928,919.20	0.00
038 ADVANCE TAX & TAX DEDUCTED AT SOURCE	5,908,731.00	2,373,179.07
040 LESS: PROVISION FOR CURRENT TAX	0.00	0.00
041	0.00	0.00
042 Sub Total	<u>13,837,650.20</u>	<u>2,373,179.07</u>
043 DEFERRED PAYROLL EXPENSES (SECURED)	62,049,382.80	58,828,288.95
044 DEFERRED PAYROLL EXPENSES (UNSECURED)	12,458,448.38	13,743,953.48
045 Sub Total	<u>74,507,831.18</u>	<u>72,572,242.43</u>
046 DEFERRED FOREIGN CURRENCY FLUCTUATION ASSET	3,000.00	133,082,000.00
049	0.00	0.00
050 Total	<u>772,539,820.00</u>	<u>541,703,961.24</u>
051	0.00	0.00
052	0.00	0.00
062 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
064	0.00	0.00
065 NTPC GE Power Services Pvt.Ltd.	0.00	0.00
066	0.00	0.00
067 Ratnagiri Gas & Power Private Ltd.	0.00	0.00
068 Aravali Power Company Private Ltd.	0.00	0.00
069 NTPC-SCCL Global Ventures Private Ltd.	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 11 TO THE FS-NCA OTHER NON-CURRENT ASSETS****(Amount in ₹)**

As at	31.03.2023	31.03.2022
070 NTPC BHEL Power Projects Private Ltd.	0.00	0.00
071 Maja Urja Nigam Private Limited	0.00	0.00
072 Nabimagar Power Generating Company Ltd.	0.00	0.00
073 National High Power Test Laboratory Private Ltd.	0.00	0.00
075 CIL NTPC Urja Private Ltd.	0.00	0.00
077	0.00	0.00
078 Related Party (Adv)	0.00	0.00
079 Key Management personnel	0.00	0.00
080 Subsidiary companies	0.00	0.00
081 Joint Venture companies	0.00	0.00
082 Contractors	0.00	0.00
083 Others	0.00	0.00
085	0.00	0.00
086 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 12 TO THE FS-CA INVENTORIES

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 INVENTORIES	0.00	0.00
002	0.00	0.00
003 Coal	1,137,334,762.02	1,159,271,540.26
004 Fuel oil	265,937,515.31	355,719,692.83
005 Naphta	0.00	0.00
006 Stores and spares	3,355,809,522.40	2,624,820,664.61
007 Chemicals & consumables	115,626,992.89	132,607,456.71
008 Loose tools	6,414,183.53	8,899,338.78
009 Steel Scrap	1,072,111.60	882,590.63
010 Others	706,618,175.31	422,986,559.75
011	0.00	0.00
012 Sub Total	5,588,813,263.06	4,705,187,843.57
013 Less: Provision for shortages	15,775.00	22,280.00
014 Less: Provision for obsolete/ unservicable/dimuntion in value of surplus inventory	19,471,931.72	11,370,080.55
016	0.00	0.00
017 Total	5,569,325,556.34	4,693,786,483.42
018 Inventories include material in transit	0.00	0.00
019 Coal	6,772,570.93	560,482.44
020 Fuel oil	2,045,672.84	1,250,327.34
021 Naphta	0.00	0.00
022 Stores and spares	4,403,593.48	19,009,293.10
023 Chemicals & consumables	208,487.22	3,733,620.41
024 Loose tools	0.00	0.00
025 Others	375,992.20	395,245.43
026	0.00	0.00
028 Inventory items other than steel scrap have been valued considering Note 1.	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 13 TO THE FS-CA OTHER INVESTMENTS

(Amount in ₹)

As at	No. of shares	Face value	31.03.2023	31.03.2022
001	CURRENT INVESTMENTS		0.00	0.00
002	(Valuation as per Note 1)		0.00	0.00
003	Jhatsa Power Limited-SEZ Non convertible debentures - private placement		3.00	0.00
003	Investment in Mutual Funds (Details as under)		3.00	0.00
004	SE-Magnum Intra Cash Fund-DOR		0.00	0.00
005	SBI-Primer Liquid Fund Super-IP-DOR		3.00	0.00
006	SBI-SHF Ultra Short Term Fund-IP-DOR		3.00	0.00
007	UTI Money Market -IP-Direct-Growth		3.00	0.00
008	ICSI Liquid Plan - Direct-Growth		3.00	0.00
009	Canara Robeco Liquid Fund Super-IP-DOR		0.00	0.00
040	Canara Robeco Treasury Advantage Fund Super-IP-DOR		0.00	0.00
041	ICSI Liquid Fund DOR		0.00	0.00
042	SBI-Primer Liquid fund-Direct DOR (Ash Fund)		0.00	0.00
043	UTI Liquid CashPlan -IP - DOR (Ash Funds)		0.00	0.00
044	ICSI Liquid Fund - DOR - (Ash Funds)		0.00	0.00
045	Baroda Liquid Fund - Direct - Growth		0.00	0.00
046			0.00	0.00
047	Sub Total		0.00	0.00
048			0.00	0.00
002	Unquoted Investments		0.00	0.00
004			0.00	0.00
005	TOTAL		0.00	0.00
007			0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 14 TO THE FS-CA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 TRADE RECEIVABLES (current)*	0.00	0.00
002	0.00	0.00
003 Secured Considered Good	0.00	0.00
004 Unsecured , considered good	4,922,516.20	3,693,384.82
005 Credit impaired	0.00	0.00
006 Unbilled Revenue	0.00	0.00
007 Sub-Total	4,922,516.20	3,693,384.82
008 Total	4,922,516.20	3,693,384.82
009 Less: Allowance for credit impaired receivables	0.00	0.00
010 Total	4,922,516.20	3,693,384.82
012 Less: Discom Clearing	0.00	0.00
014	0.00	0.00
015 Grand Total	4,922,516.20	3,693,384.82
016 Other Unsecured	0.00	0.00
017 Long-term trade receivables	0.00	0.00
018 TCS Clearing	0.00	0.00
019 Discom Clearing	0.00	0.00
228 Trade Receivable	0.00	0.00
230 Not due	0.00	0.00
231 Due	0.00	0.00
232 (i) Undisputed Trade receivables # considered good	4,922,516.20	3,693,384.82
233 (ii) Undisputed Trade Receivables # which have significant increase in credit risk	0.00	0.00
234 (iii) Undisputed Trade Receivables # credit Impaired	0.00	0.00
235 (iv) Disputed Trade Receivables#considered good	0.00	0.00
236 (v) Disputed Trade Receivables # which have significant increase in credit risk	0.00	0.00
237 (vi) Disputed Trade Receivables # credit impaired	0.00	0.00
238 Unbilled	0.00	0.00
239 Total	4,922,516.20	3,693,384.82
240	0.00	0.00
241 (i) Undisputed Trade receivables # considered good	0.00	0.00
242 Less than 6 months	4,922,516.20	3,447,120.32
243 6 months -1 year	0.00	0.00
244 1-2 years	0.00	246,264.50
245 2-3 years	0.00	0.00
246 More than 3 years	0.00	0.00
247 Sub Total (i)	4,922,516.20	3,693,384.82
248 (ii) Undisputed Trade Receivables # which have significant increase in credit risk	0.00	0.00
249 Less than 6 months	0.00	0.00
250 6 months -1 year	0.00	0.00
251 1-2 years	0.00	0.00
252 2-3 years	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 14 TO THE FS-CA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2023	31.03.2022
253 More than 3 years	0.00	0.00
254 Sub Total (II)	0.00	0.00
255 (iii) Undisputed Trade Receivables - credit impaired	0.00	0.00
256 Less than 6 months	0.00	0.00
257 6 months -1 year	0.00	0.00
258 1-2 years	0.00	0.00
259 2-3 years	0.00	0.00
260 More than 3 years	0.00	0.00
261 Sub Total (III)	0.00	0.00
262	0.00	0.00
263 (iv) Disputed Trade Receivables if considered good	0.00	0.00
264 Less than 6 months	0.00	0.00
265 6 months -1 year	0.00	0.00
266 1-2 years	0.00	0.00
267 2-3 years	0.00	0.00
268 More than 3 years	0.00	0.00
269 Sub Total (IV)	0.00	0.00
270 (v) Disputed Trade Receivables # which have significant increase in credit risk	0.00	0.00
271 Less than 6 months	0.00	0.00
272 6 months -1 year	0.00	0.00
273 1-2 years	0.00	0.00
274 2-3 years	0.00	0.00
275 More than 3 years	0.00	0.00
276 Sub Total (V)	0.00	0.00
277 (vi) Disputed Trade Receivables # credit impaired	0.00	0.00
278 Less than 6 months	0.00	0.00
279 6 months -1 year	0.00	0.00
280 1-2 years	0.00	0.00
281 2-3 years	0.00	0.00
282 More than 3 years	0.00	0.00
283 Sub Total (VI)	0.00	0.00
284 Total	-9,845,032.40	-7,386,769.64

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 15 TO THE FS-CA-CASH AND CASH EQUIVALENTS****(Amount in ₹)**

As at	31.03.2023	31.03.2022
001 CASH & BANK BALANCES	0.00	0.00
002 Cash & Cash Equivalents	0.00	0.00
003 Balances with Banks	0.00	0.00
004 Cheques & Drafts on hand	0.00	0.00
005 Cash on hand	0.00	0.00
006 Others (stamps in hand)	49,788.50	33,721.50
007 Bank deposits with original maturity upto three months	0.00	0.00
008 Balances with RBI	0.00	0.00
009	0.00	0.00
011 Total	<u>49,788.50</u>	<u>33,721.50</u>

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 16 TO THE FS-CA BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS (Amount in ₹)

As at	31.03.2023	31.03.2022
001 Other Bank Balances	0.00	0.00
002 Deposits with original maturity of more than three months but not more than twelve months	0.00	0.00
003 Earmarked balances with banks*	0.00	0.00
004 SubTotal	0.00	0.00
005 Interest accrued on deposits	0.00	0.00
006	0.00	0.00
008 Total	0.00	0.00
009	0.00	0.00
010 Earmarked balances with banks consist of :	0.00	0.00
011 Unpaid dividend account balance	0.00	0.00
012 Towards public deposit repayment reserve	0.00	0.00
013 Towards redemption of bonds due for repayment within one year	0.00	0.00
014 Security with Government/other authorities	0.00	0.00
015 Unpaid refund/interest account balance - Tax free bonds/Bonus Debentures	0.00	0.00
016 Earmarked for RGGVY/DDUGJY/SAUBHAGYA Fund	0.00	0.00
017 Earmarked for Flyash Utilisation Reserve Fund	0.00	0.00
018 Deposits with original maturity upto three months as per court orders	0.00	0.00
019 Payment Security Scheme of MNRE- NSM (NTPC)	0.00	0.00
020 Payment Security Scheme of MNRE- NSM (NVVN)	0.00	0.00
021 Enforcement Directorate of Solar Plant(NVVN)	0.00	0.00
022 Bank guarantee Fund of MNRE (NVVN)	0.00	0.00
023 Others	0.00	0.00
024 Margin Money	0.00	0.00
025	0.00	0.00
026	0.00	0.00
027 Sub-total	0.00	0.00
031 Total	0.00	0.00
032	0.00	0.00
033 Bank deposits with original maturity of less than three months- other than earmarked	0.00	0.00
034 Bank deposits with original maturity of more than three months but not more than twelve months- other than earmarked	0.00	0.00
035 Earmarked bank balances (current account)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 17 TO THE FS-CA-LOANS

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Current financial assets - Loans	0.00	0.00
002 Loans (current)-including interest accrued	0.00	0.00
004 Related Parties	0.00	0.00
005 Secured	0.00	0.00
006 Un-Secured	0.00	0.00
007 With significant increase in Credit Risk	0.00	0.00
008 Credit impaired	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
011 Secured	41,831,977.03	39,047,400.10
012 Unsecured	85,102,982.60	87,417,204.86
013 With significant increase in Credit Risk	0.00	0.00
014 Credit impaired	0.00	0.00
015 Less - Employee Loans Discounting	0.00	0.00
016 Loan to State Government in settlement of dues from customers (Unsecured)	0.00	0.00
017	0.00	0.00
018 Others	0.00	0.00
019 Secured	0.00	0.00
020 Unsecured	0.00	0.00
021 With significant increase in Credit Risk	0.00	0.00
022 Credit impaired	0.00	0.00
023	0.00	0.00
024 Less Allowance for credit impaired loans	0.00	0.00
026	0.00	0.00
027 Total (Loans)	126,934,959.63	126,464,604.96
028	0.00	0.00
029 Due from Directors and Officers of the Company	0.00	0.00
030 Directors	0.00	0.00
031 Officers	0.00	0.00
032	0.00	0.00
033 Loans to related parties include:	0.00	0.00
034 i)Key management personnel	0.00	0.00
035 ii)Subsidiary companies	0.00	0.00
036 KBUNL	0.00	0.00
037 RGPPL	0.00	0.00
038 NVVN	0.00	0.00
039 iii)Joint Venture companies	0.00	0.00
040 iv)Others	0.00	0.00
041	0.00	0.00
060 RPD	0.00	0.00
061 i)Key management personnel	0.00	0.00
062 ii)Subsidiary companies	0.00	0.00
063 iii)Joint Venture companies	0.00	0.00
064 iv)Others	0.00	0.00
065	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 17 TO THE FS-CA-LOANS

(Amount in ₹)

As at	31.03.2023	31.03.2022
000 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 18 TO THE FS-CA OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Other Financial Assets (current)	0.00	0.00
002	0.00	0.00
003 ADVANCES	0.00	0.00
004	0.00	0.00
005 Related Parties	0.00	0.00
006 Secured	0.00	0.00
007 Un-Secured	-839,750.80	-855,609.28
008 Considered doubtful	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
012 Unsecured	1,509,748.41	8,812,288.00
013 Considered Doubtful	0.00	0.00
014	0.00	0.00
020 Others	0.00	0.00
021 Secured	0.00	0.00
022 Unsecured	0.00	0.00
023 Considered Doubtful	0.00	0.00
024	0.00	0.00
025 Less: Allowance for bad & doubtful advances	0.00	0.00
026	0.00	0.00
033 Total (Advances)	669,997.61	7,956,678.72
044	0.00	0.00
045 Claims Recoverable	0.00	0.00
046 Secured	0.00	0.00
047 Unsecured, considered good	4,610,880.43	1,880,967.25
048 Considered Doubtful	0.00	0.00
049 Less - Allowance for doubtful claims	0.00	0.00
050 Others-Claims Recoverable	0.00	0.00
051	0.00	0.00
052 Contract Asset- Revenue	6,678,630.37	1,434,758.37
053 Hedging cost recoverable from beneficiaries	0.00	0.00
054 Derivative MTM Asset	0.00	0.00
055 Finance Lease Receivable	0.00	0.00
056 Mine Closure Deposit	0.00	0.00
057 Financial Deposit	0.00	0.00
059 Other Accrued Income	0.00	0.00
060 Secured, Considered Good	0.00	0.00
061 Unsecured, considered good	675,923.84	2,899,782.85
062 Credit impaired	0.00	0.00
063	0.00	0.00
064 Sub-Total	675,923.84	2,899,782.85
065 Less: Allowance for credit impaired receivables	0.00	0.00
066 Total	675,923.84	2,899,782.85
067	0.00	0.00
068 Others*	0.00	12,577.00
070	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 18 TO THE FS-CA OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2023	31.03.2022
071 Total	12,633,432.25	14,185,054.19
072 ^ Other include amount recoverable from contractors and other parties towards fire charges, rent/electricity etc.	0.00	0.00
073 Advances to related parties include:	0.00	0.00
074 i)Key management personnel	0.00	0.00
075	0.00	0.00
076 iii)Joint Venture companies	0.00	0.00
077	0.00	0.00
078 v)Others	0.00	0.00
079	0.00	0.00
080 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
081 Related Party (Adv)- Employee	0.00	0.00
082 Related Party (Adv)- Subsidiaries	-839,750.80	-855,609.28
083 Related Party (Adv)- Joint Ventures	0.00	0.00
084	0.00	0.00
085 Related Party (Adv)- Others	0.00	0.00
086	0.00	0.00
089	0.00	0.00
100	0.00	0.00
101 Total	839,750.80	855,609.28



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 10 TO THE FS-CA OTHER CURRENT ASSETS

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 OTHER CURRENT ASSETS	0.00	0.00
002 Security Deposits (Unsecured)	0.00	0.00
003 Deposit with Customs, port trust & others*	54,540,245.00	1,490,516.00
004 ADVANCES	0.00	0.00
005	0.00	0.00
006 Related Parties	0.00	0.00
007 Secured	0.00	0.00
008 Un-Secured	0.00	0.00
009 Considered doubtful	0.00	0.00
010	0.00	0.00
011 Employees(including imprest)	0.00	0.00
012 Secured	0.00	0.00
013 Unsecured	830,613.00	101,224.00
014 Considered Doubtful	0.00	0.00
015	0.00	0.00
016 Contractors & Suppliers	0.00	0.00
017 Secured	0.00	0.00
018 Unsecured	620,556,678.39	283,249,508.60
019 Considered Doubtful	0.00	0.00
020	0.00	0.00
021 Others**	0.00	0.00
022 Secured	0.00	0.00
023 Unsecured	14,696,469.68	26,532,041.89
024 Considered Doubtful	0.00	0.00
025 Less: Allowance for bad & doubtful advances	0.00	0.00
026 Receivable from MCP Escrow A/c	0.00	0.00
027 Deferred Payroll Expenses (Secured)	5,194,380.53	5,033,395.20
028 Deferred Payroll Expenses (Unsecured)	5,249,210.44	6,106,022.13
029 Sub-total	10,443,570.97	11,139,417.33
030 Interest accrued on :	0.00	0.00
031 Advances to contractors	0.00	0.00
032	0.00	0.00
033 Claims Recoverable	0.00	0.00
034 Secured	0.00	0.00
035 Unsecured, considered good	866,359,084.38	165,070,794.71
036 Considered Doubtful	0.00	0.00
037 Less - Allowance for doubtful claims	0.00	0.00
038	0.00	0.00
039 Deferred premium on forward exchange contract/ Option Assets	0.00	0.00
040	0.00	0.00
041	0.00	0.00
042 Others	1,757,953.00	1,601,070.23
043	0.00	0.00
044	0.00	0.00
045 Total (Other Current Assets)	1,569,484,815.33	409,184,672.76
046 **Include Prepaid Expenses	14,696,469.68	26,532,041.89
047 *Includes sales tax/Entry tax/VAT deposited under protest with Sales Tax Authorities	1,490,516.00	1,490,516.00

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 10 TO THE FS-CA OTHER CURRENT ASSETS****(Amount in ₹)**

As at	31.03.2023	31.03.2022
048 *Includes deposited with courts	53,349,630.00	0.00
049 *Includes deposited with LIC for annuity payments	0.00	0.00
050 * Includes deposits with WRD / against BG in r/o finance lease	0.00	0.00
051 Other include amount recoverable from contractors and other parties towards hire charges, rent/electricity etc.	0.00	0.00
053 Advances to related parties include:	0.00	0.00
054 (i)Key management personnel	0.00	0.00
055 (i)Subsidiary companies	0.00	0.00
056 (ii)Joint Venture companies	0.00	0.00
057 Contractors	0.00	0.00
058 Others	0.00	0.00
059	0.00	0.00
060 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
061	0.00	0.00
062	0.00	0.00
063 Related Party (Adv)- Employee	0.00	0.00
064 Related Party (Adv)- Subsidiaries	0.00	0.00
065 Related Party (Adv)- Joint Venture	0.00	0.00
066	0.00	0.00
067	0.00	0.00
068 Total	0.00	0.00
069	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 20 TO THE FS-REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES****(Amount in ₹)**

As at	31.03.2023	31.03.2022
001 On account of Exchange Differences	-109,995,302.57	-90,615,710.28
002 On account of employee benefit exp	0.00	-0.11
003 Regulatory deferred account - deferred	0.00	0.00
004 Deferred asset for ash transportation	47,536,321.85	847,585,170.61
005 Deferred asset for Arbitration Award	0.00	0.00
008	0.00	0.00
009 Total	<u>-59,358,980.72</u>	<u>756,969,460.22</u>



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 21 TO THE FS-EQUITY-EQUITY SHARE CAPITAL

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 SHARE CAPITAL	0.00	0.00
002 Equity Share Capital	0.00	0.00
003 Authorised	0.00	0.00
004 10,00,00,00,000 equity shares of Rs. 10/- each (Previous year 10,00,000,000 equity shares of Rs. 10/- each)	0.00	0.00
005 Issued, Subscribed and fully Paid up	0.00	0.00
006 9,89,86,86,134 equity shares of Rs. 10/- (Pr. Year 9,894,557,280 equity shares of Rs. 10/- each)	0.00	0.00
007	0.00	0.00
008 Total	0.00	0.00
009 During FY 2018-19, the company has issued 1,649,092,880 equity shares of Rs. 10/- each as fully paid bonus shares	0.00	0.00
010 The holders of the equity shares are entitled to receive dividends as decided from time to time, and are entitled to one vote per share at meetings of the company.	0.00	0.00
011 Details of shareholders holding more than 5% shares in the company	0.00	0.00
012 - President of India	0.00	0.00
013 No. of Shares	0.00	0.00
014 % of holding	0.00	0.00
015 - Life Insurance Corporation of India/CICI Prudential Mutual Fund	0.00	0.00
016 No. of Shares	0.00	0.00
017 % of holding	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 22 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 RESERVE AND SURPLUS	0.00	0.00
002	0.00	0.00
003 Capital Reserve	0.00	0.00
004 As per last financial statements	0.00	0.00
005 Add: Grants received during the year	0.00	0.00
007 Add: Transfer from Surplus	0.00	0.00
008 Less: Write back during the year/period	0.00	0.00
009 Less: Adjustments during the year/period	0.00	0.00
010 SUB-TOTAL	0.00	0.00
011	0.00	0.00
017	0.00	0.00
018 SECURITIES PREMIUM ACCOUNT	0.00	0.00
019 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
020 ADD: ADDITIONS DURING THE YEAR/PERIOD	0.00	0.00
021 LESS: ADJUSTMENTS DURING THE YEAR/PERIOD	0.00	0.00
022 SUB-TOTAL	0.00	0.00
023 BONDS REDEMPTION RESERVE	0.00	0.00
024 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
025 ADD: TRANSFER FROM SURPLUS	0.00	0.00
026 LESS: TRANSFER TO SURPLUS ON REDEMPTION	0.00	0.00
027 LESS: ADJUSTMENTS DURING THE YEAR/ PERIOD	0.00	0.00
028 SUB-TOTAL	0.00	0.00
029 CAPITAL REDEMPTION RESERVE	0.00	0.00
030 As per last financial statements	0.00	0.00
031 Add: Transfer from Surplus	0.00	0.00
032 Less: Transfer to surplus on redemption	0.00	0.00
033 Less: Adjustments during the year/ period	0.00	0.00
034 Sub-Total	0.00	0.00
035 Share Application money pending Allotment	0.00	0.00
036 As per last financial statements	0.00	0.00
037 Add: Addition during the year	0.00	0.00
038 Less: Utilised for allotment during the year	0.00	0.00
039 Less: Adjustments during the year/ period	0.00	0.00
040 SUB-TOTAL	0.00	0.00
046 FLY-ASH UTILISATION RESERVE FUND	0.00	0.00
047 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
048 TRANSFERRED TO CC	0.00	0.00
049 ADD TRANSFER FROM REVENUE FROM OPERATIONS	17,787,678.00	13,000,888.80
050 ADD TRANSFER FROM OTHER INCOME	0.00	0.00
051 LESS: UTILISED DURING THE YEAR	0.00	0.00
052 TANGIBLE ASSETS	0.00	0.00
053 EMPLOYEE BENEFIT EXPENSES	0.00	0.00
054 GENERATION,ADMN. AND OTHER EXPENSES	17,787,678.00	13,000,888.80

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 22 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2023	31.03.2022
055 TAX EXPENSES	0.00	0.00
056 SUB-TOTAL	0.00	0.00
057 Self Insurance Reserve	0.00	0.00
058 As per last financial statements	0.00	0.00
059 Add: Addition during the year	0.00	0.00
060 Less: Utilised for allotment during the year	0.00	0.00
061 Less: Adjustments during the year/ period	0.00	0.00
062 SUB-TOTAL	0.00	0.00
063 SPECIAL ALLOWANCE RESERVE FUND	0.00	0.00
064 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
065 ADD: ADDITION DURING THE YEAR	0.00	0.00
066 LESS: UTILISED FOR ALLOTMENT DURING THE YEAR	0.00	0.00
067 LESS: ADJUSTMENTS DURING THE YEAR/ PERIOD	0.00	0.00
068 SUB-TOTAL	0.00	0.00
069 CORPORATE SOCIAL RESPONSIBILITY (CSR) RESERVE	0.00	0.00
070 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
071 ADD: TRANSFER FROM SURPLUS	0.00	0.00
072 LESS: WRITE BACK DURING THE YEAR	0.00	0.00
073 SUB-TOTAL	0.00	0.00
074 GENERAL RESERVE	0.00	0.00
075 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
076 ADD: TRANSFER FROM SURPLUS	0.00	0.00
077 LESS: TRANSFER TO SURPLUS	0.00	0.00
078 LESS: WRITE BACK DURING THE YEAR /PERIOD	0.00	0.00
079 LESS: ADJUSTMENTS DURING THE YEAR /PERIOD	0.00	0.00
080 SUB-TOTAL	0.00	0.00
081	0.00	0.00
082 RETAINED EARNINGS	0.00	0.00
083 AS PER LAST FINANCIAL STATEMENTS	122,159,535,961.24	105,867,377,917.47
084 ADD(LESS)-CHANGES IN ACCOUNTING POLICY / PRIOR PERIOD ERRORS	0.00	0.00
085 ADD(LESS)-PROFIT (LOSS) AFTER TAX FOR THE YEAR FROM STATEMENT OF PROFIT & LOSS	11,158,604,378.06	16,292,158,043.77
087 ADD: WRITE BACK FROM BOND REDEMPTION RESERVE	0.00	0.00
088 ADD: WRITE BACK FROM CAPITAL RESERVE	0.00	0.00
089 ADD: WRITE BACK FROM FOREIGN PROJECT RESERVE	0.00	0.00
090 ADD: WRITE BACK FROM CSR RESERVE	0.00	0.00
091 ADD: WRITE BACK FROM GENERAL RESERVE	0.00	0.00
093 LESS: TRANSFER TO BONDS REDEMPTION RESERVE	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 22 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2023	31.03.2022
094 LESS: TRANSFER TO SPECIAL ALLOWANCE RESERVE FUND	0.00	0.00
095 LESS: TRANSFER TO FOREIGN PROJECT RESERVE	0.00	0.00
096 LESS: TRANSFER TO CAPITAL RESERVE	0.00	0.00
097 LESS: TRANSFER TO CSR RESERVE	0.00	0.00
098 LESS: TRANSFER TO GENERAL RESERVE	0.00	0.00
099 LESS: INTERIM DIVIDEND PAID	0.00	0.00
100 LESS: TAX ON INTERIM DIVIDEND PAID	0.00	0.00
101 LESS: FINAL DIVIDEND PAID	0.00	0.00
102 LESS: TAX ON FINAL DIVIDEND PAID	0.00	0.00
103 LESS: ISSUE OF BONUS DEBENTURE	0.00	0.00
104 LESS: TAX ON ISSUE OF BONUS DEBENTURE	0.00	0.00
105 SUB-TOTAL	133,318,200,339.30	122,159,535,961.24
110	0.00	0.00
111 REMEASUREMENT OF DEFINED BENEFIT PLANS:	0.00	0.00
112 AS PER LAST FINANCIAL STATEMENTS	-219,615,838.18	-204,792,344.32
113 ADD/(LESS) - ACTUARIAL GAIN/LOSS THROUGH OCI	-30,202,227.63	-14,823,493.86
114 SUB-TOTAL	-249,818,065.81	-219,615,838.18
115	0.00	0.00
116 FVTOCI Reserve	0.00	0.00
117 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
118 ADD/(LESS) - NET GAIN/LOSS OF EQUITY INSTRUMENTS THROUGH OCI	0.00	0.00
119 Sub-Total	0.00	0.00
120	0.00	0.00
121 Total Other equity	133,068,382,273.49	121,939,920,123.06
122	0.00	0.00
123	0.00	0.00
124	0.00	0.00
125	0.00	0.00
126	0.00	0.00
127	0.00	0.00
128	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

[Amount in ₹]

As at

31.03.2023

31.03.2022

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 LONG TERM BORROWINGS	0.00	0.00
002 Bonds	0.00	0.00
003 Secured	0.00	0.00
004 7.37 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2035 (Fifty Sixth Issue - Public Issue - Series 3A).	0.00	0.00
005 7.62 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2035 (Fifty Sixth Issue - Public Issue - Series 3 B).	0.00	0.00
006 8.61% Tax free secured non-cumulative non-convertible redeemable bonds of ₹ 10,00,000/- each redeemable at par in full on 4th March 2034 (Fifty First Issue C - Private Placement)	0.00	0.00
007 8.66% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2033 (Fiftieth Issue - Public issue - Series 3A)	0.00	0.00
008 8.91% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2033 (Fiftieth Issue - Public Issue - Series 3B)	0.00	0.00
009 7.37% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 14th December 2031 (Sixty Sixth Issue - Private Placement)	0.00	0.00
010 7.49% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 7th November 2031 (Sixty Fourth Issue - Private Placement)	0.00	0.00
011 7.28 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2030 (Fifty Sixth Issue - Public Issue - Series	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
2A)		
012 7.53 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2030 (Fifty Sixth Issue - Public Issue - Series 2 B).	0.00	0.00
013 7.32% Secured non-cumulative non-convertible redeemable taxable bonds of Rs 10,00,000/- each redeemable at par in full on 17 July 2029 (Sixty Ninth Issue - Private Placement)	0.00	0.00
014 8.63% Tax free secured non-cumulative non-convertible redeemable bonds of ₹ 10,00,000/- each redeemable at par in full on 4th March 2029 (Fifty First Issue B - Private Placement)	0.00	0.00
015 8.30% Secured non-cumulative non-convertible redeemable taxable bonds of Rs 10,00,000/- each redeemable at par in full on 15 January 2029 (Sixty Seventh Issue - Private Placement)	0.00	0.00
016 8.48% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2028 (Fiftieth Issue - Public Issue - Series 2A)	0.00	0.00
017 8.73% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2028 (Fiftieth Issue - Public Issue - Series 2B)	0.00	0.00
018 7.47% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 16th September 2026 (Sixty Third Issue - Private Placement)	0.00	0.00
019 7.58% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

	As at	31.03.2023	31.03.2022
	full on 23rd August 2026 (Sixty Second Issue - Private Placement)		
020	8.05% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 5th May 2026 (Sixtieth Issue - Private Placement)	0.00	0.00
021	8.19% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 15th December 2025 (Fifty Seventh Issue - Private Placement)	0.00	0.00
022	7.11 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2025 (Fifty Sixth Issue - Public Issue - Series 1A)	0.00	0.00
023	7.36 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2025 (Fifty Sixth Issue - Public Issue - Series 1 B)	0.00	0.00
024	7.15% Tax free secured non-cumulative non-convertible redeemable bonds - 2015 of Rs. 10,00,000/- each redeemable at par in full on 21st August 2025 (Fifty Fifth Issue - Private Placement)	0.00	0.00
025	9.17% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 22nd September 2024 (53rd Issue - private placement)	0.00	0.00
026	9.34% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 24th March 2024 (Fifty Second Issue - private placement)	0.00	0.00
027	8.19% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 10,00,000/- each redeemable at	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2023	31.03.2022	
<p>par in full on 4th March 2024 (Fifty First Issue A - Private Placement)</p>			
028	8.41% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2023 (Fiftieth Issue - Public Issue - Series 1A)	0.00	0.00
029	8.66% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2023 (Fiftieth Issue - Public Issue - Series 1B)	0.00	0.00
030	9.25% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each with five equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 11th year and in annual instalments thereafter upto the end of 15th year respectively commencing from 4th May 2023 and ending on 4th May 2027 (Forty fourth issue - private placement)VII	0.00	0.00
031	8.48% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 1st May 2023 (Seventeenth issue - private placement)I	0.00	0.00
032	8.80% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th April 2023 (Forty ninth issue -private placement	0.00	0.00
033	8.49% Secured non-cumulative non-convertible redeemable taxable fully paid-up bonus debentures of Rs. 12.50 each redeemable at par in three annual instalments of Rs. 2.50, Rs. 5.00 and Rs. 5.00 at the end of 8th year, 9th year and 10th year on 25th March 2023, 25th March 2024 and 25th March 2025 respectively (Fifty Fourth Issue -Bonus Debentures)X - (refer Note 5 d)	0.00	0.00
034	8.73% Secured non-cumulative	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 07th March 2023 (Forty eighth issue - private placement)		
035 9.00% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each with five equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 11th year and in annual installments thereafter upto the end of 15th year respectively commencing from 25th January 2023 and ending on 25th January 2027 (Forty second issue- private placement)III	0.00	0.00
036 8.84% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th October 2022 (Forty seventh issue- private placement)VII	0.00	0.00
037 7.93% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 03 May 2022 (68th Issue - Private Placement)	0.00	0.00
038 6.72% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 24th November 2021 (Sixty Fifth Issue - Private Placement)	0.00	0.00
039 8.10% Secured Non-Cumulative Non-Convertible Redeemable Taxable Bonds of Rs. 30,00,000/- each redeemable at par in three equal separately transferable redeemable principal parts (STRPP) at the end of 5th year, 10th year & 15th year on 27th May 2021, 27th May 2026 and 27th May 2031 respectively (Sixty First Issue- Private Placement)	0.00	0.00
040 8.33% Secured non-cumulative non-convertible redeemable taxable bonds of Rs.10,00,000/- each redeemable at par in full on 24th February 2021	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022	
(Fifty Ninth Issue - Private Placement).			
042	8.93% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 19th January 2021 (Thirty seventh issue - private placement)III	0.00	0.00
043	8.18% Secured non-cumulative non-convertible redeemable taxable bonds of Rs.10,00,000/- each redeemable at par in full on 31st December 2020 (Fifty Eight Issue - Private Placement).	0.00	0.00
044	8.73 % Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 31st March 2020 (Thirty third issue- private placement)III	0.00	0.00
045	8.78 % Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 9th March 2020 (Thirty first issue- private placement)III	0.00	0.00
046	11.25% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in five equal annual installments commencing from 6th Nov 2019 and ending on 6th Nov 2023 (Twenty seventh issue - private placement)III	0.00	0.00
047	7.89% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 5th May 2019 (Thirtieth issue - private placement)III	0.00	0.00
048	8.65% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th February 2019 (Twenty ninth issue - private placement)III	0.00	0.00
049	7.50% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
on 12th January 2019 (Nineteenth issue - private placement)II		
050 11% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 21st November 2018 (Twenty eighth issue - private placement)III	0.00	0.00
051 9.3473% Secured non-cumulative non-convertible redeemable taxable bonds of ₹15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 20th July 2018 and ending on 20th July 2032 (Forty sixth issue - private placement)VII	0.00	0.00
052 9.4376% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 16th May 2018 and ending on 16th May 2032 (Forty fifth issue - private placement)VII	0.00	0.00
053 8.00% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 10th April 2018 (Sixteenth issue -private placement)I	0.00	0.00
054 9.2573% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 2nd March 2018 and ending on 2nd March 2032 (Forty third issue - private placement)III	0.00	0.00
055 9.6713% Secured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 23rd December 2017 and ending on 23rd December 2031 (Forty first issue - private placement)III		
056 9.558% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 29th July 2017 and ending on 29th July 2031(Fourtieth issue-private placement)III	0.00	0.00
057 9.3896% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 9th June 2017 and ending on 9th June 2031(Thirty ninth issue-private placement)III	0.00	0.00
058 9.17% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 22nd March 2017 and ending on 22nd March 2031(Thirty eighth issue-private placement)III	0.00	0.00
059 8.8086% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
year end in annual installments thereafter upto the end of 20th year respectively commencing from 15th December 2016 and ending on 15th December 2030 (Thirty sixth issue - private placement)iii		
000 8.785% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 15th September 2016 and ending on 15th September 2030 (Thirty fifth issue - private placement)iii	0.00	0.00
061 8.71% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 10th June 2016 and ending on 10th June 2030 (Thirty fourth issue - private placement)iii	0.00	0.00
062 8.8493% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 25th March 2016 and ending on 25th March 2030 (Thirty second issue - private placement)iii	0.00	0.00
063 9.37% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 70,00,000/- each with fourteen separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 4th June 2012 and ending on 4th December 2018 (Twenty fifth issue -	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
private placement)III		
065 9.06% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 70,00,000/- each with fourteen separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 4th June 2012 and ending on 4th December 2018 (Twenty sixth issue - private placement)III	0.00	0.00
066 8.6077% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 9th September 2011 and ending on 9th March 2021 (Twenty fourth issue - private placement)IV	0.00	0.00
067 8.3796% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 5th August 2011 and ending on 5th February 2021 (Twenty third issue - private placement)IV	0.00	0.00
068 8.1771% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 2nd July 2011 and ending on 2nd January 2021 (Twenty second issue - private placement)IV	0.00	0.00
069 7.7125% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 2nd August 2010 and ending on 2nd February 2020 (Twenty first issue - private placement)IV	0.00	0.00
070 7.552% Secured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 23rd September 2009 and ending on 23rd March 2019 (Twentieth issue - private placement)VI		
071 9.55% Secured non-cumulative non-convertible taxable redeemable bonds of ₹ 10,00,000/- each with ten equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of the 6th year and in annual installments thereafter upto the end of 15th year respectively from 30th April 2002 (Thirteenth issue - Part B - private placement)VIII	0.00	0.00
072 9.55% Secured non-cumulative non-convertible taxable redeemable bonds of ₹ 10,00,000/- each redeemable at par in ten equal annual instalments commencing from the end of 6th year and upto the end of 15th year respectively from 18th April 2002 (Thirteenth issue -Part A - private placement)VIII	0.00	0.00
075	0.00	0.00
076	0.00	0.00
077 Sub Total	0.00	0.00
078 Unsecured	0.00	0.00
079 6.55% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 17 April 2023 (Seventieth Issue - Private Placement)	0.00	0.00
080 6.29% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 11 April 2031 (Seventy First Issue - Private Placement)	0.00	0.00
081 5.45% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 15 October 2025 (Seventy Second Issue - Private Placement)	0.00	0.00
082 6.43% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
083		
full on 27 January 2031 (Seventy Third Issue - Private Placement)		
6.87% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 21 April 2035	0.00	0.00
(Seventy Fourth Issue - Private Placement)		
084		
6.69% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 13 September 2031	0.00	0.00
(Seventy Fifth Issue - Private Placement)		
085		
6.74% Unsecured non-cumulative non-convertible redeemable taxable bonds of Rs 10,00,000/- each redeemable at par in full on 14 April 2032	0.00	0.00
(Seventy Sixth Issue - Private Placement)		
086		
5.78% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 29 April 2024	0.00	0.00
(Seventy Seventh Issue - Private Placement)		
087		
7.44% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 25 August 2032	0.00	0.00
(Seventy Eighth Issue - Private Placement)		
088		
7.44% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 15 April 2033 (Seventy Ninth Issue - Private Placement)	0.00	0.00
089	0.00	0.00
090	0.00	0.00
Sub-total	0.00	0.00
091	0.00	0.00
Total	0.00	0.00
092	0.00	0.00
Foreign Currency Notes-Unsecured	0.00	0.00
093	0.00	0.00
4.50% Fixed Rate Notes Due for repayment on 19th March 2028	0.00	0.00
094	0.00	0.00
2.75% Fixed rate notes due for repayment on 1st February 2027	0.00	0.00
095	0.00	0.00
4.25 % Fixed rate notes due for repayment on 26th February 2026	0.00	0.00
096	0.00	0.00
4.375% Fixed Rate Note due for repayment on 26th November 2024	0.00	0.00
097	0.00	0.00
4.75 % Fixed Rate Notes due for repayment on 3rd Oct 2022	0.00	0.00
098	0.00	0.00
7.25 % Fixed green global INR denominated bonds due on 3 May 2022	0.00	0.00
099	0.00	0.00
7.375 % Fixed green global INR denominated bonds due on 10 August 2021	0.00	0.00
100	0.00	0.00
5.625% Fixed Rate Notes due for repayment on	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
14th July 2021		
101 3.75 % Fixed rate notes due for repayment on 03 April 2024	0.00	0.00
102	0.00	0.00
103	0.00	0.00
104	0.00	0.00
105 Sub Total	0.00	0.00
106 Term Loans	0.00	0.00
107 From Banks	0.00	0.00
108 Secured	0.00	0.00
109 Rupee Loans	0.00	0.00
110 Unsecured	0.00	0.00
111 Foreign Currency Loans	0.00	0.00
112 Rupee Loans	0.00	0.00
113 From Others	0.00	0.00
114 Secured	0.00	0.00
115 Rupee Loans	0.00	0.00
116 Foreign Currency loans (guaranteed by GOI)	0.00	0.00
117 Unsecured	0.00	0.00
118 Foreign Currency loans (guaranteed by GOI)	0.00	0.00
119 Other Foreign currency loans	0.00	0.00
121 Rupee Loans	0.00	0.00
122 Deposits	0.00	0.00
123 Unsecured	0.00	0.00
124 Fixed Deposits	0.00	0.00
125 Others	0.00	0.00
126 Unsecured	0.00	0.00
127 Bonds Application Money Pending Allotment	0.00	0.00
128 Sub-total	0.00	0.00
129 Total	0.00	0.00
130 Less - Interest accrued but not due on secured borrowings	0.00	0.00
131 Less - Interest accrued but not due on unsecured borrowings	0.00	0.00
132 Less - Current maturities of long term borrowings	0.00	0.00
133 Bonds-Secured	0.00	0.00
134 Fixed Rate Notes	0.00	0.00
135 Foreign currency loans from Banks- unsecured	0.00	0.00
137 Rupee loans from banks- Secured	0.00	0.00
138 Rupee loans from banks- unsecured	0.00	0.00
139 Rupee Term loan from Others - Secured	0.00	0.00
140 Foreign currency loans from others- unsecured (Guaranteed by GOI)	0.00	0.00
141 Other foreign currency loans from others- unsecured	0.00	0.00
142 Rupee loans from others- unsecured	0.00	0.00
143	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
144	0.00	0.00
145	0.00	0.00
146	0.00	0.00
147	0.00	0.00
148	0.00	0.00
149	0.00	0.00
150	0.00	0.00
151	0.00	0.00
201 Total	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 23A TO THE FS-NCL LEASE BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Non-current financial liabilities - Lease liabilities	0.00	0.00
002 Lease liabilities	0.00	0.00
003 Long term maturities of Finance Lease Liabilities (Secured) IX	0.00	0.00
004 Long term maturities of Finance Lease Liabilities (Unsecured) X	0.00	0.00
005 Sub-Total	0.00	0.00
006 Less: current maturities of lease liabilities	0.00	0.00
007 Finance Lease obligations - secured	0.00	0.00
008 Finance Lease obligations - unsecured	0.00	0.00
009 Sub-Total	0.00	0.00
011 Total	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 24 TO THE FS-NCL-TRADE PAYABLES****(Amount in ₹)**

As at	31.03.2023	31.03.2022
001 TRADE PAYABLES(NON CURRENT)	0.00	0.00
002 For Goods and Services	0.00	0.00
003 - Micro & Small Enterprises	2,893,877.41	3,412,872.82
004 - Others	5,475,012.73	2,837,854.15
005	0.00	0.00
007 Total	<u>8,368,890.14</u>	<u>6,250,726.97</u>



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 25 TO THE FS-NCL OTHER FINANCIAL LIABILITIES

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 OTHER FINANCIAL LIABILITIES (NON-CURRENT)	0.00	0.00
002 Payable for Capital Expenditure	0.00	0.00
003 - Micro & Small Enterprises	609,071.13	5,056,520.48
004 - Others	34,971,533.85	13,408,471.19
005 Others	0.00	0.00
006 Deposits from contractors and others	0.00	0.00
007	0.00	0.00
008	0.00	0.00
010 Total	35,280,604.98	18,464,991.67



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 26 TO THE FS-NCL PROVISIONS

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 LONG TERM PROVISIONS	0.00	0.00
002 Provision for Employee Benefits	0.00	0.00
003 Opening Balance	0.00	0.00
004 Additions/ (adjustments) during the year	0.00	0.00
005 Closing Balance	0.00	0.00
006	0.00	0.00
007 Others	0.00	0.00
008 i) Mine Closure Provision	0.00	0.00
009 Opening Balance	0.00	0.00
010 Additions during the year	0.00	0.00
011 Amounts adjusted during the year	0.00	0.00
012 Amounts reversed during the year	0.00	0.00
013 Closing Balance	0.00	0.00
014	0.00	0.00
015 ii) Stripping Activity Adjustments	0.00	0.00
016 Opening Balance	0.00	0.00
017 Additions during the year	0.00	0.00
018 Amounts adjusted during the year	0.00	0.00
019 Amounts reversed during the year	0.00	0.00
020 Closing Balance	0.00	0.00
021	0.00	0.00
024	0.00	0.00
026 TOTAL	0.00	0.00

NOTE NO. 27 TO THE FS-NCL-DEFERRED TAX LIABILITIES (NET)

(Amount in ₹)

As at	Open Balance on 01.04.2022	Addition	Closing Balance on 31.03.2023
001 DEFERRED TAX LIABILITIES (NET)			
002 Difference of book depreciation and tax depreciation	0.00	0.00	0.00
003 Less: Deferred tax assets			
004 Provisions & Other disallowances for tax purposes	0.00	0.00	0.00
005 Unabsorbed Depreciation	0.00	0.00	0.00
006 Disallowances u/s 43B of the Income Tax Act, 1961	0.00	0.00	0.00
007 Others	0.00	0.00	0.00
008 Opening Balance	0.00	0.00	0.00
009 Additions during the year	0.00	0.00	0.00
010 Amounts adjusted during the year	0.00	0.00	0.00
011 Amounts reversed during the year	0.00	0.00	0.00
012 Closing Balance	0.00	0.00	0.00
013 MAT credit entitlement	0.00	0.00	0.00
014 Total	0.00	0.00	0.00
015	0.00	0.00	0.00
017 Total	0.00	0.00	0.00
018 Breakup of deferred tax assets	0.00	0.00	0.00
019 Provision	0.00	0.00	0.00
020 Statutory dues	0.00	0.00	0.00
021 Leave encashment	0.00	0.00	0.00
022 Others	0.00	0.00	0.00
023	0.00	0.00	0.00
024	0.00	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 28 TO THE FS-NCL OTHER NON-CURRENT LIABILITIES

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Other Non current Liabilities	0.00	0.00
002 Advances from customers and others	0.00	0.00
003 Deposits from contractors and others	0.00	0.00
004 Grants	0.00	0.00
005	0.00	0.00
007 TOTAL	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 29 TO THE FS-CL BORROWINGS

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Short Term Borrowings	0.00	0.00
002 Loans repayable on demand	0.00	0.00
003 From Banks	0.00	0.00
004 Secured	0.00	0.00
005 Cash Credit	0.00	0.00
006 Unsecured	0.00	0.00
007 Cash Credit	0.00	0.00
008 Other loans-unsecured	0.00	0.00
009 Commercial Papers	0.00	0.00
010 Less: Unamortised discount on Commercial Papers	0.00	0.00
011 Sub-Total	0.00	0.00
012 Current maturity of long term borrowings	0.00	0.00
013 Bonds-Secured	0.00	0.00
014 Foreign Currency Fixed Rate Notes	0.00	0.00
015 From Banks	0.00	0.00
016 Secured	0.00	0.00
017 Rupee Term Loan	0.00	0.00
018 Foreign currency loans	0.00	0.00
019 Unsecured	0.00	0.00
020 Foreign currency loans	0.00	0.00
021 Rupee term loans	0.00	0.00
022 From Others	0.00	0.00
023 Secured	0.00	0.00
024 Rupee Term Loan	0.00	0.00
025 Unsecured	0.00	0.00
026 Foreign currency loans (Guaranteed by Government of India)	0.00	0.00
027 Other foreign currency loans	0.00	0.00
028 Rupee term loans	0.00	0.00
029 Fixed deposits	0.00	0.00
031 Sub-Total	0.00	0.00
032	0.00	0.00
034 TOTAL	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 29A TO THE FS-CL LEASE BORROWINGS****(Amount in ₹)**

As at	31.03.2023	31.03.2022
001 Current financial liabilities - Lease liabilities	0.00	0.00
002 Current maturity of finance lease obligations (secured)	0.00	0.00
003 Current maturity of finance lease obligations (unsecured)	0.00	0.00
005 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 30 TO THE FS-CL TRADE PAYABLES

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 TRADE PAYABLES	0.00	0.00
002 For Goods and Services	0.00	0.00
003 - Micro & Small Enterprises	144,847,166.03	194,936,662.08
004 - Others	4,991,170,334.21	2,979,900,388.97
005	0.00	0.00
007 Total	<u>5,136,017,500.24</u>	<u>3,174,837,051.05</u>
008	0.00	0.00
172 Trade payable	0.00	0.00
173 MSME	0.00	0.00
174 Unbilled	79,918,897.66	33,049,738.66
175 Not due	39,813,857.37	114,113,027.38
176 Due	<u>25,114,411.00</u>	<u>47,773,896.02</u>
177 Disputed	0.00	0.00
178 Undisputed	25,114,411.00	47,773,896.02
179	0.00	0.00
180 Sub-total (A)	<u>144,847,166.03</u>	<u>194,936,662.08</u>
181	0.00	0.00
182 Others	0.00	0.00
183 Unbilled	669,901,233.73	501,985,131.22
184 Not due	881,773,027.02	99,341,427.77
185 Due	<u>3,439,496,073.46</u>	<u>2,378,573,829.98</u>
186 Disputed	0.00	0.00
187 Undisputed	3,439,496,073.46	2,378,573,829.98
188	0.00	0.00
189 Sub-total (B)	<u>4,991,170,334.21</u>	<u>2,979,900,388.97</u>
190	0.00	0.00
191 Total	<u>5,136,017,500.24</u>	<u>3,174,837,051.05</u>
192	0.00	0.00
193 Ageing	0.00	0.00
194 MSME	0.00	0.00
195 Disputed	0.00	0.00
196 Less than 1 year	0.00	0.00
197 1-2 years	0.00	0.00
198 2-3 years	0.00	0.00
199 More than 3 years	0.00	0.00
200 Sub Total (I)	<u>0.00</u>	<u>0.00</u>
201	0.00	0.00
202 Undisputed	0.00	0.00
203 Less than 1 year	24,556,938.00	47,773,896.02
204 1-2 years	641.00	0.00
205 2-3 years	0.00	0.00
206 More than 3 years	458,832.00	0.00
207 Sub Total (II)	<u>25,114,411.00</u>	<u>47,773,896.02</u>
208	0.00	0.00
209 Total MSME (III)	<u>25,114,411.00</u>	<u>47,773,896.02</u>
210	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 30 TO THE FS-CL TRADE PAYABLES

(Amount in ₹)

As at	31.03.2023	31.03.2022
211 Others	0.00	0.00
212 Disputed	0.00	0.00
213 Less than 1 year	0.00	0.00
214 1-2 years	0.00	0.00
215 2-3 years	0.00	0.00
216 More than 3 years	0.00	0.00
217 Sub Total (IV)	0.00	0.00
218	0.00	0.00
219 Undisputed	0.00	0.00
220 Less than 1 year	1,478,085,763.16	333,144,026.53
221 1-2 years	29,322,137.57	452,476,922.00
222 2-3 years	-28,929,009.99	393,440,477.30
223 More than 3 years	1,960,117,242.72	1,189,512,404.00
224 Sub Total (V)	3,439,496,073.46	2,378,573,829.83
225	0.00	0.00
226 Total Others (VI)	3,439,496,073.46	2,378,573,829.83

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 31 TO THE FS-CL OTHER FINANCIAL LIABILITIES
(Amount in ₹)

As at	31.03.2023	31.03.2022
001 OTHER FINANCIAL LIABILITIES (CURRENT)	0.00	0.00
020 Interest accrued but not due on Unsecured Short Term Borrowing	0.00	0.00
021 Interest accrued but not due on secured borrowings	0.00	0.00
022 Interest accrued but not due on unsecured borrowings	0.00	0.00
023 Unpaid Dividends*	0.00	0.00
024 Unpaid matured deposits and interest accrued thereon*	0.00	0.00
025 Unpaid matured bonds and interest accrued thereon*	0.00	0.00
026 Unpaid bond refund money-Tax free bonds *	0.00	0.00
027 Bank Overdraft	0.00	0.00
028 Payable to Customers	0.00	0.00
029 Liability under forward exchange contract	0.00	0.00
030 Hedging cost payable to beneficiaries	0.00	0.00
031 Derivative MTM Liability	0.00	0.00
032 Payable for Capital Expenditure	0.00	0.00
033 - Micro & Small Enterprises	27,212,511.60	59,226,499.99
034 - Others	2,905,472,054.15	5,070,579,160.65
035 Others Payables	0.00	0.00
036 Deposits from contractors and others	131,566,635.45	144,299,974.46
037 Gratuity Obligations	0.00	0.00
038 Payable to employees	22,563,184.00	20,175,341.80
039 Payable to holding company	0.00	0.00
040 Retention on A/c BG encashment (Solar)	0.00	0.00
041 Payable to Solar Payment Security Account	0.00	0.00
042 Others **	17,032,059.27	25,723,814.89
043 Unspent CSR balance on ongoing Approved CSR projects	0.00	0.00
045	0.00	0.00
046	0.00	0.00
047 Total	3,103,846,454.47	5,360,004,811.78
048 * Represents the amounts which have not been claimed by the investor/holders of the bond/s fixed deposits. Out of the above, no amount is due for payment to Investor Education and Protection Fund.	0.00	0.00
049 ** Include Payable to Hospital and other payable.	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 32 TO THE FS-CL OTHER CURRENT LIABILITIES

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 OTHER CURRENT LIABILITIES	0.00	0.00
002 Advances from customers and others	10,524,705.71	26,351,424.28
003 Deferred discount on forward exchange contract	0.00	0.00
004 Tax deducted at source and other statutory dues	507,025,774.76	257,404,446.60
005 Deposits from contractors and others	0.00	0.00
006 Government grants	0.00	0.00
007 Others	0.00	0.00
009	0.00	0.00
010	0.00	0.00
011 Total	517,550,480.47	283,755,870.88

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 33 TO THE FS-CL PROVISIONS

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 SHORT TERM PROVISIONS	0.00	0.00
002 Provision for Employee Benefits	0.00	0.00
003 Opening balance	0.00	0.00
004 Additions/ (adjustments) during the year	0.00	0.00
005 Closing Balance	0.00	0.00
028 Provisions for Obligations incidental to Land Acquisition	0.00	0.00
029 Opening balance	0.00	0.00
030 Additions during the year	0.00	0.00
031 Amounts paid during the year	0.00	0.00
032 Amounts reversed during the year	0.00	0.00
033 Closing Balance	0.00	0.00
035 Provision for Tariff Adjustment	0.00	0.00
036 Opening balance	0.00	0.00
037 Additions during the year	0.00	0.00
038 Amounts adjusted during the year	0.00	0.00
039 Amounts reversed during the year	0.00	0.00
040 Closing Balance	0.00	0.00
042 Provision for shortage in Fixed Assets Pending Investigation & Others	0.00	0.00
043 Opening balance	0.00	0.00
044 Additions during the year	39,459.83	0.00
045 Amounts adjusted during the year	0.00	0.00
046 Amounts reversed during the year	0.00	0.00
047 Closing Balance	39,459.83	0.00
048 Provision for Arbitration	0.00	0.00
049 Opening balance	145,591,484.50	132,177,673.50
050 Additions during the year	13,259,874.00	13,413,811.00
051 Amounts used during the year	0.00	0.00
052 Amounts reversed during the year	0.00	0.00
053 Closing Balance	158,851,358.50	145,591,484.50
054 Others	0.00	0.00
055 Opening balance	0.00	0.00
056 Additions during the year	0.00	0.00
057 Amounts used during the year	0.00	0.00
058 Amounts reversed during the year	0.00	0.00
059 Closing Balance	0.00	0.00
102	0.00	0.00
104 Total	158,890,818.33	145,591,484.50



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 34 TO THE FS-CL CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Current liabilities - current tax liabilities (net)	0.00	0.00
002 Opening balance	0.00	0.00
003 Additions during the year	0.00	0.00
004 Amounts adjusted during the year	0.00	0.00
005 Less: Set off against taxes paid	0.00	0.00
007	0.00	0.00
008 Closing Balance	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 35 TO THE FS- DEFERRED REVENUE

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Deferred Revenue	0.00	0.00
002 On account of advance against depreciation	0.00	0.00
003 On account of income from foreign currency fluctuation	2,178,023,000.00	2,433,868,000.00
004 Government grants	0.00	0.00
007	0.00	0.00
008	0.00	0.00
009 TOTAL	2,178,023,000.00	2,433,868,000.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 36 TO THE FS-REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Regulatory deferral account credit balances	0.00	0.00
002 Exchange Differences	0.00	0.00
003	0.00	0.00
005 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 37 TO THE FS- REVENUE FROM OPERATIONS

(Amount in ₹)

For the Year ended	31.03.2023	31.03.2022
001 REVENUE FROM OPERATIONS	0.00	0.00
002 Sales	0.00	0.00
003 Energy Sales (including Electricity Duty)	71,259,102,287.77	60,006,617,199.97
004 Less: Advance against depreciation deferred (net)	0.00	0.00
005 Add: Revenue recognized out of advance against depreciation	0.00	0.00
006 Add: Exchange fluctuation receivable from customers	-162,944,000.00	-92,895,000.00
007 Sale of energy through trading	0.00	0.00
008 Commission (NVVN)	0.00	0.00
009 Sub total	71,096,158,287.77	60,573,922,199.97
010 Less: Rebate to customers	488,691,808.68	350,192,342.31
011 Energy Sales (Total)	70,607,466,479.09	60,223,729,857.66
012 Consultancy: project management and supervision fees	15,848,619.50	13,073,585.60
013 Lease rentals on assets on Operating lease	0.00	0.00
014 Sale of Captive Coal	0.00	0.00
015 Intra Company Elimination	0.00	0.00
017 Sub-total	0.00	0.00
018 Total - Sales	70,623,315,098.59	60,236,803,443.26
019 Sale of fly ash/ash products	17,787,678.00	13,000,888.80
020 Less: Transferred to fly ash utilization reserve fund	-17,787,678.00	-13,000,888.80
021 Sub-total	0.00	0.00
022 Other Operating Income	0.00	0.00
023 Interest from customers	568,920,260.00	1,483,489,596.00
024 Energy Internally Consumed *	14,840,591.00	10,434,852.00
025 Interest income on Assets under finance lease	0.00	0.00
026 Recognized from deferred revenue - government grant	0.00	0.00
027 Provision written back- Tariff Adjustment	0.00	0.00
028 Income from Trading of ESCerts	2,068,956.18	0.00
029 Income from E-Mobility Business & others	0.00	0.00
030 Others	0.00	0.00
032	0.00	0.00
033	0.00	0.00
034 Total	71,209,144,905.77	61,730,727,891.26
040 * Valued at variable cost of generation and corresponding amount included in power charges (Note No. 42)	0.00	0.00
041 Excise duty on sale of flyash, cenospheres & ash products	0.00	0.00
042 Energy sales of principal nature (NVVN)	0.00	0.00
043 Energy sales of agency nature (NVVN)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 38 TO THE FS - OTHER INCOME

(Amount in ₹)

For the Year ended	31.03.2023	31.03.2022
001 OTHER INCOME	0.00	0.00
002 Interest from	0.00	0.00
004 Financial assets at amortised cost	0.00	0.00
005 Government Securities (8.5% Tax Free Bonds issued by the State Governments)	0.00	0.00
006 Other Bonds	0.00	0.00
007 Non current Trade Receivable	0.00	0.00
008 Interest from Government of India Securities-Non-Trade	0.00	0.00
009 Less: Amortization of premium	0.00	0.00
010 Sub Total	0.00	0.00
011 Interest from others	0.00	0.00
012 Loan to State Government in settlement of dues from customers	0.00	0.00
013 Loan to Subsidiary Companies	0.00	0.00
014 Loan to Employees	31,045,523.74	35,654,145.63
015 Deposit with banks	0.00	0.00
016 Foreign Banks	0.00	0.00
017 Interest from Contractors	2,134,559.00	616,121.00
018 Interest from Income Tax Refunds	0.00	0.00
019 Less: Refundable to Customers	0.00	0.00
020 Sub Total	0.00	0.00
021 Deposits with banks-flyash utilization reserve fund	0.00	0.00
022 Less: transferred to flyash utilization reserve fund	0.00	0.00
023 Sub Total	0.00	0.00
024 Deposits with banks- DDUGJY funds	0.00	0.00
025 Interest from Contractors- DDUGJY funds	0.00	0.00
026 Transfer to DDUGJY-Advance from customers	0.00	0.00
027 Sub-total	0.00	0.00
030 Others	0.00	0.00
031 Other investments in Joint venture companies	0.00	0.00
032 Dividend from	0.00	0.00
033 Longterm investments in	0.00	0.00
034 Subsidiaries	0.00	0.00
035 Joint Ventures	0.00	0.00
036 Equity Instruments	0.00	0.00
037 Current investments in	0.00	0.00
038 Mutual Funds measured at fairvalue through profit or loss	0.00	0.00
039 Current investments in mutual funds-flyash utilization reserve fund	0.00	0.00
040 Less: transferred to flyash utilization reserve fund	0.00	0.00
041 Lease Rent @ Ash Brick Plant	0.00	0.00
042 Less: transferred to flyash utilization reserve fund	0.00	0.00
043 Other non-operating income	0.00	0.00
044 Profit on disposal of PPE	104,541.52	4,025.83
045 Profit on redemption of GCI securities	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 38 TO THE FS - OTHER INCOME

(Amount in ₹)

For the Year ended	31.03.2023	31.03.2022
046 Net gain on sale of investments	0.00	0.00
047 Surcharge received from customers	30,960,657.00	119,372,493.00
048 Hire charges for equipment	0.00	0.00
049 Gain on option contract / Discount on F ExchContract	726,098.00	1,578,494.71
050 Provision written back-others	4,099,281.00	23,659,921.00
051 Fair value gain/(losses) on investments in mutual funds at fair value through profit or loss	0.00	0.00
052 Interest from Solar payment security account	0.00	0.00
053 Less : Transferred to SPSA fund	0.00	0.00
054 Interest on "Retention on A/c BG encashment (Solar)"	0.00	0.00
055 Less : Transferred to "Retention on A/c BG encashment (Solar)"	0.00	0.00
056 Miscellaneous Income	809,098,905.28	60,491,309.51
057 Total	878,168,965.54	241,377,410.68
058 Less Transferred to Development of Coal Mines- Note 43A	0.00	0.00
059 Less Transferred to Expenditure during Construction period (net)- Note 43	0.00	0.00
060 Less Others	0.00	0.00
061 Less Transferred to payable to Govt. of Jharkhand	0.00	0.00
063	0.00	0.00
064	0.00	0.00
065 Total	878,168,965.54	241,377,410.68
066	0.00	0.00
067 Details of Miscellaneous Income:	0.00	0.00
069 Vehicle Hire Charges	194,000.00	116,000.00
069 Sale of by products & residuals	0.00	0.00
070 Township recoveries(excl. Hospital Recoveries)	11,832,843.15	10,305,533.00
071 Depreciation written back	0.00	0.00
072 Sale of Scrap	162,665,833.35	31,997,537.79
073 Receipt under loss of profit policy	0.00	0.00
074 Receipts under MBD/Fire Policy	500,000,000.00	99,709.00
075 Management development programme	9,323,928.60	2,071,483.80
076 Management Fee - Misc (NVVN)	0.00	0.00
077 Others	95,081,600.18	15,901,045.32
078	0.00	0.00
079 Total (Miscellaneous Income)	809,098,905.28	60,491,309.51
080	0.00	0.00
081 Details of Provision written back others	0.00	0.00
082 Doubtful debts	0.00	0.00
083 Doubtful Loans, Advances and Claims	0.00	0.00
084 Doubtful Construction Advances	0.00	0.00
085 Shortage in Construction Stores	0.00	0.00
086 Shortage in Stores	0.00	23,659,921.00
087 Obsolescence in Stores	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 38 TO THE FS-OTHER INCOME****(Amount in ₹)**

	For the Year ended	31.03.2023	31.03.2022
088	Unserviceable capital works	187,379.00	0.00
089	Other Obligation including Arbitration	3,911,902.00	0.00
090	Shortage in Fixed Assets	0.00	0.00
091	Diminution in value of investment	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J0A TO THE FS-FUEL COST

(Amount in ₹)

	For the Year ended	31.03.2023	31.03.2022
001	FUEL COST	0.00	0.00
002	Coal	0.00	0.00
003	Captive	0.00	0.00
004	Other than captive	41,106,093,247.03	29,906,775,720.13
005	Gas	0.00	0.00
006	Naptha	0.00	0.00
007	Oil	362,988,207.88	257,335,957.18
008	Biomass Pallets & Others	23,530,217.23	2,348,220.49
009		0.00	0.00
010	Total	41,512,611,672.14	30,166,459,897.80
011		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J9 TO THE FS- EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

For the Year ended	31.03.2023	31.03.2022
001 EMPLOYEE BENEFITS EXPENSE	0.00	0.00
002 Salaries and wages	2,372,027,567.83	2,157,952,291.43
003 Contribution to provident and other funds	303,578,278.84	289,962,548.72
004 Unwinding of deferred payroll expense	10,257,252.98	15,616,442.40
005 Staff welfare expenses	277,155,548.55	284,080,922.43
006 Less: Expenses transferred to Consultancy group	0.00	0.00
007	0.00	0.00
008 Sub Total	2,963,018,648.20	2,747,622,204.98
009 Less: Employee benefits expense allocated to fuel inventory	205,357,442.89	203,135,799.82
010 Less: Transferred/Allocated to development of coal mines	0.00	0.00
011 Less: Others	0.00	0.00
012 Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
013 Less: Transferred to CSR Expenses	0.00	0.00
014 Reimbursements for employees on secondment	886,912.82	5,321,194.90
015 Less: Transferred to expenditure during construction period (net)- Note 43	36,963,771.80	31,079,023.98
016 Less: Transfer to Govt of Jharkhand A/c as recoverable	0.00	0.00
018	0.00	0.00
019 TOTAL	2,719,310,520.82	2,508,086,186.28
020 Managerial Remuneration paid/ payable to Directors included above (except for Directors fee which is included in Note 42)	0.00	0.00
021 Salaries and wages	0.00	0.00
022 Contribution to provident and other funds	0.00	0.00
023 Staff welfare expenses	0.00	0.00
024 Directors fee	0.00	0.00
025	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 40 TO THE FS- FINANCE COSTS

(Amount in ₹)

	For the Year ended	31.03.2023	31.03.2022
001	FINANCE COSTS	0.00	0.00
002	Finance charges on financial liabilities measured at amortised cost	0.00	0.00
003	Bonds	941,824,348.92	984,867,729.07
004	Government of India Loans	0.00	0.00
005	Foreign currency term loans	124,322,007.97	15,009,760.66
006	Rupee term loans	173,136,619.00	160,330,331.11
007	Public deposits	0.00	0.00
008	Foreign currency bonds/notes	11,328,654.18	28,314,514.23
009	Cash Credit	0.00	0.00
010	Unwinding of discount on account of vendor liabilities	2,807,847.54	18,973,742.12
011	Commercial Papers	0.00	0.00
012	Sub Total	1,253,420,275.61	1,207,504,077.19
013	Interest on non financial items	0.00	289,536.00
014	Other Borrowing Costs	0.00	0.00
015	Bonds servicing & public deposit exp.	920,688.74	914,407.93
016	Guarantee fee	0.00	0.00
017	Management fee	0.00	0.00
018	Committ charges/exposure premium	113,262.21	1,073,882.86
019	Bond issue expenses	0.00	0.00
020	Legal exp on foreign currency loans	0.00	0.00
021	Foreign currency bonds/notes exp	0.00	0.00
022	Up-front fee	0.00	0.00
023	Insurance premium on foreign currency loans	0.00	0.00
024		0.00	0.00
025	Others	0.00	0.00
026	Sub Total (Other Borrowing cost)	1,033,950.95	2,277,826.79
027		0.00	0.00
028	Exchange differences regarded as an adjustment to borrowing costs	18,839,552.11	0.00
029	Sub Total	1,273,293,778.67	1,209,781,903.98
030	Less: Transferred to Expenditure during construction period (net) - Note 43	141,828,166.58	95,165,543.04
031	Less: Transferred to development of coal mines- Note 43A	0.00	0.00
032		0.00	0.00
034	Total	1,131,465,612.09	1,114,616,360.94

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 41 TO THE FS- DEPRECIATION AND AMORTIZATION EXPENSES****(Amount in ₹)**

	For the Year ended	31.03.2023	31.03.2022
001	Depreciation and amortization expenses	0.00	0.00
002	On property, plant and equipment- Note 2	6,727,047,700.51	6,524,711,146.68
003	On investment property	0.00	0.00
004	On intangible assets - Note 4	3,948,321.72	3,998,213.63
005		0.00	0.00
006	Sub-total	6,730,996,022.23	6,528,709,359.71
007	Less:	0.00	0.00
008	Allocated to fuel inventory	369,420,494.57	326,042,466.37
009	Transferred to Expenditure during Construction Period (nati- Note 43)	0.00	0.00
010		0.00	0.00
011	Transferred/Allocated to development of coal mines	0.00	0.00
012	Adjustment with deferred revenue from deferred foreign currency fluctuation	265,700,000.00	276,813,000.00
013		0.00	0.00
015	Total	6,075,875,527.66	5,923,853,893.34



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 42 TO THE FS - OTHER EXPENSE

(Amount in ₹)

For the Year ended	31.03.2023	31.03.2022
001 OTHER EXPENSES	0.00	0.00
002 Power charges	28,600,758.00	62,095,163.00
003 Less Recovered from contractors & employees	4,718,398.01	4,027,242.23
004 Sub-Total(Power Charges)	<u>23,884,361.99</u>	<u>58,067,920.77</u>
005 Water charges	1,121,461,791.00	1,067,413,026.00
006 Stores consumed	141,043,374.65	79,894,485.69
007 Rent	0.00	0.00
008 Less Recoveries	0.00	0.00
009 Sub-Total (Rent)	<u>0.00</u>	<u>0.00</u>
010 Cost of captive coal produced	0.00	0.00
011 Repairs & maintenance	0.00	0.00
012 Buildings	231,218,539.10	185,258,397.15
013 Plant & machinery	0.00	0.00
014 Power stations	2,204,677,867.54	1,708,496,846.32
015 Construction equipment	0.00	0.00
016 Others	69,295,673.72	73,398,376.68
017 Sub-total (Repairs & maintenance)	<u>2,535,192,120.36</u>	<u>1,967,153,620.15</u>
019 Load Dispatch Center Charges	13,030,338.00	9,985,820.00
021 Insurance	169,307,206.66	114,504,044.21
022 Interest to beneficiaries	250,130,167.00	0.00
023 Rates and taxes	61,589,006.97	58,955,349.88
024 Water cess & environment protection cess	0.00	0.00
025 Training & recruitment expenses	9,566,640.93	11,574,018.05
026 Less Receipts	0.00	0.00
027 Sub-total (Training and recruitment expenses)	<u>9,566,640.93</u>	<u>11,574,018.05</u>
028 Communication expenses	25,715,313.91	28,348,816.36
029 Inland Travel	99,382,482.48	97,027,212.87
030 Foreign Travel	409,898.50	0.00
031 Tender expenses	1,818,140.00	21,945.00
032 Less Receipt from sale of tenders	0.90	347,608.70
033 Sub-total (Tender expenses)	<u>1,818,139.10</u>	<u>325,663.70</u>
034 Payment to auditors	0.00	0.00
035 Audit fee	0.00	0.00
036 Tax audit fee	0.00	0.00
037 Other services	0.00	0.00
038 Reimbursement of expenses	42,888.00	0.00
039 Sub-total (Payment to Auditors)	<u>42,888.00</u>	<u>0.00</u>
040 Advertisement and publicity	3,242,033.11	1,803,972.00
041 Electricity duty	2,575,919,370.00	2,173,803,368.00
042 Security expenses	365,411,972.30	313,393,639.30
043 Entertainment expenses	28,382,625.02	26,297,420.91
044 Expenses for guest house	19,534,196.28	16,394,141.55
045 Less Recoveries	1,847,632.00	2,724,227.10
046 Sub-Total (Guest house expenses)	<u>17,686,563.39</u>	<u>13,669,914.45</u>
047 Education expenses	17,514,855.00	4,064,001.00
049 Donations	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 42 TO THE FS - OTHER EXPENSE

(Amount in ₹)

For the Year ended	31.03.2023	31.03.2022
050 Ash utilisation & marketing expenses	1,280,551,588.60	418,349,807.44
051 Directors sitting fee	0.00	0.00
053 Professional charges and consultancy fees	7,151,441.00	7,144,963.28
054 Legal expenses	17,626,839.00	14,223,238.00
055 EOP hire and other charges	14,421,197.50	11,691,340.37
056 Printing and stationery	3,169,183.11	2,037,532.45
057 Oil & gas exploration expenses	0.00	0.00
059 Hiring of vehicles	57,375,651.38	28,981,875.84
061 Reimbursement of L.C charges on sales realisation	0.00	0.00
062 LOSS ON FAIR VALUATION OF NON-CURRENT TRADE RECEIVABLE AT AMORTISED COST	0.00	0.00
063 Cost of Hedging	0.00	0.00
064 Derivatives-MTM loss/gain (Net)	0.00	0.00
065 Net loss/(gain) in foreign currency transactions & translations	-20,702,411.13	-134,059,809.97
066 Transport Vehicle running expenses	3,171,636.73	3,061,428.58
067 Horticulture Expenses	39,758,997.91	25,033,267.83
068 Hire charges- helicopter/aircraft	0.00	0.00
069 Hire charges of construction equipment	0.00	0.00
070 Demurrage Charges	0.00	0.00
072	0.00	0.00
073 Miscellaneous expenses	24,452,461.97	21,443,437.76
074 Loss on disposal/write-off of PPE	180,521,276.61	70,686,334.68
075 Sub-Total	9,019,229,001.05	6,523,385,180.18
076 Less: Other expenses allocated to fuel inventory	573,508,819.89	596,978,547.41
077 Less: Transferred/Allocated to development of coal mines	0.00	0.00
078 Less: Transferred to fly ash utilisation reserve fund	43,261,257.10	36,928,048.45
079 Less: Hedging cost Net recoverable/payable from/to beneficiaries	0.00	0.00
080 Less: Others	0.00	0.00
081 Less: Transferred to CSR Expenses	0.00	2,006,217.06
082 Less: Transferred to Expenditure during Construction period(net)-Note 43	0.00	40,129.11
083 Less: Transfer to Govt of Jharkhand A/c as recoverable	0.00	0.00
084 Net (Generation, Administration and Other expenses)	8,402,458,914.06	5,887,432,238.21
085 Corporate Social Responsibility Expenses	161,679,514.09	56,100,046.66
086 Less: Grants-in-aid	0.00	0.00
087 Sub-total (Corporate Social Responsibility Expenses)	161,679,514.09	56,100,046.66
088 Provisions	0.00	0.00
089 Doubtful Debts	0.00	0.00
090 Doubtful loans, advances and claims	0.00	0.00
091 Doubtful Construction Advances	0.00	0.00
092 Shortage in stores	-8,585.00	33,107.54

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 42 TO THE FS - OTHER EXPENSE

(Amount in ₹)

For the Year ended	31.03.2023	31.03.2022
093 Obsolete/Diminution in the value of surplus stores	8,092,851.57	5,984,900.01
094 Shortage in construction stores	-256,809.00	277,009.00
095 Diminution in value of long term investments	0.00	0.00
096 Shortage in Fixed assets	39,459.83	0.00
097 Unfinished minimum work/ progress from oil & gas exploration	0.00	0.00
098 Unserviceable capital works	0.00	0.00
099 Tariff Adjustment	-196,274,000.00	-407,938,000.00
100 Others	0.00	0.00
101 (i) Provision for arbitration cases	13,259,874.00	13,413,811.00
102 (ii) Other provisions	0.00	0.00
103 Total (Provisions)	-175,145,128.80	-388,529,112.45
104	0.00	0.00
106 Total	8,388,993,299.55	5,555,003,172.42
107	0.00	0.00
108 Breakup of miscellaneous expenses	0.00	0.00
110 Hire charges of office equipment	0.00	0.00
112 Operating expenses of construction equipment	0.00	0.00
113 Operating expenses of D.G. sets	175,282.99	580,800.45
114 Furnishing expenses	736,882.27	510,713.32
115 Subscription to trade and other associations	0.00	0.00
117 Visa and entry permit charges	0.00	0.00
118 Tree plantation exp -NTPC Land	223,029.00	8,070,600.00
119 Research & development expenses	50,000.00	0.00
120 Less: Grants received for Research & development expenses	0.00	0.00
121 Sub-total (Research & development expenses)	50,000.00	0.00
122 Bank charges	23,922.08	70,347.00
123 Business Development Expenditure	0.00	0.00
124 Surcharge (N&VN)	0.00	0.00
125 Power Trading Expenses	1,014,275.00	288,741.00
126 Brokerage & commission	3,072,520.00	646,108.49
130 Books and periodicals	84,381.27	83,932.69
131 Claims/advances written off	0.00	0.00
132 Stores written off	0.00	0.00
133 Survey & Investigation expenses written off	1,237,819.00	2,977,254.00
134 Others	17,834,540.36	8,248,140.81
135 Total	24,452,461.97	21,443,437.76
136	0.00	0.00
137	0.00	0.00
138	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 43 TO THE FS- EXPENDITURE DURING CONSTRUCTION PERIOD (NET)
(Amount in ₹)

	For the Year ended 31.03.2023	31.03.2022
001 EXPENDITURE DURING CONSTRUCTION PERIOD (NET)	0.00	0.00
002 A. Employee benefits expense	0.00	0.00
003 Salaries and wages	36,963,771.60	31,079,023.98
004 Contribution to provident and other funds	0.00	0.00
005 Unwinding of deferred payroll expenses	0.00	0.00
006 Staff welfare expenses	0.00	0.00
007 Total (A)	36,963,771.60	31,079,023.98
008 B. Finance Costs	0.00	0.00
009 Finance charges on financial liabilities measured at amortised cost	0.00	0.00
010 Bonds	35,717,892.89	38,782,179.16
011 Foreign currency term loans	49,364,157.01	10,414,072.59
012 Rupee term loans	29,145,896.00	22,025,683.00
013 Foreign currency bonds/notes	0.00	0.00
014 Unwinding of discount on account of vendor liabilities	917,970.83	18,247,523.99
015 Others	0.00	0.00
016	0.00	0.00
017 Other Borrowings Costs	0.00	0.00
018 Guarantee Commission	0.00	0.00
019 Management Fees/Arrangers Fees	0.00	0.00
020 Commitment charges/Exposure Premium	113,262.21	1,073,882.66
021 Legal Expenses on foreign currency loans	0.00	0.00
022 Foreign currency bonds/notes expenses	0.00	0.00
023 Foreign Credit Insurance Premium	0.00	0.00
024 Upfront Fee	0.00	0.00
025 Exchange Differences	0.00	0.00
026 Others	7,729,435.95	4,622,201.44
027 Exchange differences regarded as adjustment to interest cost	18,839,551.69	0.00
028 Total (B)	141,828,166.58	95,165,543.04
029	0.00	0.00
030 C. Depreciation and amortisation	0.00	0.00
031 D. Generation , administration and other expenses	0.00	0.00
032 Power charges	0.00	0.00
033 Less: Recovered from contractors & employees	0.00	0.00
034 Sub-total(Net power charges)	0.00	0.00
035 Water charges	0.00	0.00
036 Rent	0.00	0.00
037 Repairs & maintenance	0.00	0.00
038 Buildings	0.00	0.00
039 Construction equipment	0.00	0.00
040 Others	0.00	40,129.11
041	0.00	0.00
042 Insurance	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 43 TO THE FS- EXPENDITURE DURING CONSTRUCTION PERIOD (NET)

(Amount in ₹)

For the Year ended	31.03.2023	31.03.2022
043 Rates and taxes	0.00	0.00
044 Communication expenses	0.00	0.00
045 Traveling expenses	0.00	0.00
046 Tender expenses	0.00	0.00
047 Less: Income from sale of tenders	0.00	0.00
048 Sub-total (Net tender expenses)	0.00	0.00
049 Advertisement and publicity	0.00	0.00
050 Security expenses	0.00	0.00
051 Entertainment expenses	0.00	0.00
052 Guest house expenses	0.00	0.00
053 Less: Receipt from guest house	0.00	0.00
054 Sub-total (Net Guest House Expenses)	0.00	0.00
055 Education expenses	0.00	0.00
056 Brokerage & Commission	0.00	0.00
057 Books and periodicals	0.00	0.00
058 Community development expenses	0.00	0.00
059 Professional charges and consultancy fee	0.00	0.00
060 Legal expenses	0.00	0.00
061 EDP Hire and other charges	0.00	0.00
062 Printing and stationery	0.00	0.00
063 Miscellaneous expenses	0.00	0.00
064 Total (D)	0.00	40,129.11
065 Total (A+B+C+D)	178,791,938.18	126,284,696.13
066 E. Less: Other income	0.00	0.00
067 Interest from	0.00	0.00
068 Indian banks	0.00	0.00
069 Foreign banks	0.00	0.00
070 Others	0.00	0.00
071 Contractors	0.00	0.00
072 Hire charges	0.00	0.00
073 Sale of scrap	0.00	0.00
074 Exchange Differences	0.00	0.00
075 Miscellaneous income	0.00	0.00
076 TOTAL (E)	0.00	0.00
077 F Net actuarial gain/loss OCI	0.00	0.00
078	0.00	0.00
079 GRAND TOTAL (A+B+C+D-E+F)	178,791,938.18	126,284,696.13
080	0.00	0.00
081 * Balance carried to Capital Work-in-progress - (Note 3)	178,791,938.18	126,284,696.13

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Balance sheet	0.00	0.00
002 Freehold land for which conveyancing of the title is awaiting completion of legal formalities	0.00	0.00
003 (a) area (in acres)	0.00	0.00
004 (b) value (in ₹)	0.00	0.00
005 Right-of-use land for which execution of lease deed is awaiting completion of legal formalities	0.00	0.00
006 (a) area (in acres)	0.00	0.00
007 (b) value (in ₹)	0.00	0.00
008 Right-of-use land acquired on perpetual lease and accordingly not amortised	0.00	0.00
009 (a) area (in acres)	0.00	0.00
010 (b) value (in ₹)	0.00	0.00
011 Land in physical possession of the company which has not been shown in the books pending settlement of price (in acres)	0.00	0.00
012 Deposit with government authorities towards land in possession of the company included in cost of land which is subject to adjus	0.00	0.00
013 Land not in possession of the company	0.00	0.00
014 (a) area (in acres)	0.00	0.00
015 -Freehold	0.00	0.00
016 -Right of Use	0.00	0.00
017 (b) value (in ₹)	0.00	0.00
018 -Freehold	0.00	0.00
019 -Right of Use	0.00	0.00
020 Right-of-use buildings pending completion of legal formalities - value (in ₹)	0.00	0.00
021 Estimated amount of contracts remaining to be executed on capital account and not provided for	0.00	0.00
022 Property, plant & equipment	9,496,243,078.31	13,034,530,153.92
023 Intangible assets	0.00	0.00
024 Details of precommissioning expenditure	0.00	0.00
025 (a) precommissioning expenses	0.00	0.00
026 (b) precommissioning income	0.00	0.00
027 (c) net precommissioning expenditure	0.00	0.00
028	0.00	0.00
029	0.00	0.00
030	0.00	0.00
031 Exchange rate variation taken to revenue during the year (with -ve sign, if favourable)	-964,384.40	-12,975,171.37
045 Exchange rate variation capitalised during the year (with -ve sign, if favourable)	297,621,220.47	15,460,778.23
054 Short Term Leases	0.00	0.00
065 A) Rent	0.00	0.00
066 Company lease accommodation - executives	0.00	0.00
067 Company lease accommodation - directors	0.00	0.00
068 Others	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2023	31.03.2022
069 Total	0.00	0.00
101 Borrowing cost capitalised during the year	141,828,166.58	55,185,543.04
102 Revenue grants recognized during the year	0.00	0.00
103 Revenue expenditure on research and development	0.00	0.00
104 Capital expenditure on research and development	0.00	0.00
105 Expenditure on sustainability development - capital	0.00	0.00
106 Expenditure on capex - capital	0.00	0.00
107 Opening balance - CSR Liability	8,269,294.85	6,203,874.30
108 Paid/Adjusted during the Year out of Opening above	3,804,764.63	5,027,001.30
109 Amount yet to be paid against Cr Year CSR Exp	10,578,508.20	-7,092,421.85
110 Closing Balance CSR- Liability (110)	24,043,038.51	-8,289,294.85
111	0.00	0.00
112	0.00	0.00
113	0.00	0.00
114	0.00	0.00
115 Disclosure under named act 2006.	0.00	0.00
116 (i) (a) the principal amount remaining unpaid as at year end	175,562,626.10	-302,632,355.37
117 (i) (b) interest due there on remaining unpaid as at Year end	0.00	0.00
118 (ii) the amount of interest paid by the buyer in terms of section 16, along with the amounts of the payment made to the supplier	0.00	0.00
119 (iii) the amount of interest due and payable for the period of delay in making payment(which has been paid but beyond the appoin	0.00	0.00
120 (iv) the amount of interest accrued and remaining unpaid at the end of the year, and	0.00	0.00
121 (v) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest due	0.00	0.00
122 Amount of inventories recognized as an expense (including fuel)	42,930,308,482.77	31,051,030,477.54
123 Amount of inventories capitalised as overhauling assets out of 122 above	226,643,332.10	184,102,312.47
124 Amount capitalised as edc out of 122 above	0.00	0.00
133 Value of Imported Material Consumed during the Year	0.00	0.00
134	0.00	0.00
135 Contingent liabilities	0.00	0.00
136 A. Claims against the company not acknowledged as debts in respect of:	0.00	0.00
137 (i)Capital works	2,056,931,299.20	1,916,235,449.64
138 (ii)Land compensation cases	723,483.07	691,407.46
139 (iii)Others by state authorities towards:-	0.00	0.00
140 (a) Water royalty / water charges / sala tax	0.00	0.00
141 (b) Diversion of land / building permission fees	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2023	31.03.2022
142 (c) Other demands by state authorities	0.00	0.00
143 (iv) Others by fuel companies	0.00	0.00
144 (a) Disputes related to grade slippage-third party sampling	732,219,459.00	1,320,995,413.00
145 (b) Surface transportation charges on coal	126,725,624.71	125,750,536.80
146 (c.) Take or pay claim - Gas stations	0.00	0.00
147 (d) Other claims by fuel companies not acknowledged as debt	66,309,894.00	66,309,894.00
149 B. Disputed tax demands	0.00	0.00
150 (i) Income tax	0.00	0.00
151 (ii) Excise duty	0.00	0.00
152 (iii) Sales tax	0.00	0.00
153 (iv) Service tax/GST	0.00	0.00
154 (v) Entry tax	0.00	9,937,440.00
155 C. Others	2,372,558.00	2,454,899.11
156 Total	2,085,282,317.98	3,442,375,040.31
157 D. Possible reimbursement on account of contingent liabilities	0.00	0.00
158 (i) Capital works	0.00	0.00
159 (ii) Land compensation cases	0.00	0.00
160 (iii) Others (by state authorities)	0.00	0.00
161	0.00	0.00
162 (iv) Others by fuel companies	925,254,978.00	1,513,055,843.80
163 (v) Disputed income tax demand	0.00	0.00
164 (vi) Disputed tax demands -others	0.00	0.00
165 (vii) Others	0.00	0.00
166 Total	925,254,978.00	1,513,055,843.80
168 E. AMOUNT PAID UNDER PROTEST/ADJUSTED BY AUTHORITIES - TAX CASES	0.00	1,490,616.00
169 F. CONTINGENT ASSETS	0.00	0.00
170 Intangible under development : less than 1 year	0.00	0.00
171 Intangible under development #: 1-2 year	0.00	0.00
227 Intangible under development #: 2-3 year	0.00	0.00
277 Intangible under development #: More than 3 years	0.00	0.00
278 Capital Work-in Progress (CWIP)	0.00	0.00
279 Projects in progress	9,375,192,974.24	9,108,094,836.35
280 Projects temporarily suspended	0.00	0.00
281	0.00	0.00
282	0.00	0.00
283 Projects in progress	0.00	0.00
284 Less than 1 year	1,839,764,431.00	4,503,922,172.19
285 1-2 years	3,862,306,491.00	3,481,770,579.57
286 2-3 years	3,146,150,058.00	600,021,089.42
287 More than 3 years	535,881,993.06	462,380,995.16
288 Sub Total (f)	9,375,192,973.75	9,108,094,836.34
289	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2023	31.03.2022
290 Projects temporarily suspended	0.00	0.00
291 Less than 1 year	0.00	0.00
292 1-2 years	0.00	0.00
293 2-3 years	0.00	0.00
294 More than 3 years	0.00	0.00
295 Sub Total (ii)	0.00	0.00
296	0.00	0.00
380 Previous year figures have been regrouped/rearranged wherever necessary.	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44-B TO THE FS-RPD DISCLOSURE- TRANSACTIONS DURING THE PERIOD
(Amount in ₹)

For the Year ended	31.03.2023	31.03.2022
001 1) Transactions during the year- subsidiaries	0.00	0.00
002 Purchase of equipment, supply & erection services	0.00	0.00
003 Purchase of spares	0.00	0.00
004 Maintenance services	0.00	0.00
005 Contracts for works/services for services provided by the company	0.00	0.00
006 Deputation of employees	0.00	0.00
007 Sales of goods	0.00	0.00
008 Sales of property and other assets	0.00	0.00
009 Sub-total	0.00	0.00
010	0.00	0.00
011 Dividend received	0.00	0.00
012 Equity contributions made	0.00	0.00
013 Share application money pending allotment	0.00	0.00
014 Loans granted	0.00	0.00
015 Interest on Loan	0.00	0.00
016 Guarantees received	0.00	0.00
017 Guarantees provided	0.00	0.00
018 Sub-total	0.00	0.00
019	0.00	0.00
020 Transactions during the year- jvs	0.00	0.00
021 Purchase of equipment, supply & erection services	9,293,302.60	5,747,913.00
022 Purchase of spares	0.00	0.00
023 Maintenance services	646,316,046.11	575,289,043.53
024 Contracts for works/services for services provided by the company	1,651,217.82	1,367,510.02
025 Deputation of employees	0.00	0.00
026 Sales of goods	0.00	0.00
027 Sales of property and other assets	0.00	0.00
028 Sub-total	657,260,566.53	582,405,366.55
029 Dividend received	0.00	0.00
030 Equity contributions made	0.00	0.00
031 Share application money pending allotment	0.00	0.00
032 Loans granted	0.00	0.00
033 Guarantees received	0.00	0.00
034 Interest on Loan	0.00	0.00
035 Guarantees provided	0.00	0.00
036 Sub-total	0.00	0.00
037 Total	657,260,566.53	582,405,366.55
038 Transactions with post-employment benefit plans	0.00	0.00
039 Contributions made during the year	0.00	0.00
040 Compensation to key management personnel	0.00	0.00
041 Short term employee benefits	0.00	0.00
042 Post-employment benefits	0.00	0.00
043 Other long term benefits	0.00	0.00
044 Termination benefits	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 44-B TO THE FS-RPD DISCLOSURE- TRANSACTIONS DURING THE PERIOD

(Amount in ₹)

For the Year ended	31.03.2023	31.03.2022
045 Siting Fee	0.00	0.00
046 Share based payments	0.00	0.00
047 Sub-total	0.00	0.00
048 Transactions with the related parties under the control of the same government:	0.00	0.00
049 Coal india ltd. And its subsidiaries- purchase of coal	25,191,316,890.00	26,115,772,695.94
050 Singarem coalfields ltd- purchase of coal	46,578,900.00	134,574,746.00
051 Eshel ltd.	0.00	0.00
052 Purchase of equipment, supply & erection services	129,722,453.54	1,948,416.00
053 Purchase of spares	285,245,312.81	121,556,194.33
054 Maintenance services	350,861,827.23	514,978.00
055 Sub-total	765,829,593.58	124,021,588.33
056 Gail (i) ltd- Supply of natural gas	0.00	0.00
057 Iocl supply of oil products	352,925,172.72	273,666,633.42
058 Bpci-supply of natural gas and oil	292,199,063.00	0.00
059 Sall-supply of steel and iron products	226,713,041.21	79,807,160.08
060 Other entities	0.00	0.00
061 Purchase of equipments & erection services	54,740.00	390,187,959.00
062 Purchase of spares	0.00	4,254,720.00
063 Maintenance services	169,907,971.96	231,056,761.51
064	0.00	0.00
065 Total	27,045,325,452.47	27,353,342,264.28
066 Transaction with other	0.00	0.00
067 Transaction with ntpc education and research society and ntpc foundation	0.00	0.00
068 - transactions during the year	0.00	344,700.00
069 ADDITIONAL TRANSACTIONS WITH RELATED PARTIES FOR PSU	0.00	0.00
070 Additional Transactions with GAIL	0.00	0.00
071 Additional Transactions with subsidiaries	0.00	0.00
072 Additional Transactions with joint ventures	0.00	0.00
073	0.00	0.00
074	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 44.C TO THE FS- RPD DISCLOSURE: OUTSTANDING BALANCES

(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Outstanding balance	0.00	0.00
002 Amount recoverable towards loans	0.00	0.00
003 - From Subsidiaries	0.00	0.00
004 - From JVC	0.00	0.00
005 - From KMP	0.00	0.00
006 - From Others:	0.00	0.00
007 Sub-total	0.00	0.00
008 Amount recoverable other than loan	0.00	0.00
009 - from subsidiaries	2,068,956.18	0.00
010 - from joint ventures	0.00	27,907.00
011 - from key managerial personnel	0.00	0.00
012 - from post employment benefit plans	0.00	0.00
013 - from others	1,938,770.52	377,811.52
014 Sub-total	3,107,726.70	405,720.52
015 Amount payable	0.00	0.00
016 - from subsidiaries	0.00	0.00
017 - from joint ventures	73,716,505.18	30,728,471.08
018 - from key managerial personnel	0.00	0.00
019 - from post employment benefit plans	0.00	0.00
020 - from others	0.00	0.00
021 Sub-total	73,716,505.18	30,728,471.08
022	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

BALANCE SHEET

(Amount in ₹)

AS at	Note	31.03.2024	31.03.2023
001	ASSETS	0.00	0.00
002		0.00	0.00
003	NON-CURRENT ASSETS	0.00	0.00
004	PROPERTY, PLANT & EQUIPMENT	80,941,091,092.55	64,439,077,307.55
005	CAPITAL WORK-IN-PROGRESS	72,199,551,751.54	2,387,411,028.04
006	INVESTMENT PROPERTY	0.00	0.00
007	INTANGIBLE ASSETS	29,409,214.23	42,374,810.83
008	INTANGIBLE ASSETS UNDER DEVELOPMENT	0.00	0.00
009	FINANCIAL ASSETS	0.00	0.00
010	(E) EQUITY INVESTMENTS (IN SUBSIDIARIES AND JOINT VENTURES)	0.00	0.00
011	(i) OTHER INVESTMENTS	0.00	0.00
012	(ii) LOANS	277,283,447.00	332,042,021.20
013	(iv) TRADE RECEIVABLES	0.00	0.00
014	(v) OTHER FINANCIAL ASSETS	0.00	0.00
015	OTHER NON-CURRENT ASSETS	957,409,488.97	772,929,920.00
017	TOTAL NON-CURRENT ASSETS	74,241,564,054.29	71,972,443,198.21
018		0.00	0.00
019	CURRENT ASSETS	0.00	0.00
020	INVENTORIES	0,297,560,360.01	3,599,329,500.34
021	FINANCIAL ASSETS	0.00	0.00
022	(i) OTHER INVESTMENTS	0.00	0.00
023	(ii) TRADE RECEIVABLES	1,706,289.18	4,622,519.20
024	(iii) CASH AND CASH EQUIVALENTS	85,721.80	48,788.00
025	(iv) BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS	0.00	0.00
026	(v) LOANS	124,987,804.34	126,934,900.60
027	(vi) OTHER FINANCIAL ASSETS	38,263,130.00	12,433,422.25
028	CURRENT TAX ASSETS (NET)	0.00	0.00
029		0.00	0.00
030	OTHER CURRENT ASSETS	2,281,340,627.58	1,992,484,813.33
031		0.00	0.00
032	TOTAL CURRENT ASSETS	3,647,274,458.79	7,283,356,968.23
033	ASSETS HELD FOR SALE	1,212,712.48	1,216,713.48
035	REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES	429,157,459.68	24,285,889.72
037	TOTAL ASSETS	80,269,895,716.25	82,189,496,790.23
038	EQUITY AND LIABILITIES	0.00	0.00
039	EQUITY	0.00	0.00
040	EQUITY SHARE CAPITAL	0.00	0.00
041	OTHER EQUITY	141,852,843,309.75	133,333,295,100.29
044	TOTAL EQUITY	141,852,843,309.75	133,333,295,100.29
045		0.00	0.00
046	LIABILITIES	0.00	0.00
047	NON-CURRENT LIABILITIES	0.00	0.00
048	FINANCIAL LIABILITIES	0.00	0.00
049	(i) BORROWINGS	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

BALANCE SHEET

(Amount in ₹)

AS at	Note	31.03.2024	31.03.2023	
000	I) LEASE LIABILITIES	20	0.00	0.00
001	II) TRADE PAYABLES		0.00	0.00
002	- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	27	0.00	0.00
003	- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	27	0.00	0.00
004	III) OTHER FINANCIAL LIABILITIES	28	188,138,841.89	43,843,495.12
005	PROVISIONS	29	0.00	0.00
006	DEFERRED TAX LIABILITIES (NET)	30	0.00	0.00
007	OTHER NON-CURRENT LIABILITIES	31	0.00	0.00
008			0.00	0.00
009	TOTAL NON-CURRENT LIABILITIES		188,138,841.89	43,843,495.12
080			0.00	0.00
001	CURRENT LIABILITIES		0.00	0.00
002	FINANCIAL LIABILITIES		0.00	0.00
003	I) BORROWINGS	32	0.00	0.00
004	II) LEASE LIABILITIES	20	0.00	0.00
005	III) TRADE PAYABLES		0.00	0.00
006	- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	34	183,559,234.38	124,277,310.79
007	- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	34	8,426,835,287.71	4,295,183,355.87
008	IV) OTHER FINANCIAL LIABILITIES	35	4,584,831,802.82	4,025,403,356.88
009	OTHER CURRENT LIABILITIES	36	464,842,184.80	317,559,488.47
010	PROVISIONS	37	31,085,281.00	158,800,818.33
011	CURRENT TAX LIABILITIES (NET)	38	0.00	0.00
012			0.00	0.00
013	TOTAL CURRENT LIABILITIES		11,183,231,579.82	8,916,365,253.21
014			0.00	0.00
017	DEFERRED REVENUE	39	1,897,899,000.00	2,178,023,000.00
018	REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES	39A	0.00	0.00
019	INTER UNIT ACCOUNTS		-72,892,213,499.36	-91,671,677,058.72
080			0.00	0.00
001	TOTAL EQUITY AND LIABILITIES		10,348,899,786.79	92,196,638,790.29
002	Material Accounting Folded as per note 1	1	0.00	0.00
003			0.00	0.00
004	The Accompanying notes 1 to 45A form an integral part of these financial statements.		0.00	0.00
005			0.00	0.00

(Auditor Initial & Stamp)

(Head of Finance)

(Head of Unit)



**SIPAT SUPER THERMAL POWER PROJECT
STATEMENT OF PROFIT AND LOSS**

(Amount in ₹)

	For the Year ended	Note	31.03.2024	31.03.2023
001	Revenue		0.00	0.00
002	Revenue from operations	40	54,170,492,629.25	11,204,085,377.77
003	Other income	41	557,441,017.04	575,183,855.34
005	Total Income		54,727,933,646.29	12,079,269,233.11
007	Expenses		0.00	0.00
008	Fuel including cost of captive coal	42	30,872,820,809.15	11,512,811,872.14
009	Employee benefits expense	43	2,161,287,882.80	2,719,910,500.89
010	Electricity purchased for trading		0.00	0.00
011	Finance costs	44	1,074,056,730.10	1,119,247,561.26
012	Depreciation, amortisation and impairment expenses	45	8,247,487,557.89	8,073,870,327.66
013			0.00	0.00
014	Other expenses	46	12,898,707,870.98	6,429,278,200.95
015	CC accounted charge to revenue		1,349,052,183.28	1,029,660,302.47
016	Less: Unit expenses transferred to CC		719,411,481.19	743,282,592.70
017	Total expenses		53,871,201,607.66	60,140,387,857.40
020	Profit before exceptional items & tax		11,056,732,038.63	11,938,881,375.71
021	Exceptional items		0.00	0.00
024	Profit before tax		11,056,732,038.63	11,938,881,375.71
027	Tax expense:		0.00	0.00
028	Current tax		0.00	0.00
031	Deferred tax		0.00	0.00
034			0.00	0.00
035	Total Tax expense		0.00	0.00
038	Profit for the period before regulatory deferral account balances		11,056,732,038.63	11,938,881,375.71
037	Movement in regulatory deferral account balances		0.00	0.00
039	Regulatory deferral account - deferred		0.00	0.00
040	Others		-250,322,479.16	-416,328,441.00
041	Tax impact on regulatory deferral account balances		0.00	0.00
042	Net movement in regulatory deferral account balances (net of tax)		-250,322,479.16	-416,328,441.00
043	Profit for the period year		10,806,409,559.47	11,522,552,934.71
055	Other comprehensive income		0.00	0.00
056	(A) Items that will not be reclassified to profit or loss		0.00	0.00
067	- Net gains/(losses) on fair value of equity instruments through other comprehensive income		0.00	0.00
068	Income tax on above that will not be reclassified to profit or loss		0.00	0.00
069	- Net actuarial gains/(losses) on defined benefit plans		4,579,363.55	-30,202,227.83
060	Income tax on above that will not be reclassified to profit or loss		0.00	0.00
064			0.00	0.00
065	Other comprehensive income for the year, net of income tax		4,579,363.55	-30,202,227.83
070			0.00	0.00
071			0.00	0.00
072	Total Comprehensive Income for the year		10,811,008,923.02	11,492,350,706.88



SIPAT SUPER THERMAL POWER PROJECT
STATEMENT OF PROFIT AND LOSS

(Amount in ₹)

For the Year ended	Note	31.03.2024	31.03.2023
000		0.00	0.00
007	Earnings per equity share:	0.00	0.00
008	Basic & Diluted	0.00	0.00
009	Material Accounting Policies	0.00	0.00
000		0.00	0.00
001	The accompanying notes 1 to 45 form an integral part of these financial statements.	0.00	0.00

(Auditor Initial & Stamp)

(Head of Finance)

(Head of Unit)

(Amount in Rupees)

**Note forming part of Balance Sheet
NOTE NO. 2 TO THE FS-NCA-PROPERTY, PLANT AND EQUIPMENT
Business Area : 1019**

Asset Class	Opening Gross Block As At 01.04.2023	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2024	Opening Depreciation As At 01.04.2023	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2024	Net Block As At 31.03.2024	Net Block As At 31.03.2023
1. TANGIBLE ASSETS										
2. Land (including Investment property class)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Freehold	857,33,854.74	3,00,000.00	0.00	860,33,854.74	0.00	0.00	0.00	0.00	857,33,854.74	857,33,854.74
4. Right of Use - Coal	1,40,13,023.02	0.00	0.00	1,40,13,023.02	1,00,76,179.53	1,28,68,148.94	0.00	11,58,13,253.52	31,05,18,97.53	4,42,42,183.52
5. Submerged	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Right of use - Coal Mining Area Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. Roads, bridges, ditches & buildings	4,04,19,64,93.04	2,50,18,101.18	0.00	4,29,37,750.22	2,65,63,104.14	2,02,44,293.73	0.00	1,65,85,203.89	1,11,17,447.34	2,98,01,326.48
8. Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Freehold	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10. Main plant	1,05,07,30,223.86	4,89,67.27	0.00	1,05,12,19,901.13	3,54,44,404.18	3,69,87,445.57	0.00	3,31,34,2,894.02	3,00,07,30,223.86	6,75,08,18,94.30
11. Others	37,50,00,000.00	5,56,33,890.53	0.00	37,05,33,890.53	1,17,30,2,858.07	1,53,71,000.14	0.00	1,50,37,88,78.23	34,44,16,31,99.14	3,54,50,12,348.81
12. Right of Use	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Temporary erection	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Wear Supply Storage & sewerage system	37,10,00,000.00	0.00	0.00	37,10,00,000.00	8,00,000.00	1,98,7,362.34	0.00	8,02,4,362.34	2,98,7,34,67.66	2,50,00,000.00
15. Hydraulic works, canals, dams, tunnels and power stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Motor truck and auto rickshaw	23,10,00,000.00	8,65,12,26.32	0.00	23,18,65,126.32	1,27,77,9,037.09	1,25,26,330.64	0.00	1,30,40,530.00	10,20,67,192.75	1,05,74,2,254.01
17. Railways	50,18,18,175.17	3,04,28,023.00	0.00	53,22,46,198.17	3,00,000.11	1,90,05,707.57	0.00	2,81,34,2,255.11	1,50,00,11,17.86	3,00,00,000.00
18. Earth administration	1,00,10,00,000.00	0.00	0.00	1,00,10,00,000.00	54,40,000.00	50,20,071.32	0.00	49,89,72,928.68	42,85,00,000.00	48,22,00,000.00
19. Plant and machinery (including associated AWT systems) Current Assets	1,00,00,00,000.00	3,10,13,2,844.00	0.00	1,03,10,13,2,844.00	4,31,96,43,000.00	60,49,300.14	0.00	4,32,57,73,000.14	48,70,49,300.14	0.17,45,45,107.70

Note forming part of Balance Sheet
NOTE NO. 2 TO THE FS-NCA-PROPERTY, PLANT AND EQUIPMENT
 Business Area : 1019

(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2023	Additions	Reductions/ Adjustments	Closing Gross Block As At 31.03.2024	Opening Depreciation As At 01.04.2023	Additions	Reductions/ Adjustments	Closing Depreciation As At 31.03.2024	Net Block As At 31.03.2024	Net Block As At 31.03.2023
20 Plant and machinery (including leased assets of vehicles) Right of use Asset	00000000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Furniture and fixtures	00000000.00	7137254.07	(940005.07)	5977254.00	25610000.00	3401361.00	(300166.07)	31991399.93	26807249.26	26077600.00
22 Assets under E.M.S. Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Vehicles including speedboats / helicopter - Owned	5154747.00	15480560.00	0.00	20635307.00	6850014.00	528800.00	0.00	6422131.00	1418822.00	5210130.00
24 Vehicles including helicopters / helicopter - Leased	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Office equipments	105188037.00	30061380.10	(32207.00)	145186100.10	69407282.00	1368000.00	(25000.00)	73387140.00	71730000.00	6761200.00
26 EOP, WIP machines and submittal equipment	120451440.00	40417400.00	(758000.00)	162168840.00	6490180.00	2278000.00	(760400.00)	10000180.00	5019400.00	4100000.00
27 Construction Sublics	110140140.00	177000.00	0.00	110310140.00	85107000.00	1070700.00	0.00	87187700.00	2700018.00	2000000.00
28 Electronic installations	170017407.77	0.00	0.00	170017407.77	93782007.00	1000000.00	0.00	100000000.00	7000019.00	80000100.00
29 Communication equipments	20256100.00	2100000.00	(102240.00)	20353860.00	17400000.00	150012.00	(5000.00)	11079072.00	10500000.00	10000000.00
30 Hospital equipments	0000000.00	337000.00	0.00	337000.00	700000.00	230000.00	0.00	917000.00	301000.00	1000100.00
31 Laboratory and service equipments	12040000.00	1750700.00	0.00	13790700.00	6000000.00	470000.00	0.00	6470000.00	6400000.00	6700000.00
32 Capital expenditure on assets not owned by the Company	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 Assets of Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

(Amount in Rupess)

Note forming part of Balance Sheet
NOTE NO. 2 TO THE FS-NCA-PROPERTY, PLANT AND EQUIPMENT
Business Area : 1019

Asset Class	Opening Gross Block As At 01.04.2023	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2024	Opening Depreciation As At 01.04.2023	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2024	Net Block As At 31.03.2024	Net Block As At 31.03.2023
34. Lease Grants from Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35. Lease Recoverable from GSI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36. Assets for anti-inflation	0.00	82062482.00	0.00	82062482.00	0.00	0.00	0.00	0.00	82062482.00	0.00
37. (Less): Adjusted from by estimation reserve fund	0.00	82062482.00	0.00	82062482.00	0.00	0.00	0.00	0.00	82062482.00	0.00
38. Sma Restorasihan	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
39. Mining Proccesing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total (Tangible)	120688579032.98	3588292214.00	(1629600688.50)	120688579032.98	5681748832.13	6606120046.48	(486271041.98)	6553438862.75	100612061000.58	64490077307.98
Grand Total (Intangible)	120688579032.98	2983855941.00	(3862715344.00)	120688579032.98	51494812005.77	6727042700.51	(5174420964.30)	5881743821.98	154429072307.98	65407276022.20

(Amount in Rupees)

Note forming part of Balance Sheet
NOTE NO. 2 TO THE FS-NCA-PROPERTY, PLANT AND EQUIPMENT
Business Area : 1019

Particulars	Details of Adjustments of Gross Block and Depreciation/Amortization			
	Gross Block		Depreciation/Amortization	
	Tangible As At: 31.03.2024	Tangible As At: 31.03.2023	Tangible As At: 31.03.2024	Tangible As At: 31.03.2023
Disposal of assets	(627,3056.22)	(1037,1673.64)	(627,1456.75)	(1037,1623.64)
Retirement of assets	(616,48306.51)	(73367,6927.82)	(482,68794.06)	(561,11511.42)
Cost adjustments	(10,171,333.95)	3,466,71751.47	0.00	0.00
Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00	0.00
Depreciation on construction equipment capitalised as EDC	0.00	0.00	0.00	0.00
Prior Period Depreciation due to Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00	0.00
Special Depreciation (As per New Policy)	0.00	0.00	0.00	0.00
Transfer in /out because of Inter Unit transfers	532,6597.15	(4,623,187.66)	1,587,853.23	(9,42,592.86)
Others	0.00	8,48,4613.57	0.00	8,48,4613.57
TOTAL	(82,96,00,989.53)	(39,57,15,344.08)	(4,89,37,15,44.58)	(57,44,23,584.35)

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

Note forming part of Balance Sheet
NOTE NO. 3 TO THE FS-NCA-CAPITAL WORK-IN-PROGRESS
Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl. No	Asset Class	As At 01.04.2023	Addition	Deduction/ Adjustment	Carried over	As At 31.03.2024
1	CAPITAL WORK-IN-PROGRESS	2	3	4	5	6
1	1. CAPITAL WORK-IN-PROGRESS					
2	2. Development of land					
3	3. Roads, bridges, culverts & helipads	305,41,697.83	3,26,84,408.96		2,40,00,000.00	1,29,26,10,000.00
4	4. Piling and foundation					
5	5. Structures					
6	6. Main plant		4,22,59,281	(4,52,59,281)		
7	7. Other	10,13,46,405	60,25,54,471	3,00,66,116.11	10,00,00,000.00	61,66,00,000.00
8	8. Temporary erection					
9	9. Water supply, drainage and sewerage system					
10	10. Hydraulic works, barrages, dams, sluiceway and power station					
11	11. M.S.P. tank, road, supply, supply	27,16,418.00	20,00,00,000.00	1,93,17,411.95	50,47,99,531.00	29,47,99,000.00
12	12. Piers and dams					
13	13. Earth dam reservoir		2,00,00,00,000.00			2,00,00,00,000.00
14	14. Plant and equipment	1,20,11,27,10,553.81	4,20,48,32,553.10	(6,39,19,88,39,20.3)	1,64,19,91,134.20	1,19,21,11,10,42,740
15	15. Furniture and fixtures		43,10,00,000.00	(43,10,00,000.00)		
16	16. Vehicles					
17	17. Office equipment	7,90,00,000.00	3,45,70,00,000.00		2,40,00,00,000.00	6,09,60,000.00
18	18. Transport machines & various equipment	5,60,40,00,000.00	10,00,00,000.00		6,62,12,00,000.00	3,44,00,000.00
19	19. Construction apparatus		18,10,00,000.00			18,10,00,000.00
20	20. Electrical installations		35,00,00,000.00			35,00,00,000.00
21	21. Communication equipment		2,10,00,000.00			2,10,00,000.00
22	22. Hospital equipments					
23	23. Laboratory and workshop equipments					
24	24. Assets under lease from Government of India					
25	25. Capital investment in an assets not owned by the company					
26	26. Equipments purchased for investment of capital issues					
27	27. Surplus investments - Capital Issues & Resubscription, etc.		51,20,00,000.00			51,20,00,000.00
28	28. Difference in exchange on foreign currency loans					

Note forming part of Balance Sheet
NOTE NO. 3 TO THE FS-NCA-CAPITAL WORK-IN-PROGRESS
Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl. No	Asset Class	As At 01.04.2024	Addition	Deduction/ Adjustments	Capitalized	As At 31.03.2024
	1	2	3	4	5	6
29	Expenditure towards development of fixed line					
30	Pre-construction expenses (net)					
31	Exp/Provision on an asset for project					
32	Estimate for Dual Construction Project (net)	263,100,114.43		26,76,695.36		2,55,323,770.81
33	JEBS - Accounts to related works	2,62,03,770.81				2,62,03,770.81
34	JEBS - Provision for U/Invoiced works					
35	Construction stores (At Cost)					
36	Steel	1,00,02,910.80		(1,00,04,10.5)		10,00,496.30
37	Concrete	4,39,925.12				4,39,925.12
38	Others	51,46,198.18	26,748.11.30	1,02,126,198.80		1,54,37,483.11
39	Subtotal	67,13,643.88	26,748.11.30	1,03,132,397.60		1,00,45,945.78
40	JEBS - Provision for shiftable	30,000.00		30,000.00		
41	Subtotal	67,03,643.88	26,748.11.30	1,03,132,397.60		1,00,45,945.78
42	Total CWIP	9,90,741,10,23.04	5,10,04,63,24.16	(2,14,44,93,91.73)	2,49,64,41,73.23	25,16,65,17,01.64
43						
44						
45	REVENUE YEAR TOTAL	9,10,00,00,00.00	26,33,42,42.81	(2,14,20,66,199.79)	1,69,42,27,64.40	9,10,00,00,00.00

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) :

0.00

Note forming part of Balance Sheet
NOTE NO. 4 TO THE FS-NCA-INVESTMENT PROPERTY
Business Area : 1019

*(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2023	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2024	Opening Depreciation As At 01.04.2023	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2024	Net Block As At 31.03.2024	Net Block As At 31.03.2023
INVESTMENT PROPERTY										
1. Free hold land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. RBU Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total (Investment Property)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grand Total (Post Year Investment Property)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Note forming part of Balance Sheet:
NOTE NO. 4 TO THE FS-NCA-INVESTMENT PROPERTY
 Business Area : 1019

(Amount in Rupees)

Particulars	Details of Adjustments of Gross Block and Depreciation/Amortization			
	Gross Block		Depreciation/Amortization	
	Investment Property As At: 31.03.2024	Investment Property As At: 31.03.2023	Investment Property As At: 31.03.2024	Investment Property As At: 31.03.2023
Disposal of assets	0.00	0.00	0.00	0.00
Retirement of assets	0.00	0.00	0.00	0.00
Cost adjustments	0.00	0.00	0.00	0.00
Assets capitalised with retrospective effect / Write back of excess capitalisation	0.00	0.00	0.00	0.00
Depreciation on construction equipment capitalised as EDC	0.00	0.00	0.00	0.00
Prior Period Depreciation due to Assets capitalised with retrospective effect / Write back of excess capitalisation	0.00	0.00	0.00	0.00
Special Depreciation (As per New Policy)	0.00	0.00	0.00	0.00
Transfer in/out because of Inter Unit transfers	0.00	0.00	0.00	0.00
Others	0.00	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00	0.00

Note: Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

Note forming part of Balance Sheet
NOTE NO. 5 TO THE FS-NCA-INTANGIBLE ASSETS
 Business Area : 1019

(Amount in Rupees)

Asset Class	Opening Gross Block As At 01.04.2023	Additions	Deductions/ Adjustments	Closing Gross Block As At 31.03.2024	Opening Depreciation As At 01.04.2023	Additions	Deductions/ Adjustments	Closing Depreciation As At 31.03.2024	Net Block As At 31.03.2023	Net Block As At 31.03.2024
INTANGIBLE ASSETS										
1. Right to Use Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. - Others	4388379.24	0.00	0.00	4388379.24	2338553.88	264838.71	0.00	2605010.09	1744588.64	2038425.89
3. - Software	57060713.74	0.00	0.00	57060713.74	27800350.55	3450038.24	0.00	31250388.79	30300387.16	40258423.44
Grand Total (Intangible)	283881.87	1043889.02	0.00	3223203.83	2818919.43	3698326.95	0.00	3888242.38	883318.04	84701.94
Grand Total (Intangible)	7402024.85	1043889.02	0.00	7697213.83	32354003.88	400671.86	0.00	36653001.74	36400374.03	4274813.83
Grand Total (Prev Year (Intangible))	7402024.85	0.00	0.00	7402024.85	28005742.17	3698326.95	0.00	31250388.79	4274813.83	48522930.86

(Amount in Rupees)

Note forming part of Balance Sheet
NOTE NO. 5 TO THE FS-NCA-INTANGIBLE ASSETS
Business Area : 1019

Particulars	Details of Adjustments of Gross Block and Depreciation/Amortization		
	Gross Block	Depreciation/Amortization	
	In Tangible As At: 31.03.2024	In Tangible As At: 31.03.2023	In Tangible As At: 31.03.2023
Disposal of assets	0.00	0.00	0.00
Retirement of assets	0.00	0.00	0.00
Cost adjustments	0.00	0.00	0.00
Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Depreciation on construction equipment capitalised as EDC	0.00	0.00	0.00
Prior Period Depreciation due to Assets capitalised with retrospective affect / Write back of excess capitalisation	0.00	0.00	0.00
Special Depreciation (As per New Policy)	0.00	0.00	0.00
Transfer in/out because of Inter Unit transfers	0.00	0.00	0.00
Others	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

Note forming part of Balance Sheet
NOTE NO. 6 TO THE FS-NCA-INTANGIBLE ASSETS UNDER DEVELOPMENT
Business Area: SIPAT SUPER THERMAL POWER PROJECT

(Amount in Rupees)

Sl. No	Asset Class	As At 01.04.2023	Addition	Deduction/ Adjustment	Carried forward	As At 31.03.2024
1	INTANGIBLE ASSETS UNDER DEVELOPMENT	2	3	4	5	6
2	Software					
3	Right to use Others					
4	Education and Evaluation Expenses - Coal Mill					
5	Expenses on R&D in progress					
6	Losses Provision for exploratory well in progress					
7	Total					
8	PREVIOUS YEAR TOTAL:-					

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) :

0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 7 TO THE FS-NCA-EQUITY INVESTMENTS IN SUBSIDIARIES AND JOINT VENTURES (Amount in ₹)

As at	No. of shares	Face value	31.03.2024	31.03.2023
001	NON CURRENT INVESTMENTS - INVESTMENTS IN SUBSIDIARIES AND JOINT VENTURES		0.00	0.00
012	EQUITY INSTRUMENTS - UNQUOTED-FULLY PAID UP UNLESS OTHERWISE STATED, AT COST)		0.00	0.00
013	SUBSIDIARY COMPANIES		0.00	0.00
014	PATRATU VIDYUT UTTARAN NIGAM LTD.		0.00	0.00
015	NTPC ELECTRIC SUPPLY COMPANY LTD.		0.00	0.00
016	NTPC VIDYUT VIKASAR NIGAM LTD.		0.00	0.00
017	KABINAGAR POWER GENERATING COMPANY LTD.		0.00	0.00
018	KANDI BILKES UTTARAN NIGAM LTD.		0.00	0.00
019	SHANTIYA SAIL BILKES COMPANY LTD.		0.00	0.00
020	NTPC MINING LTD (NML)		0.00	0.00
021	THOC INDIA LTD.		0.00	0.00
022	NEEPOOL LTD.		0.00	0.00
023	NTPC EDMS Wire Solutions Pvt Ltd.		0.00	0.00
024	NTPC Renewables Energy Ltd.		0.00	0.00
025	Ratnaji Gas & Power Pvt. Limited (RGPPL)		0.00	0.00
026	NTPC Green Energy Limited.		0.00	0.00
027	Green Valley Renewable Energy Limited.		0.00	0.00
028			0.00	0.00
029			0.00	0.00
030	SUB-TOTAL		0.00	0.00
064	JOINT VENTURE COMPANIES		0.00	0.00
066	Unity PowerTech Ltd.		0.00	0.00
067	NTPC-GE Power Services Pvt.Ltd.		0.00	0.00
068	NTPC-SAIL Power Company Ltd.		0.00	0.00
069	NTPC-Tamil Nadu Energy Company Ltd.		0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 7 TO THE FS-NCA-EQUITY INVESTMENTS IN SUBSIDIARIES AND JOINT VENTURES (Amount in ₹)

	As at	No. of shares	Face value	31.03.2024	31.03.2023
000	Ranaghat Gas & Power Pvt. Limited (RGPPU)			1.00	0.00
001	ARUNACHAL POWER COMPANY PRIVATE LTD.			1.00	0.00
002	Jyotiba Power Ltd.			1.00	0.00
003	NTPC BHEL POWER PROJECTS PRIVATE LTD.			0.00	0.00
004	SHILPAURJA NISAM PRIVATE LIMITED			0.00	0.00
005	BI-NTPC ENERGY SYSTEMS LTD.			0.00	0.00
006				0.00	0.00
007	NAZIMNAGAR POWER GENERATING COMPANY LTD.			1.00	0.00
008	TRANSFORMER AND ELECTRICAL KERALA LTD.			0.00	0.00
009	NATIONAL HIGH POWER TEST LABORATORY PRIVATE LTD.			0.00	0.00
010				0.00	0.00
011	OL-NTPC URJA PRIVATE LTD.			0.00	0.00
012	ANUSHAKTI VIDHYUT NISAM LTD.			0.00	0.00
013	ENERGY EFFICIENCY SERVICES LTD.			0.00	0.00
014				0.00	0.00
015	TRINCOMALEE POWER COMPANY LTD.			0.00	0.00
016	BANGLADESH-INDIA FRIENDSHIP POWER COMPANY (PVT.) LTD.			0.00	0.00
017	HINDUSTAN URVARAK & SASAYAN LIMITED			0.00	0.00
018	KORWAN LTD.			0.00	0.00
000	SUB TOTAL			1.00	0.00
100	AGGREGATE AMOUNT OF IMPAIRMENT IN THE VALUE OF INVESTMENTS			0.00	0.00
110	TOTAL (NET OF IMPAIRMENT) OF JV			0.00	0.00
111	Gross Total of Investments			1.00	0.00
11A	Total			1.00	0.00
120	Details of Investments			0.00	0.00
120	Aggregate amount of Unquoted Investments			0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 7 TO THE FS-NCA-EQUITY INVESTMENTS IN SUBSIDIARIES AND JOINT VENTURES (Amount in ₹)

As at	No. of shares	Face value	31.03.2024	31.03.2023
141			0.00	0.00
142			0.00	0.00
143			0.00	0.00
144			0.00	0.00
145			0.00	0.00
153	Valuation of Investments as per Note 6		0.00	0.00
154			0.00	0.00
202			0.00	0.00
223			0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 8 TO THE FS-NCA-OTHER INVESTMENTS

(Amount in ₹)

As at	No. of shares	Face value	31.03.2024	31.03.2023
001 Non-current financial assets (Investments)			0.00	0.00
002 Long Term - Trade			0.00	0.00
007 Equity Instruments (fully paid up unless otherwise stated)			0.00	0.00
008 Govt.			0.00	0.00
009 JOINT VENTURE COMPANIES			0.00	0.00
010 PTC India Ltd.			0.00	0.00
070 INTERNATIONAL COAL VENTURES PRIVATE LTD.			0.00	0.00
075 SF-NTPC ENERGY SYSTEMS LTD.			0.00	0.00
080 Justice Power Limited 3.2% Non convertible debentures - private placement			0.00	0.00
110 COOPERATIVE SOCIETIES			0.00	0.00
111			0.00	0.00
112 SUB TOTAL			0.00	0.00
113 AGGREGATE AMOUNT OF IMPAIRMENT IN THE VALUE OF INVESTMENTS			0.00	0.00
115 TOTAL			0.00	0.00
120			0.00	0.00
146 NTPC EMPLOYEES CONSUMERS AND THRIFT CO-OPERATIVE SOCIETY LTD. KORDA			0.00	0.00
147 NTPC EMPLOYEES CONSUMERS AND THRIFT CO-OPERATIVE SOCIETY LTD. RETTP			0.00	0.00
148 NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. PARAKYA			0.00	0.00
149 NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. VINDHYACHAL			0.00	0.00
150 NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. ANTA			0.00	0.00
151 NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. KANAS			0.00	0.00
152 NTPC Employees Consumers Cooperative Society Ltd. Kanha			0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 LOANS (NON CURRENT)	0.00	0.00
004 RELATED PARTIES	0.00	0.00
005 SECURED	0.00	0.00
006 UN-SECURED	0.00	0.00
007 WITH SIGNIFICANT INCREASE IN CREDIT RISK	0.00	0.00
008 CREDIT IMPAIRED	0.00	0.00
009	0.00	0.00
010 EMPLOYEES(INCLUDING ACCRUED INTEREST)	0.00	0.00
011 SECURED	385,875,024.80	319,850,591.12
012 UNSECURED	112,284,428.00	113,944,377.94
013 WITH SIGNIFICANT INCREASE IN CREDIT RISK	0.00	0.00
014 CREDIT IMPAIRED	0.00	0.00
015 LESS : EMPLOYEE LOANS DISCOUNTING	0.00	0.00
016 SECURED	100,660,995.90	84,591,867.32
017 UNSECURED	20,415,009.30	17,109,480.48
018 LOAN TO STATE GOVERNMENT IN SETTLEMENT OF DUES FROM CUSTOMERS (UNSECURED)	0.00	0.00
019 OTHERS	0.00	0.00
020 SECURED	0.00	0.00
021 UNSECURED	0.00	0.00
022 WITH SIGNIFICANT INCREASE IN CREDIT RISK	0.00	0.00
023 CREDIT IMPAIRED	0.00	0.00
024 LESS : ALLOWANCE FOR CREDIT IMPAIRED LOANS	0.00	0.00
025 SUB TOTAL	<u>377,083,447.60</u>	<u>332,042,621.26</u>
027	0.00	0.00
028 TOTAL	<u>377,083,447.60</u>	<u>332,042,621.26</u>
029	0.00	0.00
030	0.00	0.00
031 Due from Directors and Officers of the Company	0.00	0.00
032 Directors	0.00	0.00
033 Officers	0.00	0.00
034	0.00	0.00
035 Loans to related parties include:	0.00	0.00
036 i)Key management personal	0.00	0.00
037 ii)Subsidiary companies	0.00	0.00
038 iii)Joint Venture companies	0.00	0.00
039 iv)Others	0.00	0.00
040	0.00	0.00
055 Other loans represent loans given to	0.00	0.00
056 a) APILC	0.00	0.00
061	0.00	0.00
062 RPD	0.00	0.00
063 i)Key management personal	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

As at	31.03.2024	31.03.2023
064 i)Subsidiary companies	0.00	0.00
065 ii)Joint Venture companies	0.00	0.00
066 iv)Others	0.00	0.00
067 Total	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 10 TO THE FS-NCA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Non-current financial-assets - Trade receivables	0.00	0.00
002 UNSECURED, CONSIDERED GOOD	0.00	0.00
003 CREDIT IMPAIRED	0.00	0.00
004	0.00	0.00
005 Total	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 11 TO THE FS-NCA-OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Other Financial Assets (non current)	0.00	0.00
002	0.00	0.00
003 Share application money pending allotment in (Subsidiary Companies) :	0.00	0.00
004 NTPC Electric Supply Company Ltd.	0.00	0.00
005 NTPC Vidyut Vyaapar Nigam Ltd.	0.00	0.00
006 Nabinagar Power Generating Company Ltd.	0.00	0.00
007 Kanti Bijlee Utpadan Nigam Ltd.	0.00	0.00
008 Bhartiya Rail Bijlee Company Ltd.	0.00	0.00
009 Patratu Vidyut Utpadan Nigam Ltd.	0.00	0.00
010 NTPC Mining Limited	0.00	0.00
011 THDC Ltd.	0.00	0.00
012 NEEPCO Ltd.	0.00	0.00
013	0.00	0.00
014 Total	0.00	0.00
015 Share application money pending allotment (Joint Venture)	0.00	0.00
016 Jibilly Powertech Ltd.	0.00	0.00
017 NTPC GE Power Services Pvt.Ltd.	0.00	0.00
018 NTPC-SAIL Power Company Ltd.	0.00	0.00
019 NTPC-Tamil Nadu Energy Company Ltd.	0.00	0.00
020 Rahnagin Gas & Power Private Ltd.	0.00	0.00
021 Aravali Power Company Private Ltd.	0.00	0.00
022	0.00	0.00
023 NTPC BHEL Power Projects Private Ltd.	0.00	0.00
024 Meja Uja Nigam Private Limited	0.00	0.00
025 BF-NTPC Energy Systems Ltd.	0.00	0.00
026 Anushakti Vidhyut Nigam Ltd.	0.00	0.00
027 Nabinagar Power Generating Company Ltd.	0.00	0.00
028 Energy Efficiency Services Ltd.	0.00	0.00
029 National High Power Test Laboratory Private Ltd.	0.00	0.00
030	0.00	0.00
031 CIL NTPC Uja Private Ltd.	0.00	0.00
032 Trincomalee Power Company Ltd.	0.00	0.00
033 Hindustan Unvask & Rasayan Limited	0.00	0.00
034 Bangladesh-India Friendship Power Company Private Ltd.	0.00	0.00
035 Sub Total	0.00	0.00
036	0.00	0.00
037 Claims Recoverable	0.00	0.00
038 Finance Lease Recoverable	0.00	0.00
039 Mine Closure Deposit	0.00	0.00
040 Financial Deposit	0.00	0.00
041	0.00	0.00
042 Total	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 12 TO THE FS-NCA-OTHER NON-CURRENT ASSETS

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Other Non-current Assets	0.00	0.00
002	0.00	0.00
003 CAPITAL ADVANCES	0.00	0.00
004 SECURED	0.00	0.00
005 Unsecured	0.00	0.00
006 COVERED BY BANK GUARANTEE:	286,587,120.00	258,589,794.80
007 OTHERS	187,123,411.86	309,862,135.82
008 CONSIDERED DOUBTFUL	0.00	0.00
009 LESS: ALLOWANCE FOR BAD & DOUBTFUL ADVANCES	0.00	0.00
010 Sub-Total	453,720,531.86	568,431,930.62
011	0.00	0.00
012 Advances other than capital advances	0.00	0.00
013 SECURITY DEPOSITS	115,760,108.00	115,760,108.00
019 Advances to Related parties	0.00	0.00
022 Advances to Contractors & Suppliers	0.00	0.00
023 SECURED	0.00	0.00
024 UNSECURED	0.00	0.00
025 CONSIDERED DOUBTFUL	0.00	0.00
026 LESS: ALLOWANCE FOR BAD & DOUBTFUL ADVANCES	0.00	0.00
027 Sub Total	115,760,108.00	115,760,108.00
028 RECEIVABLE FROM MCP ESCROW A/C	0.00	0.00
029 Pre Paid expenses	4,955,912.00	7,928,019.20
038 ADVANCE TAX & TAX DEDUCTED AT SOURCE	6,529,853.74	5,908,731.00
040 LESS: PROVISION FOR CURRENT TAX	0.00	0.00
041	0.00	0.00
042 Sub Total	11,475,865.74	13,836,750.20
043 DEFERRED PAYROLL EXPENSES (SECURED)	71,193,353.43	62,049,382.80
044 DEFERRED PAYROLL EXPENSES (UNSECURED)	15,346,629.64	12,456,448.38
045 Sub Total	86,539,983.07	74,507,831.18
046 DEFERRED FOREIGN CURRENCY FLUCTUATION ASSET	3,000.00	3,000.00
049	0.00	0.00
050 Total	667,499,488.67	772,539,620.00
051	0.00	0.00
052	0.00	0.00
062 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
064	0.00	0.00
065 NTPC GE Power Services Pvt.Ltd.	0.00	0.00
066	0.00	0.00
067 Ratnagiri Gas & Power Private Ltd.	0.00	0.00
068 Aravali Power Company Private Ltd.	0.00	0.00
069 NTPC-SCCL Global Ventures Private Ltd.	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 12 TO THE FS-NCA OTHER NON-CURRENT ASSETS****(Amount in ₹)**

As at	31.03.2024	31.03.2023
070 NTPC BHEL Power Projects Private Ltd.	0.00	0.00
071 Maja Urja Nigam Private Limited	0.00	0.00
072 Nabimagar Power Generating Company Ltd.	0.00	0.00
073 National High Power Test Laboratory Private Ltd.	0.00	0.00
075 CIL NTPC Urja Private Ltd.	0.00	0.00
077	0.00	0.00
078 Related Party (Adv)	0.00	0.00
079 Key Management personnel	0.00	0.00
080 Subsidiary companies	0.00	0.00
081 Joint Venture companies	0.00	0.00
082 Contractors	0.00	0.00
083 Others	0.00	0.00
085	0.00	0.00
086 Total	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 13 TO THE FS-CA INVENTORIES

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 INVENTORIES	0.00	0.00
002	0.00	0.00
003 Coal	1,388,410,508.43	1,137,334,752.02
004 Fuel oil	250,634,207.66	265,937,515.31
005 Naphta	0.00	0.00
006 Stores and spares	3,864,415,089.80	3,355,809,522.40
007 Chemicals & consumables	141,184,832.24	115,626,992.89
008 Loose tools	7,606,055.32	6,414,183.53
009 Others	700,634,244.06	707,590,286.91
010	0.00	0.00
011	0.00	0.00
012 Sub Total	6,352,884,937.60	5,588,813,263.06
013 Less: Provision for shortages	8,717,671.00	15,775.00
014 Less: Provision for obsolete/ unservicable/dimuniton in value of surplus inventory	46,301,296.99	19,471,931.72
016	0.00	0.00
017 Total	6,297,865,969.61	5,569,325,556.34
018 Inventories include material in transit	0.00	0.00
019 Coal	32,025,394.93	6,772,570.93
020 Fuel oil	2,045,072.84	2,045,072.84
021 Naphta	0.00	0.00
022 Stores and spares	1,765,229.41	4,403,593.48
023 Chemicals & consumables	139,428.18	208,487.22
024 Loose tools	0.00	0.00
025 Others	381,445.56	375,992.20
026	0.00	0.00
028	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 14 TO THE FS-CA OTHER INVESTMENTS

(Amount in ₹)

As at	No. of shares	Face value	31.03.2024	31.03.2023
001	CURRENT INVESTMENTS		0.00	0.00
002	(Valuation as per Note 1)		0.00	0.00
003	Jharkha Power Limited-SEZ's Non convertible debentures - private placement		0.00	0.00
003	Investment in Mutual Funds (Details as under)		0.00	0.00
004	SE-Magnum Intra Cash Fund-DOR		0.00	0.00
005	SBI-Primer Liquid Fund Super-IP-DOR		0.00	0.00
006	SBI-SHF Ultra Short Term Fund-IP-DOR		0.00	0.00
007	UTI Money Market -IP-Direct-Growth		0.00	0.00
008	ICSI Liquid Plan - Direct - Growth		0.00	0.00
009	Canara Robo Liquid Fund Super-IP-DOR		0.00	0.00
040	Canara Robo Treasury Advantage Fund Super-IP-DOR		0.00	0.00
041	ICSI Liquid Fund DOR		0.00	0.00
042	SBI-Primer Liquid fund-Direct DOR (Ash Fund)		0.00	0.00
043	UTI Liquid CashPlan -IP - DOR (Ash Funds)		0.00	0.00
044	ICSI Liquid Fund - DOR - (Ash Funds)		0.00	0.00
045	Baroda Liquid Fund - Direct - Growth		0.00	0.00
046			0.00	0.00
047			0.00	0.00
048	Sub Total		0.00	0.00
049			0.00	0.00
052	Unquoted Investments		0.00	0.00
054			0.00	0.00
055	TOTAL		0.00	0.00
057			0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 15 TO THE FS-CA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 TRADE RECEIVABLES (current)*	0.00	0.00
002	0.00	0.00
003 Secured Considered Good	0.00	0.00
004 Unsecured , considered good	3,799,266.18	4,922,516.20
005 Credit impaired	0.00	0.00
006 Unbilled Revenue	0.00	0.00
007 Sub-Total	3,799,266.18	4,922,516.20
008 Total	3,799,266.18	4,922,516.20
009 Less: Allowance for credit impaired receivables	0.00	0.00
010 Total	3,799,266.18	4,922,516.20
012 Less: Discom Clearing	0.00	0.00
014	0.00	0.00
015 Grand Total	3,799,266.18	4,922,516.20
016 Other Unsecured	0.00	0.00
017 Long-term trade receivables	0.00	0.00
018 TCS Clearing	0.00	0.00
019 Discom Clearing	0.00	0.00
228 Trade Receivable	0.00	0.00
230 Not due	0.00	0.00
231 Due	0.00	0.00
232 (i) Undisputed Trade receivables # considered good	0.00	4,922,516.20
233 (ii) Undisputed Trade Receivables # which have significant increase in credit risk	0.00	0.00
234 (iii) Undisputed Trade Receivables # credit impaired	0.00	0.00
235 (iv) Disputed Trade Receivables#considered good	0.00	0.00
236 (v) Disputed Trade Receivables # which have significant increase in credit risk	0.00	0.00
237 (vi) Disputed Trade Receivables # credit impaired	0.00	0.00
238 Unbilled	0.00	0.00
239 Total	0.00	4,922,516.20
240	0.00	0.00
241 (i) Undisputed Trade receivables # considered good	0.00	0.00
242 Less than 6 months	0.00	4,922,516.20
243 6 months -1 year	0.00	0.00
244 1-2 years	0.00	0.00
245 2-3 years	0.00	0.00
246 More than 3 years	0.00	0.00
247 Sub Total (i)	0.00	4,922,516.20
248 (ii) Undisputed Trade Receivables # which have significant increase in credit risk	0.00	0.00
249 Less than 6 months	0.00	0.00
250 6 months -1 year	0.00	0.00
251 1-2 years	0.00	0.00
252 2-3 years	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 15 TO THE FS-CA-TRADE RECEIVABLES

(Amount in ₹)

As at	31.03.2024	31.03.2023
253 More than 3 years	0.00	0.00
254 Sub Total (II)	0.00	0.00
255 (iii) Undisputed Trade Receivables -credit impaired	0.00	0.00
256 Less than 6 months	0.00	0.00
257 6 months -1 year	0.00	0.00
258 1-2 years	0.00	0.00
259 2-3 years	0.00	0.00
260 More than 3 years	0.00	0.00
261 Sub Total (III)	0.00	0.00
262	0.00	0.00
263 (iv) Disputed Trade Receivables#considered good	0.00	0.00
264 Less than 6 months	0.00	0.00
265 6 months -1 year	0.00	0.00
266 1-2 years	0.00	0.00
267 2-3 years	0.00	0.00
268 More than 3 years	0.00	0.00
269 Sub Total (IV)	0.00	0.00
270 (v) Disputed Trade Receivables # which have significant increase in credit risk	0.00	0.00
271 Less than 6 months	0.00	0.00
272 6 months -1 year	0.00	0.00
273 1-2 years	0.00	0.00
274 2-3 years	0.00	0.00
275 More than 3 years	0.00	0.00
276 Sub Total (V)	0.00	0.00
277 (vi) Disputed Trade Receivables # credit impaired	0.00	0.00
278 Less than 6 months	0.00	0.00
279 6 months -1 year	0.00	0.00
280 1-2 years	0.00	0.00
281 2-3 years	0.00	0.00
282 More than 3 years	0.00	0.00
283 Sub Total (VI)	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 16 TO THE FS-CA-CASH AND CASH EQUIVALENTS****(Amount in ₹)**

As at	31.03.2024	31.03.2023
001 CASH & BANK BALANCES	0.00	0.00
002 Cash & Cash Equivalents	0.00	0.00
003 Balances with Banks	0.00	0.00
004 Cheques & Drafts on hand	0.00	0.00
005 Cash on hand	0.00	0.00
006 Others (stamps in hand)	63,721.50	49,788.50
007 Bank deposits with original maturity upto three months	0.00	0.00
008 Balances with RBI	0.00	0.00
009	0.00	0.00
011 Total	<u>63,721.50</u>	<u>49,788.50</u>



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 17 TO THE FS-CA BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS (Amount in ₹)

As at	31.03.2024	31.03.2023
001 Other Bank Balances	0.00	0.00
002 Deposits with original maturity of more than three months but not more than twelve months	0.00	0.00
003 Earmarked balances with banks*	0.00	0.00
004 SubTotal	0.00	0.00
005 Interest accrued on deposits	0.00	0.00
006	0.00	0.00
008 Total	0.00	0.00
009	0.00	0.00
010 Earmarked balances with banks consist of :	0.00	0.00
011 Unpaid dividend account balance	0.00	0.00
012 Towards public deposit repayment reserve	0.00	0.00
013 Towards redemption of bonds due for repayment within one year	0.00	0.00
014 Security with Government/other authorities	0.00	0.00
015 Unpaid refund/interest account balance - Tax free bonds/Bonus Debentures	0.00	0.00
016 Earmarked for RGGVY/DDUGJY/SAUBHAGYA Fund/RDSS	0.00	0.00
017 Earmarked for Flyash Utilisation Reserve Fund	0.00	0.00
018 Deposits with original maturity upto three months as per court orders	0.00	0.00
019 Payment Security Scheme of MNRE- NSM (NTPC)	0.00	0.00
020 Payment Security Scheme of MNRE- NSM (NVVN)	0.00	0.00
021 Enforcement Directorate of Solar Plant(NVVN)	0.00	0.00
022 Bank guarantee Fund of MNRE (NVVN)	0.00	0.00
023 Others	0.00	0.00
024 Margin Money	0.00	0.00
025	0.00	0.00
026	0.00	0.00
027	0.00	0.00
031 Total	0.00	0.00
032	0.00	0.00
033 Bank deposits with original maturity of less than three months- other than earmarked	0.00	0.00
034 Bank deposits with original maturity of more than three months but not more than twelve months- other than earmarked	0.00	0.00
035 Earmarked bank balances (current account)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 18 TO THE FS-CA-LOANS

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Current financial assets - Loans	0.00	0.00
002 Loans (current)-including interest accrued	0.00	0.00
004 Related Parties	0.00	0.00
005 Secured	0.00	0.00
006 Un-Secured	0.00	0.00
007 With significant increase in Credit Risk	0.00	0.00
008 Credit impaired	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
011 Secured	49,748,069.88	41,831,977.03
012 Unsecured	74,819,734.96	85,102,982.60
013 With significant increase in Credit Risk	0.00	0.00
014 Credit impaired	0.00	0.00
015 Less - Employee Loans Discounting	0.00	0.00
016 Loan to State Government in settlement of dues from customers (Unsecured)	0.00	0.00
017	0.00	0.00
018 Others	0.00	0.00
019 Secured	0.00	0.00
020 Unsecured	0.00	0.00
021 With significant increase in Credit Risk	0.00	0.00
022 Credit impaired	0.00	0.00
023	0.00	0.00
024 Less Allowance for credit impaired loans	0.00	0.00
026	0.00	0.00
027 Total (Loans)	124,567,804.84	126,934,959.63
028	0.00	0.00
029 Due from Directors and Officers of the Company	0.00	0.00
030 Directors	0.00	0.00
031 Officers	0.00	0.00
032	0.00	0.00
033 Loans to related parties include:	0.00	0.00
034 i)Key management personnel	0.00	0.00
035 ii)Subsidiary companies	0.00	0.00
036 KBUNL	0.00	0.00
037 RGPPL	0.00	0.00
038 NVVN	0.00	0.00
039 iii)Joint Venture companies	0.00	0.00
040 iv)Others	0.00	0.00
041	0.00	0.00
060 RPD	0.00	0.00
061 i)Key management personnel	0.00	0.00
062 ii)Subsidiary companies	0.00	0.00
063 iii)Joint Venture companies	0.00	0.00
064 iv)Others	0.00	0.00
065	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 18 TO THE FS-CA-LOANS

(Amount in ₹)

	As at	31.03.2024	31.03.2023
000 Total		0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 10 TO THE FS-CA OTHER FINANCIAL ASSETS

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Other Financial Assets (current)	0.00	0.00
002	0.00	0.00
003 ADVANCES	0.00	0.00
004	0.00	0.00
005 Related Parties	0.00	0.00
006 Secured	0.00	0.00
007 Un-Secured	-47,109,901.71	-539,750.50
008 Considered doubtful	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
012 Unsecured	2,063,687.33	1,509,748.41
013 Considered Doubtful	0.00	0.00
014	0.00	0.00
020 Others	0.00	0.00
021 Secured	0.00	0.00
022 Unsecured	0.00	0.00
023 Considered Doubtful	0.00	0.00
024	0.00	0.00
025 Less: Allowance for bad & doubtful advances	0.00	0.00
026	0.00	0.00
033 Total (Advances)	-45,046,814.38	669,997.91
044	0.00	0.00
045 Claims Recoverable	0.00	0.00
046 Secured	0.00	0.00
047 Unsecured, considered good	4,574,677.17	4,510,880.43
048 Considered Doubtful	0.00	0.00
049 Less - Allowance for doubtful claims	0.00	0.00
050 Others-Claims Recoverable	0.00	0.00
051	0.00	0.00
052 Contract Asset- Revenue	6,850,045.37	6,676,638.37
053 Hedging cost recoverable from beneficiaries	0.00	0.00
054 Derivative MTM Asset	0.00	0.00
055 Finance Lease Receivable	0.00	0.00
056 Mine Closure Deposit	0.00	0.00
057 Financial Deposit	0.00	0.00
059 Other Accrued Income	0.00	0.00
060 Secured, Considered Good	0.00	0.00
061 Unsecured, considered good	3,258,960.94	675,923.84
062 Credit impaired	0.00	0.00
063	0.00	0.00
064 Sub-Total	3,258,960.94	675,923.84
065 Less: Allowance for credit impaired receivables	0.00	0.00
066 Total	3,258,960.94	675,923.84
067	0.00	0.00
068 Others*	0.00	0.00
070	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 10 TO THE FS-CA OTHER FINANCIAL ASSETS****(Amount in ₹)**

As at	31.03.2024	31.03.2023
071 Total	-30,363,130.90	12,633,432.25
072 [^] Other include amount recoverable from contractors and other parties towards fire charges, rent/electricity etc.	0.00	0.00
073 Advances to related parties include:	0.00	0.00
074 i)Key management personnel	0.00	0.00
075	0.00	0.00
076 iii)Joint Venture companies	0.00	0.00
077	0.00	0.00
078 v)Others	0.00	0.00
079	0.00	0.00
080 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
081 Related Party (Adv)- Employee	0.00	0.00
082 Related Party (Adv)- Subsidiaries	-900,576.71	-839,750.80
083 Related Party (Adv)- Joint Ventures	-46,209,325.00	0.00
084	0.00	0.00
085 Related Party (Adv)- Others	0.00	0.00
086	0.00	0.00
089	0.00	0.00
100	0.00	0.00
101 Total	-47,109,901.71	-839,750.80



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 20 TO THE FS-CA OTHER CURRENT ASSETS

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 OTHER CURRENT ASSETS	0.00	0.00
002 Security Deposits (Unsecured)	0.00	0.00
003 Deposit with Customs, port trust & others*	29,109,426.00	54,840,246.00
004 ADVANCES	0.00	0.00
005	0.00	0.00
006 Related Parties	0.00	0.00
007 Secured	0.00	0.00
008 Un-Secured	0.00	0.00
009 Considered doubtful	0.00	0.00
010	0.00	0.00
011 Employees(including imprest)	0.00	0.00
012 Secured	0.00	0.00
013 Unsecured	708,831.50	530,613.00
014 Considered Doubtful	0.00	0.00
015	0.00	0.00
016 Contractors & Suppliers	0.00	0.00
017 Secured	0.00	0.00
018 Unsecured	342,134,917.93	820,556,678.30
019 Considered Doubtful	0.00	0.00
020	0.00	0.00
021 Others**	0.00	0.00
022 Secured	0.00	0.00
023 Unsecured	18,953,657.59	14,696,469.68
024 Considered Doubtful	0.00	0.00
025 Less: Allowance for bad & doubtful advances	0.00	0.00
026 Receivable from MCP Escrow A/c	0.00	0.00
027 Deferred Payroll Expenses (Secured)	5,018,399.19	5,194,360.53
028 Deferred Payroll Expenses (Unsecured)	5,146,129.75	5,249,210.44
029 Sub-total	11,984,528.95	10,443,570.97
030 Interest accrued on :	0.00	0.00
031 Advances to contractors	0.00	0.00
032	0.00	0.00
033 Claims Recoverable	0.00	0.00
034 Secured	0.00	0.00
035 Unsecured, considered good	2,047,696,009.59	866,350,084.36
036 Considered Doubtful	0.00	0.00
037 Less - Allowance for doubtful claims	0.00	0.00
038	0.00	0.00
039 Deferred premium on forward exchange contract/ Option Assets	0.00	0.00
040	0.00	0.00
041	0.00	0.00
042 Others	773,456.00	1,757,053.00
043	0.00	0.00
044	0.00	0.00
045 Total (Other Current Assets)	3,251,340,827.56	1,569,484,615.33
046 **Include Prepaid Expenses	18,953,657.59	14,696,469.68
047 *Includes sales tax/Entry tax/VAT deposited under protest with Sales Tax Authorities	0.00	1,490,616.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 20 TO THE FS-CA OTHER CURRENT ASSETS

(Amount in ₹)

AS at	31.03.2024	31.03.2023
048 *Includes deposited with courts	0.00	53,349,630.00
049 *Includes deposited with LIC for annuity payments	0.00	0.00
050 * Includes deposits with WRD / against BG in r/o finance lease	0.00	0.00
051 Other include amount recoverable from contractors and other parties towards hire charges, rent/electricity etc.	0.00	0.00
053 Advances to related parties include:	0.00	0.00
054 (i)Key management personnel	0.00	0.00
055 (i)Subsidiary companies	0.00	0.00
056 (ii)Joint Venture companies	0.00	0.00
057 Contractors	0.00	0.00
058 Others	0.00	0.00
059	0.00	0.00
060 Advances include amount due from the following Private Companies in which Directors of the Company are also Directors in such Companies	0.00	0.00
061	0.00	0.00
062	0.00	0.00
063 Related Party (Adv)- Employee	0.00	0.00
064 Related Party (Adv)- Subsidiaries	0.00	0.00
065 Related Party (Adv)- Joint Venture	0.00	0.00
066	0.00	0.00
067	0.00	0.00
068 Total	0.00	0.00
069	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 21 TO THE FS-ASSETS HELD FOR SALE

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 ASSET HELD FOR SALE	0.00	0.00
002	0.00	0.00
003 Assets held for Sale	1,219,713.46	1,219,713.46
004	0.00	0.00
005 Total	1,219,713.46	1,219,713.46
031	0.00	0.00
032 Assets held for sale includes:-	0.00	0.00
033	0.00	0.00
034 Land	0.00	0.00
035 Building	0.00	0.00
036 Plant and equipment	0.00	0.00
037 Other assets	1,219,713.46	1,219,713.46
038 Total	1,219,713.46	1,219,713.46
039	0.00	0.00
040	0.00	0.00
041	0.00	0.00
042	0.00	0.00
043	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 22 TO THE FS-REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES****(Amount in ₹)**

As at	31.03.2024	31.03.2023
001 On account of Exchange Differences	-320,187,459.88	-106,895,302.57
002 On account of employee benefit exp	0.00	0.00
003 Regulatory deferred account - deferred	0.00	0.00
004 Deferred asset for ash transportation	0.00	47,536,321.85
005 Deferred asset for Arbitration Award	0.00	0.00
008	0.00	0.00
009 Total	<u>-320,187,459.88</u>	<u>-59,358,980.72</u>



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 23 TO THE FS-EQUITY-EQUITY SHARE CAPITAL

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 SHARE CAPITAL	0.00	0.00
002 Equity Share Capital	0.00	0.00
003 Authorised	0.00	0.00
004 10,00,00,00,000 equity shares of Rs. 10/- each (Previous year 10,00,000,000 equity shares of Rs. 10/- each)	0.00	0.00
005 Issued, Subscribed and fully Paid up	0.00	0.00
006 9,89,86,86,134 equity shares of Rs. 10/- (Pr. Year 9,89,557,280 equity shares of Rs. 10/- each)	0.00	0.00
007	0.00	0.00
008 Total	0.00	0.00
009 During FY 2018-19, the company has issued 1,649,092,880 equity shares of Rs. 10/- each as fully paid bonus shares	0.00	0.00
010 The holders of the equity shares are entitled to receive dividends as decided from time to time, and are entitled to one vote per share at meetings of the company.	0.00	0.00
011 Details of shareholders holding more than 5% shares in the company	0.00	0.00
012 - President of India	0.00	0.00
013 No. of Shares	0.00	0.00
014 % of holding	0.00	0.00
015 - Life Insurance Corporation of India/CICI Prudential Mutual Fund	0.00	0.00
016 No. of Shares	0.00	0.00
017 % of holding	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 24 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 RESERVE AND SURPLUS	0.00	0.00
002	0.00	0.00
003 Capital Reserve	0.00	0.00
004 As per last financial statements	0.00	0.00
005 Add: Grants received during the year	0.00	0.00
007 Add: Transfer from Surplus	0.00	0.00
008 Less: Write back during the year/period	0.00	0.00
009 Less: Adjustments during the year/period	0.00	0.00
010 SUB-TOTAL	0.00	0.00
011	0.00	0.00
017	0.00	0.00
018 SECURITIES PREMIUM ACCOUNT	0.00	0.00
019 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
020 ADD: ADDITIONS DURING THE YEAR/PERIOD	0.00	0.00
021 LESS: ADJUSTMENTS DURING THE YEAR/PERIOD	0.00	0.00
022 SUB-TOTAL	0.00	0.00
023 BONDS REDEMPTION RESERVE	0.00	0.00
024 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
025 ADD: TRANSFER FROM SURPLUS	0.00	0.00
026 LESS: TRANSFER TO SURPLUS ON REDEMPTION	0.00	0.00
027 LESS: ADJUSTMENTS DURING THE YEAR/ PERIOD	0.00	0.00
028 SUB-TOTAL	0.00	0.00
029 CAPITAL REDEMPTION RESERVE	0.00	0.00
030 As per last financial statements	0.00	0.00
031 Add: Transfer from Surplus	0.00	0.00
032 Less: Transfer to surplus on redemption	0.00	0.00
033 Less: Adjustments during the year/ period	0.00	0.00
034 Sub-Total	0.00	0.00
035 Share Application money pending Allotment	0.00	0.00
036 As per last financial statements	0.00	0.00
037 Add: Addition during the year	0.00	0.00
038 Less: Utilised for allotment during the year	0.00	0.00
039 Less: Adjustments during the year/ period	0.00	0.00
040 SUB-TOTAL	0.00	0.00
046 FLY-ASH UTILISATION RESERVE FUND	0.00	0.00
047 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
048 TRANSFERRED TO CC	0.00	0.00
049 ADD: TRANSFER FROM REVENUE FROM OPERATIONS	0.00	17,787,678.00
050 ADD: TRANSFER FROM OTHER INCOME	0.00	0.00
051 LESS: UTILISED DURING THE YEAR	0.00	0.00
052 TANGIBLE ASSETS	0.00	0.00
053 EMPLOYEE BENEFIT EXPENSES	0.00	0.00
054 GENERATION,ADMN. AND OTHER EXPENSES	0.00	17,787,678.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 24 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2024	31.03.2023
055 TAX EXPENSES	0.00	0.00
056 SUB-TOTAL	0.00	0.00
057 Self Insurance Reserve	0.00	0.00
058 As per last financial statements	0.00	0.00
059 Add: Addition during the year	0.00	0.00
060 Less: Utilised for allotment during the year	0.00	0.00
061 Less: Adjustments during the year/ period	0.00	0.00
062 SUB-TOTAL	0.00	0.00
063 SPECIAL ALLOWANCE RESERVE FUND	0.00	0.00
064 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
065 ADD: ADDITION DURING THE YEAR	0.00	0.00
066 LESS: UTILISED FOR ALLOTMENT DURING THE YEAR	0.00	0.00
067 LESS: ADJUSTMENTS DURING THE YEAR/ PERIOD	0.00	0.00
068 SUB-TOTAL	0.00	0.00
069 CORPORATE SOCIAL RESPONSIBILITY (CSR) RESERVE	0.00	0.00
070 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
071 ADD: TRANSFER FROM SURPLUS	0.00	0.00
072 LESS: WRITE BACK DURING THE YEAR	0.00	0.00
073 SUB-TOTAL	0.00	0.00
074 GENERAL RESERVE	0.00	0.00
075 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
076 ADD: TRANSFER FROM SURPLUS	0.00	0.00
077 LESS: TRANSFER TO SURPLUS	0.00	0.00
078 LESS: WRITE BACK DURING THE YEAR /PERIOD	0.00	0.00
079 LESS: ADJUSTMENTS DURING THE YEAR /PERIOD	0.00	0.00
080 SUB-TOTAL	0.00	0.00
081	0.00	0.00
082 RETAINED EARNINGS	0.00	0.00
083 AS PER LAST FINANCIAL STATEMENTS	133,282,074,166.10	122,159,535,961.24
084 ADD(LESS)-CHANGES IN ACCOUNTING POLICY / PRIOR PERIOD ERRORS	0.00	0.00
085 ADD(LESS)-PROFIT (LOSS) AFTER TAX FOR THE YEAR FROM STATEMENT OF PROFIT & LOSS	10,825,908,355.94	11,122,538,204.88
087 ADD: WRITE BACK FROM BOND REDEMPTION RESERVE	0.00	0.00
088 ADD: WRITE BACK FROM CAPITAL RESERVE	0.00	0.00
089 ADD: WRITE BACK FROM FOREIGN PROJECT RESERVE	0.00	0.00
090 ADD: WRITE BACK FROM CSR RESERVE	0.00	0.00
091 ADD: WRITE BACK FROM GENERAL RESERVE	0.00	0.00
093 LESS: TRANSFER TO BONDS REDEMPTION RESERVE	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 24 TO THE FS-EQUITY-OTHER EQUITY

(Amount in ₹)

As at	31.03.2024	31.03.2023
094 LESS: TRANSFER TO SPECIAL ALLOWANCE RESERVE FUND	0.00	0.00
095 LESS: TRANSFER TO FOREIGN PROJECT RESERVE	0.00	0.00
096 LESS: TRANSFER TO CAPITAL RESERVE	0.00	0.00
097 LESS: TRANSFER TO CSR RESERVE	0.00	0.00
098 LESS: TRANSFER TO GENERAL RESERVE	0.00	0.00
099 LESS: INTERIM DIVIDEND PAID	0.00	0.00
100 LESS: TAX ON INTERIM DIVIDEND PAID	0.00	0.00
101 LESS: FINAL DIVIDEND PAID	0.00	0.00
102 LESS: TAX ON FINAL DIVIDEND PAID	0.00	0.00
103 LESS: ISSUE OF BONUS DEBENTURE	0.00	0.00
104 LESS: TAX ON ISSUE OF BONUS DEBENTURE	0.00	0.00
105 SUB-TOTAL	144,107,982,522.04	133,282,074,166.10
110	0.00	0.00
111 REMEASUREMENT OF DEFINED BENEFIT PLANS:	0.00	0.00
112 AS PER LAST FINANCIAL STATEMENTS	-249,818,065.81	-219,615,838.18
113 ADD/(LESS) - ACTUARIAL GAIN/LOSS THROUGH OCI	4,679,353.55	-30,202,227.63
114 SUB-TOTAL	-245,138,712.26	-249,818,065.81
115	0.00	0.00
116 FVTOCI Reserve	0.00	0.00
117 AS PER LAST FINANCIAL STATEMENTS	0.00	0.00
118 ADD/(LESS) - NET GAIN/LOSS OF EQUITY INSTRUMENTS THROUGH OCI	0.00	0.00
119 Sub-Total	0.00	0.00
120	0.00	0.00
121 Total Other equity	143,862,843,809.78	133,032,256,100.29
122	0.00	0.00
123	0.00	0.00
124	0.00	0.00
125	0.00	0.00
126	0.00	0.00
127	0.00	0.00
128 The fly ash utilization reserve fund is controlled at Corporate Centre.	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 LONG TERM BORROWINGS	0.00	0.00
002 Bonds	0.00	0.00
003 Secured	0.00	0.00
004 7.37 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2035 (Fifty Sixth Issue - Public Issue - Series 3A).	0.00	0.00
005 7.62 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2035 (Fifty Sixth Issue - Public Issue - Series 3 B).	0.00	0.00
006 8.61% Tax free secured non-cumulative non-convertible redeemable bonds of ₹ 10,00,000/- each redeemable at par in full on 4th March 2034 (Fifty First Issue C - Private Placement)	0.00	0.00
007 8.66% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2033 (Fiftieth Issue - Public issue - Series 3A)	0.00	0.00
008 8.91% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2033 (Fiftieth Issue - Public Issue - Series 3B)	0.00	0.00
009 7.37% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 14th December 2031 (Sixty Sixth Issue - Private Placement)	0.00	0.00
010 7.49% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 7th November 2031 (Sixty Fourth Issue - Private Placement)	0.00	0.00
011 7.28 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2030 (Fifty Sixth Issue - Public Issue - Series	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2024	31.03.2023
2A)		
012 7.53 % Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2030 (Fifty Sixth Issue - Public Issue - Series 2 B).	0.00	0.00
013 7.32% Secured non-cumulative non-convertible redeemable taxable bonds of Rs 10,00,000/- each redeemable at par in full on 17 July 2029 (Sixty Ninth Issue - Private Placement)	0.00	0.00
014 8.63% Tax free secured non-cumulative non-convertible redeemable bonds of ₹ 10,00,000/- each redeemable at par in full on 4th March 2029 (Fifty First Issue B - Private Placement)	0.00	0.00
015 8.30% Secured non-cumulative non-convertible redeemable taxable bonds of Rs 10,00,000/- each redeemable at par in full on 15 January 2029 (Sixty Seventh Issue - Private Placement)	0.00	0.00
016 8.48% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2028 (Fiftieth Issue - Public Issue - Series 2A)	0.00	0.00
017 8.73% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2028 (Fiftieth Issue - Public Issue - Series 2B)	0.00	0.00
018 7.47% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 16th September 2026 (Sixty Third Issue - Private Placement)	0.00	0.00
019 7.58% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at			31.03.2024	31.03.2023
full on 23rd August 2026 (Sixty Second Issue - Private Placement)				
020	8.05%	Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 5th May 2026 (Sixtieth Issue - Private Placement)	0.00	0.00
021	8.19%	Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 15th December 2025 (Fifty Seventh Issue - Private Placement)	0.00	0.00
022	7.11 %	Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2025 (Fifty Sixth Issue - Public Issue - Series 1A).	0.00	0.00
023	7.36 %	Tax free secured non-cumulative non-convertible redeemable bonds-2015 of Rs. 1,000/- each redeemable at par in full on 5th October 2025 (Fifty Sixth Issue - Public Issue - Series 1 B).	0.00	0.00
024	7.15%	Tax free secured non-cumulative non-convertible redeemable bonds - 2015 of Rs. 10,00,000/- each redeemable at par in full on 21st August 2025 (Fifty Fifth Issue - Private Placement)	0.00	0.00
025	9.17%	Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 22nd September 2024 (53rd Issue - private placement).	0.00	0.00
026	9.34%	Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 24th March 2024 (Fifty Second Issue - private placement)	0.00	0.00
027	8.19%	Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 10,00,000/- each redeemable at	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2024	31.03.2023
par in full on 4th March 2024 (Fifty First Issue A - Private Placement)		
028 8.41% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2023 (Fiftieth Issue - Public Issue - Series 1A)	0.00	0.00
029 8.66% Tax free secured non-cumulative non-convertible redeemable bonds - 2013 of ₹ 1000/- each redeemable at par in full on 16th December 2023 (Fiftieth Issue - Public Issue - Series 1B)	0.00	0.00
030 9.25% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each with five equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 11th year and in annual instalments thereafter upto the end of 15th year respectively commencing from 4th May 2023 and ending on 4th May 2027 (Forty fourth issue - private placement)VII	0.00	0.00
031 8.48% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 1st May 2023 (Seventeenth issue - private placement)I	0.00	0.00
032 8.80% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th April 2023 (Forty ninth issue -private placement	0.00	0.00
033 8.49% Secured non-cumulative non-convertible redeemable taxable fully paid-up bonus debentures of Rs. 12.50 each redeemable at par in three annual instalments of Rs. 2.50, Rs. 5.00 and Rs. 5.00 at the end of 8th year, 9th year and 10th year on 25th March 2023, 25th March 2024 and 25th March 2025 respectively (Fifty Fourth Issue -Bonus Debentures)X - (refer Note 5 d)	0.00	0.00
034 8.73% Secured non-cumulative	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2024	31.03.2023
non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 07th March 2023 (Forty eighth issue - private placement)		
035 9.00% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each with five equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 11th year and in annual installments thereafter upto the end of 15th year respectively commencing from 25th January 2023 and ending on 25th January 2027 (Forty second issue- private placement)III	0.00	0.00
036 8.84% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th October 2022 (Forty seventh issue- private placement)VII	0.00	0.00
037 7.93% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 03 May 2022 (68th Issue - Private Placement)	0.00	0.00
038 6.72% Secured non-cumulative non-convertible redeemable taxable bonds of Rs. 10,00,000/- each redeemable at par in full on 24th November 2021 (Sixty Fifth Issue - Private Placement)	0.00	0.00
039 8.10% Secured Non-Cumulative Non-Convertible Redeemable Taxable Bonds of Rs. 30,00,000/- each redeemable at par in three equal separately transferable redeemable principal parts (STRPP) at the end of 5th year, 10th year & 15th year on 27th May 2021, 27th May 2026 and 27th May 2031 respectively (Sixty First Issue- Private Placement)	0.00	0.00
040 8.33% Secured non-cumulative non-convertible redeemable taxable bonds of Rs.10,00,000/- each redeemable at par in full on 24th February 2021	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2024	31.03.2023	
(Fifty Ninth Issue - Private Placement).			
042	8.93% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 19th January 2021 (Thirty seventh issue - private placement)III	0.00	0.00
043	8.18% Secured non-cumulative non-convertible redeemable taxable bonds of Rs.10,00,000/- each redeemable at par in full on 31st December 2020 (Fifty Eight Issue - Private Placement).	0.00	0.00
044	8.73 % Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 31st March 2020 (Thirty third issue- private placement)III	0.00	0.00
045	8.78 % Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 9th March 2020 (Thirty first issue- private placement)III	0.00	0.00
046	11.25% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in five equal annual installments commencing from 6th Nov 2019 and ending on 6th Nov 2023 (Twenty seventh issue - private placement)III	0.00	0.00
047	7.89% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 5th May 2019 (Thirtieth issue - private placement)III	0.00	0.00
048	8.65% Secured non-cumulative non-convertible redeemable taxable bonds of ₹10,00,000/- each redeemable at par in full on 4th February 2019 (Twenty ninth issue - private placement)III	0.00	0.00
049	7.50% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2024	31.03.2023
on 12th January 2019 (Nineteenth issue - private placement)]]		
050 11% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 21st November 2018 (Twenty eighth issue - private placement)]]	0.00	0.00
051 9.3473% Secured non-cumulative non-convertible redeemable taxable bonds of ₹15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 20th July 2018 and ending on 20th July 2032 (Forty sixth issue - private placement)V]]	0.00	0.00
052 9.4376% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 16th May 2018 and ending on 16th May 2032 (Forty fifth issue - private placement)V]]	0.00	0.00
053 8.00% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 10th April 2018 (Sixteenth issue -private placement))	0.00	0.00
054 9.2573% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 2nd March 2018 and ending on 2nd March 2032 (Forty third issue - private placement)]]	0.00	0.00
055 9.6713% Secured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2024	31.03.2023
of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 23rd December 2017 and ending on 23rd December 2031 (Forty first issue - private placement)III		
056 9.558% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 29th July 2017 and ending on 29th July 2031(Fourtieth issue-private placement)III	0.00	0.00
057 9.3896% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 9th June 2017 and ending on 9th June 2031(Thirty ninth issue-private placement)III	0.00	0.00
058 9.17% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 22nd March 2017 and ending on 22nd March 2031(Thirty eighth issue-private placement)III	0.00	0.00
059 8.8086% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2024	31.03.2023
year end in annual installments thereafter upto the end of 20th year respectively commencing from 15th December 2016 and ending on 15th December 2030 (Thirty sixth issue - private placement)iii		
000 8.785% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 15th September 2016 and ending on 15th September 2030 (Thirty fifth issue - private placement)iii	0.00	0.00
061 8.71% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 10th June 2016 and ending on 10th June 2030 (Thirty fourth issue - private placement)iii	0.00	0.00
062 8.8493% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 15,00,000/- each with fifteen equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of 6th year and in annual installments thereafter upto the end of 20th year respectively commencing from 25th March 2016 and ending on 25th March 2030 (Thirty second issue - private placement)iii	0.00	0.00
063 9.37% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 70,00,000/- each with fourteen separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 4th June 2012 and ending on 4th December 2018 (Twenty fifth issue -	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2024	31.03.2023
private placement)III		
065 9.06% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 70,00,000/- each with fourteen separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 4th June 2012 and ending on 4th December 2018 (Twenty sixth issue - private placement)III	0.00	0.00
066 8.6077% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 9th September 2011 and ending on 9th March 2021 (Twenty fourth issue - private placement)IV	0.00	0.00
067 8.3796% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 5th August 2011 and ending on 5th February 2021 (Twenty third issue - private placement)IV	0.00	0.00
068 8.1771% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 2nd July 2011 and ending on 2nd January 2021 (Twenty second issue - private placement)IV	0.00	0.00
069 7.7125% Secured non-cumulative non-convertible redeemable taxable bonds of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 2nd August 2010 and ending on 2nd February 2020 (Twenty first issue - private placement)IV	0.00	0.00
070 7.552% Secured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2024	31.03.2023
of ₹ 20,00,000/- each with twenty equal separately transferable redeemable principal parts (STRPP) redeemable at par semi-annually commencing from 23rd September 2009 and ending on 23rd March 2019 (Twentieth issue - private placement)VI		
071 9.55% Secured non-cumulative non-convertible taxable redeemable bonds of ₹ 10,00,000/- each with ten equal separately transferable redeemable principal parts (STRPP) redeemable at par at the end of the 6th year and in annual installments thereafter upto the end of 15th year respectively from 30th April 2002 (Thirteenth issue - Part B - private placement)VIII	0.00	0.00
072 9.55% Secured non-cumulative non-convertible taxable redeemable bonds of ₹ 10,00,000/- each redeemable at par in ten equal annual instalments commencing from the end of 6th year and upto the end of 15th year respectively from 18th April 2002 (Thirteenth issue -Part A - private placement)VIII	0.00	0.00
075	0.00	0.00
076	0.00	0.00
077	0.00	0.00
078	0.00	0.00
079	0.00	0.00
080	0.00	0.00
081	0.00	0.00
082 Sub Total	0.00	0.00
083 Unsecured	0.00	0.00
084 6.55% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 17 April 2023 (Seventieth issue - Private Placement)	0.00	0.00
085 6.29% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 11 April 2031 (Seventy First Issue - Private Placement)	0.00	0.00
086 5.45% Unsecured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2024	31.03.2023
of ₹ 10,00,000/- each redeemable at par in full on 15 October 2025 (Seventy Second Issue - Private Placement)		
087 6.43% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 27 January 2031 (Seventy Third Issue - Private Placement)	0.00	0.00
088 6.87% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 21 April 2036 (Seventy Fourth Issue - Private Placement)	0.00	0.00
089 6.69% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 13 September 2031 (Seventy Fifth Issue - Private Placement)	0.00	0.00
090 6.74% Unsecured non-cumulative non-convertible redeemable taxable bonds of Rs.10,00,000/- each redeemable at par in full on 14 April 2032 (Seventy Sixth Issue - Private Placement)	0.00	0.00
091 5.78% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 29 April 2024 (Seventy Seventh Issue - Private Placement)	0.00	0.00
092 7.44% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 25 August 2032 (Seventy Eighth Issue - Private Placement)	0.00	0.00
093 7.44% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 10,00,000/- each redeemable at par in full on 15 April 2033 (Seventy Ninth Issue - Private Placement)	0.00	0.00
094 7.35% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 1,00,000/- each redeemable at par in full on 17 April 2026 (Eightieth Issue - Private Placement)	0.00	0.00
095 7.48% Unsecured non-cumulative non-convertible redeemable taxable bonds of ₹ 1,00,000/- each redeemable at par in full on 21 March 2026 (Eighty First Issue - Private Placement)	0.00	0.00
096	0.00	0.00
097	0.00	0.00
098	0.00	0.00
099	0.00	0.00
100 Sub-total	0.00	0.00
101 Total	0.00	0.00



**SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS**

(Amount in ₹)

As at	31.03.2024	31.03.2023
102 Foreign Currency Notes-Unsecured	0.00	0.00
103 4.50% Fixed Rate Notes Due for repayment on 19th March 2028	0.00	0.00
104 2.75% Fixed rate notes due for repayment on 1st February 2027	0.00	0.00
105 4.25 % Fixed rate notes due for repayment on 26th February 2026	0.00	0.00
106 4.375% Fixed Rate Note due for repayment on 26th November 2024	0.00	0.00
107 4.75 % Fixed Rate Notes due for repayment on 3rd Oct 2022	0.00	0.00
108 7.25 % Fixed green global INR denominated bonds due on 3 May 2022	0.00	0.00
109 7.375 % Fixed green global INR denominated bonds due on 10 August 2021	0.00	0.00
110 5.625% Fixed Rate Notes due for repayment on 14th July 2021	0.00	0.00
111 3.75 % Fixed rate notes due for repayment on 03 April 2024	0.00	0.00
112	0.00	0.00
113	0.00	0.00
114	0.00	0.00
115 Sub Total	0.00	0.00
116 Term Loans	0.00	0.00
117 From Banks	0.00	0.00
118 Secured	0.00	0.00
119 Rupee Loans	0.00	0.00
120 Unsecured	0.00	0.00
121 Foreign Currency Loans	0.00	0.00
122 Rupee Loans	0.00	0.00
123 From Others	0.00	0.00
124 Secured	0.00	0.00
125 Rupee Loans	0.00	0.00
126 Foreign Currency loans (guaranteed by GOI)	0.00	0.00
127 Unsecured	0.00	0.00
128 Foreign Currency loans (guaranteed by GOI)	0.00	0.00
129 Other Foreign currency loans	0.00	0.00
131 Rupee Loans	0.00	0.00
132 Deposits	0.00	0.00
133 Unsecured	0.00	0.00
134 Fixed Deposits	0.00	0.00
135 Others	0.00	0.00
136 Unsecured	0.00	0.00
137 Bonds Application Money Pending Allotment	0.00	0.00
138 Sub-total	0.00	0.00
139 Total	0.00	0.00
140 Less - Interest accrued but not due on secured	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 25 TO THE FS-NCL BORROWINGS

(Amount in ₹)

As at	31.03.2024	31.03.2023
borrowings		
141 Less - Interest accrued but not due on unsecured borrowings	0.00	0.00
142 Less - Current maturities of long term borrowings	0.00	0.00
143 Bonds-Secured	0.00	0.00
144 Fixed Rate Notes	0.00	0.00
146 Foreign currency loans from Banks- unsecured	0.00	0.00
147 Rupee loans from banks- Secured	0.00	0.00
148 Rupee loans from banks- unsecured	0.00	0.00
149 Rupee Term loan from Others - Secured	0.00	0.00
150 Foreign currency loans from others- unsecured (Guaranteed by GOI)	0.00	0.00
151 Other foreign currency loans from others- unsecured	0.00	0.00
152 Rupee loans from others- unsecured	0.00	0.00
153	0.00	0.00
154	0.00	0.00
155	0.00	0.00
156	0.00	0.00
157	0.00	0.00
158	0.00	0.00
159	0.00	0.00
160	0.00	0.00
161	0.00	0.00
201 Total	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 26 TO THE FS-NCL LEASE LIABILITIES

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Non-current financial liabilities - Lease liabilities	0.00	0.00
002 Lease liabilities	0.00	0.00
003 Long term maturities of Finance Lease Liabilities (Secured) IX	0.00	0.00
004 Long term maturities of Finance Lease Liabilities (Unsecured) X	0.00	0.00
005 Sub-Total	0.00	0.00
006 Less: current maturities of lease liabilities	0.00	0.00
007 Finance Lease obligations - secured	0.00	0.00
008 Finance Lease obligations - unsecured	0.00	0.00
009 Sub-Total	0.00	0.00
011 Total	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 27 TO THE FS-NCL-TRADE PAYABLES

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 TRADE PAYABLES(NON CURRENT)	0.00	0.00
002 For Goods and Services	0.00	0.00
003 - Micro & Small Enterprises	0.00	0.00
004 - Others	0.00	0.00
005	0.00	0.00
007 Total	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 28 TO THE FS-NCL OTHER FINANCIAL LIABILITIES

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 OTHER FINANCIAL LIABILITIES (NON-CURRENT)	0.00	0.00
002 Payable for Capital Expenditure	0.00	0.00
003 - Micro & Small Enterprises	44,208.50	1,550,619.52
004 - Others	174,333,776.58	33,719,985.46
005 Contractual Obligations	13,761,856.47	8,368,890.14
006 Others	0.00	0.00
007 Deposits from contractors and others	0.00	0.00
008	0.00	0.00
009	0.00	0.00
011 Total	<u>188,139,841.55</u>	<u>43,649,495.12</u>
020	0.00	0.00
021 Payable for Capital Expenditure - SD/retention	0.00	0.00
022 - Micro & Small Enterprises	41,742.01	1,402,989.64
023 - Others	1,308,303.42	2,296,973.88
024 Sub-total	<u>1,350,045.43</u>	<u>3,699,963.52</u>
025 Contractual Obligations	0.00	0.00
026 - Micro & Small Enterprises	5,421,710.74	3,730,670.45
027 - Others	8,340,145.73	4,638,219.69
028 Sub-total	<u>13,761,856.47</u>	<u>8,368,890.14</u>
029 Total (24+28)	<u>15,111,901.90</u>	<u>12,068,853.66</u>
030	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 29 TO THE FS-NCL PROVISIONS

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 LONG TERM PROVISIONS	0.00	0.00
002 Provision for Employee Benefits	0.00	0.00
003 Opening Balance	0.00	0.00
004 Additions/ (adjustments) during the year	0.00	0.00
005 Closing Balance	0.00	0.00
006	0.00	0.00
007 Others	0.00	0.00
008 i) Mine Closure Provision	0.00	0.00
009 Opening Balance	0.00	0.00
010 Additions during the year	0.00	0.00
011 Amounts adjusted during the year	0.00	0.00
012 Amounts reversed during the year	0.00	0.00
013 Closing Balance	0.00	0.00
014	0.00	0.00
015 ii) Stripping Activity Adjustments	0.00	0.00
016 Opening Balance	0.00	0.00
017 Additions during the year	0.00	0.00
018 Amounts adjusted during the year	0.00	0.00
019 Amounts reversed during the year	0.00	0.00
020 Closing Balance	0.00	0.00
021	0.00	0.00
024	0.00	0.00
026 TOTAL	0.00	0.00

NOTE NO. 30 TO THE FS-NCL-DEFERRED TAX LIABILITIES (NET)

(Amount in ₹)

As at	Opening Balance on 01.04.2023	Addition	Closing Balance on 31.03.2024
001 DEFERRED TAX LIABILITIES (NET)			
002 Difference of book depreciation and tax depreciation	0.00	0.00	0.00
003 Less: Deferred tax assets			
004 Provisions & Other disallowances for tax purposes	0.00	0.00	0.00
005 Unabsorbed Depreciation	0.00	0.00	0.00
006 Disallowances u/s 43B of the Income Tax Act, 1961	0.00	0.00	0.00
007 Others	0.00	0.00	0.00
008 Opening Balance	0.00	0.00	0.00
009 Additions during the year	0.00	0.00	0.00
010 Amounts adjusted during the year	0.00	0.00	0.00
011 Amounts reversed during the year	0.00	0.00	0.00
012 Closing Balance	0.00	0.00	0.00
013 MAT credit entitlement	0.00	0.00	0.00
014 Total	0.00	0.00	0.00
015	0.00	0.00	0.00
017 Total	0.00	0.00	0.00
018 Breakup of deferred tax assets	0.00	0.00	0.00
019 Provision	0.00	0.00	0.00
020 Statutory dues	0.00	0.00	0.00
021 Leave encashment	0.00	0.00	0.00
022 Others	0.00	0.00	0.00
023	0.00	0.00	0.00
024	0.00	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 31 TO THE FS-NCL OTHER NON-CURRENT LIABILITIES

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Other Non current Liabilities	0.00	0.00
002 Advances from customers and others	0.00	0.00
003 Deposits from contractors and others	0.00	0.00
004 Grants	0.00	0.00
005	0.00	0.00
007 TOTAL	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 32 TO THE FS-CL BORROWINGS

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Short Term Borrowings	0.00	0.00
002 Loans repayable on demand	0.00	0.00
003 From Banks	0.00	0.00
004 Secured	0.00	0.00
005 Cash Credit	0.00	0.00
006 Unsecured	0.00	0.00
007 Cash Credit	0.00	0.00
008 Other loans-unsecured	0.00	0.00
009 Commercial Papers	0.00	0.00
010 Less: Unamortised discount on Commercial Papers	0.00	0.00
011 Sub-Total	0.00	0.00
012 Current maturity of long term borrowings	0.00	0.00
013 Bonds-Secured	0.00	0.00
014 Foreign Currency Fixed Rate Notes	0.00	0.00
015 From Banks	0.00	0.00
016 Secured	0.00	0.00
017 Rupee Term Loan	0.00	0.00
018 Foreign currency loans	0.00	0.00
019 Unsecured	0.00	0.00
020 Foreign currency loans	0.00	0.00
021 Rupee term loans	0.00	0.00
022 From Others	0.00	0.00
023 Secured	0.00	0.00
024 Rupee Term Loan	0.00	0.00
025 Unsecured	0.00	0.00
026 Foreign currency loans (Guaranteed by Government of India)	0.00	0.00
027 Other foreign currency loans	0.00	0.00
028 Rupee term loans	0.00	0.00
029 Fixed deposits	0.00	0.00
030 Bill discounted	0.00	0.00
031	0.00	0.00
032 Sub-Total	0.00	0.00
034	0.00	0.00
035 TOTAL	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 33 TO THE FS-CL LEASE LIABILITIES

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Current financial liabilities - Lease liabilities	0.00	0.00
002 Current maturity of finance lease obligations (secured)	0.00	0.00
003 Current maturity of finance lease obligations (unsecured)	0.00	0.00
005 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 34 TO THE FS-CL TRADE PAYABLES

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 TRADE PAYABLES	0.00	0.00
002 For Goods and Services	0.00	0.00
003 - Micro & Small Enterprises	163,539,234.39	124,277,310.78
004 - Others	6,438,933,387.71	4,090,153,305.07
005	0.00	0.00
007 Total	6,602,472,622.10	4,214,430,615.85
008	0.00	0.00
172 Trade payable	0.00	0.00
173 MSME	0.00	0.00
174 Unbilled	121,972,842.80	87,972,228.78
175 Not due	1,185,045.58	0.00
176 Due	40,381,546.00	36,305,082.00
177 Disputed	0.00	0.00
178 Undisputed	40,381,546.00	36,305,082.00
179	0.00	0.00
180 Sub-total (A)	163,539,234.39	124,277,310.78
181	0.00	0.00
182 Others	0.00	0.00
183 Unbilled	883,375,057.11	861,847,902.61
184 Not due	0.00	0.00
185 Due	5,555,557,730.60	3,428,305,402.46
186 Disputed	0.00	0.00
187 Undisputed	5,555,557,730.60	3,428,305,402.46
188	0.00	0.00
189 Sub-total (B)	6,438,933,387.71	4,090,153,305.07
190	0.00	0.00
191 Total	6,602,472,622.10	4,214,430,615.85
192	0.00	0.00
193 Ageing	0.00	0.00
194 MSME	0.00	0.00
195 Disputed	0.00	0.00
196 Less than 1 year	0.00	0.00
197 1-2 years	0.00	0.00
198 2-3 years	0.00	0.00
199 More than 3 years	0.00	0.00
200 Sub Total (I)	0.00	0.00
201	0.00	0.00
202 Undisputed	0.00	0.00
203 Less than 1 year	40,381,546.00	35,840,449.00
204 1-2 years	0.00	7,801.00
205 2-3 years	0.00	0.00
206 More than 3 years	0.00	458,832.00
207 Sub Total (II)	40,381,546.00	36,305,082.00
208	0.00	0.00
209 Total MSME (III)	40,381,546.00	36,305,082.00
210	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 34 TO THE FS-CL TRADE PAYABLES

(Amount in ₹)

As at	31.03.2024	31.03.2023
211 Others	0.00	0.00
212 Disputed	0.00	0.00
213 Less than 1 year	0.00	0.00
214 1-2 years	0.00	0.00
215 2-3 years	0.00	0.00
216 More than 3 years	0.00	0.00
217 Sub Total (IV)	0.00	0.00
218	0.00	0.00
219 Undisputed	0.00	0.00
220 Less than 1 year	2,992,209,475.49	1,467,802,252.16
221 1-2 years	1,538,279,116.50	29,314,977.57
222 2-3 years	25,270,761.57	-28,929,059.99
223 More than 3 years	1,001,798,377.04	1,950,117,242.72
224 Sub Total (V)	5,555,557,730.60	3,428,305,402.46
225	0.00	0.00
226 Total Others (VI)	5,555,557,730.60	3,428,305,402.46

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 35 TO THE FS-CL OTHER FINANCIAL LIABILITIES

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 OTHER FINANCIAL LIABILITIES (CURRENT)	0.00	0.00
020 Interest accrued but not due on Unsecured Short Term Borrowing	0.00	0.00
021 Interest accrued but not due on secured borrowings	0.00	0.00
022 Interest accrued but not due on unsecured borrowings	0.00	0.00
023 Unpaid Dividends*	0.00	0.00
024 Unpaid matured deposits and interest accrued thereon*	0.00	0.00
025 Unpaid matured bonds and interest accrued thereon*	0.00	0.00
026 Unpaid bond refund money-Tax free bonds *	0.00	0.00
027 Bank Overdraft	0.00	0.00
028 Payable to Customers	0.00	0.00
029 Liability under forward exchange contract	0.00	0.00
030 Hedging cost payable to beneficiaries	0.00	0.00
031 Derivative MTM Liability	0.00	0.00
032 Payable for Capital Expenditure	0.00	0.00
033 - Micro & Small Enterprises	88,957,930.05	38,484,189.60
034 - Others	3,079,514,726.84	2,894,200,388.15
035 Contractual Obligations	704,966,219.35	921,586,884.36
036 Others Payables	0.00	0.00
037 Deposits from contractors and others	161,475,031.06	131,556,635.45
038 Gratuity Obligations	0.00	0.00
039 Payable to employees	38,027,476.75	22,583,184.00
040 Payable to holding company	0.00	0.00
041 Retention on A/c BG encashment (Solat)	0.00	0.00
042 Payable to Solat Payment Security Account	0.00	0.00
043 Others **	11,870,118.77	17,032,059.27
044 Unspent CSR balance on ongoing Approved CSR projects	0.00	0.00
046	0.00	0.00
047	0.00	0.00
048 Total	<u>4,084,831,502.82</u>	<u>4,025,433,338.86</u>
049 * Represents the amounts which have not been claimed by the investor/holders of the bonds/ fixed deposits. Out of the above, no amount is due for payment to Investor Education and Protection Fund.	0.00	0.00
050 ** Include Payable to Hospital and other payable.	0.00	0.00
051 Payable for Capital Expenditure - SO/retention	0.00	0.00
052 - Micro & Small Enterprises	57,356,413.54	20,102,029.42
053 - Others	1,008,774,414.48	1,111,887,306.06
054 Sub-total	<u>1,046,130,828.02</u>	<u>1,131,789,415.48</u>
055 Contractual Obligations	0.00	0.00
056 - Micro & Small Enterprises	99,942,990.29	49,894,839.37
057 - Others	605,043,221.06	871,692,045.02



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 35 TO THE FS-CL OTHER FINANCIAL LIABILITIES

(Amount in ₹)

As at	31.03.2024	31.03.2023
050 Sub-total	704,986,219.35	921,580,884.39
050 Total	1,751,117,047.37	2,053,376,299.87
060	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 36 TO THE FS-CL OTHER CURRENT LIABILITIES

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 OTHER CURRENT LIABILITIES	0.00	0.00
002 Advances from customers and others	13,168,595.71	10,524,705.71
003 Deferred discount on forward exchange contract	0.00	0.00
004 Tax deducted at source and other statutory dues	451,673,469.19	507,025,774.76
005 Deposits from contractors and others	0.00	0.00
006 Government grants	0.00	0.00
007 Others	0.00	0.00
009	0.00	0.00
010	0.00	0.00
011 Total	464,842,164.90	517,550,480.47



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 37 TO THE FS-CL PROVISIONS

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 SHORT TERM PROVISIONS	0.00	0.00
002 Provision for Employee Benefits	0.00	0.00
003 Opening balance	0.00	0.00
004 Additions/ (adjustments) during the year	0.00	0.00
005 Closing Balance	0.00	0.00
028 Provisions for Obligations incidental to Land Acquisition	0.00	0.00
029 Opening balance	0.00	0.00
030 Additions during the year	0.00	0.00
031 Amounts paid during the year	0.00	0.00
032 Amounts reversed during the year	0.00	0.00
033 Closing Balance	0.00	0.00
035 Provision for Tariff Adjustment	0.00	0.00
036 Opening balance	0.00	0.00
037 Additions during the year	0.00	0.00
038 Amounts adjusted during the year	0.00	0.00
039 Amounts reversed during the year	0.00	0.00
040 Closing Balance	0.00	0.00
042 Provision for shortage in Fixed Assets Pending Investigation & Others	0.00	0.00
043 Opening balance	39,459.83	0.00
044 Additions during the year	0.00	39,459.83
045 Amounts adjusted during the year	0.00	0.00
046 Amounts reversed during the year	39,459.83	0.00
047 Closing Balance	0.00	39,459.83
048 Provision for Arbitration	0.00	0.00
049 Opening balance	158,851,358.50	145,591,404.50
050 Additions during the year	10,480,891.00	13,259,874.00
051 Amounts used during the year	138,226,938.50	0.00
052 Amounts reversed during the year	0.00	0.00
053 Closing Balance	31,085,281.00	158,851,358.50
054 Others	0.00	0.00
055 Opening balance	0.00	0.00
056 Additions during the year	0.00	0.00
057 Amounts used during the year	0.00	0.00
058 Amounts reversed during the year	0.00	0.00
059 Closing Balance	0.00	0.00
102	0.00	0.00
104 Total	31,085,281.00	158,890,818.33



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 38 TO THE FS-CL CURRENT TAX LIABILITIES (NET)

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Current liabilities - current tax liabilities (net)	0.00	0.00
002 Opening balance	0.00	0.00
003 Additions during the year	0.00	0.00
004 Amounts adjusted during the year	0.00	0.00
005 Less: Set off against taxes paid	0.00	0.00
007	0.00	0.00
008 Closing Balance	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. J9 TO THE FS- DEFERRED REVENUE

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Deferred Revenue	0.00	0.00
002 On account of advance against depreciation	0.00	0.00
003 On account of income from foreign currency fluctuation	1,897,889,000.00	2,178,023,000.00
004 Government grants	0.00	0.00
007	0.00	0.00
008	0.00	0.00
009 TOTAL	1,897,889,000.00	2,178,023,000.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. J9A TO THE FS-REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Regulatory deferral account credit balances	0.00	0.00
002 Exchange Differences	0.00	0.00
003	0.00	0.00
005 Total	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 40 TO THE FS- REVENUE FROM OPERATIONS

(Amount in ₹)

For the Year ended	31.03.2024	31.03.2023
001 REVENUE FROM OPERATIONS	0.00	0.00
002 Sales	0.00	0.00
003 Energy Sales (including Electricity Duty)	64,479,371,317.80	71,252,713,567.77
004 Less: Advance against depreciation deferred (net)	0.00	0.00
005 Add: Revenue recognized out of advance against depreciation	0.00	0.00
006 Add: Exchange fluctuation receivable from customers	0.00	-152,944,000.00
007 Sale of energy through trading	0.00	0.00
008 Commission (NVVN)	0.00	0.00
009 Sub total	64,479,371,317.80	71,089,769,567.77
010 Less: Rebate to customers	422,865,099.00	490,362,336.88
011 Energy Sales (Total)	64,056,706,218.80	70,599,407,251.09
012 Consultancy: project management and supervision fees	18,891,525.60	15,848,819.50
013 Lease rentals on assets on Operating lease	0.00	0.00
014 Sale of Captive Coal	0.00	0.00
015 Intra Company Elimination	0.00	0.00
017 Sub-total	0.00	0.00
018 Total - Sales	64,073,597,744.40	70,615,255,870.59
019 Sale of fly ash/ash products	32,002,232.00	17,787,670.00
020 Less: Transferred to fly ash utilization reserve fund	-32,002,232.00	-17,787,670.00
021 Sub-total	0.00	0.00
022 Other Operating Income	0.00	0.00
023 Interest from customers	68,509,070.00	588,920,260.00
024 Energy Internally Consumed *	14,147,067.00	14,840,591.00
025 Interest income on Assets under finance lease	0.00	0.00
026 Recognized from deferred revenue - government grant	0.00	0.00
027 Provision written back- Tariff Adjustment	0.00	0.00
028 Income from Trading of ESCerts	14,242,643.82	2,068,956.18
029 Income from E-Mobility Business & others	0.00	0.00
030 Others	0.00	0.00
032	0.00	0.00
033	0.00	0.00
034 Total	64,178,496,525.22	71,201,085,677.77
040 [^] Valued at variable cost of generation and corresponding amount included in power charges (Note No. 42)	0.00	0.00
041 Excise duty on sale of flyash, cenosphere & ash products	0.00	0.00
042 Energy sales of principal nature (NVVN)	0.00	0.00
043 Energy sales of agency nature (NVVN)	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 41 TO THE FS - OTHER INCOME

(Amount in ₹)

For the Year ended	31.03.2024	31.03.2023
001 OTHER INCOME	0.00	0.00
002 Interest from	0.00	0.00
004 Financial assets at amortised cost	0.00	0.00
005 Government Securities (8.5% Tax Free Bonds issued by the State Governments)	0.00	0.00
006 Other Bonds	0.00	0.00
007 Non current Trade Receivable	0.00	0.00
008 Interest from Government of India Securities-Non-Trade	0.00	0.00
009 Less: Amortization of premium	0.00	0.00
010 Sub Total	0.00	0.00
011 Interest from others	0.00	0.00
012 Loan to State Government in settlement of dues from customers	0.00	0.00
013 Loan to Subsidiary Companies	0.00	0.00
014 Loan to Employees	30,096,000.14	31,045,523.74
015 Deposit with banks	0.00	0.00
016 Foreign Banks	0.00	0.00
017 Interest from Contractors	5,240,847.30	2,134,859.00
018 Interest from Income Tax Refunds	0.00	0.00
019 Less: Refundable to Customers	0.00	0.00
020 Sub Total	0.00	0.00
021 Deposits with banks-flyash utilisation reserve fund	0.00	0.00
022 Less: transferred to flyash utilisation reserve fund	0.00	0.00
023 Sub Total	0.00	0.00
024 Deposits with banks- DDUGJY funds	0.00	0.00
025 Interest from Contractors- DDUGJY funds	0.00	0.00
026 Transfer to DDUGJY-Advance from customers	0.00	0.00
027 Sub-total	0.00	0.00
030 Others	0.00	0.00
031 Other investments in Joint venture companies	0.00	0.00
032 Dividend from	0.00	0.00
033 Longterm investments in	0.00	0.00
034 Subsidiaries	0.00	0.00
035 Joint Ventures	0.00	0.00
036 Equity Instruments	0.00	0.00
037 Current investments in	0.00	0.00
038 Mutual Funds measured at fairvalue through profit or loss	0.00	0.00
039 Current investments in mutual funds-flyash utilisation reserve fund	0.00	0.00
040	0.00	0.00
041 Less: transferred to flyash utilisation reserve fund	0.00	0.00
042 Lease Rent # Ash Brick Plant	0.00	0.00
043 Less: transferred to flyash utilisation reserve fund	0.00	0.00
044 Other non-operating income	0.00	0.00
045 Profit on disposal of PPE	81,240.32	104,541.52



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 41 TO THE FS - OTHER INCOME

(Amount in ₹)

For the Year ended	31.03.2024	31.03.2023
046 Profit on redemption of GOI securities	0.00	0.00
047 Net gain on sale of investments	0.00	0.00
048 Surtcharge received from customers	18,137,495.00	30,980,857.00
049 Hire charges for equipment	448,965.00	0.00
050 Gain on option contract / Discount on F. ExchContract	0.00	726,098.00
051 Lease rent from investment property	0.00	0.00
052 Provision written back others	43,789,825.38	4,099,281.00
053 Fair value gains/(losses) on investments in mutual funds at fair value through profit or loss	0.00	0.00
054 Interest from Solar payment security account	0.00	0.00
055 Less : Transferred to SPSA fund	0.00	0.00
056 Interest on "Retention on A/c BG encashment (Solar)"	0.00	0.00
057 Less : Transferred to "Retention on A/c BG encashment (Solar)"	0.00	0.00
058	0.00	0.00
059	0.00	0.00
060	0.00	0.00
061 Miscellaneous Income	<u>489,647,544.40</u>	<u>809,098,005.28</u>
062 Total	<u>587,441,917.54</u>	<u>878,168,965.54</u>
063 Less: Transferred to Development of Coal Mines- Note 47A	0.00	0.00
064 Less Transferred to Expenditure during Construction period (net)- Note 47	0.00	0.00
065 Less: Others	0.00	0.00
068 Less: Transferred to payable to Govt. of Jharkhand	0.00	0.00
069	0.00	0.00
069	0.00	0.00
070 Total	<u>587,441,917.54</u>	<u>878,168,965.54</u>
071	0.00	0.00
101 Details of Miscellaneous Income:	0.00	0.00
102 Vehicle Hire Charges	198,000.00	194,000.00
103 Sale of by products & residuals	0.00	0.00
104 Township recoveries(ex) Hospital Recoveries)	13,267,826.79	11,832,643.15
105 Depreciation written back	0.00	0.00
106 Sale of Scrap	131,710,577.20	192,865,833.35
107 Receipt under loss of profit policy	0.00	0.00
108 Receipts under MBD/ire Policy	250,000,000.00	500,000,000.00
109 Management development programme	972,459.30	9,323,928.60
110 Management Fee - Misc (NVVN)	0.00	0.00
111 Others	93,498,681.11	95,081,600.18
112	0.00	0.00
113	0.00	0.00
114 Total (Miscellaneous Income)	<u>489,647,544.40</u>	<u>809,098,005.28</u>
115	0.00	0.00
131 Details of Provision written back others	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 41 TO THE FS - OTHER INCOME****(Amount in ₹)**

	For the Year ended	31.03.2024	31.03.2023
132	Doubtful debts	0.00	0.00
133	Doubtful Loans, Advances and Claims	0.00	0.00
134	Doubtful Construction Advances	0.00	0.00
135	Shortage in Construction Stores	20,200.00	0.00
136	Shortage in Stores	3,525.00	0.00
137	Obsolescence in Stores	1,831,367.39	0.00
138	Unserviceable capital works	0.00	187,370.00
139	Other Obligation including Arbitration	41,927,248.50	3,911,902.00
140	Shortage in Fixed Assets	7,484.49	0.00
141	Diminution in value of Investment	0.00	0.00
142		0.00	0.00
143		0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 42 TO THE FS- FUEL COST

(Amount in ₹)

	For the Year ended	31.03.2024	31.03.2023
001	FUEL COST	0.00	0.00
002	Coal	0.00	0.00
003	Captive	0.00	0.00
004	Other than captive	30,098,210,600.74	41,106,093,247.03
005	Gas	0.00	0.00
006	Naptha	0.00	0.00
007	Oil	473,810,238.41	382,988,207.88
008	Biomass Pallets & Others	0.00	23,530,217.23
009		0.00	0.00
010		0.00	0.00
011	Total	30,572,020,839.15	41,512,611,672.14
012		0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 43 TO THE FS- EMPLOYEE BENEFITS EXPENSE

(Amount in ₹)

	For the Year ended	31.03.2024	31.03.2023
001	EMPLOYEE BENEFITS EXPENSE	0.00	0.00
002	Salaries and wages	2,343,254,486.84	2,372,027,567.83
003	Contribution to provident and other funds	378,388,290.88	303,576,278.84
004	Unwinding of deferred payroll expense	7,092,642.85	10,257,252.98
005	Staff welfare expenses	322,138,176.06	277,155,548.55
006	Less: Expenses transferred to Consultancy group	0.00	0.00
007		0.00	0.00
008	Sub Total	3,050,873,596.43	2,963,018,648.20
009	Less: Employee benefits expense allocated to fuel inventory	215,205,447.92	205,357,442.89
010	Less: Transferred/Allocated to development of coal mines - Note 47A	0.00	0.00
011	Less: Others	0.00	0.00
012	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
013	Less: Transferred to CSR Expenses	0.00	0.00
014	Reimbursements for employees on secondment	84,651.00	886,912.82
015	Less: Transferred to expenditure during construction period (net)- Note 47	43,325,964.91	36,863,771.66
016	Less: Transfer to Govt of Jharkhand A/c as recoverable	0.00	0.00
018		0.00	0.00
019	TOTAL	2,782,257,532.60	2,719,810,520.89
020	Managerial Remuneration paid/ payable to Directors included above (except for Directors fee which is included in Note 42)	0.00	0.00
021	Salaries and wages	0.00	0.00
022	Contribution to provident and other funds	0.00	0.00
023	Staff welfare expenses	0.00	0.00
024	Directors fee	0.00	0.00
025		0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 44 TO THE FS - FINANCE COSTS

(Amount in ₹)

For the Year ended	31.03.2024	31.03.2023
001 FINANCE COSTS	0.00	0.00
002 Finance charges on financial liabilities measured at amortised cost	0.00	0.00
003 Bonds	820,052,437.59	941,824,346.92
004 Government of India Loans	0.00	0.00
005 Foreign currency term loans	284,854,162.16	124,322,807.97
006 Rupee term loans	182,832,504.00	173,136,919.00
007 Public deposits	0.00	0.00
008 Foreign currency bonds/notes	0.00	11,328,054.16
009 Cash Credit	0.00	0.00
010 Unwinding of discount on account of vendor liabilities	9,580,139.74	2,807,847.54
011 Commercial Papers	0.00	0.00
012 Sub Total	1,297,319,243.61	1,253,420,275.61
013 Interest on non financial items	2,135.00	0.00
014 Other Borrowing Costs	0.00	0.00
015 Bonds servicing & public deposit exp.	1,003,073.99	920,688.74
016 Guarantee fee	0.00	0.00
017 Management fee	0.00	0.00
018 Commit charges/exposure premium	0.00	113,262.21
019 Bond issue expenses	0.00	0.00
020 Legal exp on foreign currency loans	0.00	0.00
021 Foreign currency bonds/notes exp	0.00	0.00
022 Up-front fee	0.00	0.00
023 Insurance premium on foreign currency loans	0.00	0.00
024	0.00	0.00
025 Others	0.00	0.00
026 Sub Total (Other Borrowing cost)	1,006,108.99	1,033,950.95
027	0.00	0.00
028 Exchange differences regarded as an adjustment to borrowing costs	-5,464,928.60	18,839,552.11
029 Sub Total	1,292,860,424.00	1,273,293,778.67
030 Less: Transferred to Expenditure during construction period (net) - Note 47	218,803,693.90	154,046,221.38
031 Less: Transferred to development of coal mines- Note 47A	0.00	0.00
032	0.00	0.00
034 Total	1,074,056,730.10	1,119,247,557.29

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 45 TO THE FS- DEPRECIATION, AMORTIZATION AND IMPAIRMENT EXPENSES****(Amount in ₹)**

	For the Year ended	31.03.2024	31.03.2023
001	Depreciation, amortization and impairment expenses	0.00	0.00
002	On property, plant and equipment- Note 2	6,906,139,065.40	6,727,047,700.51
003	On investment property- Note 2A	0.00	0.00
004	On intangible assets- Note 4	4,009,875.90	3,940,321.72
005		0.00	0.00
006	Sub-total	6,910,148,961.30	6,730,996,022.23
007	Less:	0.00	0.00
008	Allocated to fuel inventory	362,527,603.35	369,420,494.57
009	Transferred to Expenditure during Construction Period (net)- Note 47	0.00	0.00
010		0.00	0.00
011	Transferred/Allocated to development of coal mines - Note 47A	0.00	0.00
012	Adjustment with deferred revenue from deferred foreign currency fluctuation	280,134,000.00	285,700,000.00
013		0.00	0.00
015	Total	6,247,487,357.95	6,075,875,527.66



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 46 TO THE FS - OTHER EXPENSE

(Amount in ₹)

For the Year ended	31.03.2024	31.03.2023
001 OTHER EXPENSES	0.00	0.00
002 Power charges	33,261,495.00	28,600,758.00
003 Less Recovered from contractors & employees	4,379,633.25	4,716,398.01
004 Sub-Total(Power Charges)	<u>28,901,861.75</u>	<u>23,884,361.99</u>
005 Water charges	1,095,905,644.00	1,121,461,781.00
006 Stores consumed	98,673,568.72	141,043,374.65
007 Rent	0.00	0.00
008 Less Recoveries	0.00	0.00
009 Sub-Total (Rent)	<u>0.00</u>	<u>0.00</u>
010 Cost of captive coal produced	0.00	0.00
011 Repairs & maintenance	0.00	0.00
012 Buildings	166,295,799.76	231,210,538.10
013 Plant & machinery	0.00	0.00
014 Power stations	2,592,218,821.29	2,204,677,907.54
015 Construction equipment	0.00	0.00
016 Others	58,019,361.50	99,295,873.72
017 Sub-total (Repairs & maintenance)	<u>2,816,533,982.61</u>	<u>2,535,192,120.36</u>
019 Load Dispatch Center Charges	26,031,261.00	13,030,338.00
021 Insurance	169,159,382.65	169,307,206.65
022 Interest to beneficiaries	1,828.00	260,130,157.00
023 Rates and taxes	63,511,726.33	61,580,006.97
024 Water cess & environment protection cess	0.00	0.00
025 Training & recruitment expenses	15,484,571.00	9,566,640.93
026 Less Receipts	0.00	0.00
027 Sub-total (Training and recruitment expenses)	<u>15,484,571.00</u>	<u>9,566,640.93</u>
028 Communication expenses	41,385,068.35	25,715,313.91
029 Inland Travel	90,959,887.80	99,382,402.40
030 Foreign Travel	819,651.00	409,898.50
031 Tender expenses	175,812.00	1,818,140.00
032 Less Receipt from sale of tenders	0.00	0.90
033 Sub-total (Tender expenses)	<u>175,812.00</u>	<u>1,818,139.10</u>
034 Payment to auditors	0.00	0.00
035 Audit fee	0.00	0.00
036 Tax audit fee	0.00	0.00
037 Other services	0.00	0.00
038 Reimbursement of expenses	0.00	42,888.00
039 Sub-total (Payment to Auditors)	<u>0.00</u>	<u>42,888.00</u>
040 Advertisement and publicity	376,004.46	3,242,033.11
041 Electricity duty	3,026,204,570.00	2,575,919,370.00
042 Security expenses	346,029,110.34	365,411,972.30
043 Entertainment expenses	24,860,856.30	28,382,025.02
044 Expenses for guest house	23,873,870.17	19,534,190.29
045 Less Recoveries	1,586,420.30	1,047,632.00
046 Sub-Total (Guest house expenses)	<u>22,287,449.87</u>	<u>17,686,563.39</u>
047 Education expenses	6,686,720.00	17,514,855.00
049 Donations	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 46 TO THE FS - OTHER EXPENSE

(Amount in ₹)

For the Year ended	31.03.2024	31.03.2023
050 Ash utilisation & marketing expenses	5,510,185,693.64	1,280,551,588.60
051 Directors sitting fee	0.00	0.00
053 Professional charges and consultancy fees	5,965,241.50	7,151,441.00
054 Legal expenses	15,884,022.00	17,626,839.00
055 EOP hire and other charges	11,603,985.41	14,421,197.50
056 Printing and stationery	5,921,154.08	3,189,183.11
057 Oil & gas exploration expenses	0.00	0.00
059 Hiring of vehicles	46,570,121.39	37,375,651.38
061 Reimbursement of L.C charges on sales realisation	0.00	0.00
062 LOSS ON FAIR VALUATION OF NON-CURRENT TRADE RECEIVABLE AT AMORTISED COST	0.00	0.00
063 Cost of Hedging	0.00	0.00
064 Derivatives-MTM loss/gain (Net)	0.00	0.00
065 Net loss/(gain) in foreign currency transactions & translations	-204,666,206.74	-26,702,411.13
066 Transport Vehicle running expenses	3,386,998.51	3,171,636.73
067 Horticulture Expenses	34,671,471.01	30,758,997.91
068 Hire charges- helicopter/aircraft	0.00	0.00
069 Hire charges of construction equipment	0.00	0.00
070 Demurrage Charges	0.00	0.00
072	0.00	0.00
073 Miscellaneous expenses	44,848,044.64	74,452,461.97
074 Loss on disposal/write-off of PPE	133,764,782.46	160,521,276.61
075 Sub-Total	13,493,304,063.00	9,019,229,001.05
076 Less: Other expenses allocated to fuel inventory	626,608,753.80	573,508,819.89
077 Less: Transferred/Allocated to development of coal mines - Note 47A	0.00	0.00
078 Less: Transferred to fly ash utilisation reserve fund	64,699,636.19	43,261,267.10
079 Less: Hedging cost Net recoverable/payable from/to beneficiaries	0.00	0.00
080 Less: Others	0.00	0.00
081 Less: Transferred to CSR Expenses	0.00	0.00
082 Less: Transferred to Expenditure during Construction period(net)-Note 47	26,455.62	0.00
083 Less: Transfer to Govt of Jharkhand A/c as recoverable	0.00	0.00
084 Net (Generation, Administration and Other expenses)	12,801,978,218.29	8,402,458,914.06
085 Corporate Social Responsibility Expenses	103,133,273.37	161,679,514.09
086 Less: Grants-in-aid	0.00	0.00
087 Sub-total (Corporate Social Responsibility Expenses)	103,133,273.37	161,679,514.09
088 Provisions	0.00	0.00
089 Doubtful Debts	0.00	0.00
090 Doubtful loans, advances and claims	0.00	0.00
091 Doubtful Construction Advances	0.00	0.00
092 Shortage in stores	8,717,571.00	-8,505.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 46 TO THE FS - OTHER EXPENSE

(Amount in ₹)

For the Year ended	31.03.2024	31.03.2023
093 Obsolete/Diminution in the value of surplus stores	30,019,691.00	0,092,851.57
094 Shortage in construction stores	0.00	-256,809.00
095 Diminution in value of long term investments	0.00	0.00
096 Shortage in Fixed assets	0.00	39,459.83
097 Unfinished minimum work/ progress from oil & gas exploration	0.00	0.00
098 Unserviceable capital works	0.00	0.00
099 Tariff Adjustment	-290,537,000.00	-159,989,000.00
100 Others	0.00	0.00
101 (i) Provision for arbitration cases	2,596,022.00	13,250,874.00
102 (ii) Other provisions	0.00	0.00
103 Total (Provisions)	-248,403,618.00	-134,860,128.00
104	0.00	0.00
106 Total	12,656,707,875.66	8,429,278,299.55
107	0.00	0.00
108 Breakup of miscellaneous expenses	0.00	0.00
110 Hire charges of office equipment	0.00	0.00
112 Operating expenses of construction equipment	0.00	0.00
113 Operating expenses of D.G. sets	57,615.28	175,282.99
114 Furnishing expenses	2,878,743.32	736,682.27
115 Subscription to trade and other associations	0.00	0.00
117 Visa and entry permit charges	0.00	0.00
118 Tree plantation exp -NTPC Land	0.00	223,029.00
119 Research & development expenses	3,198,088.16	50,000.00
120 Less: Grants received for Research & development expenses	0.00	0.00
121 Sub-total (Research & development expenses)	3,198,088.16	50,000.00
122 Bank charges	12,689.79	23,922.08
123 Business Development Expenditure	25,300.00	0.00
124 Surcharge (N&VN)	0.00	0.00
125 Power Trading Expenses	4,512,562.00	1,014,275.00
126 Brokerage & commission	5,988,809.00	3,072,520.00
130 Books and periodicals	53,520.90	84,391.27
131 Claims/advances written off	0.00	0.00
132 Stores written off	0.00	0.00
133 Survey & Investigation expenses written off	1,112,820.20	1,237,819.00
134 Others	26,907,795.99	17,834,540.36
135 Total	44,848,044.64	24,452,401.97
136	0.00	0.00
137	0.00	0.00
138	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 47 TO THE FS- EXPENDITURE DURING CONSTRUCTION PERIOD (NET)
(Amount in ₹)

	For the Year ended 31.03.2024	31.03.2023
001 EXPENDITURE DURING CONSTRUCTION PERIOD (NET)	0.00	0.00
002 A. Employee benefits expense	0.00	0.00
003 Salaries and wages	43,325,964.91	36,963,771.60
004 Contribution to provident and other funds	0.00	0.00
005 Unwinding of deferred payroll expenses	0.00	0.00
006 Staff welfare expenses	0.00	0.00
007 Total (A)	43,325,964.91	36,963,771.60
008 B. Finance Costs	0.00	0.00
009 Finance charges on financial liabilities measured at amortised cost	0.00	0.00
010 Bonds	49,569,628.55	47,935,047.69
011 Foreign currency term loans	115,106,433.00	49,364,157.01
012 Rupee term loans	51,872,293.00	29,145,096.00
013 Foreign currency bonds/notes	0.00	0.00
014 Unwinding of discount on account of vendor liabilities	7,576,273.88	917,970.83
015 Others	0.00	0.00
016	0.00	0.00
017 Other Borrowings Costs	0.00	0.00
018 Guarantee Commission	0.00	0.00
019 Management Fees/Arrangers Fees	0.00	0.00
020 Commitment charges/Exposure Premium	0.00	113,262.21
021 Legal Expenses on foreign currency loans	0.00	0.00
022 Foreign currency bonds/notes expenses	0.00	0.00
023 Foreign Credit Insurance Premium	0.00	0.00
024 Upfront Fee	0.00	0.00
025 Exchange Differences	0.00	0.00
026 Others	44,068.47	7,729,435.95
027 Exchange differences regarded as adjustment to interest cost	-5,465,001.00	18,839,551.69
028 Total (B)	218,803,693.96	154,046,221.38
029	0.00	0.00
030 C. Depreciation and amortisation	0.00	0.00
031 D. Generation , administration and other expenses	0.00	0.00
032 Power charges	0.00	0.00
033 Less: Recovered from contractors & employees	0.00	0.00
034 Sub-total(Net power charges)	0.00	0.00
035 Water charges	0.00	0.00
036 Rent	0.00	0.00
037 Repairs & maintenance	0.00	0.00
038 Buildings	0.00	0.00
039 Construction equipment	0.00	0.00
040 Others	26,455.62	0.00
041	0.00	0.00
042 Insurance	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 47 TO THE FS- EXPENDITURE DURING CONSTRUCTION PERIOD (NET)

(Amount in ₹)

For the Year ended	31.03.2024	31.03.2023
043 Rates and taxes	0.00	0.00
044 Communication expenses	0.00	0.00
045 Traveling expenses	0.00	0.00
046 Tender expenses	0.00	0.00
047 Less: Income from sale of tenders	0.00	0.00
048 Sub-total (Net tender expenses)	0.00	0.00
049 Advertisement and publicity	0.00	0.00
050 Security expenses	0.00	0.00
051 Entertainment expenses	0.00	0.00
052 Guest house expenses	0.00	0.00
053 Less: Receipt from guest house	0.00	0.00
054 Sub-total (Net Guest House Expenses)	0.00	0.00
055 Education expenses	0.00	0.00
056 Brokerage & Commission	0.00	0.00
057 Books and periodicals	0.00	0.00
058 Community development expenses	0.00	0.00
059 Professional charges and consultancy fee	0.00	0.00
060 Legal expenses	0.00	0.00
061 EDP Hire and other charges	0.00	0.00
062 Printing and stationery	0.00	0.00
063 Miscellaneous expenses	0.00	0.00
064 Total (D)	26,455.62	0.00
065 Total (A+B+C+D)	262,156,114.43	191,009,992.98
066 E. Less: Other income	0.00	0.00
067 Interest from	0.00	0.00
068 Indian banks	0.00	0.00
069 Foreign banks	0.00	0.00
070 Others	0.00	0.00
071 Contractors	0.00	0.00
072 Hire charges	0.00	0.00
073 Sale of scrap	0.00	0.00
074 Exchange Differences	0.00	0.00
075 Miscellaneous income	0.00	0.00
076 TOTAL (E)	0.00	0.00
077 F Net actuarial gain/loss OCI	0.00	0.00
078	0.00	0.00
079 GRAND TOTAL (A+B+C+D-E+F)	262,156,114.43	191,009,992.98
080	0.00	0.00
081 * Balance carried to Capital Work-in-progress - (Note 3)	262,156,114.43	191,009,992.98

SIPAT SUPER THERMAL POWER PROJECT

NOTE NO. 47A TO THE FS-EDC- COAL MINING

(Amount in ₹)

For the Year ended	31.03.2024	31.03.2023
001 EDC- Coal Mining	0.00	0.00
002 A. Employee benefits expense	0.00	0.00
003 Salaries and wages	0.00	0.00
004 Contribution to provident and other funds	0.00	0.00
005 Unwinding of deferred payroll expenses	0.00	0.00
006 Staff welfare expenses	0.00	0.00
007 Total (A)	0.00	0.00
008 B. Finance Costs	0.00	0.00
009 Finance charges on financial liabilities measured at amortised cost	0.00	0.00
010 Bonds:	0.00	0.00
011 Foreign currency term loans	0.00	0.00
012 Rupee term loans	0.00	0.00
013 Foreign currency bonds/notes	0.00	0.00
014 Unwinding of discount on account of vendor liabilities	0.00	0.00
015 Others	0.00	0.00
016	0.00	0.00
017 Other Borrowings Costs	0.00	0.00
018 Guarantee Commission	0.00	0.00
019 Management Fees/Arrangers Fees	0.00	0.00
020 Commitment charges/Expense Premium	0.00	0.00
021 Legal Expenses on foreign currency loans	0.00	0.00
022 Foreign currency bonds/notes expenses	0.00	0.00
023 Foreign Credit Insurance Premium	0.00	0.00
024 Uprant Fee	0.00	0.00
025 Exchange Differences	0.00	0.00
026 Others	0.00	0.00
027 Exchange differences regarded as adjustment to interest cost	0.00	0.00
028 Total (B)	0.00	0.00
029	0.00	0.00
030 C. Depreciation and amortisation	0.00	0.00
031 D. Generation , administration and other expenses	0.00	0.00
032 Power charges	0.00	0.00
033 Less: Recovered from contractors & employees	0.00	0.00
034 Sub-total(Net power charges)	0.00	0.00
035 Water charges	0.00	0.00
036 Rent	0.00	0.00
037 Repairs & maintenance	0.00	0.00
038 Buildings	0.00	0.00
039 Construction equipment	0.00	0.00
040 Others	0.00	0.00
041 Cost of Captive Coal	0.00	0.00
042 Insurance	0.00	0.00
043 Rates and taxes	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 47A TO THE FS-EDC- COAL MINING

(Amount in ₹)

For the Year ended	31.03.2024	31.03.2023
044 Communication expenses	0.00	0.00
045 Traveling expenses	0.00	0.00
046 Tender expenses	0.00	0.00
047 Less: Income from sale of tenders	0.00	0.00
048 Sub-total (Net tender expenses)	0.00	0.00
049 Advertisement and publicity	0.00	0.00
050 Security expenses	0.00	0.00
051 Entertainment expenses	0.00	0.00
052 Guest house expenses	0.00	0.00
053 Less: Receipt from guest house	0.00	0.00
054 Sub-total (Net Guest House Expenses)	0.00	0.00
055 Education expenses	0.00	0.00
056 Brokerage & Commission	0.00	0.00
057 Books and periodicals	0.00	0.00
058 Community development expenses	0.00	0.00
059 Professional charges and consultancy fee	0.00	0.00
060 Legal expenses	0.00	0.00
061 EDP Hire and other charges	0.00	0.00
062 Printing and stationery	0.00	0.00
063 Miscellaneous expenses	0.00	0.00
064 Total (D)	0.00	0.00
065 Total (A+B+C+D)	0.00	0.00
066 E. Less: Other Income:	0.00	0.00
067 Interest from:	0.00	0.00
068 Indian banks	0.00	0.00
069 Foreign banks	0.00	0.00
070 Others	0.00	0.00
071 Contractors	0.00	0.00
072 Hire charges	0.00	0.00
073 Sale of scrap	0.00	0.00
074 Exchange Differences	0.00	0.00
075 Miscellaneous income	0.00	0.00
076 TOTAL (E)	0.00	0.00
077 F. Net actuarial gain/loss OCI	0.00	0.00
078	0.00	0.00
079 GRAND TOTAL (A+B+C+D-E+F)	0.00	0.00
080	0.00	0.00
081 * Balance carried to Capital Work-in-progress - (Note 3)	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 46A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2024	31.03.2023
001 Balance sheet	0.00	0.00
002 Freehold land for which conveyancing of the title is awaiting completion of legal formalities	0.00	0.00
003 (a) area (in acres)	0.00	0.00
004 (b) value (in rs)	0.00	0.00
005 Right-of-use land for which execution of lease deed is awaiting completion of legal formalities	0.00	0.00
006 (a) area (in acres)	0.00	0.00
007 (b) value (in rs)	0.00	0.00
008 Right-of-use land acquired on perpetual lease and accordingly not amortised	0.00	0.00
009 (a) area (in acres)	0.00	0.00
010 (b) value (in rs)	0.00	0.00
011 Land in physical possession of the company which has not been shown in the books pending settlement of price (in acres)	0.00	0.00
012 Deposit with government authorities towards land in possession of the company included in cost of land which is subject to adjus	0.00	0.00
013 Land not in possession of the company	0.00	0.00
014 (a) area (in acres)	0.00	0.00
015 -Freehold	0.00	0.00
016 -Right of Use	0.00	0.00
017 (b) value (in rs)	0.00	0.00
018 -Freehold	0.00	0.00
019 -Right of Use	0.00	0.00
020 Right-of-use buildings pending completion of legal formalities - value (in rs.)	0.00	0.00
021 Estimated amount of contracts remaining to be executed on capital account and not provided for	0.00	0.00
022 Property, plant & equipment	7,357,498,755.15	9,466,243,078.31
023 Intangible assets	0.00	0.00
024 Details of precommissioning expenditure	0.00	0.00
025 (a) precommissioning expenses	0.00	0.00
026 (b) precommissioning income	0.00	0.00
027 (c) net precommissioning expenditure	0.00	0.00
028	0.00	0.00
029	0.00	0.00
030	0.00	0.00
031 Exchange rate variation taken to revenue during the year (with -ve sign, if favourable)	12,084,457.00	-954,384.40
045 Exchange rate variation capitalised during the year (with -ve sign, if favourable)	-10,171,333.05	297,621,220.47
054 Short Term Leases	0.00	0.00
065 A) Rent	0.00	0.00
066 Company lease accomodation - executives	0.00	0.00
067 Company lease accomodation - directors	0.00	0.00
068 Others	0.00	0.00

SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 46A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2024	31.03.2023
069 Total	0.00	0.00
101 Borrowing cost capitalised during the year	218,803,693.90	141,828,166.58
102 Revenue grants recognized during the year	0.00	0.00
103 Revenue expenditure on research and development	209,636,812.11	0.00
104 Capital expenditure on research and development	21,142,372.00	0.00
105 Expenditure on sustainability development - capital	0.00	0.00
106 Expenditure on capex - capital	0.00	0.00
107 Opening balance - CSR Liability	0.00	8,269,294.85
108 Paid/Adjusted during the Year out of Opening above	0.00	3,804,764.63
109 Amount yet to be paid against Cr Year CSR Exp	-4,321,253.00	19,578,508.29
110 Closing Balance CSR- Liability (110)	0.00	24,043,038.51
111	0.00	0.00
112	0.00	0.00
113 Disclosure under manded act 2006.	0.00	0.00
114 Long-term	0.00	0.00
115 Short-term	-163,539,234.39	-124,277,310.78
116 (i) (a) the principal amount remaining unpaid as at year end	-163,539,234.39	-124,277,310.78
117 (i) (b) interest due there on remaining unpaid as at Year end	0.00	0.00
118 (ii) the amount of interest paid by the buyer in terms of section 16, along with the amounts of the payment made to the supplier	0.00	0.00
119 (iii) the amount of interest due and payable for the period of delay in making payment(which has been paid but beyond the appoin	0.00	0.00
120 (iv) the amount of interest accrued and remaining unpaid at the end of the year, and	0.00	0.00
121 (v) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest due	0.00	0.00
122 Amount of inventories recognized as an expense (including fuel)	32,319,839,355.64	42,930,368,482.77
123 Amount of inventories capitalised as overhauling assets out of 122 above	629,321,024.69	226,643,332.10
124 Amount capitalised as edc out of 122 above	0.00	0.00
133 Value of Imported Material Consumed during the Year	0.00	0.00
134	0.00	0.00
135 Contingent liabilities	0.00	0.00
136 A. Claims against the company not acknowledged as debts in respect of:	0.00	0.00
137 (i)Capital works	2,183,011,504.46	2,056,931,299.20
138 (ii)Land compensation cases	0.00	723,483.07
139 (iii)Others by state authorities towards:-	0.00	0.00
140 (a) Water royalty / water charges / sala tax	0.00	0.00
141 (b) Diversion of land / building permission fees	0.00	0.00



SIPAT SUPER THERMAL POWER PROJECT
NOTE NO. 46A TO THE FINANCIAL STATEMENTS

(Amount in ₹)

As at	31.03.2024	31.03.2023
142 (c) Other demands by state authorities	0.00	0.00
143 (iv) Others by fuel companies	0.00	0.00
144 (a) Disputes related to grade slippage-third party sampling	1,373,143,103.92	1,320,995,413.00
145 (b) Surface transportation charges on coal	126,725,624.71	126,725,624.71
146 (c.) Take or pay claim - Gas stations	0.00	0.00
147 (d) Other claims by fuel companies not acknowledged as debt	66,309,894.00	66,309,894.00
149 B. Disputed tax demands	0.00	0.00
150 (i) Income tax	0.00	0.00
151 (ii) Excise duty	0.00	0.00
152 (iii) Sales tax	0.00	0.00
153 (iv) Service tax/GST	0.00	0.00
154 (v) Entry tax	0.00	0.00
155 C. Others	1,943,413.74	2,372,554.00
156 Total	3,751,133,540.82	3,574,058,271.98
157 D. Possible reimbursement on account of contingent liabilities	0.00	0.00
158 (i) Capital works	0.00	0.00
159 (ii) Land compensation cases	0.00	0.00
160 (iii) Others (by state authorities)	0.00	0.00
161	0.00	0.00
162 (iv) Others by fuel companies	1,566,178,622.63	1,514,030,932.00
163 (v) Disputed income tax demand	0.00	0.00
164 (vi) Disputed tax demands -others	0.00	0.00
165 (vii) Others	0.00	0.00
166 Total	1,566,178,622.63	1,514,030,932.00
168 E. AMOUNT PAID UNDER PROTEST/ADJUSTED BY AUTHORITIES - TAX CASES	0.00	0.00
169 F. CONTINGENT ASSETS	0.00	0.00
170 Intangible under development : less than 1 year	0.00	0.00
171 Intangible under development #: 1-2 year	0.00	0.00
227 Intangible under development #: 2-3 year	0.00	0.00
277 Intangible under development #: More than 3 years	0.00	0.00
278 Capital Work-in Progress (CWIP)	0.00	0.00
279 Projects in progress	12,166,531,751.57	9,387,411,029.04
280 Projects temporarily suspended	0.00	0.00
281	0.00	0.00
282	0.00	0.00
283 Projects in progress	0.00	0.00
284 Less than 1 year	3,861,415,834.27	1,842,982,485.80
285 1-2 years	1,800,078,349.82	3,862,396,491.00
286 2-3 years	3,025,534,307.88	3,146,150,058.69
287 More than 3 years	3,079,503,259.59	535,881,993.06
288 Sub Total (f)	12,166,531,751.57	9,387,411,029.55
289	0.00	0.00

**SIPAT SUPER THERMAL POWER PROJECT****NOTE NO. 48A TO THE FINANCIAL STATEMENTS****(Amount in ₹)**

As at	31.03.2024	31.03.2023
290 Projects temporarily suspended	0.00	0.00
291 Less than 1 year	0.00	0.00
292 1-2 years	0.00	0.00
293 2-3 years	0.00	0.00
294 More than 3 years	0.00	0.00
295 Sub Total (ii)	0.00	0.00
296	0.00	0.00
380 Previous year figures have been regrouped/rearranged wherever necessary.	0.00	0.00