

BEFORE THE HON'BLE CENTRAL ELECTRICITY REGULATORY COMMISSION
NEW DELHI

PETITION NO.....

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 Auraiya Gas Power Station (663.36 MW) for the period from 01.04.2019 to 31.03.2024 after the truing up exercise

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

Respondents

- 1.** Uttar Pradesh Power Corp. Ltd. (UPPCL)
Shakti Bhawan
14, Ashok Marg
Lucknow – 226 001
- 2.** Tata Power Delhi Distribution Limited,
Grid Substation, Hudson Road,
Kingsway Camp,
Delhi – 110009
- 3.** BSES Rajdhani Power Limited,
BSES Bhawan, Nehru Place,
New Delhi – 110019.
- 4.** BSES Yamuna Power Limited,
Shakti Kiran Building, Karkardooma,
Delhi – 110092.
- 5.** J&K State Power Trading Company Limited,
(on behalf of Power Development Department, J&K)
Civil Secretariat,
Srinagar.

6. Electricity Department, Chandigarh
Union Territory of Chandigarh,
Addl. Office Building, Sector-9 D,
Chandigarh.
7. Uttarakhand Power Corporation Limited,
Urja Bhavan, Kanwali Road,
Dehradun – 248001
8. Rajasthan Urja Vikas Nigam Limited,
(on behalf of Discoms of Rajasthan),
Vidyut Bhawan, Janpath,
Jaipur 302 005
9. Haryana Power Purchase Centre,
Shakti Bhawan, Sector – VI,
Panchkula, Haryana – 134109
10. Punjab State Power Corporation Limited,
The Mall, Patiala – 147001.
11. Himachal Pradesh State Electricity Board Limited,
Kumar Housing Complex Building-II
Vidyut Bhawan, Shimla – 171004.

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. Auraiya Gas Power Station (663.36 MW) (hereinafter referred to as Auraiya GPS) is one such station located in the State of State of Uttar Pradesh
- 3) The power generated from Auraiya GPS 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. 428/GT/2020 for determination of tariff for Auraiya GPS 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 Auraiya GPS for the period from 01.04.2019 to 31.3.2024 was determined by the Hon'ble Commission vide order dated 31.05.2023 in Petition No. 428/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) In line with the provisions of quoted above, the Petitioner is filing this petition for truing 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.
- 11) 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.
- 12) As per para 26 of CERC order dated 31.05.2023 in petition no. 428/GT/2020 the capital cost as on 31.3.2024 is Rs 132289.49 Lakh, as shown in Form-5. Further, the Petitioner has claimed additional capitalization under the regulatory provisions of CERC Tariff Regulations-2019 for truing up of tariff. The difference in additional capitalization amounting to Rs 166.46 Lakh wrt earlier add-cap has been adjusted to arrive at the capital cost as on 31.3.2024, as shown in Form-5A. Hon'ble Commission may be pleased to take the same into consideration while approving the tariff of the instant station.
- 13) 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 the **Form-3** attached at **Appendix-I**.

- 14) 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 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 at Appendix-I.
- 15) It is relevant to submit that the petitioner has filed Appeal before the Hon'ble Appellate Tribunal of Electricity in respect of certain claims disallowed by Hon'ble Commission. It is humbly submitted that the Petitioner reserves the right to approach this Hon'ble Commission and/ or file amended Petition based on the outcome of such Appeal and/or any subsequent appeal(s).
- 16) **Liberty Granted by the Hon'ble Commission for Additional Capitalization vide tariff order dated 31.05.2023:** Hon'ble Commission, vide order dated 31.05.2023 in Petition No.-428/GT/2020 has granted liberty to claim the work/asset i.e. "Solar PV system within Plant" at the time of truing-up with relevant inputs as below:

*"14. The matter has been considered. The Petitioner has claimed total additional capital expenditure of Rs. 108 lakh (Rs. 54 lakh in 2019-20 and Rs. 54 lakh in 2020-21) for Solar PV system under Regulation 26(1)(b) of the 2019 Tariff Regulations, i.e. 'change in law'. However, it is observed that, similar works were dis-allowed by the Commission vide order dated 7.11.2021 in Petition No. 288/GT/2020 and by order dated 13.5.2022 in Petition No. 301/GT/2020 on the grounds that the Petitioner has not justified the claim with any technical justification, duly supported by documentary evidence like test results carried out by an independent agency. Moreover, Petitioner has also not demonstrated the overall benefit to be passed on to its beneficiaries. In this background, the claim of the Petitioner towards the 'Solar PV system' is **not allowed. However, the Petitioner is granted liberty to approach the Commission with proper justification, at the time of truing up of tariff.**"*

Accordingly, the claim for the said asset/work is being made by the Petitioner in the instant station as per the details provided in **Form-9 of Appendix-I**.

- 17) Furthermore, against the any specific direction from this Hon'ble Commission related with its order dated 31.05.2023 in Petition no 428/GT/2020 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 Truing up Petition.
- 18) Hon'ble Commission vide tariff order dated 31.05.2023 in tariff petition 428/GT/2020 of the instant station at Para 45 has allowed the truing up of water charges, which has been allowed by the Hon'ble Commission in the instant order based on actual/projections. Accordingly, the details for water charges comprising the contracted quantity, allocation of water, the basis of calculation of quantity of consumptive water and computation of water charges are being submitted in the instant petition.

17.1 It is submitted that Hon'ble Commission vide its order dated 31.05.2023 in Petition no-428/GT/2020 has directed the Petitioner to furnish actual bills along with relevant details in support of actual water charges paid during 2019-24 period at the time of truing up. In compliance of the same, it is submitted that actual water charges paid during 2019-24 period is provided in **Form-3A** of attached at **Appendix-I**. Further, detail of water charges with respect to (i) Source of water drawl, (ii) Quantity of water allocated to Auraiya GPS, and (iii) Rate specified for water charges is provided in **Form-19** of the attached Appendix-I.

17.2 Computation of Water Charges: It is submitted that water charges is billed to Uttar Pradesh Irrigation Department (UPID), based on water drawl from canal on quarterly basis. The actual water drawl is calculated based on allocated quantity (13 Cusecs) and no of days Station is in service. The total annual water charges paid by the instant Station for the water charges to UPID consists of the following:

(i). Water charges based on drawl as described above @ Rs 12.48/ 1000 Cubic Feet of water drawl (Rates Revised as per UP Govt order dated 15 July, 2011 attached as **Annexure-B**).

(ii). Annual Royalty Charges @ Rs 6 Lakh/ Cusec per Annum (Royalty Revised as per UP Govt order dated 2015, attached as **Annexure-B**)

(iii). Canal Maintenance charges as per the agreement entered between UPID and NTPC Ltd which provides that canal maintenance charges is to be paid to UPID by NTPC Ltd. Copy of original water agreement entered between UPID and NTPC Ltd is attached herewith and marked as **Annexure-C**.

Based on the above calculation of water charges, has been claimed in Form-3A of attached Appendix-I.

19) It is submitted that Hon'ble Commission at para 50 in its order dated 31.05.2024 in petition no. 428/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.

20) It is further submitted that in petition no. 428/GT/2020 for the instant station, the claim against security expenses had been made by the petitioner on estimated basis, and the same has been considered by Hon'ble Commission subject to truing up in its order dated 31.05.2023 in petition no. 428/GT/2020 . The details of actual security expenses has been provided in Form-3A of the attached Appendix-I. 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."

- 21) The tariff calculation based on the above & other applicable provisions, in the formats provided in the **Appendix-I** of the Tariff Regulations 2019 are enclosed herewith.
- 22) 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 31.05.2023 the Petitioner, therefore, prays that the Hon'ble Commission may be pleased to:

- i) Approve revised tariff of Auraiya GPS for the tariff period 2019-24 as per provision of Regulation 13 of Tariff Regulations 2019.
- ii) Allow the reimbursement of water charges, capital spares and security expenses for the instant station, as claimed by the Petitioner.
- iii) Pass any other order as it may deem fit in the circumstances mentioned above.

(Petitioner)

Noida

Date:

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NEW DELHI

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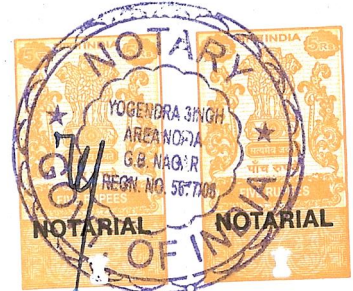
Petitioner:

: NTPC Ltd.
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Respondents:

1. Uttar Pradesh Power Corp. Ltd. (UPPCL)
Shakti Bhawan 14,
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Lucknow -226 001

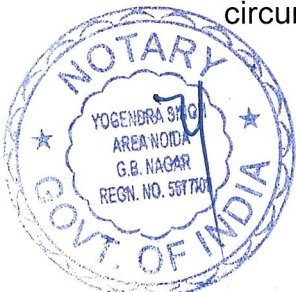
And
Others



AFFIDAVIT

I, Parimal Piyush, Son of Late Bharat Mishra, aged about 49 years, resident of IN1-2004, Inspire, Eldeco Aamantran, Sector-119, Noida (UP), do hereby solemnly affirm and state as follows:

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.



परिमल पीयूष/PARIMAL PIYUSH
अपर महाप्रबन्धक (व्यावसायिक)
Addl. General Manager (Commercial)
एन टी पी सी लिमिटेड/NTPC LIMITED
EOC, A-8A, Sector-24, Noida-201301 (U.P.)

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 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....22... as mentioned in the Petition are true and correct based on the my personal knowledge, belief and records maintained in the office.
4. That the annexures annexed to the Petition are correct and true copies of the respective originals.
5. That the Deponent has not filed any other Petition or Appeal before any other forum or court of law with respect to the subject matter of the dispute.



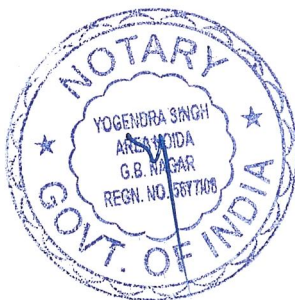
परिमल पीयूष/PARIMAL PIYUSH (Deponent)
 अपर महाप्रबन्धक (वाणिज्यिक)
 Addl. General Manager (Commercial)
 एन टी पी सी लिमिटेड/NTPC LIMITED
 EOC, A-8A, Sector-24, Noida-201301 (U.P.)


Verification:

Verified at Noida on this ...19th 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.



(Deponent)



ATTESTED

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

19 NOV 2024

परिमल पीयूष/PARIMAL PIYUSH
 अपर महाप्रबन्धक (वाणिज्यिक)
 Addl. General Manager (Commercial)
 एन टी पी सी लिमिटेड/NTPC LIMITED
 EOC, A-8A, Sector-24, Noida-201301 (U.P.)

TARIFF FILING FORMS (THERMAL)

FOR TRUE-UP PETITION FOR REVISION OF TARIFF

FOR

Auraiya Gas power Station

(From 01.04.2019 to 31.03.2024)

PART-I

Appendix-I

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- 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	✓
FORM- 8	Details of Allocation of corporate loans to various projects	✓
FORM-9A**	Summary of Statement of Additional Capitalisation claimed during the period	✓
FORM-9 ##	Statement of Additional Capitalisation after COD	✓
FORM- 10	Financing of Additional Capitalisation	✓
FORM- 11	Calculation of Depreciation on original project cost	NA
FORM- 12	Statement of 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- 15F	Computation of Energy Charges	✓
FORM- 16	Details of Limestone 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	✓

Provided yearwise for the period 2019-24

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 Estimates	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 packages	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	NA
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 items/assets/works claimed under Exclusions	✓
FORM-L	Statement of Capital cost	✓
FORM-M	Statement of Capital Woks in Progress	✓
FORM-N	Calculation of Interest on Normative Loan	✓
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 Commencement of Business, Memorandum of Association, & Articles of Association (For New Station setup by a company making tariff application for the first time to CERC)	NA
2	A. Station wise and Corporate audited Balance Sheet and Profit & Loss Accounts with all the Schedules & annexures on COD of the Station for the new station & for the relevant years.	NA
	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 reasons of cost and time over run, if applicable.	NA
	List of supporting documents to be submitted:	
	a. Detailed Project Report	
	b. CPM 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	BBMB is maintaining the records as per the relevant applicable Acts. Formats specified herein may not be suitable to the available information with BBMB. BBMB 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:			Auraiya Gas power Station					
Place (Region/District/State):			Northern Region/ Auraiya/ Uttar Pradesh					
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	4,679.54	4,572.90	4,605.38	4,624.61	4,653.57	4,714.53
1.2	Interest on Loan	Rs Lakh	738.91	707.73	445.75	243.45	84.26	-
1.3	Return on Equity	Rs Lakh	10,277.51	9,775.48	9,778.80	9,776.96	9,777.94	9,776.20
1.4	Interest on Working Capital	Rs Lakh	7,965.31	12,641.69	6,208.22	4,755.22	12,434.86	24,839.50
1.5	O&M Expenses	Rs Lakh	12,585.00	13357.86	13668.87	14321.18	15301.46	15420.17
	Total	Rs Lakh	36246.27	41055.67	34707.02	33721.43	42252.09	54750.40
2.1	Landed Fuel Cost (Domestic gas)	Rs/1000SCM		16,783.15	14,213.13	8,808.10	-	-
	(%) of Fuel Quantity	(%)		23.02%	72.40%	64.61%	0.00%	0.00%
2.2	Landed Fuel Cost (RLNG)	Rs/1000SCM		47,586.91	33,754.42	27,187.92	45,960.28	69,080.22
	(%) of Fuel Quantity	(%)		76.98%	27.60%	35.37%	99.31%	95.53%
2.3	Landed Fuel Cost (Liquid)	Rs/KL		66,394.28	45,983.84	45,607.40	53,946.04	66,238.74
	(%) of Fuel Quantity	(%)		0.00%	0.00%	0.02%	0.69%	4.47%
2.4	Secondary fuel oil cost (ex-bus)	Rs/Kwh						
2.5	Energy Charge Rate (Gas) ex-bus-CC	Rs/Kwh		3.965	3.344	2.078	0.000	0.000
2.6	Energy Charge Rate (LNG) ex-bus-CC	Rs/Kwh		11.194	7.958	6.403	10.811	16.000
2.7	Energy Charge Rate(Naptha ex-bus-CC	Rs/Kwh		12.579	12.671	12.557	14.770	25.052
2.8	Weighted Average Energy Charge Rate ex-bus-CC	Rs/Kwh		9.596	4.626	3.610	10.855	19.282
(Petitioner)								

PART-I FORM- 1(I)						
Name of the Petitioner		NTPC Limited				
Name of the Generating Station		Auraiya Gas power Station				
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	1,32,065.49	1,32,295.80	1,32,305.80	1,32,332.15	1,32,442.85
2	Add: Addition during the year/period	261.24	79.84	62.50	202.58	133.73
3	Less: De-capitalisation during the year/period	-79.31	-79.36	-45.54	-108.99	-172.62
4	Less: Reversal during the year / period	-	-	-	-	-
5	Add: Discharges during the year/ period	48.38	9.53	9.39	17.11	51.99
6	Closing Capital Cost	1,32,295.80	1,32,305.80	1,32,332.15	1,32,442.85	1,32,455.95
7	Average Capital Cost	1,32,180.65	1,32,300.80	1,32,318.97	1,32,387.50	1,32,449.40
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	132065.49	132295.80	132282.74	132306.95	132417.66
2	Add: Addition during the year / period	261.24	56.78	62.50	202.58	133.73
3	Less: De-capitalisation during the year / period	-79.31	-79.36	-45.54	-108.99	-172.62
4	Less: Reversal during the year / period	-	-	-	-	-
5	Add: Discharges during the year / period	48.38	9.53	7.25	17.11	51.99
6	Closing Capital Cost	132295.80	132282.74	132306.95	132417.66	132430.76
7	Average Capital Cost	132180.65	132289.27	132294.85	132362.31	132424.21

**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	-	-	23.06	25.20	25.20
2	Add: Addition during the year / period	-	23.06	-	-	-
3	Less: De-capitalisation during the year / period	-	-	-	-	-
4	Less: Reversal during the year / period	-	-	-	-	-
5	Add: Discharges during the year / period	-	-	2.14	-	-
6	Closing Capital Cost	-	23.06	25.20	25.20	25.20
7	Average Capital Cost	-	11.53	24.13	25.20	25.20

(Petitioner)

PART-I
FORM- 1(IIA)

Name of the Petitioner:	NTPC Limited
Name of the Generating Station:	Auraiya Gas power Station

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)	52,020.43	52,073.66	52,053.87	52,052.02	52,063.44
2	Less: Adjustment in Opening Equity	-				
3	Adjustment during the year		-	-	-	-
4	Net Opening Equity (Normal)	52,020.43	52,073.66	52,053.87	52,052.02	52,063.44
5	Add: Increase in equity due to addition during the year / period	78.37	17.03	18.75	60.77	40.12
7	Less: Decrease due to De-capitalisation during the year / period	-39.66	-39.68	-22.77	-54.49	-86.31
8	Less: Decrease due to reversal during the year / period	-	-	-	-	-
9	Add: Increase due to discharges during the year / period	14.51	2.86	2.17	5.13	15.60
10	Net closing Equity (Normal)	52,073.66	52,053.87	52,052.02	52,063.44	52,032.84
11	Average Equity (Normal)	52,047.04	52,063.76	52,052.94	52,057.73	52,048.14
12	Rate of ROE (%)	18.782	18.782	18.782	18.782	18.78
13	Total ROE	9,775.48	9,778.62	9,776.58	9,777.48	9,775.68

(Petitioner)

Name of the Petitioner:	NTPC Limited
Name of the Generating Station:	Auraiya Gas power Station

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)	-	-	6.92	7.56	7.56
2	Less: Adjustment in Opening Equity	-	-	-	-	-
3	Adjustment during the year	-	-	-	-	-
4	Net Opening Equity (Normal)	-	-	6.92	7.56	7.56
5	Add: Increase in equity due to addition during the year / period	-	6.92	-	-	-
7	Less: Decrease due to De-capitalisation during the year / period	-	-	-	-	-
8	Less: Decrease due to reversal during the year / period	-	-	-	-	-
9	Add: Increase due to discharges during the year / period	-	-	0.64	-	-
10	Net closing Equity (Normal)	-	6.92	7.56	7.56	7.56
11	Average Equity (Normal)	-	3.459	7.238	7.559	7.559
12	Rate of ROE (%)	5.85%	5.29%	5.22%	6.06%	6.80%
13	Total ROE	0.0000	0.1829	0.3775	0.4580	0.5136

(Petitioner)

Plant Characteristics

Name of the Petitioner	NTPC Ltd					
Name of the Generating Station	Auraiya Gas Power Station					
Unit(s)/Block(s)/Parameters	GT-1	GT-2	GT-3	GT-3	ST-1	ST-2
Installed Capacity (MW)	111.19	111.19	111.19	111.19	109.30	109.30
Schedule COD as per Investment Approval						
Actual COD	1-Oct-90	1-Oct-90	1-Nov-90	1-Nov-90	1-Nov-90	1-Dec-90
Pit Head or Non Pit Head	NA					
Name of the Boiler Manufacture						
Name of Turbine Generator Manufacture						
Main Steams Pressure at Turbine inlet (kg/Cm²) abs	Not Applicable					
Main Steam Temperature at Turbine inlet (°C)						
Reheat Steam Pressure at Turbine inlet (kg/Cm²)						
Reheat Steam Temperature at Turbine inlet (°C)						
Main Steam flow at Turbine inlet under MCR condition (tons /hr)						
Main Steam flow at Turbine inlet under VWO condition (tons /hr)						
Unit Gross electrical output under MCR /Rated condition (MW)						
Unit Gross electrical output under VWO condition (MW)						
Guaranteed Design Gross Turbine Cycle Heat Rate (kCal/kWh)						
Conditions on which design turbine cycle heat rate guaranteed						
% MCR						
% Makeup Water Consumption						
Design Capacity of Make up Water System						
Design Capacity of Inlet Cooling System						
Design Cooling Water Temperature (°C)						
Back Pressure						
Steam flow at super heater outlet under BMCR condition (tons/hr)						
Steam Pressure at super heater outlet under BMCR condition) (kg/Cm²)						
Steam Temperature at super heater outlet under BMCR condition (°C)						
Steam Temperature at Reheater outlet at BMCR condition (°C)						
Design / Guaranteed Boiler Efficiency (%)						
Design Fuel with and without Blending of domestic/imported coal						
Type of Cooling Tower	IDCT					
Type of cooling system	Closed Circuit					
Type of Boiler Feed Pump	Motor Driven					
Fuel Details						
-Primary Fuel	Natural Gas					
-Secondary Fuel	NA					
-Alternate Fuels	Naphtha					
Special Features/Site Specific Features						
Special Technological Features						
Environmental Regulation related features						
Any other special features						

Petitioner

Normative parameters considered for tariff computations

Name of the Petitioner:		NTPC Limited					
Name of the Generating Station:		Auraiya Gas power Station					
(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	%	15.50	15.50	15.50	15.50	15.50	15.50
Base Rate of Return on Equity on Add. Capitalization**	%	3.85%	4.83%	4.36%	4.30%	5.00%	5.61%
Effective Tax Rate	%	21.549	17.472	17.472	17.472	17.472	17.472
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	%	2.50	2.75	2.75	2.75	2.75	2.75
Gross Station Heat Rate	kCal/kWh	2100	2100	2100	2100	2100	2100
Specific Fuel Oil Consumption	ml/kWh	NA	NA	NA	NA	NA	NA
Cost of Coal/Lignite for WC	in Days	NA	NA	NA	NA	NA	NA
Cost of Main Secondary Fuel Oil for WC	in Months	NA	NA	NA	NA	NA	NA
Fuel Cost for WC	in Days	30	30	30	30	30	30
Liquid Fuel Stock for WC	in Days	15	15	15	15	15	15
O&M Expenses	Rs lakh/MW	18.72	17.58	18.2	18.84	19.5	20.19
Maintenance Spares for WC	% of O&M	30.00	30.00	30.00	30.00	30.00	30.00
Receivables for WC	in Days	60	45	45	45	45	45
Storage capacity of Primary fuel	MT	NA					
SBI 1 Year MCLR plus 350 basis point	%	13.50	12.05	11.25	10.50	10.50	12.00
Blending ratio of domestic coal/imported coal		NA					
** Rate of Return on Add - cap beyond original scope and excluding Change in Law							
Petitioner							

Part-I
FORM-3A
ADDITIONAL FORM

Calculation of O&M Expenses

Name of the Company :		NTPC Limited				
Name of the Power Station :		Auraiya Gas power Station				
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	11661.87	12073.15	12497.70	12935.52	13393.24
2	O&M expenses under Reg.35(6)					
2a	Water Charges	109.31	122.77	122.94	95.75	120.21
2b	Secutiry expenses	1521.46	1393.16	1646.09	1668.59	1747.37
2c	Capital Spares	65.22	79.79	54.45	601.60	159.35
3	O&M expenses-Ash Transportation	NA	NA	NA	NA	NA
	Total O&M Expenses	13,357.86	13,668.87	14,321.18	15,301.46	15,420.17

Petitioner

Form-4

DETAILS OF FOREIGN LOANS (Details only in respect of loans applicable to the project under petition) NTPC LIMITED						
Name of the company						
Name of the Power Station						
Exchange Rate as on	31-03-2019	USD = Rs.	69.77	EUR = Rs.	78.84	JPY = Rs. 0.6343
Exchange Rate as on	31-03-2020	USD = Rs.	76.06	EUR = Rs.	84.43	JPY = Rs. 0.7069
Exchange Rate as on	31-03-2021	USD = Rs.	74.06	EUR = Rs.	87.28	JPY = Rs. 0.6730
Exchange Rate as on	31-03-2022	USD = Rs.	76.33	EUR = Rs.	85.76	JPY = Rs. 0.6280
Exchange Rate as on	31-03-2023	USD = Rs.	82.74	EUR = Rs.	90.87	JPY = Rs. 0.6263
Exchange Rate as on	31-03-2024	USD = Rs.	83.95	EUR = Rs.	91.51	JPY = Rs. 0.5576

DETAILS OF FOREIGN LOANS (Details only in respect of loans applicable to the project under petition) NTPC LIMITED		
31-03-2019	USD = Rs.	69.77
31-03-2020	USD = Rs.	76.06
31-03-2021	USD = Rs.	74.06
31-03-2022	USD = Rs.	76.33
31-03-2023	USD = Rs.	82.74
31-03-2024	USD = Rs.	83.95

	100.00% (Amount in Lacs)				(Amount in Lacs)						
Financial Year (Starting from COD)	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
JBIC Auraiya	Date	Amount (FC)	Ex. Rate	Amount (INR)	Date	Amount (FC)	Ex. Rate	Amount (INR)	Date	Amount (FC)	Ex. Rate
Currency 1 JPY	26-11-2018										
At the date of drawl	01-04-2019	79,859.80	0.63	50,655.07	01-04-2020	79,859.80	0.71	56,452.89	01-04-2021	79,859.80	0.67
Loan repayment upto previous period		26,620.02	0.63	16,885.08		33,275.02	0.71	23,522.11		39,930.02	0.67
Net loan at the Beginning of the period	01-04-2019	53,239.78	0.63	33,769.99	01-04-2020	46,584.78	0.71	32,930.78	01-04-2021	39,929.78	0.67
Schedule repayment date of principal	23-05-2019	3,327.50	0.63	2,108.97	26-05-2020	3,327.50	0.706	2,349.22	24-05-2021	3,327.50	0.67
Scheduled payment date of interest	23-05-2019	488.11	0.63	309.37	26-05-2020	439.10	0.706	310.00	24-05-2021	372.25	0.67
Withholding tax including surcharge on interet	23-05-2019	11.28	0.62	6.98	26-05-2020	10.14	0.69	7.00	24-05-2021	8.60	0.66
Schedule repayment date of principal	25-11-2019	3,327.50	0.66	2,203.97	24-11-2020	3,327.50	0.7157	2,381.49	24-11-2021	3,327.50	0.6499
Scheduled payment date of interest	25-11-2019	478.17	0.66	316.72	24-11-2020	405.50	0.7157	290.22	24-11-2021	346.89	0.6499
Withholding tax including surcharge on interest	25-11-2019	11.05	0.65	7.22	24-11-2020	9.37	0.71	6.62	24-11-2021	8.01	0.64
ERV	31-03-2020			3,473.73	31-03-2021			-1,327.33	31-03-2022		
At the end of Financial year	31-03-2020	46,584.78	0.71	32,930.78	31-03-2021	39,929.78	0.67	26,872.74	31-03-2022	33,274.78	0.63

	2.44% (Amount in Lacs)				(Amount in Lacs)						
Financial Year (Starting from COD)	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
	Date	Amount (FC)	Ex. Rate	Amount (INR)	Date	Amount (FC)	Ex. Rate	Amount (INR)	Date	Amount (FC)	Ex. Rate
4.75% Eurobonds 2022	02-10-2018										
Currency 1 USD	02-10-2018										
At the date of drawl	01-04-2018	121.81	69.77	8,498.33		121.81	76.06	9,264.49		121.81	74.06
Loan repayment upto previous period		-	0.00	-							
Net loan at the Beginning of the period	01-04-2019	121.81	69.77	8,498.33	01-04-2020	121.81	76.06	9,264.49	01-04-2021	121.81	74.06
Schedule repayment date of principal								-			
Scheduled payment date of interest	02-04-2019	2.89	69.05	199.75	02-04-2020	2.89	73.83	213.57	02-04-2021	2.89	73.75
Withholding tax including surcharge on interest	02-04-2019	0.17	68.65	11.47	02-04-2020	0.17	68.65	11.47	02-04-2021	0.17	72.13
Schedule repayment date of principal								-			
Scheduled payment date of interest	02-10-2019	2.89	70.91	205.13	02-10-2020	2.89	72.44	209.54	02-10-2021	2.89	75.99
Withholding tax including surcharge on interest	02-10-2019	0.17	70.50	11.78	02-10-2020	0.17	70.50	11.78	02-10-2021	0.17	73.79
ERV	31-03-2020			766.15	31-03-2021			-243.61	31-03-2022		
At the end of Financial year	31-03-2020	121.81	76.06	9,264.49	31-03-2021	121.81	74.06	9,020.88	31-03-2022	121.81	76.33

Form-4

ble to the project under petition)				
Name of the company				
Name of the Power Station				
Exchange Rate as on	EUR = Rs.	78.84	JPY = Rs.	0.6343
Exchange Rate as on	EUR = Rs.	84.43	JPY = Rs.	0.7069
Exchange Rate as on	EUR = Rs.	87.28	JPY = Rs.	0.6730
Exchange Rate as on	EUR = Rs.	85.76	JPY = Rs.	0.6280
Exchange Rate as on	EUR = Rs.	90.87	JPY = Rs.	0.6263
Exchange Rate as on	EUR = Rs.	91.51	JPY = Rs.	0.5576

(Amount in Lacs)		(Amount in Lacs)				(Amount in Lacs)			
Financial Year (Starting from COD)	3.2022	2022-23 (01.04.2022 to 31.03.2023)				2023-24 (01.04.2023 to 31.03.2024)			
1	4	1	2	3	4	1	2	3	4
JBIC Auraiya	Amount (INR)	Date	Amount (FC)	Ex. Rate	Amount (INR)	Date	Amount (FC)	Ex. Rate	Amount (INR)
Currency 1 JPY									
At the date of drawl	53,745.65	01-04-2022	79,859.80	0.63	50,151.95	01-04-2023	79,859.80	0.63	50,016.19
Loan repayment upto previous period	26,872.90		46,585.02	0.63	29,255.39		53,240.02	0.63	33,344.22
Net loan at the Beginning of the period	26,872.74	01-04-2022	33,274.78	0.63	20,896.56	01-04-2023	26,619.78	0.63	16,671.97
Schedule repayment date of principal	2,230.76	23-05-2022	3,327.50	0.60	2,005.15	23-05-2023	3,327.50	0.60	1,995.83
Scheduled payment date of interest	249.56	23-05-2022	308.50	0.60	185.90	23-05-2023	246.80	0.60	148.03
Withholding tax including surcharge on interest	5.65	23-05-2022	7.13	0.61	4.33	23-05-2023	5.70	0.61	3.45
Schedule repayment date of principal	2,162.54	24-11-2022	3,327.50	0.58	1,943.26	24-11-2023	3,327.50	0.56	1,858.74
Scheduled payment date of interest	225.44	24-11-2022	285.36	0.58	166.65	24-11-2023	221.95	0.56	123.99
Withholding tax including surcharge on interest	5.15	24-11-2022	6.59	0.58	3.85	24-11-2023	5.13	0.55	2.84
ERV	-1,582.88	31-03-2023			-276.18	31-03-2024			-1,685.03
At the end of Financial year	20,896.56	31-03-2023	26,619.78	0.63	16,671.97	31-03-2024	19,964.78	0.56	11,132.36

(Amount in Lacs)		(Amount in Lacs)			
Financial Year (Starting from COD)	3.2022	2022-23 (01.04.2022 to 31.03.2023)			
1	4	1	2	3	4
4.75% Eurobonds 2022	Amount (INR)	Date	Amount (FC)	Ex. Rate	Amount (INR)
Currency 1 USD					
At the date of drawl	9,020.88		121.81	76.33	9,297.38
Loan repayment upto previous period					
Net loan at the Beginning of the period	9,020.88	01-04-2022	121.81	76.33	9,297.38
Schedule repayment date of principal	-				-
Scheduled payment date of interest	213.34	02-04-2022	2.89	75.99	219.82
Withholding tax including surcharge on interest	12.05	02-04-2022	0.17	75.58	12.63
Schedule repayment date of principal	-	02-10-2022	121.81	81.81	9,964.68
Scheduled payment date of interest	219.82	02-10-2022	2.89	81.92	236.99
Withholding tax including surcharge on interest	12.33	02-10-2022	0.17	81.50	13.62
ERV	276.50	31-03-2023			667.31
At the end of Financial year	9,297.38	31-03-2023	-	82.74	-

Abstract of Admitted Capital Cost for the existing Projects

Name of the Company :	NTPC Limited
Name of the Power Station :	Auraiya Gas power Station

Last date of order of Commission for the project	Date (DD-MM-YYYY)	31-05-2023
Reference of petition no. in which the above order was passed	Petition no.	428/GT/2020

Following details as admitted as on the last date of the period for which tariff is approved, in the above order by the Commission:

Capital cost as on 31.03.2024	(Rs. in lakh)	1,32,289.49
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)		-
Gross Normative Debt as on 31.03.2024		80,201.87
Cumulative Repayment as on 31.03.2024		80,201.87
Net Normative Debt as on 31.03.2024		-
Normative Equity as on 31.03.2024		52,087.63
Cumulative Depreciation as on 31.03.2024		1,11,007.56
Freehold land		932.76

(Petitioner)

Abstract of Claimed Capital Cost for the existing Projects

Name of the Company :	NTPC Limited		
Name of the Power Station :	Auraiya Gas power Station		
Reference of Final True-up Tariff Petition	Affidavit dated		
Capital cost as on 31.03.2024 as per Hon'ble Commission's Order dated 15.04.2023 in Pet. No. 428/GT/2020	Rs. Lakhs	1,32,289.49	
Adjustment as per Para 7 of this petition		166.46	
Following details as considered by the Petitioner as on the last date of the period for which final true-up tariff is claimed:			
Capital cost as on 31.03.2024	(Rs. in lakh)	1,32,455.95	
Amount of un-discharged liabilities included in above (& forming part of admitted capital cost)		-	
Amount of un-discharged liabilities considered to above considered capital cost (but not forming part of considered capital cost being claimed on cash basis)		-	
Gross Normative Debt as on 31.03.2024		80,415.55	
Cumulative Repayment as on 31.03.2024		80,415.55	
Net Normative Debt as on 31.03.2024		-	
Normative Equity as on 31.03.2024		52,040.40	
Cumulative Depreciation as on 31.03.2024		1,10,825.89	
Freehold land		932.76	
(Petitioner)			

PART -I Form-7	
Name of the Company	NTPC Ltd
Name of the Power Station	Auraiya GPS
Particulars	
Source of Loan	JBIC Auraiya
Currency	JPY
Amount of loan sanctioned	8,02,16,22,579.00
Amount of Gross Loan drawn upto 31.03.2019	7,98,59,78,815.00
Interest Type	Fixed
Fixed Interest Rate, if applicable	1.88%
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	1 Year 4 Months
Moratorium effective from	25-Jan-2014
Repayment period	24 Installemnts
Repayment effective from	26-May-2015
Repayment frequency	Semi Annual
Repayment installment	JPY 332,750,000/- each except last of JPY 332,728,815/-
Base Exchange Rate (31.03.2019)	0.6343
Name of the Projects	Auraiya R&M
Petitioner	

PART 1
FORM- 8IF

Name of the Company	NTPC Limited
Name of the Power Station	Auraiya
Particulars	
Source of Loan	4.75% Fixed Rate Notes due 2022#
Drawal	-
Currency	USD
Amount of loan sanctioned	500000000.00
Amount of Gross Loan drawn upto 31.03.2019	500000000.00
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)	60.61
Are foreign currency loan hedged	NO
If above is Yes, specify details	
Drawl Date	03.10.12
Drawl Exchange Rate	51.91

Name of the Projects	
Auraiya R&M	2.43610%
Barh-I	11.26690%
Barh-II	2.78170%
Bongaigaon	4.85260%
Gandhar R&M	0.24990%
Kawas R&M	4.45800%
Koldam	6.42730%
Korba R&M	1.13750%
Kudgi-I	5.04200%
Lara-I	15.28680%
Mouda-I	8.48480%
Mouda-II	3.60330%
Rihand-III	9.59290%
Simhadri-II	3.99480%
Sipat-I	1.09000%
Solapur	5.49940%
Tapovan Vishnugad	3.16590%
Vindhyachal-IV	10.63010%
Total	100.00000%

Notes:-

* The Interest rate is exclusive of withholding tax @ 5.46% w.e.f 01.04.2018 (@ 5.4075% till 31.03.2018) (Inclusive of surcharge & education cess)

PART 1
FORM- 8 Budget

Statement Giving Details of Project Financed through a Combination of loan		
Form 8		
	TRANCHE NO	
BP NO 5050000521	T00001	D00004
Unsecured Loan From HDFC Bank Ltd.-IV		
Source of Loan :	HDFC Bank Ltd.-IV	
Currency :	INR	
Amount of Loan :	20,00,00,00,000	
Total Drawn amount :	12,45,00,00,000	
Date of drawl	29.06.2018	
Interest Type :	Floating	
Fixed Interest Rate :		
Base Rate, If Floating Interest	8.00%	
Margin, If Floating Interest :	NIL	
Are there any Caps/ Floor :	Y/N	
Frequency of Intt. Payment	MONTHLY	
If Above is yes, specify Caps/ Floor :		
Moratorium Period :	3 Years	
Moratorium effective from :	29.06.2018	
Repayment Period (Inc Moratorium) :	12 Years	
Repayment Frequency :	9 Yearly Instalment	
Repayment Type :	AVG	
First Repayment Date :	17.04.2021	
Base Exchange Rate :	RUPEE	
Date of Base Exchange Rate :	N.A.	
Project Code	Project Name	Amount
	KORBA R&M	90,00,00,000
	RAMAGUNDAM R&M	2,20,00,00,000
	UNCHAHAR R&M	70,00,00,000
	RIHAND R&M	90,00,00,000
	KAWAS R&M	1,80,00,00,000
	AURAIYA R&M	1,80,00,00,000
	TSTPP R&M	90,00,00,000
	GANDHAR R&M	1,85,00,00,000
	NCTPP R&M	30,00,00,000
	KAHALGAON R&M	30,00,00,000
	ANTA R&M	80,00,00,000
Total Allocated Amount		12,45,00,00,000

Statement Giving Details of Project Financed through a Combination of loan		
Form 8		
	TRANCHE NO	
BP NO 5050000641	T00001	D00002
Unsecured Loan From HDFC Bank Ltd. VI		
Source of Loan :	HDFC Bank Ltd. VI	
Currency :	INR	
Amount of Loan :	15,00,00,00,000	
Total Drawn amount :	5,00,00,00,000	
Date of drawl	11.10.2018	
Interest Type :	Floating	
Fixed Interest Rate :		
Base Rate, If Floating Interest	8.30%	
Margin, If Floating Interest :	NIL	
Are there any Caps/ Floor :	Y/N	
Frequency of Intt. Payment	MONTHLY	
If Above is yes, specify Caps/ Floor :		
Moratorium Period :	6 Years	
Moratorium effective from :	11.10.2018	
Repayment Period (Inc Moratorium) :	15 Years	
Repayment Frequency :	9 Yearly Instalment	
Repayment Type :	AVG	
First Repayment Date :	26.09.2025	
Base Exchange Rate :	RUPEE	
Date of Base Exchange Rate :	N.A.	
Project Code	Project Name	Amount
	BARH-I	55,00,00,000
	TAPOVAN VISHNUGARH	10,00,00,000
	BONGAIGAON	10,00,00,000
	SOLAPUR	14,00,00,000
	LARA-I	33,00,00,000
	GADARWARA	68,00,00,000
	NORTH KARANPURA	42,00,00,000
	DARLIPALLI	34,00,00,000
	TANDA II	31,00,00,000
	RAMMAM	3,00,00,000
	KHARGONE	48,00,00,000
	TELANGANA	42,00,00,000
	AURAIYA R&M	50,00,00,000
	NCTPP R&M	10,00,00,000
	KAWAS R&M	15,00,00,000
	GANDHAR R&M	35,00,00,000
Total Allocated Amount		5,00,00,00,000

PART 1 FORM- 8 Bonds		
Form 8- Domestic Bonds- Details of Allocation of corporate loans to various projects		
Particulars	57	73
Series	57	73
Source of Loan1	BONDS	BONDS
Currency2	INR	INR
Amount of Loan sanctioned	50000	250000
Interest Type6	Fixed	Fixed
Fixed Interest Rate, if applicable	8.19%	6.43%
Base Rate, if Floating Interest7	N/A	N/A
Margin, if Floating Interest8	N/A	N/A
Are there any Caps/Floor9	No	No
If above is yes,specify caps/floor	N/A	N/A
Moratorium Period10	10	10
Moratorium effective from #	15-12-2015	27-01-2021
Repayment Period11	Bullet Repayment	Bullet Repayment
Repayment effective from	15-12-2025	27-01-2031
Repayment Frequency12	Bullet Repayment	Bullet Repayment
Repayment Instalment13,14	50000	250000
Base Exchange Rate16	N/A	N/A
Door to Door Maturity	10	10

Name of the Projects	Amount	Amount
Auraiya R&M	1,400.00	200.00
Auraiya Solar 20MW		400.00
BARH I	8,900.00	51,100.00
BONGAIGAON	500.00	-
CC - NEEPCO		18,243.00
CC - THDC		34,207.00
Chatti Bariatu CMB	-	825.00
DARLIPALLI	-	28,300.00
Dulanga CMP	-	2,700.00
Farakka R&M	-	1,700.00
Faridabad R&M		100.00
GADARWARA	2,000.00	19,000.00
Gandhar R &M	800.00	-
KAHALGAON R&M	500.00	600.00
Kayamkulam FS (22 MW)		170.00

PART 1 FORM- 8 Bonds		
Form 8- Domestic Bonds- Details of Allocation of corporate loans to various projects		
Kayamkulam FS (70 MW)		1,830.00
Khargone	3,000.00	3,000.00
Kirenderi Coal Mine		7,350.00
KOLDAM	3,700.00	-
KORBA III	500.00	-
Korba R&M	-	2,300.00
LARA	13,700.00	1,700.00
NCTPP II	500.00	-
NORTH KARANPURA	-	9,500.00
Pakri Barwadih CMB	800.00	-
Ramagundam Floating Solar-100 MW		3,375.00
Ramagundam I & II R&M		4,200.00
Rammam	-	3,300.00
RIHAND III	800.00	-
Rihand R&M	-	1,200.00
Simhadri Floating		1,875.00
Simhadri II	1,000.00	-
Singrauli R&M	-	4,200.00
SIPAT I	1,400.00	-
Talaipali Coal Mine	-	19,400.00
TALCHER II	700.00	-
Tanda II	400.00	9,500.00
Tapovan Vishnugad	-	6,200.00
Telangana	-	9,725.00
TSTPP R&M	1,000.00	500.00
Unchahar IV	4,800.00	-
Unchahar R&M	-	500.00
Vindhyachal IV	500.00	-
Vindhyachal R&M	900.00	2,800.00
Vindhyachal V	2,200.00	-
TOTAL	50,000.00	2,50,000.00

Annexure IA (Amount in Rs)		
Summary of Gross Block Reconciliation (2019-20)		
Name of the Petitioner		NTPC Ltd
Name of the Station		Auraiya Gas power Station
Sr. No.	Particular	TOTAL GROSS BLOCK
1	Opening Gross Block as per Audited Balance Sheet 01.04.2019 (Ind-AS)	9,47,83,22,786
2	Closing Gross Block as per Audited Balance Sheet 31.03.2020 (Ind-AS)	9,93,44,19,903
3	Addition During the Year (2-1) (Ind-AS)	45,60,97,117
4	Ind-AS Adjustment	-81,49,718
5	Addition During the Year (3+4) (IGAAP)	44,79,47,399
		(Petitioner)

Statement of Additional Capitalisation for Fin Yr 2019-20

Annexure-A

(Amount in Rs)

Name of the Petitioner		NTPC Ltd								
Name of the Generating Station		Auraiya Gas Power Station								
COD		01.12.1990								
For Financial Year		2019-20								
Sl. No.	Head of Work /Equipment	Party Name	ACE Claimed (Actual for 2019-20)						Justification	
			Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 5		
1	2	3	4	4A	5 = (4 + 4A)	6	7= (5-6)	8	9	
A1	New Claims								Justification has been given in Form-9	
1	Land Compensation as per High Court Order	SPECIAL LAND ACCUSITION OFFICER	5,56,604	-	5,56,604	-	5,56,604	-		
2	Real Time Data Transmission Solution		26,165	-	26,165	-	26,165	-		
3	Supply, erection, testing & commissioning of main plant Ni-Cd Battery banks	HBL POWER SYSTEMS LTD	1,65,37,702	-	1,65,37,702	-	1,65,37,702	-		
	corresponding Decap		-	-	-	-	-	-		
4	Bio Methanation Plant	S P ECO FUEL	11,64,451	-	11,64,451	3,98,446	7,66,005			
5	CO2 EXTINGUISHER		2,86,976	-	2,86,976	-	2,86,976	-		
6	COMPLETE N2 GEN SKID(PSA TYPE):10M3/HR	ATHENA TECHNOLOGY, THANE								
8	Repalcement of Lighting Fixture with LED	EESL	31,00,823	-	31,00,823	-	31,00,823	-		
	Corresponding Decap		-23,268	-2,09,408.63	-2,32,676.25	-	-2,32,676	-		
9	Gas Turbine-4 Add Cap		92,264	-	92,264	-	92,264			
	Sub Total (A1)		2,17,41,717	-2,09,409	2,15,32,309	3,98,446	2,11,33,863	-		
A2	Capitalization of MBOA Items									
1	Furniture and Fixtures		58,261	-	58,261	-	58,261			
2	Office equipment		15,01,677	-	15,01,677	5,000	14,96,677			
3	IT Equipment		21,00,092	83,896	21,83,988	-	21,83,988			
4	Communication		10,18,252	-	10,18,252	-	10,18,252			
	Sub Total (A2)		46,78,282	83,896	47,62,178	5,000	47,57,178			
A3	Decap of MBOA - Part of capital cost									
1	Furniture & Fixtures		-280	-1,52,290	-1,52,570	-	-1,52,570			
2	Office equipments		-6,437	-66,356	-72,793	-	-72,793.00			
	Sub Total of (A3)		-6,717	-2,18,646	-2,25,363	-	-2,25,363			
A4	Decap of Spare - part of capital cost		0	-74,73,248	-74,73,248	-	-74,73,248	-		
Total Claim (A) = (A1) + (A2) + (A3) + (A4)			2,64,13,283	-78,17,408	1,85,95,875	4,03,446	1,81,92,429	-		

Statement of Additional Capitalisation for Fin Yr 2019-20									Annexure-A
									(Amount in Rs)
Name of the Petitioner		NTPC Ltd							
Name of the Generating Station		Auraiya Gas Power Station							
COD		01.12.1990							
For Financial Year		2019-20							
Sl. No.	Head of Work /Equipment	Party Name	ACE Claimed (Actual for 2019-20)						Justification
			Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 5	
1	2	3	4	4A	5 = (4 + 4A)	6	7= (5-6)	8	9
B	Exclusions								
B1	Capital Spares-Capitalization		64,54,216	-	64,54,216	3,56,270	60,97,946.10	-	Justification given in Form-K
B2	Decap - Not part of capital cost				-				
1	Decap of MBOA - Office Equipments		-25,582	-10,018	-35,600	-	-35,600	-	
2	Decap of MBOA - IT Equipment		-1,40,738	-1,18,844	-2,59,583	-	-2,59,583	-	
	Sub Total (B2)		-1,66,320	-1,28,863	-2,95,183	-	-2,95,183	-	
B3	ERV		42,39,88,169	-	42,39,88,169	-	42,39,88,169	-	
B4	IUT: Transfer Out		-5,92,230	-2,03,448	-7,95,678	-	-7,95,678	-	
Total Exclusions claimed (B) = (B1) + (B2) + (B3)+(B4)			42,96,83,835	-3,32,311	42,93,51,524	3,56,270	42,89,95,254	-	
Grand Total A + B			45,60,97,117	-81,49,718	44,79,47,399	7,59,716	44,71,87,683	-	
									(Petitioner)

Annexure IA				
(Amount in Rs)				
Summary of Gross Block Reconciliation (2020-21)				
Name of the Petitioner		NTPC Ltd		
Name of the Station		Auraiya Gas power Station		
SI	Particular	Total Gross Block	Stage-I	Stage-II (Solar)
1	Opening Gross Block as per Audited Balance Sheet 01.04.2020 (Ind-AS)	9,93,44,19,903	9,93,12,35,903	31,84,000
2	Closing Gross Block as per Audited Balance Sheet 31.03.2021 (Ind-AS)	10,66,88,99,442	9,79,07,83,515	87,81,15,928
3	Addition During the Year (2-1) (Ind-AS)	73,44,79,539	-14,04,52,388	87,49,31,928
4	Ind-AS Adjustment	-54,86,038	-54,86,038	-
5	Addition During the Year (3+4) (IGAAP)	72,89,93,501	-14,59,38,427	87,49,31,928
(Petitioner)				

Statement of Additional Capitalisation for Fin Yr 2020-21

Annexure-A

(Amount in Rs)

Name of the Petitioner		NTPC Ltd							
Name of the Generating Station		Auraiya Gas Power Station							
COD		01.12.1990							
For Financial Year		2020-21							
Sl. No.	Head of Work /Equipment	Party Name	ACE Claimed (Actual for 2020-21)						Justification
			Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 5	
1	2	3	4	4A	5 = (4 + 4A)	6	7= (5-6)	8	9
A1	New Claims								
1	Land Compensation as per High Court Order	Special Land Acquisition Officer	4,75,888	-	4,75,888	-	4,75,888	-	Justification has been given in Form-9
2	Vibration Analyser Cum Data Collector	Earth Teknics	25,19,509	-	25,19,509	2,13,517	23,05,992	-	
3	Fire Detection System With Ctrl Pnl & Inst	Nadvin Tech Labs	14,11,127	-	14,11,127	478348	9,32,779	-	
	Sub Total (A1)		44,06,524	-	44,06,524	6,91,865	37,14,659	-	
A2	Capitalization of MBOA Items								
1	Furniture and Fixtures		13,24,080		13,24,080	-	13,24,080	-	
2	Office equipment		15,33,868	-	15,33,868		15,33,868	-	
3	IT Equipment		8,27,989	-	8,27,989	2,93,033	5,34,956	-	
4	Communication		3,24,660	-	3,24,660	-	3,24,660	-	
5	Hospital Equipment		5,51,363	-	5,51,363	-	5,51,363	-	
	Sub Total (A2)		45,61,960	-	45,61,960	2,93,033	42,68,927	-	
A3	Decap of Spares - part of capital cost		-20,17,854	-59,18,448	-79,36,302	-	-79,36,302	-	
Total Claim (A) = (A1) + (A2) + (A3) + (A4)			69,50,631	-59,18,448	10,32,182	9,84,898	47,284	-	
B	Exclusions								Justification given in Form-K
B1	Disallowed by Commission								
1	Sewage Effluent Treatment System-Bio-digester		1,16,689	-	1,16,689	-	1,16,689	-	
B2	Not Claimed								
1	Supply & Installation of Biometric Device at NTPC Auraiya.		1,36,290	-	1,36,290	1,36,290	-	-	
B3	Capital Spares-Capitalization		70,33,780	-	70,33,780	3,37,898	66,95,882.44	-	
B4	ERV		-15,70,94,257	-	-15,70,94,257	-	-15,70,94,257	-	
B5	IUT		24,04,478	4,32,410	28,36,888	-	28,36,888	-	
Total Exclusions claimed (B) = (B1) + (B2) + (B3)+(B4)+(B5)			-14,74,03,019	4,32,410	-14,69,70,609	4,74,188	-14,74,44,797	-	
Grand Total A + B			-14,04,52,388	-54,86,038	-14,59,38,427	14,59,086	-14,73,97,513	-	

(Petitioner)

Annexure IA				
(Amount in Rs)				
Summary of Gross Block Reconciliation (2021-22)				
Name of the Petitioner		NTPC Ltd		
Name of the Station		Auraiya Gas power Station		
SI	Particular	Total Gross Block	Stage-I	Stage-II (Solar)
1	Opening Gross Block as per Audited Balance Sheet 01.04.2021 (Ind-AS)	10,66,88,99,442	9,79,07,83,515	87,81,15,928
2	Closing Gross Block as per Audited Balance Sheet 31.03.2022 (Ind-AS)	10,63,89,06,901	9,76,01,11,199	87,87,95,703
3	Addition During the Year (2-1) (Ind-AS)	-2,99,92,541	-3,06,72,315.89	6,79,775
4	Ind-AS Adjustment	-67,09,828	-67,09,827.57	-
5	Addition During the Year (3+4) (IGAAP)	-3,67,02,369	-3,73,82,143.46	6,79,775
(Petitioner)				

Statement of Additional Capitalisation for Fin Yr 2021-22

Name of the Petitioner			NTPC Ltd						
Name of the Generating Station			Auraiya Gas Power Station						
COD			01.12.1990						
For Financial Year			2021-22						
(Amount in Rs)									
Sl. No.	Head of Work /Equipment	Party Name	ACE Claimed (Actual for 2021-22)						Justification
			Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 5	
1	2	3	4	4A	5 = (4 + 4A)	6	7= (5-6)	8	9
A1	New Claims								Justification has been given in Form-9
1	Land Compensation as Per High Court Order	Special Land Acquisition Officer	3,64,248	-	3,64,248	-	3,64,248	-	
2	AGC Implementation Work	HBL Power Systems Ltd	40,59,336		40,59,336	3,82,235	36,77,101	-	
	Sub Total-A1		44,23,584	-	44,23,584	3,82,235	40,41,349	-	
A2	Capitalization of MBOA Items								
1	Furniture & Office Equipment		19,39,732		19,39,732	2,33,083	17,06,649		
2	Communication		77,444	-	77,444		77,444		
3	Hospital		12,03,747	-	12,03,747	7,78,800	4,24,947		
	Sub Total-A2		32,20,923	-	32,20,923	10,11,883	22,09,040		
A3	Decap of Spare - Part of Capital Cost		-	-19,68,348	-19,68,348	-	-19,68,348	-	
A4	Decap of MBOA- Part of capital cost				-				
1	Decap of MBOA - Furniture		-55,274.10	-4,54,365.90	-5,09,640.00	-	-5,09,640.00	-	
2	Decap of MBOA - Office Equipment		-2,09,203.38	-15,09,609.62	-17,18,813.00	-	-17,18,813.00	-	
3	Decap of MBOA - IT EQUIPMENT		-	-2,91,723.00	-2,91,723.00		-2,91,723.00		
4	Decap of MBOA - Communication Equipment		-1,553.10	-13,977.90	-15,531.00	-	-15,531.00		
5	Decap of MBOA - Hospital Equipment		-5,207.14	-45,119.86	-50,327.00		-50,327.00		
	Sub Total A4		-2,71,238	-23,14,796	-25,86,034	-	-25,86,034	-	
Total Claim (A) = (A1) + (A2) + (A3) + (A4)			73,73,270	-42,83,145	30,90,125	13,94,118	16,96,007	-	

Annexure-A

Statement of Additional Capitalisation for Fin Yr 2021-22

Name of the Petitioner			NTPC Ltd							
Name of the Generating Station			Auraiya Gas Power Station							
COD			01.12.1990							
For Financial Year			2021-22							
(Amount in Rs)										
Sl. No.	Head of Work /Equipment	Party Name	ACE Claimed (Actual for 2021-22)						Justification	
			Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 5		
1	2	3	4	4A	5 = (4 + 4A)	6	7= (5-6)	8	9	
B	Exclusions								Justification given in Form-K	
B1	Disallowed Items									
1	Procurement Of 148 MVA Steam Generator Transformer	Bharat Heavy Electricals Ltd	1,69,91,991		1,69,91,991	62,21,271	1,07,70,720	-		
	Sub Total (B1)		1,69,91,991	-	1,69,91,991	62,21,271	1,07,70,720	-		
B2	Capital Spares-Capitalization		7,61,57,532	-	7,61,57,532	54,60,422	7,06,97,110.66	-		
B3	Decap of MBOA- Not part of capital cost				-					
1	Decap of MBOA - Furniture		-5,794	-25,090	-30,884	-	-30,884			
2	Decap of MBOA - Office Equipment		-1,08,797	-3,89,325	-4,98,122	-	-4,98,122			
3	Decap of MBOA - IT EQUIPMENT		-12,833	-19,51,605	-19,64,438	-	-19,64,438			
4	Decap of MBOA - Communication Equipment		-3,358	-8,242	-11,600		-11,600			
	Sub Total (B3)		-1,30,783	-23,74,262	-25,05,044	-	-25,05,044	-		
B4	ERV		-13,06,38,487	-	-13,06,38,487	-	-13,06,38,487	-		
B5	Not to be Claimed									
1	Portable Ultrasonic Flowmeter		1,98,535	-	1,98,535	-	1,98,535			
	Sub Total B5		1,98,535	-	1,98,535	-	1,98,535			
B6	IUT									
1	Transfer In: MBOA		1,94,238	19,242	2,13,480	-	2,13,480	-		
2	Transfer Out: MBOA		-8,18,613	-71,663	-8,90,276	-	-8,90,276	-		
	Sub Total (B6)		-6,24,374	-52,421	-6,76,796	-	-6,76,796	-		
Total Exclusions claimed (B) = B1+B2+B3+B4+B5+B6			-3,80,45,586	-24,26,683	-4,04,72,268	1,16,81,693	-5,21,53,961	-		
Grand Total A + B			-3,06,72,315.86	-67,09,827.57	-3,73,82,143.43	1,30,75,810.80	-5,04,57,954.23	-		
(Petitioner)										

Annexure IA				
(Amount in Rs)				
Summary of Gross Block Reconciliation (2022-23)				
Name of the Petitioner		NTPC Ltd		
Name of the Station		Auraiya Gas power Station		
SI	Particular	Total Gross Block	Stage-I	Stage-II (Solar)
1	Opening Gross Block as per Audited Balance Sheet 01.04.2022 (Ind-AS)	10,63,89,06,901	9,76,01,11,199	87,87,95,703
2	Closing Gross Block as per Audited Balance Sheet 31.03.2023 (Ind-AS)	11,90,01,43,396	10,03,89,76,140	1,86,11,67,256
3	Addition During the Year (2-1) (Ind-AS)	1,26,12,36,495	27,88,64,941	98,23,71,554
4	Ind-AS Adjustment	-9,36,67,542	-9,36,67,542	-
5	Addition During the Year (3+4) (IGAAP)	1,16,75,68,953	18,51,97,399	98,23,71,554
(Petitioner)				

Statement of Additional Capitalisation for Fin Yr 2022-23									Annexure-A
									(Amount in Rs)
Name of the Petitioner		NTPC Ltd							
Name of the Generating Station		Auraiya Gas Power Station							
COD		01.12.1990							
For Financial Year		2022-23							
Sl. No.	Head of Work /Equipment	Party Name	ACE Claimed (Actual for 2022-23)					Justification	
			Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 5	
1	2	3	4	4A	5 = (4 + 4A)	6	7= (5-6)	8	9
A1	New Claims								Justification has been given in Form-9
1	Land Compensation as per High Court Order	Special Land Acquisition Officer	3,64,248	-	3,64,248	3,64,248	-	-	
2	AGC Implementation work	ABB India Limited	1,80,415	-	1,80,415	-	1,80,415	-	
3	RTU Replacement For Auraiya	Power Grid Corporation of India Ltd	17,36,815	-	17,36,815	-	17,36,815	-	
4	Separation of Effluents from Storm Water Drain & discharge	Amit Industrial Corp, & Others	1,30,47,808	-	1,30,47,808	7,48,036	1,22,99,772		
	Sub Total (A1)		1,53,29,287	-	1,53,29,287	11,12,284	1,42,17,003	-	
A2	Capitalization of MBOA Items								
1	Furniture & Office equipment	Various Parties	4,89,992	-	4,89,992	-	4,89,992		
2	EDP-IT Equipment	Various Parties	17,16,803	-	17,16,803	22,500	16,94,303		
3	EDP-Communication	Various Parties	34,83,437	-	34,83,437	-	34,83,437		
4	Hospital	Various Parties	3,82,287	-	3,82,287	8,895	3,73,392		
	Sub Total (A2)		60,72,519	-	60,72,519	31,395	60,41,124		
A3	Decap of Spare - part of capital cost		-40,288	-1,08,58,391	-1,08,98,679	-	-1,08,98,679	-	
Total Claim (A) = (A1) + (A2) + (A3)			2,13,61,518	-1,08,58,391	1,05,03,126	11,43,679	93,59,447	-	Justification given in Form-K
B	Exclusions								
B1	Capital Spares-Capitalization	Various Parties	13,44,71,336	-	13,44,71,336	14,26,550	13,30,44,786.21	-	
B2	Decap - Not part of capital cost				-				
1	Decap of MBOA - EDP-IT Equipment	Various Parties	-1,09,036	-	-1,09,036	-	-1,09,036	-	
	Sub Total (B2)		-1,09,036	-	-1,09,036	-	-1,09,036	-	
B3	ERV		4,05,01,232	-	4,05,01,232	-	4,05,01,232	-	
B4	Inter Unit Transfer (IUT)								
1	Transfer In-MBOA		5,36,009	68,761	6,04,770	-	6,04,770		
2	Transfer Out-MBOA		-7,51,906	-22,124	-7,74,030	-	-7,74,030	-	
	Sub Total (B5)		-2,15,897	46,637	-1,69,260	-	-1,69,260	-	
B5	Unit Overhauling		8,28,55,787	-8,28,55,787	-	-	-		
Total Exclusions claimed (B) = B1+B2+B3+B4			25,75,03,423.36	-8,28,09,150.64	17,46,94,272.72	14,26,549.99	17,32,67,722.73	-	
Grand Total =A + B			27,88,64,941.19	-9,36,67,542.13	18,51,97,399.06	25,70,229.09	18,26,27,169.97	-	
(Petitioner)									

Annexure IA				
(Amount in Rs)				
Summary of Gross Block Reconciliation (2023-24)				
Name of the Petitioner		NTPC Ltd		
Name of the Station		Auraiya Gas power Station		
SI	Particular	Total Gross Block	Stage-I	Stage-II (Solar)
1	Opening Gross Block as per Audited Balance Sheet 01.04.2023 (Ind-AS)	11,90,01,43,396	10,03,89,76,140	1,86,11,67,256
2	Closing Gross Block as per Audited Balance Sheet 31.03.2024 (Ind-AS)	11,77,24,15,372	9,90,60,12,156	1,86,64,03,216
3	Addition During the Year (2-1) (Ind-AS)	-12,77,28,024	-13,29,63,984	52,35,960
4	Ind-AS Adjustment	-1,72,15,871	-1,72,15,871	-
5	Addition During the Year (3+4) (IGAAP)	-14,49,43,895	-15,01,79,855	52,35,960
(Petitioner)				

Statement of Additional Capitalisation for Fin Yr 2023-24

Annexure-A

(Amount in Rs)

Name of the Petitioner		NTPC Ltd							
Name of the Generating Station		Auraiya Gas Power Station							
COD		01.12.1990							
For Financial Year		2023-24							
Sl. No.	Head of Work /Equipment	Party Name	ACE Claimed (Actual for 2023-24)						Justification
			Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 5	
1	2	3	4	4A	5 = (4 + 4A)	6	7= (5-6)	8	9
A1	New Claims								Justification has been given in Form-9
1	Land Compensation as per High Court Order	Special Land Acquisition Officer	3,64,248	-	3,64,248	3,64,248	-	-	
2	PORTABLE FIRE PUMP	ROHIT ENTERPRISES	12,00,000	-	12,00,000	32,143	11,67,857	-	
3	Solar PV system within Plant	PIXON GREEN ENERGY PRIVATE LIMITED	65,63,884	-	65,63,884	1,71,800	63,92,084	-	
	Sub Total (A1)		81,28,132	-	81,28,132	5,68,191	75,59,941	-	
A2	Capitalization of MBOA Items								
1	Office equipment	Various Parties	16,74,435	-	16,74,435	1,11,268	15,63,167	-	
2	EDP-IT Equipment	Various Parties	42,68,668	-	42,68,668	1,91,325	40,77,343	-	
3	EDP-Communication	Various Parties	1,72,527	-	1,72,527	-	1,72,527	-	
4	Corresponding Decap of MBOA	Various Parties	-1,26,650	-15,06,410	-16,33,060	-	-16,33,060	-	
	Sub Total (A2)		59,88,980	-15,06,410	44,82,570	3,02,593	41,79,977	-	
A3	Decap of Capital Spare - Part of capital cost		-43,78,324	-1,12,50,474	-1,56,28,798	-	-1,56,28,798	-	
Total Claim (A) = (A1) + (A2) + (A3)			97,38,788	-1,27,56,884	-30,18,096	8,70,784	-38,88,880	-	
B	Exclusions								Justification given in Form-K
B1	Capital Spares-Capitalization	Various Parties	2,56,92,374	-	2,56,92,374	7,13,631	2,49,78,742.64	-	
B2	Decap of Capital Spare - Not part of capital cost		-2,47,456	-6,30,282	-8,77,738	-	-8,77,738	-	
B2	Decap of MBOA - Not part of capital cost								
1	Furniture	Various Parties	-1,79,800	-2,93,006	-4,72,805	-	-4,72,805	-	
2	Office equipment	Various Parties	-2,22,125	-7,02,197	-9,24,322	-	-9,24,322	-	
3	EDP-IT Equipment	Various Parties	-13,27,436	-	-13,27,436	-	-13,27,436	-	
4	EDP-Communication	Various Parties	-11,195	-26,470	-37,665	-	-37,665	-	
	Sub Total (B2)		-17,40,557	-10,21,673	-27,62,229	-	-27,62,229	-	
B3	ERV		-16,85,03,145	-	-16,85,03,145	-	-16,85,03,145	-	
B4	Inter Unit Transfer (IUT)								
1	Transfer Out-MBOA		-6,98,229	-12,793	-7,11,021	-	-7,11,021	-	
	Sub Total (B5)		-6,98,229	-12,793	-7,11,021	-	-7,11,021	-	
B5	Unit Overhauling		27,94,240	-27,94,240	-	-	-	-	
Total Exclusions claimed (B) = B1+B2+B3+B4			-14,27,02,772	-44,58,987	-14,71,61,760	7,13,631	-14,78,75,391	-	
Grand Total =A + B			-13,29,63,983.85	-1,72,15,871.39	-15,01,79,855.24	15,84,415.00	-15,17,64,270.24	-	

(Petitioner)

PART-I FORM- 9A Additional Form								
Year wise Statement of Additional Capitalisation after COD								
Name of the Petitioner		NTPC Limited						
Name of the Generating Station		Auraiya Gas power Station						
COD		01-12-1990						
For Financial Year		2019-24 (Summary)						
							Amount in Rs Lakh	
Sl. No.	Head of Work /Equipment	ACE Claimed					Justification/ Regulation under which claimed	Admitted Cost by the Commission, if any
		2019-20	2020-21	2021-22	2022-23	2023-24		
1	2	3	4	5	6	7	8	9
A.	Works under Original scope, Change in Law etc. eligible for RoE at Normal Rate							
A1	Allowed Works							
1	Bio Methanation Plant	7.66					26(1)(b)	11.00
2	Fire Alarm System at Administrative Buildings	-	9.33				26(1)(b)	13.00
A2	New Works							
3	Land Compensation as per High Court Order	5.57	4.76	3.64	-	-	25(1)(a) & (f)	
4	On Line Environmental Monitoring System	0.26					26(1)(b)	
5	Supply, Erection, Testing & Commissioning of Main Plant Ni-Cd Battery banks	165.38					25(2)(d)	
6	CO2 Extinguisher	2.87					25(2) (a)	
7	Repalcement of Fixture of Conventional Lights with LED Light Fixtures	31.01					26(1)(b)	
	Corresponding Decap	-2.33						
8	Replacement of Hot Gas Path of Gas Turbine-4	0.92					25(1)(d)	
11	AGC Implementation work			36.77	1.80		26 (1)(b)	
12	RTU Replacement For Auraiya				17.37		26(1)(b)	
13	Separation of Effluents from Storm Water Drain & discharge				123.00		26(1)(b)	
14	Procurement of Portable Fire Water Pump					11.68	26 (1) (b)	
A3	Add Cap where Liberty was Granted by Commision							
15	Installation of Solar PV system within Plant					63.92	26 (1) (b)	
A4	Capitalization of MBOA Items							
16	Capitalization of MBOA Items	47.57	42.69	22.09	60.41	58.13	25 (2) (a)	
	Decap of MBOA	-2.25		-25.86		-16.33		
A5	Decap of spares - Part of capital cost							
17	Decap of spares - Part of capital cost	-74.73	-79.36	-19.68	-108.99	-156.29	26 (2)	
A6	Discharge of Liability							
18	Add: Discharge of liability corresponding to allowed/ claimed works of Asset Eligible for ROE@Normal Rate	48.38	9.53	7.25	17.11	51.99	25 (1) (f)	
	Sub Total (A)	230.31	-13.06	24.21	110.71	13.10		
B.	Works beyond Original scope exluding add-cap due to Change in Law eligible for RoE at Wtd. Average rate of Interest							
B1	New Works							
	Vibration Analyser Cum Data Collector		23.06				26(1)(d) & 76	
B2	Discharge of Liability							
	Add: Discharge of liability corresponding to allowed/ claimed works of Asset eligible for ROE@WAROI			2.14			25 (1) (f)	
	Sub Total (B)	-	23.06	2.14	-	-		
Total Add. Cap. Claimed (A+B)		230.31	10.00	26.35	110.71	13.10		
(Petitioner)								

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner					NTPC Limited						
Name of the Generating Station					Auraiya Gas power Station						
COD					01-12-1990						
For Financial Year					2019-20						
										Amount in Rs Lakh	
Sl. No.	Head of Work /Equipment	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	IDC included in col. 3B	Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	
1	2	3	3A	3B(=3+3A)	4	5=3B-4	6	7	8	9	
A. Works under Original scope, Change in Law etc. eligible for RoE at Normal Rate											
A1 Allowed Works											
1	Bio Methanation Plant	11.64	-	11.64	3.98	7.66	-	26(1)(b)	MOEF&CC's notification dated 08.04.2016 on Solid Waste Management Rules, 2015 provides one of the duties of waste generators, as per its Clause 4.7 that bio-degradable waste shall be processed, treated, and disposed off through composting or bio-methanation within the premises as far as possible (extract of notification attached at Annexure-A1). The bio-digestors converting organic material into gaseous fuel is preferable for processing the organic waste into useful energy. Accordingly, in line with MOEF&CC's notification, NTPC Auraiya has set up the Bio-Methanation Plant and is thereby treating the wet organic wastes at the source point itself in the most environment friendly manner. <u>Hon'ble Commission allowed the said work vide its order dated 31.05.2023</u> with projected expenditure of Rs 11 Lakh. The actual expenditure incurred is Rs 11.64 Lakh on Accrual basis. The variation in the cost is minor and is due to imposition of GST. It is humbly submitted that Hon'ble Commission may be pleased to allow the same.	11.00	
Sub Total-A1		11.64	-	11.64	3.98	7.66	-				
A2 New Works											
1	Land Compensation as per High Court Order	5.57	-	5.57	-	5.57	-	25(1)(a) & (f)	The dispute cases regarding land compensation amount were decided by the District Court Etawah in year 1999 and accordingly liabilities were created in the books of accounts. Aggrieved by the judgement, appeals were filed by NTPC before Hon'ble High Court of Allahabad which were dismissed in year 2012 and matter was reverted to the District Court. Order of District Court are yet to be pronounced. Further, as per the opinion of the Expert Advisory Committee(EAC) of Institute of Chartered Accountants of India(ICAI), the interest paid due to enhancement of land compensation by court form part of land cost and should be capitalized in the books of accounts. (Copy of the opinion of EAC of ICAI attached as Annexure-A2). Accordingly, interest liability which is being accrued due to pendency of cases before Hon'ble High Court/ District Court amounting to Rs 5.57 Lakh and paid was capitalised during FY 2019-20 as per the advice of ICAI. As the current capitalization corresponds to the activity of land acquisition completed before cut off date, the Hon'ble Commission may be pleased to allow the capitalization of the same under Regulations 25(1)(a) read with 25(1)(f).	Nil	
2	On Line Environmental Monitoring System	0.26	-	0.26	-	0.26	-	26(1)(b)	In order to comply with the directions contained in the letter dated 16.4.2014 of the Uttar Pradesh Pollution Control Board (UPPCB) (Attached As Annexure-A3) read with Section 33A of Water (Prevention & Control of Pollution) Act, 1981, installation of Continuous Stack Emission Monitoring System (CEMS) was statutory requirement. Hon'ble Commission vide its order dated 15.04.2023 in petition no. 295/GT/2020 allowed Rs 49.91 Lakh in FY 2015-16 and Rs 3.39 Lakh in FY 2016-17 lakh for the said work. The claimed expenditure is due to balance payment released as per contractual obligation. It is humbly submitted that Hon'ble Commission may be pleased to allow the same.	Nil	

Name of the Petitioner					NTPC Limited					
Name of the Generating Station					Auraiya Gas power Station					
COD					01-12-1990					
For Financial Year					2019-20					
Amount in Rs Lakh										
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
		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	IDC included in col. 3B			
1	2	3	3A	3B(=3+3A)	4	5=3B-4	6	7	8	9
3	Supply, Erection, Testing & Commissioning of Main Plant Ni-Cd Battery banks	165.38	-	165.38	-	165.38	-	25(2)(d) read with 25(2)(a)	<p>The work of Supply, Erection, Testing and Commissioning of Main Plant Battery Banks consist of Battery Bank of Unit 220 V DC system and UPS (Uninterrupted Power Supply) battery bank. Hon'ble Commission vide its order dated 23.05.2012 in Petition no 270 of 2009 extended the life of Auraiya Gas Station after R&M. The Critical Battery banks for Unit 220 V DC system and UPS were in service for more than 25 yrs from the time of Commissioning of the Station. The capacity test of the battery bank confirmed that they outlived their life and had become obsolete. The copy of old battery banks capacity test is attached herewith and marked as Annexure-A4. The 220 V DC System is Critical DC supply required for execution of Unit Protection system as well as for feeding supply to critical Unit emergency drives like DC Emergency Oil Pump, DC Seal Oil Pumps etc. The reliability of Unit Protection system and Critical emergency drives is not only necessary for safety of machine but also for people working in the plant. Similarly, UPS battery bank ensures availability of Uninterrupted Critical AC supply required for operation of Control System as well as for Critical Unit devices like Flame Scanners etc.</p> <p>Hon'ble Commission in its order dated 08.01.2022 in petition no-408/GT/2020 has allowed the replacement of batteries on the ground that the batteries form part of the essential safety system against tripping of the plant and life of the battery is not commensurate with the life of the project.</p> <p>Further, Hon'ble Commission vide its order dated 15.04.2023 in Petition no-295/GT/2020 has been pleased to allowed similar claim of battery bank for switchyard in the instant station.</p> <p>Accordingly, it is humbly submitted that Hon'ble Commission may be pleased to allow the same.</p>	Nil
4	CO2 EXTINGUISHER	2.87	-	2.87	-	2.87	-	25(2)(a)	<p>Old Fire Extinguishers were replaced as they have outlived their life. The fire extinguishers are necessary items for safety and security of plant and personnel. Since the life of Fire extinguishers are not commensurate with the life of Station, Hon'ble Commission may please allow the expenditure on replacement of Fire extinguishers under Regulation 25 (2) (a).</p>	Nil

Name of the Petitioner						NTPC Limited				
Name of the Generating Station						Auraiya Gas power Station				
COD						01-12-1990				
For Financial Year						2019-20				
Amount in Rs Lakh										
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
		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	IDC included in col. 3B			
1	2	3	3A	3B(=3+3A)	4	5=3B-4	6	7	8	9
5	Repalcement of Conventional Lights fixtures with Energy Efficient LED Light Fixtures	31.01	-	31.01	-	31.01	-	26(1)(b)	Hon'ble Prime Minister of India on 05.01.2015 launched National LED Programme with an objective to reduce energy consumption by using energy efficient lighting. In line with the objective, Unnat Jyoti by Affordable LEDs for All (UJALA) and Street Lighting National Programme is being implemented by EESL. In line with the above, instant Station proceeded to adopt energy efficient system. In this regard, through MoP, Gol vide letter dated 02.08.2017 NTPC was mandated to replace all old bulbs with LED bulbs in all NTPC buildings including compound/ street lighting occupied by NTPC (copy of the letter dated 02.08.2017 is enclosed as Annexure-A5). Any directions of Government of India is required to implemented and has the force of Law. This is in accordance with Energy Conservation Act 2001 which provides as under: "Section 14. Power of Central Government to enforce efficient use of energy and its conservation. — <i>The Central Government may, by notification, in consultation with the Bureau,—</i> <i>(a) specify the norms for processes and energy consumption standards for any equipment, appliance which consumes, generates, transmits or supplies energy;</i> <i>(r) direct every owner or occupier of the building or building complex, being a designated consumer to comply with the provisions of energy conservation building codes for efficient use of energy and its conservation; "</i> .. In order to comply with the directions of Govt. of India which as per Electricity Act, 2003 is Appropriate Govt for the Generating Company, contained in the letter dated 02.08.2017, NTPC took the work of replacing the Conventional Lighting fixtures with efficient LED lighting fixtures in the premises of the station compound/ building owned and operated by NTPC in phased manner. Accordingly, it is humbly submitted that Hon'ble Commission may be pleased to allow the said work under Regulation 26 (1) (b)	Nil
	Corresponding Decap	-0.23	-2.09	-2.33	-	-2.33				
6	Replacement of Hot Gas Path of Gas Turbine-4	0.92	-	0.92	-	0.92	-	25(1)(d)	Hon'ble Commission, vide its order dated 15.04.2023 in Petition no-295/GT/2020 allowed Replacement of Hot Gas Path Inspection of Gas Turbines. Major part work of all the Four(04) GTs was completed during FY 2014-15 and a part in FY 2017-18 and same were allowed to be capitalised by Hon'ble Commission vide its order dated 15.04.2023. The current expenditure of Rs 0.92 Lakh is due to balance payment released as per contractual obligation. Hon'ble Commission may be pleased to allow the same.	Nil
	Sub Total (A)	205.77	-2.09	203.68	-	203.68	-			
A3	Capitalization of MBOA Items									

Name of the Petitioner					NTPC Limited					
Name of the Generating Station					Auraiya Gas power Station					
COD					01-12-1990					
For Financial Year					2019-20					
										Amount in Rs Lakh
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
		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	IDC included in col. 3B			
1	2	3	3A	3B(=3+3A)	4	5=3B-4	6	7	8	9
1	Furniture and Fixtures	0.58	-	0.58	-	0.58	-	25 (2) (a)	These MBOAs were capitalised due to replacement of assets which were deployed under original scope. The old assets outlived their useful life and were fully depreciated. Hon'ble Commission may be pleased to allow the capitalisation of these MBOAs as per Reguation 25 (2) (a) of Tariff Regulation, 2019 as replacement of these MBOAs were necessitated since the useful life of these assets were not commensurate with the useful life of the Station. Hon'ble Commission may be pleased to allow the same.	Nil
2	Office equipment	15.02	-	15.02	0.05	14.97	-			
3	EDP-IT Equipment	21.00	0.84	21.84	-	21.84	-			
4	EDP-Communication Items	10.18	-	10.18	-	10.18	-			
	Decap of MBOA	-0.07	-2.19	-2.25	-	-2.25	-			
	Sub Total (A3)	46.72	-1.35	45.37	0.05	45.32	-			
A4	Decap of spares - part of capital cost	0.00	-74.73	-74.73	-	-74.73	-	26 (2)	The spares had become unserviceable and accordingly de-capitalised.Hon'ble Commision may be pleased to allow the same. Hon'ble Commission may be pleased to allow the same.	
Total Add Cap Claimed Eligible for ROE@ Normal		264.13	-78.17	185.96	4.03	181.92	-			
C	Add: Discharge of liability corresponding to allowed/ claimed works eligible for					48.38		25 (1) (f)	Pls Refer Form-S	
Works beyond Original scope excluding add-cap due to Change in Law eligible for B. RoE at Wtd. Average rate of Interest										
B1	NA	-	-	-	-	-	-			
Total Add Cap Claimed, Eligible for ROE@WAROI,		-	-	-	-	-	-			
D	Add: Discharge of liability corresponding to allowed/ claimed works eligible for					-		25 (1) (f)	Pls Refer Form-S	
Total Add. Cap. Claimed (A+B)		264.13	-78.17	185.96	4.03	181.92	-			
Total Add. Cap. Claimed on Cash Basis including Liab Discharged						230.31				
(Petitioner)										

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner								NTPC Limited		
Name of the Generating Station								Auraiya Gas power Station		
COD								01-12-1990		
For Financial Year								2020-21		
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulation s under which claimed	Justification	Amount in Rs Lakh Admitted Cost by the Commission, if any
		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	IDC included in col. 3B			
1	2	3	3A	3B(=3+3A)	4	5=3B-4	6	7	8	9
A Works under Original scope, Change in Law etc. eligible for RoE at Normal Rate										
A1 Allowed Works										
1	Fire Alarm System at Administrative Buildings	14.11	-	14.11	4.78348	9.33	-	26(1)(b)	It is humbly submitted that during the Unit Level mock drill for fire safety by Central Industrial Security Force (CISF), who is responsible for Plant security and safety has recommended to install fire smoke detectors and annunciation system installation at vital plant buildings such as Administrative Building, O&M Building etc. CISF has also quoted that the issue was also noticed by UP State Fire Service during the mock drill exercise. Based on recommendation of CISF, the work of installation of Fire Detection system was carried out. The copy of CISF Recommendation is attached herewith and marked as Annexure-A6 . Hon'ble Commission may be pleased to allow the same under Regulation 26 (1) (b) of Tariff Regulation, 2019.	13.00
Sub Total-A1		14.11	-	14.11	4.78	9.33	-			
A2 New Works										
1	Land Compensation as per High Court Order	4.76	-	4.76		4.76	-	25 (1)(a) & (f)	Justification as mentioned in Form-9A for FY 2019-20 at sl no. 1. Hon'ble Commission may be pleased to allow the same under Reg. 25(1)(a) & (f).	Nil
Sub Total-A2		4.76	-	4.76	-	4.76	-			
A3 Capitalization of MBOA Items										
1	Furniture and Fixtures	13.24	-	13.24	-	13.24	-	25 (2) (a)	These MBOAs were capitalised due to replacement of assets which were deployed under original scope. The old assets outlived their useful life and were fully depreciated. Hon'ble Commission may be pleased to allow the capitalisation of these MBOAs as per Regulation 25 (2) (a) of Tariff Regulation, 2019 as replacement of these MBOAs were necessitated since the useful life of these assets were not commensurate with the useful life of the Station.	Nil
2	Office equipment	15.34	-	15.34	-	15.34	-			
3	IT Equipment	8.28	-	8.28	2.93	5.35	-			
4	Communication	3.25	-	3.25	-	3.25	-			
5	Hospital Equipment	5.51	-	5.51	-	5.51	-			
Sub Total (A3)		45.62	-	45.62	2.93	42.69	-			
A4 Decap of Spare - part of capital cost										
		-20.18	-59.18	-79.36	-	-79.36	-	26 (2)	The spares had become unserviceable and accordingly de-capitalised. Hon'ble Commission may be pleased to allow the same	
Total Add Cap Claimed Eligible for ROE@ Normal Rate, A=A1+A2+A3		44.31	-59.18	-14.87	7.71	-22.59	-			

Name of the Petitioner						NTPC Limited				
Name of the Generating Station						Auraiya Gas power Station				
COD						01-12-1990				
For Financial Year						2020-21				
										Amount in Rs Lakh
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulation s under which claimed	Justification	Admitted Cost by the Commission if any
		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	IDC included in col. 3B			
1	2	3	3A	3B(=3+3A)	4	5=3B-4	6	7	8	9
C	Add: Discharge of liability corresponding to allowed/ claimed works eligible for ROE@Normal Rate					9.53		25 (1) (f)	Pls Refer Form-S	
TOTAL Add cap claimed on cash basis (A+C)						-13.06	-			
B. Works beyond Original scope excluding add-cap due to Change in Law eligible for RoE at Wtd. Average rate of Interest										
B1 Capitalisation of New Assets										
1	Vibration Analyser cum Data Collector	25.20	-	25.20	2.13517	23.06	-	26(1)(d) & 76	Vibration Monitoring Equipment with data logger for vibration phase analysis is required for monitoring the TG vibrations and subsequent corrective action if any for safety of TG Set. With frequent start and stop of the Machine, the requirement of monitoring and control of TG vibration have become even more important. Any abnormal TG vibration may lead to damage of Turbine blades and might lead to long machine outage and huge monetary loss. Accordingly, it is humbly submitted before Hon'ble Commission to allow the expenditure on installation of Vibration Analyser cum Data logger under Regulation, 26(1)(d) read with Regulation 76 of TR, 2019.	Nil
	Sub Total (B1)	25.20	-	25.20	2.14	23.06	-			
Total Add Cap Claimed, Eligible for ROE@WAROI, B = B1		25.20	-	25.20	2.14	23.06	-			
D	Add: Discharge of liability corresponding to allowed/ claimed works eligible for ROE@WAROI					-		25 (1) (f)	Pls Refer Form-S	
Total Add. Cap. Claimed (A+B)		69.51	-59.18	10.32	9.85	0.47	-			
Total Add. Cap. Claimed on Cash Basis including Liab Discharged						10.00				

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner		NTPC Limited								
Name of the Generating Station		Auraiya Gas power Station								
COD		01-12-1990								
For Financial Year		2021-22								
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulations under which claimed	Justification	Amount in Rs Lakh Admitted Cost by the Commission, if any
		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	IDC included in col. 3B			
1	2	3	3A	3B(=3+3A)	4	5=3B-4	6	7	8	9
A Works under Original scope, Change in Law etc. eligible for RoE at Normal Rate										
A1 New Works										
1	Land Compensation as per High Court Order	3.64	-	3.64	-	3.64	-	25(1) (a) & (f)	Justification as mentioned in Form-9A for FY 2019-20 at SI No. 1. Hon'ble Commission may be pleased to allow the same under Reg. 25(1)(a) & (f).	
2	AGC Implementation work	40.59	-	40.59	3.82	36.77	-	26 (1)(b)	Hon'ble CERC vide its order dated 28.08.2019 in Petition No-319/RC/2018 directed all thermal Inter State Generating Stations (ISGS) which are Regional Entities with installed capacity of 200 MW and above and whose Tariff is determined or adopted by the Commission, to install the required software and firmware for implementation of Automatic Generation Control (AGC) System at the Unit Control Rooms. The relevant extract of Hon'ble Commission Order is attached as Annexure-A7 Colly . In order to comply with the said direction of Hon'ble Commission, Petitioner has taken up the work of Automatic Generation Control system installation. Accordingly, Hon'ble Commission may be pleased to allow the said capitalization under change in law.	Nil
Sub Total-A1		44.24	-	44.24	3.82	40.41	-			
A2 Capitalization of MBOA Items										
1	Furniture & Office Equipment	19.40	-	19.40	2.33	17.07	-	25 (2) (a)	These MBOAs were capitalised due to replacement of assets which were deployed under original scope. The old assets outlived their useful life and were fully depreciated. Hon'ble Commission may be pleased to allow the capitalisation of these MBOAs as per Regulation 25 (2) (a) of Tariff Regulation, 2019 as replacement of these MBOAs were necessitated since the useful life of these assets were not commensurate with the useful life of the Station.	Nil
2	EDP-Communication	0.77	-	0.77	-	0.77	-			
3	Hospital	12.04	-	12.04	7.79	4.25	-			
	Decap of MBOAs corresponding to SI No. A2-1/2/3	-2.71	-23.15	-25.86	-	-25.86	-			
Sub Total-A2		29.50	-23.15	6.35	10.12	-3.77	-			

PART-I FORM- 9										
Year wise Statement of Additional Capitalisation after COD										
Name of the Petitioner					NTPC Limited					
Name of the Generating Station					Auraiya Gas power Station					
COD					01-12-1990					
For Financial Year					2021-22					
									Amount in Rs Lakh	
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
		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	IDC included in col. 3B			
1	2	3	3A	3B(=3+3A)	4	5=3B-4	6	7	8	9
A3	Decap of Spare - part of capital cost	-	-19.68	-19.68	-	-19.68	-	26 (2)	The spares had become unserviceable and accordingly de-capitalised.Hon'ble Commision may be pleased to allow the same	NA
Total Add Cap Claimed Eligible for ROE@ Normal Rate,(A)=A1+A2+A3		73.73	-42.83	30.90	13.94	16.96	-			
C	Add: Discharge of liability corresponding to allowed/ claimed works					7.25		25 (1) (f)	Pls Refer Form-S	
B. Works beyond Original scope excluding add-cap due to Change in Law eligible for RoE at Wtd. Average rate of Interest										
B1	NA	-	-	-	-	-	-			
Sub Total (B1)		-	-	-	-	-	-			
Total Add Cap Claimed, Eligible for ROE@WAROI. B = B1		-	-	-	-	-	-			
D	Add: Discharge of liability corresponding to allowed/ claimed works					2.14		25 (1) (f)	Pls Refer Form-S	
Total Add. Cap. Claimed (A+B)		73.73	-42.83	30.90	13.94	16.96	-			
Total Add. Cap. Claimed on Cash Basis (A+B)						26.35				
(Petitioner)										

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner					NTPC Limited					
Name of the Generating Station					Auraiya Gas power Station					
COD					01-12-1990					
For Financial Year					2022-23					
										Amount in Rs Lakh
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
		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	IDC included in col. 3B			
1	2	3	3A	3B(=3+3A)	4	5=3B-4	6	7	8	9
A Works under Original scope, Change in Law etc. eligible for RoE at Normal Rate										
A1 New Works										
1	Land Compensation as per High Court Order	3.64	-	3.64	3.64	-	-	25(1)(a) & (f)	Justification as mentioned in Form-9A for FY 2019-20 at sl no. 1. Hon'ble Commission may be pleased to allow the same under Reg. 25(1) (a) & (f).	Nil
2	AGC Implementation work	1.80	-	1.80	-	1.80	-	26(1)(b)	The major work of implemenatation of AGC was carried out and capitalised in FY 21-22. This is balance payment towards the said work. For the detailed justification, pls refer Form-9 21-22, Sl. No.-B1 (1).	Nil
3	RTU Replacement for AURAIYA	17.37	-	17.37	-	17.37	-	26(1)(b)	Hon'ble Commission vide its order dated 28.08.2019 in Petition no-319/RC/2018 directed ISGS stations as under: "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. " The extract of Hon'ble Commission's order dated 28.8.2019 is attached as Annexure-A7 Colly. Further, in various meeting of NRPC including 16th TeST Sub Committee meeting of NRPC held on 14.11.2019 it was mandated to replace existing old RTUs with latest RTUs on 104 Protocol so as to enable seamless communication required for AGC implementataion as well as for communication of other telemetry and protection data. The extract of NRPC meeting dtd 14.11.2019 is attached herewith as Annexure-A8. Accordingly, in compliance of direction of Hon'ble Commission dtd 28.8.2019 and as mandated in NRPC meeting, the work of RTUs was caried out. Hon'ble Commission may be pleased to allow the same under Regulation 26 (1) (b) of TR, 2019.	Nil

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner				NTPC Limited						
Name of the Generating Station				Auraiya Gas power Station						
COD				01-12-1990						
For Financial Year				2022-23						
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
		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	IDC included in col. 3B			
4	Separation of Effluents from Storm Water Drain & discharge	130.48	-	130.48	7.48	123.00		26(1)(b)	As per the 'Consent to Operate (CTO)' letter dated 28.03.2020, granted by the UP State Pollution Control Board, the separation of effluents from storm drain needs to be ensured by the Station. The relevant extracts of the said Consent to Operate are as under: "3. Arrangement should be made for collection of water used in process and domestic effluent separately in closed water supply system. The treated domestic and and industrial effluent if discharged outside the premises, if meets at the end of final discharge point, arrangement should be made for measurement of effluent and for collecting its sample. Except the effluent informed in the application for consent no other effluent should enter in the said arrangements for collection of effluent. It should also be ensured that domestic effluent should not be discharged in storm water drain." Further, relevant extract from the Specific Conditions of Consent to Operate is given as under: "13. Storm water drain shall be kept separate in such manner that industrial effluent does not get mixed with storm water." The copy of CTO granted by UPPCB is annexed herewith and marked as Annexure-A9 . Hon'ble Commission vide its order dated 2.7.2023 has allowed similar claim in Petition no-369/GT/2020. Accordingly, it is humbly submitted that Hon'ble Commission may be please to allow the said expenditure under Regulation, 26 (1) (b) of TR, 2019.	Nil
Sub Total-A1		153.29	-	153.29	11.12	142.17	-			
A2	Capitalization of MBOA Items									
1	Furniture & Office equipment	4.90	-	4.90	-	4.90	-	25 (2) (a)	These MBOAs were capitalised due to replacement of assets which were deployed under original scope. The old assets outlived their useful life and were fully depreciated. Hon'ble Commission may be pleased to allow the capitalisation of these MBOAs as per Regulation 25 (2) (a) of Tariff Regulation, 2019 as replacement of these MBOAs were necessitated since the useful life of these assets were not commensurate with the useful life of the Station.	Nil
2	EDP-IT Equipment	17.17	-	17.17	0.23	16.94	-			
3	EDP-Communication	34.83	-	34.83	-	34.83	-			
4	Hospital	3.82	-	3.82	0.09	3.73	-			
Sub Total-A2		60.73	-	60.73	0.31	60.41	-			
A3	Decap of Spare - part of capital cost	-0.40	-108.58	-108.99	-	-108.99	-	26 (2)	The spares had become unserviceable and accordingly de-capitalised.Hon'ble Commission may be pleased to allow the same	

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner								NTPC Limited		
Name of the Generating Station								Auraiya Gas power Station		
COD								01-12-1990		
For Financial Year								2022-23		
										Amount in Rs Lakh
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
		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	IDC included in col. 3B			
Total Add Cap Claimed Eligible for ROE@ Normal Rate, A:A1+A2+A3		213.62	-108.58	105.03	11.44	93.59	-			
C	Add: Discharge of liability corresponding to allowed/ claimed works eligible for ROE@Normal					17.11		25 (1) (f)	Pls Refer Form-S	
B. Works beyond Original scope excluding add-cap due to Change in Law eligible for RoE at Wtd. Average rate of Interest										
B1	NA	-	-	-	-	-	-			
Total Add Cap Claimed, Eligible for ROE@WAROI. B = B1		-	-	-	-	-	-			
D	Add: Discharge of liability corresponding to allowed/ claimed works eligible for					-		25 (1) (f)	Pls Refer Form-S	
Total Add. Cap. Claimed (A+B)		213.62	-108.58	105.03	11.44	93.59	-			
Total Add. Cap. Claimed on Cash Basis Incl Liab Discharge						110.71				
(Petitioner)										

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner		NTPC Limited								
Name of the Generating Station		Auraiya Gas power Station								
COD		01-12-1990								
For Financial Year		2023-24								
										Amount in Rs Lakh
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
		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	IDC included in col. 3B			
1	2	3	3A	3B(=3+3A)	4	5=3B-4	6	7	8	9
A Works under Original scope, Change in Law etc. eligible for RoE at Normal Rate										
A1	New Works									
1	Land Compensation as per High Court Order	3.64	-	3.64	3.64	-	-	25(1) (a) & (f)	Justification as mentioned in Form-9A for FY 2019-20 at sl no. 1. Hon'ble Commission may be pleased to allow the same under Reg. 25(1) (a) & (f).	
2	Procurement of Portable Fire Water Pump	12.00	-	12.00	0.32	11.68	-	26 (1) (b)	Fire safety of the Plant is of utmost importance and various measures are taken to ensure that in case of any fire incident, same is handled in most effective way. Central Industrial Security Force (CISF) is responsible for handling any fire incident and based on their recommendation, necessary support system is kept ready to deal with any such eventualities. Portable fire water pumps are used to deploy them on very short notice in case of fire. The existing portable fire water pumps had become non functional, therefore on the recommendation of CISF, new fire water pumps were procured. The Letter from CISF dated 10.03.2022 is attached herewith and marked as Annexure-A10 . It is humbly requested that Hon'ble Commission may be pleased to allow the same	

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner		NTPC Limited								
Name of the Generating Station		Auraiya Gas power Station								
COD		01-12-1990								
For Financial Year		2023-24								
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulations under which claimed	Justification	Admitted Cost by the Commission, if any
		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	IDC included in col. 3B			
1	2	3	3A	3B(=3+3A)	4	5=3B-4	6	7	8	9
3	Installation of Solar PV system within Plant	65.64	-	65.64	1.72	63.92	-	26 (1) (b)	<p>It is submitted that the work of installation of roof top solar PV plant at instant Station was carried out under Policy framework of the Government of India to achieve its ambitious 2022 target of achieving 175GW of RE which includes 100 GW from solar, 60 GW from wind, 10 GW from bio-power and 5 GW from small hydro-power that marks 75 years of our independence. The project is towards compliance of the Govt of India initiative for promoting renewable energy such as rooftop solar PV plant to reduce inhouse power consumption from gas/coal and thus helping in cutting down carbon emission. There are many initiatives being taken up at the instant station to reduce carbon foot print by enhancing the Station heat rate as well as Auxilliary Energy Consumption. Installation of Solar PV is one such initiative by the station. Hon'ble Commission in its order dated 31.05.2023 in Petition for approval of Tariff of instant station for 2019-24 period at para 18 in Petition no-427/GT/2020 granted liberty to claim the siad work at the time of truing up.</p> <p>In compliance of liberty granted by Hon'ble Commission vide its order dated 31.05.2023, it is submitted that the electricity generation from the rooftop Solar PV from its commissioning till 14.11.2024 has been 1.1 MUs. As such station has replaced its auxilliary energy consumption from gas/coal by 1.1 MUs which in turn was supplied to the beneficiaries as same would othrewise have been met by burning the gas/RLNG. Eventually it has saved approx Gas/RLNG equivalent to 0.25 MMSCM and saved CO2 emmission equivalanet to 0.25 MMSCM Gas combustion.</p> <p>It is further submitted that the benefit of reduced APC would get shared with the beneficiaries as sharing of gain in efficiency parameters in line with the extant regulatory provisions.</p> <p>In terms of the above, it is prayed that Hon'ble Commission may be pleased to allow the work under Regulation 26 (1) (b) of Tariff Regulations 2019.</p>	
Sub Total-A1		81.28	-	81.28	5.68	75.60	-			
A2	Capitalization of MBOA Items									
1	Office equipment	16.74	-	16.74	1.11268	15.63	-	25 (2) (a)	<p>These MBOAs were capitalised due to replacement of assets which were deployed under original scope. The old assets outlived their useful life and were fully depreciated. Hon'ble Commission may be pleased to allow the capitalisation of these MBOAs as per Regulation 25 (2) (a) of Tariff Regulation, 2019 as replacement of these MBOAs were necessitated since the useful life of these assets were not commensurate with the useful life of the Station.</p>	
2	EDP-IT Equipment	42.69	-	42.69	1.91	40.77	-	25 (2) (a)		
3	EDP-Communication	1.73	-	1.73	-	1.73	-	26 (2) (a)		
	Decap of MBOA	-1.27	-15.06	-16.33	-	-16.33	-			
Sub Total-A2		59.89	-15.06	44.83	3.03	41.80	-			

Year wise Statement of Additional Capitalisation after COD

Name of the Petitioner									NTPC Limited		
Name of the Generating Station									Auraiya Gas power Station		
COD									01-12-1990		
For Financial Year									2023-24		
										Amount in Rs Lakh	
Sl. No.	Head of Work /Equipment	ACE Claimed						Regulations under which claimed	Justification	Admitted Cost by the Commission, if any	
		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	IDC included in col. 3B				
1	2	3	3A	3B(=3+3A)	4	5=3B-4	6	7	8	9	
A3	Decap of Spare - part of capital cost	-43.78	-112.50	-156.29	-	-156.29	-	26 (2)	The spares had become unserviceable and accordingly de-capitalised. Hon'ble Commission may be pleased to allow the same		
Total Add Cap Claimed Eligible for ROE@ Normal Rate, A=A1+A2+A3		97.39	-127.57	-30.18	8.71	-38.89	-				
C	Add: Discharge of liability corresponding to allowed/ claimed works @ Normal ROE					51.99		25 (1) (f)	Pls Refer Form-S		
B. Works beyond Original scope excluding add-cap due to Change in Law eligible for RoE at Wtd. Average rate of Interest											
B1	NA	-	-	-	-	-	-				
Total Add Cap Claimed, Eligible for ROE@WAROI, B = B1		-	-	-	-	-	-				
D	Add: Discharge of liability corresponding to allowed/ claimed works @ WAROI					-		25 (1) (f)	Pls Refer Form-S		
Total Add. Cap. Claimed (A+B)		97.39	-127.57	-30.18	8.71	-38.89	-				
Total Add. Cap. Claimed on Cash Basis Incl Liab Discharge						13.10					
(Petitioner)											

PART-I
FORM- 10

Name of the Petitioner	NTPC Limited
Name of the Generating Station	Auraiya Gas power Station
Date of Commercial Operation	01-12-1990

Amount in Rs Lakh										
Financial Year (Starting from COD)1	Actual					Admitted				
	2019-20	2020-21	2021-22	2022-23	2023-24	2019-20	2020-21	2021-22	2022-23	2023-24
1		3	4	5	6	7	8	9	10	11

Amount capitalised in Work/ Equipment

Financing Details	<p align="center">Add Cap is financed in Debt:Equity ratio of 70:30</p>
Loan-1	
Loan-2	
Loan-3 and so on	
Total Loan2	
Equity	
Internal Resources	
Others (Pl. specify)	
Total	

(Petitioner)

Statement of Depreciation

Name of the Company :	NTPC Limited
Name of the Power Station :	Auraiya Gas power Station

(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	132035.67	1,32,065.49	1,32,295.80	1,32,305.80	1,32,332.15	1,32,442.85
2	Closing Capital Cost	132065.49	1,32,295.80	1,32,305.80	1,32,332.15	1,32,442.85	1,32,455.95
3	Average Capital Cost	132050.58	1,32,180.65	1,32,300.80	1,32,318.97	1,32,387.50	1,32,449.40
1a	Cost of IT Equipments & Software included in (1) above		119.23	141.07	146.42	143.50	160.44
2a	Cost of IT Equipments & Software included in (2) above		141.07	146.42	143.50	160.44	201.22
3a	Average Cost of IT Equipments & Software		130.15	143.74	144.96	151.97	180.83
4	Freehold land	0.00	932.76	932.76	932.76	932.76	932.76
5	Rate of depreciation	NA	NA				
6	Depreciable value	1,18,845.52	1,18,136.11	1,18,245.61	1,18,262.09	1,18,324.46	1,18,383.06
7.	Balance useful life at the beginning of the period	7.57	6.57	5.57	4.57	3.57	2.57
8	Remaining depreciable value	35,424.14	30,043.98	25,651.95	21,134.48	16,613.23	12,116.35
9	Depreciation (for the period)	0.00	4,572.90	4,605.38	4,624.61	4,653.57	4,714.53
10	Depreciation (annualised)	4,679.54	4,572.90	4,605.38	4,624.61	4,653.57	4,714.53
11	Cumulative depreciation at the end of the period		92,665.04	97,199.03	1,01,752.22	1,06,364.80	1,10,981.24
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 deducted as on 01.04.2009	0.00	-	-	-	-	-
14	Less: Cumulative depreciation adjustment on account of de-capitalisation	8.79	71.38	71.43	40.99	98.09	155.36
15	Net Cumulative depreciation at the end of the period after adjustments	88,092.13	92,593.66	97,127.61	1,01,711.23	1,06,266.71	1,10,825.89

(Petitioner)

						PART-I
Name of the Company : NTPC Limited						
Name of the Power Station : Auraiya Gas power Station						
						FORM- 13
						(Amount in lacs)
Sl. no.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	JBIC & SMBC					
	Gross loan - Opening	43311.99	43311.99	43311.99	43311.99	43311.99
	Cumulative repayments of Loans	14437.33	18046.66	21655.99	25265.33	28874.66
	Net loan - Opening	28874.66	25265.33	21655.99	18046.66	14437.33
	Addition					
	Repayments of Loans during the year	3609.33	3609.33	3609.33	3609.33	3609.33
	Net loan - Closing	25265.33	21655.99	18046.66	14437.33	10828.00
	Average Net Loan	27069.99	23460.66	19851.33	16242.00	12632.66
	Rate of Interest on Loan	1.95%	1.95%	1.95%	1.95%	1.95%
	Interest on loan	528.31	457.87	387.43	316.99	246.55
2	4.75% Fixed Rate Notes Due 2022					
	Gross loan - Opening	6322.90	6322.90	6322.90	6322.90	6322.90
	Cumulative repayments of Loans	0.00	0.00	0.00	0.00	6322.90
	Net loan - Opening	6322.90	6322.90	6322.90	6322.90	0.00
	Addition					
	Repayments of Loans during the year	0.00	0.00	0.00	6322.90	0.00
	Net loan - Closing	6322.90	6322.90	6322.90	0.00	0.00
	Average Net Loan	6322.90	6322.90	6322.90	3161.45	0.00
	Rate of Interest on Loan	5.0243%	5.0243%	5.0243%	5.0243%	5.0243%
	Interest on loan	317.68	317.68	317.68	158.84	0.00
3	HDFC Bank Ltd. IV D00004					
	Gross loan - Opening	18000.00	18000.00	18000.00	18000.00	18000.00
	Cumulative repayments of Loans	0.00	0.00	0.00	2000.00	4000.00
	Net loan - Opening	18000.00	18000.00	18000.00	16000.00	14000.00
	Addition	0.00	0.00	0.00	0.00	0.00
	Repayments of Loans during the year	0.00	0.00	2000.00	2000.00	2000.00
	Net loan - Closing	18000.00	18000.00	16000.00	14000.00	12000.00
	Average Net Loan	18000.00	18000.00	17000.00	15000.00	13000.00
	Rate of Interest on Loan	8.0492%	6.3982%	5.9500%	7.2335%	7.9600%
	Interest on loan	1448.86	1151.68	1011.50	1085.02	1034.80
4	HDFC Bank Ltd. VI D00002					
	Gross loan - Opening	5000.00	5000.00	5000.00	5000.00	5000.00
	Cumulative repayments of Loans	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	5000.00	5000.00	5000.00	5000.00	5000.00
	Addition	0.00	0.00	0.00	0.00	0.00
	Repayments of Loans during the year	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	5000.00	5000.00	5000.00	5000.00	5000.00
	Average Net Loan	5000.00	5000.00	5000.00	5000.00	5000.00
	Rate of Interest on Loan	8.0587%	6.3982%	5.9500%	7.2335%	7.9600%
	Interest on loan	402.94	319.91	297.50	361.67	398.00
5	BOND 57					
	Gross loan - Opening	0.00	1400.00	1400.00	1400.00	1400.00

						PART-I
Name of the Company : NTPC Limited						
Name of the Power Station : Auraiya Gas power Station						
						FORM- 13
						(Amount in lacs)
Sl. no.	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
	Cumulative repayments of Loans	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	0.00	1400.00	1400.00	1400.00	1400.00
	Addition	1400.00	0.00	0.00	0.00	0.00
	Repayments of Loans during the year	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	700.00	1400.00	1400.00	1400.00	1400.00
	Rate of Interest on Loan	8.2200%	8.2200%	8.2200%	8.2200%	8.2200%
	Interest on loan	57.54	115.08	115.08	115.08	115.08
6	BOND 73					
	Gross loan - Opening	0.00	0.00	200.00	200.00	200.00
	Cumulative repayments of Loans	0.00	0.00	0.00	0.00	0.00
	Net loan - Opening	0.00	0.00	200.00	200.00	200.00
	Addition	0.00	200.00	0.00	0.00	0.00
	Repayments of Loans during the year	0.00	0.00	0.00	0.00	0.00
	Net loan - Closing	0.00	200.00	200.00	200.00	200.00
	Average Net Loan	0.00	100.00	200.00	200.00	200.00
	Rate of Interest on Loan	0.00%	6.46%	6.46%	6.46%	6.46%
	Interest on loan	0.00	6.46	12.92	12.92	12.92
	Total Loan					
	Gross loan - Opening	72,634.88	74,034.88	74,234.88	74,234.88	74,234.88
	Cumulative repayments of Loans	14,437.33	18,046.66	21,655.99	27,265.33	39,197.56
	Net loan - Opening	58,197.56	55,988.22	52,578.89	46,969.56	35,037.33
	Addition	1,400.00	200.00	-	-	-
	Repayments of Loans during the year	3,609.33	3,609.33	5,609.33	11,932.23	5,609.33
	Net loan - Closing	55,988.22	52,578.89	46,969.56	35,037.33	29,428.00
	Average Net Loan	57,092.89	54,283.56	49,774.22	41,003.44	32,232.66
	Rate of Interest on Loan	4.8260%	4.3635%	4.3037%	5.0008%	5.6072%
	Interest on loan	2,755.33	2,368.68	2,142.11	2,050.52	1,807.35

Name of the Company :		NTPC Limited					
Name of the Power Station :		Auraiya Gas power Station					
S.NO	BANK	RATE OF INTEREST	From	To	No. of Days	Wt.	WAR
1	HDFC Bank Limited-IV	8.4500%	01-Apr-19	17-04-2019	16	1.35	
		8.4000%	17-Apr-19	29-07-2019	103	8.65	
		8.3000%	29-Jul-19	29-08-2019	31	2.57	
		8.2000%	29-Aug-19	29-09-2019	31	2.54	
		8.1000%	29-Sep-19	29-10-2019	30	2.43	
		8.0000%	29-Oct-19	01-12-2019	33	2.64	
		7.6500%	01-Dec-19	01-03-2020	91	6.96	
		7.4500%	01-Mar-20	31-Mar-20	31	2.31	
					366	29.46	8.0492%
	HDFC Bank Limited-IV	7.4500%	01-Apr-20	31-May-20	61	4.54	
		6.3000%	01-Jun-20	23-Dec-20	206	12.98	
		5.9500%	24-Dec-20	31-Mar-21	98	5.83	
					365	23.35	6.3982%
	HDFC Bank Limited-IV	5.9500%	01-04-2021	31-03-2022	365	21.72	5.9500%
	HDFC Bank Limited-IV	5.9500%	01-04-2022	23-05-2022	53	3.15	
	HDFC Bank Limited-IV	6.3500%	24-05-2022	23-06-2022	31	1.97	
	HDFC Bank Limited-IV	6.8500%	24-06-2022	23-08-2022	61	4.18	
	HDFC Bank Limited-IV	7.3500%	24-08-2022	23-10-2022	61	4.48	
	HDFC Bank Limited-IV	7.8500%	24-10-2022	23-12-2022	61	4.79	
	HDFC Bank Limited-IV	8.2000%	24-12-2022	31-12-2022	8	0.66	
	HDFC Bank Limited-IV	7.9500%	01-01-2023	28-02-2023	59	4.69	
	HDFC Bank Limited-IV	8.0100%	01-03-2023	31-03-2023	31	2.48	
					365	26.40	7.2335%
	HDFC Bank Limited-IV	8.0100%	01-Apr-23	31-May-23	61	4.89	
	HDFC Bank Limited-IV	7.9500%	01-Jun-23	31-Mar-24	305	24.25	
					366	29.13	7.9600%
2	HDFC Bank Ltd. VI	8.4500%	01-Apr-19	26-06-2019	86	7.27	
		8.4000%	26-Jun-19	29-07-2019	33	2.77	
		8.3000%	29-Jul-19	29-08-2019	31	2.57	
		8.2000%	29-Aug-19	29-09-2019	31	2.54	
		8.1000%	29-Sep-19	29-10-2019	30	2.43	
		8.0000%	29-Oct-19	01-12-2019	33	2.64	
		7.6500%	01-Dec-19	01-03-2020	91	6.96	
		7.4500%	01-Mar-20	31-Mar-20	31	2.31	
					366	29.50	8.0587%
	HDFC Bank Ltd. VI	7.4500%	01-Apr-20	31-May-20	61	4.54	

Part-I Form-WAR							
Name of the Company :		NTPC Limited					
Name of the Power Station :		Auraiya Gas power Station					
S.NO	BANK	RATE OF INTEREST	From	To	No. of Days	Wt.	WAR
		6.3000%	01-Jun-20	23-Dec-20	206	12.98	
		5.9500%	24-Dec-20	31-Mar-21	98	5.83	
					365	23.35	6.3982%
	HDFC VI	5.9500%	01-04-2021	31-03-2022	365	21.72	5.95%
	HDFC Bank Ltd. VI	5.9500%	01-04-2022	23-05-2022	53	3.15	
	HDFC Bank Ltd. VI	6.3500%	24-05-2022	23-06-2022	31	1.97	
	HDFC Bank Ltd. VI	6.8500%	24-06-2022	23-08-2022	61	4.18	
	HDFC Bank Ltd. VI	7.3500%	24-08-2022	23-10-2022	61	4.48	
	HDFC Bank Ltd. VI	7.8500%	24-10-2022	23-12-2022	61	4.79	
	HDFC Bank Ltd. VI	8.2000%	24-12-2022	31-12-2022	8	0.66	
	HDFC Bank Ltd. VI	7.9500%	01-01-2023	28-02-2023	59	4.69	
	HDFC Bank Ltd. VI	8.0100%	01-03-2023	31-03-2023	31	2.48	
					365	26.40	7.2335%
	HDFC Bank Ltd. VI	8.0100%	01-Apr-23	31-May-23	61	4.89	
	HDFC Bank Ltd. VI	7.9500%	01-Jun-23	31-Mar-24	305	24.25	
					366	29.13	7.96%

FORM-15 (Final)

Details/Information to be provided to beneficiaries under Clause (6) of Regulation 21 of CERC (Terms & Conditions of Tariff) Regulations, 2009

Details/Information to be submitted in respect of Fuel for Computation of Energy Charges

Name of the Company:- NTPC Ltd.

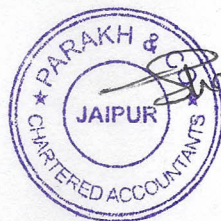
Name of Power Station:- AURAIYA GAS POWER STATION

Month:- OCTOBER 18

Oct-18

S.No.	Particulars	Unit	Natural Gas		RLNG	Liquid fuel
			APM	NON APM		
1	Quantity of gas/RLNG/Liquid fuel supplied by oil/gas company/supplier inclusive of opening stock (for liquid fuel)	SCM	8606.32		48011.52	1738.11
2	Adjustment (+/-) in quantity supplied by oil/gas company/supplier	SCM				
3	Gas/RLNG/Liquid fuel supplied by oil/gas company/supplier inclusive of opening stock (for liquid fuel) (1 + 2)	SCM	8606.32		48011.52	1738.11
4	Normative transit & handling losses	SCM	NOT APPLICABLE			
5	Net Gas/RLNG/Liquid fuel supplied by oil/gas company/supplier inclusive of opening stock (for liquid fuel) (3 - 4)	SCM	8606.32		48011.52	1738.11
6	Amount charged by oil/gas company/supplier inclusive of value of opening stock (for liquid fuel)	(Rs.)	152515722		2302464857	114610165.15
7	Adjustment (+/-) in amount charged by oil/gas company/supplier	(Rs.)				
8	Total amount charged inclusive of opening stock (for liquid fuel) (6 + 7)	(Rs.)	152515722		2302464857	114610165.15
9	Transportation charges by Rail / Ship / Road Transport	(Rs.)				
10	Adjustment (+/-) in amount charged by Railways / transport Company	(Rs.)				
11	Demurrage charges, if any	(Rs.)				
12	Cost of diesel in trans. Coal MGR sys					
13	Total Transportation Charges and other charges (9+/- 10-11+12)	(Rs.)				0
13A	Others	(Rs.)				
15	Total amount charged for gas/RLNG/liquid fuel supplied including transportation (8+13)	(Rs.)	152515722		2302464857	114610165
16	Weighted average GCV of gas/RLNG/liquid fuel as received	(kcal/SCM)	9164.11		9188.65	11389.85
17	Weighted average PRICE of gas / RLNG/liquid fuel	Rs/1000 SCM	17721.36		47956.51	66414.27

* Inclusive of opening stock in liquid fuel only



FORM-15 (Final)

Details/Information to be provided to beneficiaries under Clause (6) of Regulation 21 of CERC (Terms & Conditions of Tariff) Regulations, 2009

Details/Information to be submitted in respect of Fuel for Computation of Energy Charges

Name of the Company:- NTPC Ltd.

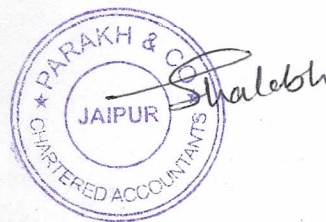
Name of Power Station:- AURAIYA GAS POWER STATION

Month:- NOVEMBER 18

Nov-18

S.No.	Particulars	Unit	Natural Gas		RLNG	Liquid fuel
			APM	NON APM		
1	Quantity of gas/RLNG/Liquid fuel supplied by oil/gas company/supplier inclusive of opening stock (for liquid fuel)	SCM	10766.43		8569.80	1738.08
2	Adjustment (+/-) in quantity supplied by oil/gas company/supplier	SCM				
3	Gas/RLNG/Liquid fuel supplied by oil/gas company/supplier inclusive of opening stock (for liquid fuel) (1 + 2)	SCM	10766.43		8569.80	1738.08
4	Normative transit & handling losses	SCM	NOT APPLICABLE			
5	Net Gas/RLNG/Liquid fuel supplied by oil/gas company/supplier inclusive of opening stock (for liquid fuel) (3 - 4)	SCM	10766.43		8569.80	1738.08
6	Amount charged by oil/gas company/supplier inclusive of value of opening stock (for liquid fuel)	(Rs.)	173379442		399241683	115433116.74
7	Adjustment (+/-) in amount charged by oil/gas company/supplier	(Rs.)				
8	Total amount charged inclusive of opening stock (for liquid fuel) (6 + 7)	(Rs.)	173379442		399241683	115433116.74
9	Transportation charges by Rail / Ship / Road Transport	(Rs.)				
10	Adjustment (+/-) in amount charged by Railways / transport Company	(Rs.)				
11	Demurrage charges, if any	(Rs.)				
12	Cost of diesel in trans. Coal MGR sys					
13	Total Transportation Charges and other charges (9+/- 10-11+12)	(Rs.)				0
13A	Others	(Rs.)				
15	Total amount charged for gas/RLNG/liquid fuel supplied including transportation (8+13)	(Rs.)	173379442		399241683	115433117
16	Weighted average GCV of gas/RLNG/liquid fuel as received	(kcal/SCM)	9119.10		9126.84	11408.21
17	Weighted average PRICE of gas / RLNG/liquid fuel	Rs/1000 SCM	16103.72		46587.08	66414.27

* Inclusive of opening stock in liquid fuel only



FORM-15 (Final)

Details/Information to be provided to beneficiaries under Clause (6) of Regulation 21 of CERC (Terms & Conditions of Tariff) Regulations, 2009

Details/Information to be submitted in respect of Fuel for Computation of Energy Charges

Name of the Company:- NTPC Ltd.

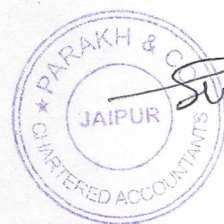
Name of Power Station:- AURAIYA GAS POWER STATION

Month:- DECEMBER 18

Dec-18

S.No.	Particulars	Unit	Natural Gas		RLNG	Liquid fuel
			APM	NON APM		
1	Quantity of gas/RLNG/Liquid fuel supplied by oil/gas company/supplier inclusive of opening stock (for liquid fuel)	SCM	250.39		1179.84	1751.74
2	Adjustment (+/-) in quantity supplied by oil/gas company/supplier	SCM				
3	Gas/RLNG/Liquid fuel supplied by oil/gas company/supplier inclusive of opening stock (for liquid fuel) (1 + 2)	SCM	250.39		1179.84	1751.74
4	Normative transit & handling losses	SCM	NOT APPLICABLE			
5	Net Gas/RLNG/Liquid fuel supplied by oil/gas company/supplier inclusive of opening stock (for liquid fuel) (3 - 4)	SCM	250.39		1179.84	1751.74
6	Amount charged by oil/gas company/supplier inclusive of value of opening stock (for liquid fuel)	(Rs.)	3442831		46968138	116235836.74
7	Adjustment (+/-) in amount charged by oil/gas company/supplier	(Rs.)				
8	Total amount charged inclusive of opening stock (for liquid fuel) (6 + 7)	(Rs.)	3442831		46968138	116235836.74
9	Transportation charges by Rail / Ship / Road Transport	(Rs.)				
10	Adjustment (+/-) in amount charged by Railways / transport Company	(Rs.)				
11	Demurrage charges, if any	(Rs.)				
12	Cost of diesel in trans. Coal MGR sys					
13	Total Transportation Charges and other charges (9+/- 10-11+12)	(Rs.)				0
13A	Others	(Rs.)				
15	Total amount charged for gas/RLNG/liquid fuel supplied including transportation (8+13)	(Rs.)	3442831		46968138	116235837
16	Weighted average GCV of gas/RLNG/liquid fuel as received	(kcal/SCM)	9180.04		9191.39	11395.71
17	Weighted average PRICE of gas / RLNG/liquid fuel	Rs/1000 SCM	13749.77		39809.01	66354.62

* Inclusive of opening stock in liquid fuel only



Part-I
Form-15

Details/Information to be submitted in respect of Fuel for Computation of Energy Charges
NTPC LTD.
Auraiva Gas Power Station

Fuel: **NG,RLNG & Liquid Fuel** Month **Oct-19**

S. No.	Particulars	Unit	NG	RLNG	Liquid fuel
A)	OPENING QUANTITY				
1	Opening Quantity of NG/RLNG/Liquid Fuel	SCM / KL			2527.754
2	Value of Stock	Rs.			116235836.74
B)	QUANTITY				
3	Quantity of NG/RLNG/Liquid Fuel supplied by Fuel Suppliers	SCM / KL	11063710	2529662	0
4	Adjustment (+/-) in quantity supplied made by NG/RLNG/Liquid Fuel	SCM / KL			
5	NG/RLNG/Liquid Fuel supplied by Fuel Suppliers (3+4)	SCM / KL	11063710	2529662.000	0.000
6	Normative Transit & Handling Losses (For Gas Projects)	SCM / KL	0	0.000	0
7	Net NG/RLNG/Liquid Fuel Supplied (5-6)	SCM / KL	11063710	2529662.000	0.000
C)	PRICE				
8	Amount charged for the NG/RLNG/Liquid Fuel By the Suppliers	Rs.	157532527	85572130	
9	Adjustment (+/-) in amount charged made by Fuel Suppliers for NG/RLNG/Liquid Fuel	Rs.			
10	Handling, Sampling and such other similar charges	Rs.			
11	Total amount Charged (8+9+10)	Rs.	157532527	85572130	0
D)	TRANSPORTATION				
12	Transportation charges by rail, ship, road transport	Rs.	0	0	0
13	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs.	0	0	0
14	Demurrage Charges, if any	Rs.	0	0	0
15	Cost of diesel in transporting coal 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 NG/RLNG/Liquid Fuel supplied including Transportation (11+16)	Rs.	157532527	85572130	0
E)	TOTAL COST				
18	Landed cost of NG/RLNG/Liquid Fuel (2+17)/(1+7)	Rs/1000 SCM / Rs. Per KL	14238.67	33827.5	45983.84
19	Blending Ratio (Domestic /Imported)	%			
20	Weighted average cost of NG/RLNG/Liquid Fuel	Rs/1000 SCM / Rs. Per KL	14238.67	33827.5	45983.84
F)	QUALITY				
21	GCV of NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL			7852.05
22	GCV of NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL	9158.73	9155.09	
23	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL			
24	GCV of Imported NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL			
25	Weighted average GCV of NG/RLNG/Liquid Fuel as Billed	(Kcal/SCM)/ Kcal/KL	9178.13	9173.21	7852.05
26	GCV of NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL			7852.05
27	GCV of NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL	9178.13	9173.21	
28	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL			
29	GCV of Imported NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL			
30	Weighted average GCV of NG/RLNG/Liquid Fuel as Received	(Kcal/SCM)/ Kcal/KL	9178.13	9173.21	7852.05



Part-I
Form-15

Details/Information to be submitted in respect of Fuel for Computation of Energy Charges
NTPC LTD.
Auraiva Gas Power Station

Fuel: **NG,RLNG & Liquid Fuel** Month **November 19**

S. No.	Particulars	Unit	NG	RLNG	Liquid fuel
A)	OPENING QUANTITY				
1	Opening Quantity of NG/RLNG/Liquid Fuel	SCM / KL			2527.754
2	Value of Stock	Rs.			116235836.74
B)	QUANTITY				
3	Quantity of NG/RLNG/Liquid Fuel supplied by Fuel Suppliers	SCM / KL	756013	1137930	0
4	Adjustment (+/-) in quantity supplied made by NG/RLNG/Liquid Fuel	SCM / KL			
5	NG/RLNG/Liquid Fuel supplied by Fuel Suppliers (3+4)	SCM / KL	756013	1137930	0.000
6	Normative Transit & Handling Losses (For Gas Projects)	SCM / KL	0.000	0	0
7	Net NG/RLNG/Liquid Fuel Supplied (5-6)	SCM / KL	756013	1137930	0.000
C)	PRICE				
8	Amount charged for the NG/RLNG/Liquid Fuel By the Suppliers	Rs.	10464439	38761290	
9	Adjustment (+/-) in amount charged made by Fuel Suppliers for NG/RLNG/Liquid Fuel	Rs.			
10	Handling, Sampling and such other similar charges	Rs.			
11	Total amount Charged (8+9+10)	Rs.	10464439	38761290	0
D)	TRANSPORTATION				
12	Transportation charges by rail, ship, road transport	Rs.	0	0	0
13	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs.	0	0	0
14	Demurrage Charges, if any	Rs.	0	0	0
15	Cost of diesel in transporting coal 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 NG/RLNG/Liquid Fuel supplied including Transportation (11+16)	Rs.	10464439	38761290	0
E)	TOTAL COST				
18	Landed cost of NG/RLNG/Liquid Fuel (2+17)/(1+7)	Rs/1000 SCM / Rs. Per KL	13841.61	34062.98	45983.84
19	Blending Ratio (Domestic /Imported)	%			
20	Weighted average cost of NG/RLNG/Liquid Fuel	Rs/1000 SCM / Rs. Per KL	13841.61	34062.98	45983.84
F)	QUALITY				
21	GCV of NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL			7835.91
22	GCV of NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL	9158.73	9155.09	
23	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL			
24	GCV of Imported NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL			
25	Weighted average GCV of NG/RLNG/Liquid Fuel as Billed	(Kcal/SCM)/ Kcal/KL	9158.73	9155.09	7835.91
26	GCV of NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL			7835.91
27	GCV of NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL	9158.73	9155.09	
28	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL			
29	GCV of Imported NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL			
30	Weighted average GCV of NG/RLNG/Liquid Fuel as Received	(Kcal/SCM)/ Kcal/KL	9158.73	9155.09	7835.91



Part-I
Form-15
REVISED
Details/Information to be submitted in respect of Fuel for Computation of Energy Charges
NTPC LTD.
Auraiya Gas Power Station

Fuel: **NG,RLNG & Liquid Fuel**

Month

Dec-19

S. No.	Particulars	Unit	NG	RLNG	Liquid fuel
A)	OPENING QUANTITY				
1	Opening Quantity of NG/RLNG/Liquid Fuel	SCM / KL			2527.754
2	Value of Stock	Rs.			116235836.74
B)	QUANTITY				
3	Quantity of NG/RLNG/Liquid Fuel supplied by Fuel Suppliers	SCM / KL	1915.000	839806.000	0
4	Adjustment (+/-) in quantity supplied made by NG/RLNG/Liquid Fuel	SCM / KL			
5	NG/RLNG/Liquid Fuel supplied by Fuel Suppliers (3+4)	SCM / KL	1915.000	839806.000	0.000
6	Normative Transit & Handling Losses (For Gas Projects)	SCM / KL	0.000	0.000	0
7	Net NG/RLNG/Liquid Fuel Supplied (5-6)	SCM / KL	1915.000	839806.000	0.000
C)	PRICE				
8	Amount charged for the NG/RLNG/Liquid Fuel By the Suppliers	Rs.	25478	27811184	
9	Adjustment (+/-) in amount charged made by Fuel Suppliers for NG/RLNG/Liquid Fuel	Rs.			
10	Handling, Sampling and such other similar charges	Rs.			
11	Total amount Charged (8+9+10)	Rs.	25478	27811184	0
D)	TRANSPORTATION				
12	Transportation charges by rail, ship, road transport	Rs.	0	0	0
13	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs.	0	0	0
14	Demurrage Charges, if any	Rs.	0	0	0
15	Cost of diesel in transporting coal 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 NG/RLNG/Liquid Fuel supplied including Transportation (11+16)	Rs.	25478	27811184	0
E)	TOTAL COST				
18	Landed cost of NG/RLNG/Liquid Fuel (2+17)/(1+7)	Rs/1000 SCM / Rs. Per KL	13304.44	33116.2	45983.84
19	Blending Ratio (Domestic /Imported)	%			
20	Weighted average cost of NG/RLNG/Liquid Fuel	Rs/1000 SCM / Rs. Per KL	13304.44	33116.2	45983.84
F)	QUALITY				
21	GCV of NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL			7822.08
22	GCV of NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL	9144.30	9120.03	
23	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL			
24	GCV of Imported NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL			
25	Weighted average GCV of NG/RLNG/Liquid Fuel as Billed	(Kcal/SCM)/ Kcal/KL	9144.30	9120.03	7822.08
26	GCV of NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL			7822.08
27	GCV of NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL	9144.30	9120.03	
28	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL			
29	GCV of Imported NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL			
30	Weighted average GCV of NG/RLNG/Liquid Fuel as Received	(Kcal/SCM)/ Kcal/KL	9144.30	9120.03	7822.08



Part-I
Form-15
Details/Information to be submitted in respect of Fuel for Computation of Energy Charges
NTPC LTD.
Auraiya Gas Power Station

Fuel:		NG,RLNG,CRF & Liquid Fuel	Month	Oct-20	Provisional	
S. No.	Particulars	Unit	NG	RLNG	CRF	Liquid fuel
A)	OPENING QUANTITY					
1	Opening Quantity of NG/RLNG/Liquid Fuel	SCM / KL	M1149301326	M1149301344	M1149301344	M11492011250N
2	Value of Stock	Rs				2393.374
B)	QUANTITY					110850363.37
3	Quantity of NG/RLNG/Liquid Fuel supplied by Fuel Suppliers	SCM / KL	15304.000	0.000	0.000	
4	Adjustment (+/-) in quantity supplied made by NG/RLNG/Liquid Fuel	SCM / KL				
5	NG/RLNG/Liquid Fuel supplied by Fuel Suppliers (3+4)	SCM / KL	15304.000	0.000	0.000	
6	Normative Transit & Handling Losses (For Gas Projects)	SCM / KL	0.000	0.000	0.000	
7	Net NG/RLNG/Liquid Fuel Supplied (5-6)	SCM / KL	15304.000	0.000	0.000	
C)	PRICE					
8	Amount charged for the NG/RLNG/Liquid Fuel By the Suppliers	Rs	134572	0		
9	Adjustment (+/-) in amount charged made by Fuel Suppliers for NG/RLNG/Liquid Fuel	Rs				
10	Handling, Sampling and such other similar charges	Rs				
11	Total amount Charged (8+9+10)	Rs	134572	0	0	0
D)	TRANSPORTATION					
12	Transportation charges by rail, ship, road transport	Rs	0	0	0	0
13	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs	0	0	0	0
14	Demurrage Charges, if any	Rs	0	0	0	0
15	Cost of diesel in transporting coal through MGR system, if applicable	Rs	0	0	0	0
16	Total Transportation Charges (12+13+14+15)	Rs	0	0	0	0
17	Total amount Charged for NG/RLNG/Liquid Fuel supplied including Transportation (11+16)	Rs	134572	0	0	0
E)	TOTAL COST					
18	Landed cost of NG/RLNG/Liquid Fuel (2+17)/(1+7)	Rs/1000 SCM / Rs Per KL	8793.249	#DIV/0!	#DIV/0!	46315.520
19	Blending Ratio (Domestic /Imported)	%				
20	Weighted average cost of NG/RLNG/Liquid Fuel	Rs/1000 SCM / Rs Per KL	8793.249	#DIV/0!	#DIV/0!	46315.520
F)	QUALITY					
21	GCV of NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				7941.989
22	GCV of NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL	9165.232	0.000		
23	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
24	GCV of Imported NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
25	Weighted average GCV of NG/RLNG/Liquid Fuel as Billed	(Kcal/SCM)/ Kcal/KL	9165.232	0.000	0.000	7941.989
26	GCV of NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				7941.989
27	GCV of NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL	9165.232	0.000	0.000	
28	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				
29	GCV of Imported NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL				
30	Weighted average GCV of NG/RLNG/Liquid Fuel as Received	(Kcal/SCM)/ Kcal/KL	9165.232	0.000	0.000	7941.989

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Part-I
Form-15
Details/Information to be submitted in respect of Fuel for Computation of Energy Charges
NTPC LTD.
Aurniya Gas Power Station

Fuel: **NG,RLNG,CRF & Liquid Fuel** **Month** **Nov-20** **Provisional**

S. No.	Particulars	Unit	NG	RLNG	CRF	Liquid fuel
A)	OPENING QUANTITY		M1149301326	M1149301344	M1149301344	M11492011250N
1	Opening Quantity of NG/RLNG/Liquid Fuel	SCM / KL				2435.241
2	Value of Stock	Rs.				110850363.37
B)	QUANTITY					
3	Quantity of NG/RLNG/Liquid Fuel supplied by Fuel Suppliers	SCM / KL	5977.000	0.000	0.000	
4	Adjustment (+/-) in quantity supplied made by NG/RLNG/Liquid Fuel	SCM / KL				
5	NG/RLNG/Liquid Fuel supplied by Fuel Suppliers (3+4)	SCM / KL	5977.000	0.000	0.000	
6	Normative Transit & Handling Losses (For Gas Projects)	SCM / KL	0.000	0.000	0.000	
7	Net NG/RLNG/Liquid Fuel Supplied (5-6)	SCM / KL	5977.000	0.000	0.000	
C)	PRICE					
8	Amount charged for the NG/RLNG/Liquid Fuel By the Suppliers	Rs.	52334	0		
9	Adjustment (+/-) in amount charged made by Fuel Suppliers for NG/RLNG/Liquid Fuel	Rs.				
10	Handling, Sampling and such other similar charges	Rs.				
11	Total amount Charged (8+9+10)	Rs.	52334	0	0	0
D)	TRANSPORTATION					
12	Transportation charges by rail, ship, road transport	Rs.	0	0	0	0
13	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs.	0	0	0	0
14	Demurrage Charges, if any	Rs.	0	0	0	0
15	Cost of diesel in transporting coal through MGR system, if applicable	Rs.	0	0	0	0
16	Total Transportation Charges (12+13+14+15)	Rs.	0	0	0	0
17	Total amount Charged for NG/RLNG/Liquid Fuel supplied including Transportation (11+16)	Rs.	52334	0	0	0
E)	TOTAL COST					
18	Landed cost of NG/RLNG/Liquid Fuel (2+17)/(1+7)	Rs/1000 SCM / Rs. Per KL	8755.929	#DIV/0!	#DIV/0!	45519.270
19	Blending Ratio (Domestic /Imported)	%				
20	Weighted average cost of NG/RLNG/Liquid Fuel	Rs/1000 SCM / Rs. Per KL	8755.929	#DIV/0!	#DIV/0!	45519.270
F)	QUALITY					
21	GCV of NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				7831.986
22	GCV of NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL	9128.313	0.000		
23	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
24	GCV of Imported NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
25	Weighted average GCV of NG/RLNG/Liquid Fuel as Billed	(Kcal/SCM)/ Kcal/KL	9128.313	0.000	0.00	7831.986
26	GCV of NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				7831.986
27	GCV of NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL	9128.313	0.000	0.00	
28	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				
29	GCV of Imported NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL				
30	Weighted average GCV of NG/RLNG/Liquid Fuel as Received	(Kcal/SCM)/ Kcal/KL	9128.313	0.000	0.00	7831.986

9/11/2020

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Part-I
Form-15
Details/Information to be submitted in respect of Fuel for Computation of Energy Charges
NTPC LTD.
Auraiya Gas Power Station

Fuel: **NG,RLNG,CRF & Liquid Fuel** Month **Dec-20** R1

S. No.	Particulars	Unit	NG	RLNG	CRF	Liquid fuel
A)	OPENING QUANTITY		M1149301326	M1149301344	M1149301344	M11492011250N
1	Opening Quantity of NG/RLNG/Liquid Fuel	SCM / KL				2421.123
2	Value of Stock	Rs.				110850363.37
B)	QUANTITY					
3	Quantity of NG/RLNG/Liquid Fuel supplied by Fuel Suppliers	SCM / KL	16041.000	0.000	0.000	
4	Adjustment (+/-) in quantity supplied made by NG/RLNG/Liquid Fuel	SCM / KL				
5	NG/RLNG/Liquid Fuel supplied by Fuel Suppliers (3+4)	SCM / KL	16041.000	0.000	0.000	
6	Normative Transit & Handling Losses (For Gas Projects)	SCM / KL	0.000	0.000	0.000	
7	Net NG/RLNG/Liquid Fuel Supplied (5-6)	SCM / KL	16041.000	0.000	0.000	
C)	PRICE					
8	Amount charged for the NG/RLNG/Liquid Fuel By the Suppliers	Rs.	141830	0		
9	Adjustment (+/-) in amount charged made by Fuel Suppliers for NG/RLNG/Liquid Fuel	Rs.				
10	Handling, Sampling and such other similar charges	Rs.				
11	Total amount Charged (8+9+10)	Rs.	141830	0	0	0
D)	TRANSPORTATION					
12	Transportation charges by rail, ship, road transport	Rs.	0	0	0	0
13	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs.	0	0	0	0
14	Demurrage Charges, if any	Rs.	0	0	0	0
15	Cost of diesel in transporting coal through MGR system, if applicable	Rs.	0	0	0	0
16	Total Transportation Charges (12+13+14+15)	Rs.	0	0	0	0
17	Total amount Charged for NG/RLNG/Liquid Fuel supplied including Transportation (11+16)	Rs.	141830	0	0	0
E)	TOTAL COST					
18	Landed cost of NG/RLNG/Liquid Fuel (2+17)/(1+7)	Rs/1000 SCM / Rs. Per KL	8841.698	#DIV/0!	#DIV/0!	45784.690
19	Blending Ratio (Domestic /Imported)	%				
20	Weighted average cost of NG/RLNG/Liquid Fuel	Rs/1000 SCM / Rs. Per KL	8841.698	#DIV/0!	#DIV/0!	45784.690
F)	QUALITY					
21	GCV of NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				7864.287
22	GCV of NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL	9152.555	0.000		
23	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
24	GCV of Imported NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
25	Weighted average GCV of NG/RLNG/Liquid Fuel as Billed	(Kcal/SCM)/ Kcal/KL	9152.555	0.000	0.00	7864.287
26	GCV of NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				7864.287
27	GCV of NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL	9152.555	0.000	0.00	
28	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				
29	GCV of Imported NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL				
30	Weighted average GCV of NG/RLNG/Liquid Fuel as Received	(Kcal/SCM)/ Kcal/KL	9152.555	0.000	0.00	7864.287

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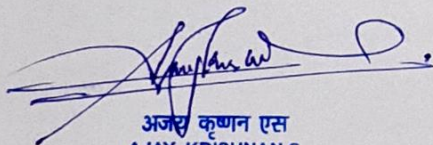
Part-I
Form-15

Details/Information to be submitted in respect of Fuel for Computation of Energy Charges
NTPC LTD,
Augps, Auraiya Gas Station

Fuel: NG,RLNG & Liquid Fuel Month Oct-21

S. No.	Particulars	Unit	NG	RLNG	C-RLNG	Liquid fuel
A)	OPENING QUANTITY					
1	Opening Quantity of NG/RLNG/Liquid Fuel	SCM / KL				557.599
2	Value of Stock	Rs.				25529474
B)	QUANTITY					
3	Quantity of NG/RLNG/Liquid Fuel supplied by Fuel Suppliers	SCM / KL	0.000	18092760.45	3403782.551	501.640
4	Adjustment (+/-) in quantity supplied made by NG/RLNG/Liquid Fuel	SCM / KL				
5	NG/RLNG/Liquid Fuel supplied by Fuel Suppliers (3+4)	SCM / KL	0.000	18092760.449	3403782.551	501.640
6	Normative Transit & Handling Losses (For Gas Projects)	SCM / KL				
7	Net NG/RLNG/Liquid Fuel Supplied (5-6)	SCM / KL	0.000	18092760.449	3403782.551	501.640
C)	PRICE					
8	Amount charged for the NG/RLNG/Liquid Fuel By the Suppliers	Rs.	0	748325605	242845966	28383513
9	Adjustment (+/-) in amount charged made by Fuel Suppliers for NG/RLNG/Liquid Fuel	Rs.				
10	Handling, Sampling and such other similar charges	Rs.				
11	Total amount Charged (8+9+10)	Rs.	0	748325605	242845966	28383513
D)	TRANSPORTATION					
12	Transportation charges by rail, ship, road transport	Rs.	0	0	0	
13	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs.				
14	Demurrage Charges, if any	Rs.				
15	Cost of diesel in transporting coal through MGR system, if applicable	Rs.				
16	Total Transportation Charges (12+13+14+15)	Rs.	0	0	0	0
17	Total amount Charged for NG/RLNG/Liquid Fuel supplied including Transportation (11+16)	Rs.	0	748325605	242845966	28383513
E)	TOTAL COST					
18	Landed cost of NG/RLNG/Liquid Fuel (2+17)/(1+7)	Rs/1000 SCM / Rs. Per KL	8760.47	41360.5	71345.91	50897.87
19	Blending Ratio (Domestic /Imported)	%				
20	Weighted average cost of NG/RLNG/Liquid Fuel	Rs/1000 SCM / Rs. Per KL	8760.47	41360.5	71345.91	50897.87
F)	QUALITY					
21	GCV of NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				7860.35
22	GCV of NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL	9073.28	9181.74	9185.64	
23	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
24	GCV of Imported NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
25	Weighted average GCV of NG/RLNG/Liquid Fuel as Billed	(Kcal/SCM)/ Kcal/KL	9073.28	9181.74	9185.64	7860.35
26	GCV of NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				7860.35
27	GCV of NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL	9073.28	9181.74	9185.64	
28	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				
29	GCV of Imported NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL				
30	Weighted average GCV of NG/RLNG/Liquid Fuel as Received	(Kcal/SCM)/ Kcal/KL	9073.28	9181.74	9185.64	7860.35

No NG purchase for the month of Oct 21 rate of July 21 taken for updation



अजय कृष्ण एस
AJAY KRISHNAN S
प्रबंधक (वित्त एवं लेखा) Manager (F & A)
एकीकृत वित्त वाणिज्यिक समूह
Unified Finance Commercial Group
एनटीपीसी लि. दादरी/NTPC Ltd., Dadri



संजय सिन्हा
SANJAY SINHA
अपर महाप्रबंधक (एनटीपीसी-ईंधन)
Addl. General Manager (U.F.C.G.-Fuel)
एनटीपीसी लि. दादरी / NTPC Ltd., Dadri

For C K Prusty & Associates
Chartered Accountants
FRN-323220E

C K Prusty
Partner
Memb no : 057318
UDIN :




Part-I
Form-15
Details/Information to be submitted in respect of Fuel for Computation of Energy Charges
NTPC LTD.
Augsps , Auraiya Gas Station

Fuel: **NG,RLNG & Liquid Fuel** Month **Nov-21**

S. No.	Particulars	Unit	NG	RLNG	C-RLNG	Liquid fuel
A)	OPENING QUANTITY					
1	Opening Quantity of NG/RLNG/Liquid Fuel	SCM / KL				1019.122
2	Value of Stock	Rs.				51872721.41
B)	QUANTITY					
3	Quantity of NG/RLNG/Liquid Fuel supplied by Fuel Suppliers	SCM / KL	0.000	1512914.116	58021	
4	Adjustment (+/-) in quantity supplied made by NG/RLNG/Liquid Fuel	SCM / KL				
5	NG/RLNG/Liquid Fuel supplied by Fuel Suppliers (3+4)	SCM / KL	0.000	1512914.116	58021.000	0.000
6	Normative Transit & Handling Losses (For Gas Projects)	SCM / KL				
7	Net NG/RLNG/Liquid Fuel Supplied (5-6)	SCM / KL	0.000	1512914.116	58021.000	0.000
C)	PRICE					
8	Amount charged for the NG/RLNG/Liquid Fuel By the Suppliers	Rs.	0	64057027	4982519	
9	Adjustment (+/-) in amount charged made by Fuel Suppliers for NG/RLNG/Liquid Fuel	Rs.				
10	Handling, Sampling and such other similar charges	Rs.				
11	Total amount Charged (8+9+10)	Rs.	0	64057027	4982519	0
D)	TRANSPORTATION					
12	Transportation charges by rail, ship, road transport	Rs.	0	0	0	
13	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs.				
14	Demurrage Charges, if any	Rs.				
15	Cost of diesel in transporting coal through MGR system, if applicable	Rs.				
16	Total Transportation Charges (12+13+14+15)	Rs.	0	0	0	0
17	Total amount Charged for NG/RLNG/Liquid Fuel supplied including Transportation (11+16)	Rs.	0	64057027	4982519	0
E)	TOTAL COST					
18	Landed cost of NG/RLNG/Liquid Fuel (2+17)/(1+7)	Rs/1000 SCM / Rs. Per KL	8760.47	42340.16	85874.40	50899.4
19	Blending Ratio (Domestic /Imported)	%				
20	Weighted average cost of NG/RLNG/Liquid Fuel	Rs/1000 SCM / Rs. Per KL	8760.47	42340.16	85874.40	50899.4
F)	QUALITY					
21	GCV of NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				7879.28
22	GCV of NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL	9073.28	9143.95	9146.56	
23	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
24	GCV of Imported NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
25	Weighted average GCV of NG/RLNG/Liquid Fuel as Billed	(Kcal/SCM)/ Kcal/KL	9073.28	9143.95	9146.56	7879.28
26	GCV of NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				7879.28
27	GCV of NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL	9073.28	9143.95	9146.56	
28	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				
29	GCV of Imported NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL				
30	Weighted average GCV of NG/RLNG/Liquid Fuel as Received	(Kcal/SCM)/ Kcal/KL	9073.28	9143.95	9146.56	7879.28

No NG purchase for the month of Nov 21 rate of July 21 taken for updation


अजय कृष्ण एस
AJAY KRISHNAN S
प्रबंधक (वित्त एवं लेखा) Manager (F & A)
एकीकृत वित्त वाणिज्यिक समूह
Unified Finance Commercial Group
एनटीपीसी लि., दादरी / NTPC Ltd., Dadri


संजय सिन्हा
SANJAY SINHA
अपर महाप्रबंधक (एकीकृत वाणिज्यिक समूह-ईयन)
Addl. General Manager (U.F.C.G.-Fuel)
एनटीपीसी लि., दादरी / NTPC Ltd., Dadri

For C K Prusty & Associates
Chartered Accountants
FRN-323220E

C K Prusty
Partner
Membr no : 057318
UDIN :



Part-I
Form-15
Details/Information to be submitted in respect of Fuel for Computation of Energy Charges
NTPC LTD.
Augps , Auraiya Gas Station

Fuel: **NG,RLNG & Liquid Fuel** Month **Dec-21**

S. No.	Particulars	Unit	NG	RLNG	C-RLNG	Liquid fuel
A)	OPENING QUANTITY					
1	Opening Quantity of NG/RLNG/Liquid Fuel	SCM / KL				999.094
2	Value of Stock	Rs.				50851112.26
B)	QUANTITY					
3	Quantity of NG/RLNG/Liquid Fuel supplied by Fuel Suppliers	SCM / KL	0.000	10909	0	748.30
4	Adjustment (+/-) in quantity supplied made by NG/RLNG/Liquid Fuel	SCM / KL				
5	NG/RLNG/Liquid Fuel supplied by Fuel Suppliers (3+4)	SCM / KL	0.000	10909.000	0.000	748.300
6	Normative Transit & Handling Losses (For Gas Projects)	SCM / KL				
7	Net NG/RLNG/Liquid Fuel Supplied (5-6)	SCM / KL	0.000	10909.000	0.000	748.300
C)	PRICE					
8	Amount charged for the NG/RLNG/Liquid Fuel By the Suppliers	Rs.	0	478040	0	49769052.00
9	Adjustment (+/-) in amount charged made by Fuel Suppliers for NG/RLNG/Liquid Fuel	Rs.				
10	Handling, Sampling and such other similar charges	Rs.				
11	Total amount Charged (8+9+10)	Rs.	0	478040	0	49769052
D)	TRANSPORTATION					
12	Transportation charges by rail, ship, road transport	Rs.	0	0	0	
13	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs.				
14	Demurrage Charges, if any	Rs.				
15	Cost of diesel in transporting coal through MGR system, if applicable	Rs.				
16	Total Transportation Charges (12+13+14+15)	Rs.	0	0	0	0
17	Total amount Charged for NG/RLNG/Liquid Fuel supplied including Transportation (11+16)	Rs.	0	478040	0	49769052
E)	TOTAL COST					
18	Landed cost of NG/RLNG/Liquid Fuel (2+17)/(1+7)	Rs/1000 SCM / Rs. Per KL	8760.47	43820.70	85874.40	57583.01
19	Blending Ratio (Domestic /Imported)	%				
20	Weighted average cost of NG/RLNG/Liquid Fuel	Rs/1000 SCM / Rs. Per KL	8760.47	43820.7	85874.40	57583.01
F)	QUALITY					
21	GCV of NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				7907.88
22	GCV of NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL	9073.28	9133.05	9146.56	
23	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
24	GCV of Imported NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
25	Weighted average GCV of NG/RLNG/Liquid Fuel as Billed	(Kcal/SCM)/ Kcal/KL	9073.28	9133.05	9146.56	7907.88
26	GCV of NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				7907.88
27	GCV of NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL	9073.28	9133.05	9146.56	
28	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				
29	GCV of Imported NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL				
30	Weighted average GCV of NG/RLNG/Liquid Fuel as Received	(Kcal/SCM)/ Kcal/KL	9073.28	9133.05	9146.56	7907.88

Remarks:

1) No NG and C-RLNG GAIL purchased during the month of Dec'21. Hence latest landed rate and GCV updated in the above statement only for reference.


अजय कृष्णन एस
AJAY KRISHNAN S
प्रबंधक (वित्त एवं लेखा) Manager (F & A)
एकीकृत वित्त वाणिज्यिक समूह
Unified Finance Commercial Group
एनटीपीसी लि., दादरी / NTPC Ltd., Dadri


संजय सिन्हा
SANJAY SINHA
अपर महाप्रबंधक (एकीकृत वाणिज्यिक समूह - ईयन)
Addl. General Manager (U.F.C.G.-Fuel)
एनटीपीसी लि., दादरी / NTPC Ltd., Dadri

For C K Prusty & Associates
Chartered Accountants
FRN-323220E

C K Prusty
Partner
Memb no : 057318
UDIN :



**Part-I
Form-15**

**Details/Information to be submitted in respect of Fuel for Computation of Energy Charges
NTPC LTD.
Augps , Auraiya Gas Station**

Fuel: **NG,RLNG & Liquid Fuel** **Month** **Oct-22**

S. No.	Particulars	Unit	NG	RLNG	C-RLNG	Liquid fuel
A)	OPENING QUANTITY					
1	Opening Quantity of NG/RLNG/Liquid Fuel	SCM / KL				1848.10
2	Value of Stock	Rs.				124343616.50
B)	QUANTITY					
3	Quantity of NG/RLNG/Liquid Fuel supplied by Fuel Suppliers	SCM / KL	0.000	2678430.123	565977.877	874.103
4	Adjustment (+/-) in quantity supplied made by NG/RLNG/Liquid Fuel	SCM / KL				
5	NG/RLNG/Liquid Fuel supplied by Fuel Suppliers (3+4)	SCM / KL	0.000	2678430.123	565977.877	874.103
6	Normative Transit & Handling Losses (For Gas Projects)	SCM / KL				
7	Net NG/RLNG/Liquid Fuel Supplied (5-6)	SCM / KL	0.000	2678430.123	565977.877	874.103
C)	PRICE					
8	Amount charged for the NG/RLNG/Liquid Fuel By the Suppliers	Rs.	0	173599279.00	82426293.00	56453582.00
9	Adjustment (+/-) in amount charged made by Fuel Suppliers for NG/RLNG/Liquid Fuel	Rs.				
10	Handling, Sampling and such other similar charges	Rs.				
11	Total amount Charged (8+9+10)	Rs.	0	173599279.00	82426293.00	56453582.00
D)	TRANSPORTATION					
12	Transportation charges by rail, ship, road transport	Rs.	0	0	0	
13	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs.				
14	Demurrage Charges, if any	Rs.				
15	Cost of diesel in transporting coal through MGR system, if applicable	Rs.				
16	Total Transportation Charges (12+13+14+15)	Rs.	0	0	0	0
17	Total amount Charged for NG/RLNG/Liquid Fuel supplied including Transportation (11+16)	Rs.	0	173599279.00	82426293.00	56453582.00
E)	TOTAL COST					
18	Landed cost of NG/RLNG/Liquid Fuel (2+17)/(1+7)	Rs/1000 SCM / Rs. Per KL	8760.47	64813.82	145635.19	66415.85
19	Blending Ratio (Domestic /Imported)	%				
20	Weighted average cost of NG/RLNG/Liquid Fuel	Rs/1000 SCM / Rs. Per KL	8760.47	64813.82	145635.19	66415.85
F)	QUALITY					
21	GCV of NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
22	GCV of NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL	9073.28	9894.98	9880.75	7931.72
23	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
24	GCV of Imported NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
25	Weighted average GCV of NG/RLNG/Liquid Fuel as Billed	(Kcal/SCM)/ Kcal/KL	9073.28	9894.98	9880.75	7931.72
26	GCV of NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				
27	GCV of NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL	9073.28	9894.98	9880.75	7931.72
28	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				
29	GCV of Imported NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL				
30	Weighted average GCV of NG/RLNG/Liquid Fuel as Received	(Kcal/SCM)/ Kcal/KL	9073.28	9894.98	9880.75	7931.72

Remarks:

1) No NG purchased during the month of Oct'22. Hence latest landed rate and GCV updated in the above statement only for reference.

AJAY
KRISHNAN S

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Shalabh
Jain

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Part-I
Form-15
Details/Information to be submitted in respect of Fuel for Computation of Energy Charges
NTPC LTD.
Augps , Auraiya Gas Station

Fuel: **NG,RLNG & Liquid Fuel** **Month** **Nov-22**

S. No.	Particulars	Unit	NG	RLNG	C-RLNG	Liquid fuel
A)	OPENING QUANTITY					
1	Opening Quantity of NG/RLNG/Liquid Fuel	SCM / KL				2611.20
2	Value of Stock	Rs.				173328896
B)	QUANTITY					
3	Quantity of NG/RLNG/Liquid Fuel supplied by Fuel Suppliers	SCM / KL	0.000	3431990.59	3928467.41	
4	Adjustment (+/-) in quantity supplied made by NG/RLNG/Liquid Fuel	SCM / KL				
5	NG/RLNG/Liquid Fuel supplied by Fuel Suppliers (3+4)	SCM / KL	0.000	3431990.59	3928467.41	0.000
6	Normative Transit & Handling Losses (For Gas Projects)	SCM / KL				
7	Net NG/RLNG/Liquid Fuel Supplied (5-6)	SCM / KL	0.000	3431990.59	3928467.41	0.000
C)	PRICE					
8	Amount charged for the NG/RLNG/Liquid Fuel By the Suppliers	Rs.	0	194419258	283564161	
9	Adjustment (+/-) in amount charged made by Fuel Suppliers for NG/RLNG/Liquid Fuel	Rs.				
10	Handling, Sampling and such other similar charges	Rs.				
11	Total amount Charged (8+9+10)	Rs.	0	194419258	283564161	0
D)	TRANSPORTATION					
12	Transportation charges by rail, ship, road transport	Rs.	0	0	0	
13	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs.				
14	Demurrage Charges, if any	Rs.				
15	Cost of diesel in transporting coal through MGR system, if applicable	Rs.				
16	Total Transportation Charges (12+13+14+15)	Rs.	0	0	0	0
17	Total amount Charged for NG/RLNG/Liquid Fuel supplied including Transportation (11+16)	Rs.	0	194419258	283564161	0
E)	TOTAL COST					
18	Landed cost of NG/RLNG/Liquid Fuel (2+17)/(1+7)	Rs/1000 SCM / Rs. Per KL	8760.47	56649.12	72181.88	66379.03
19	Blending Ratio (Domestic /Imported)	%				
20	Weighted average cost of NG/RLNG/Liquid Fuel	Rs/1000 SCM / Rs. Per KL	8760.47	56649.12	72181.88	66379.03
F)	QUALITY					
21	GCV of NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				7932.96
22	GCV of NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL	9073.28	9266.37	9265.41	
23	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
24	GCV of Imported NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
25	Weighted average GCV of NG/RLNG/Liquid Fuel as Billed	(Kcal/SCM)/ Kcal/KL	9073.28	9266.37	9265.41	7932.96
26	GCV of NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				7932.96
27	GCV of NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL	9073.28	9266.37	9265.41	
28	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				
29	GCV of Imported NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL				
30	Weighted average GCV of NG/RLNG/Liquid Fuel as Received	(Kcal/SCM)/ Kcal/KL	9073.28	9266.37	9265.41	7932.96

Remarks:

1) No NG purchased during the month of Nov'22. Hence latest landed rate and GCV updated in the above statement only for reference.

AJAY
KRISHNAN S

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email=ajay.krishnan.s@ntpc.co.in, c=IN

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Part-I
Form-15
Details/Information to be submitted in respect of Fuel for Computation of Energy Charges
NTPC LTD.
Augps , Auraiya Gas Station

Fuel: **NG,RLNG & Liquid Fuel** **Month** **Dec-22**

S. No.	Particulars	Unit	NG	RLNG	C-RLNG	Liquid fuel
A)	OPENING QUANTITY					
1	Opening Quantity of NG/RLNG/Liquid Fuel	SCM / KL				2611.20
2	Value of Stock	Rs.				173328896
B)	QUANTITY					
3	Quantity of NG/RLNG/Liquid Fuel supplied by Fuel Suppliers	SCM / KL	0.000	3498918.78	5541647.22	526.37
4	Adjustment (+/-) in quantity supplied made by NG/RLNG/Liquid Fuel	SCM / KL				
5	NG/RLNG/Liquid Fuel supplied by Fuel Suppliers (3+4)	SCM / KL	0.000	3498918.78	5541647.22	526.37
6	Normative Transit & Handling Losses (For Gas Projects)	SCM / KL				
7	Net NG/RLNG/Liquid Fuel Supplied (5-6)	SCM / KL	0.000	3498918.78	5541647.22	526.37
C)	PRICE					
8	Amount charged for the NG/RLNG/Liquid Fuel By the Suppliers	Rs.	0	191789078	431312728	33651626
9	Adjustment (+/-) in amount charged made by Fuel Suppliers for NG/RLNG/Liquid Fuel	Rs.				
10	Handling, Sampling and such other similar charges	Rs.				
11	Total amount Charged (8+9+10)	Rs.	0	191789078	431312728	33651626
D)	TRANSPORTATION					
12	Transportation charges by rail, ship, road transport	Rs.	0	0	0	
13	Adjustment (+/-) in amount charged made by Railways/Transport Company	Rs.				
14	Demurrage Charges, if any	Rs.				
15	Cost of diesel in transporting coal through MGR system, if applicable	Rs.				
16	Total Transportation Charges (12+13+14+15)	Rs.	0	0	0	0
17	Total amount Charged for NG/RLNG/Liquid Fuel supplied including Transportation (11+16)	Rs.	0	191789078	431312728	33651626
E)	TOTAL COST					
18	Landed cost of NG/RLNG/Liquid Fuel (2+17)/(1+7)	Rs/1000 SCM / Rs. Per KL	8760.47	54813.81	77831.14	65968.42
19	Blending Ratio (Domestic /Imported)	%				
20	Weighted average cost of NG/RLNG/Liquid Fuel	Rs/1000 SCM / Rs. Per KL	8760.47	54813.81	77831.14	65968.42
F)	QUALITY					
21	GCV of NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
22	GCV of NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL	9073.28	9181.98	9155.23	7934.43
23	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
24	GCV of Imported NG/RLNG/Liquid Fuel supplied as per bill of Fuel Suppliers	(Kcal/SCM)/ Kcal/KL				
25	Weighted average GCV of NG/RLNG/Liquid Fuel as Billed	(Kcal/SCM)/ Kcal/KL	9073.28	9181.98	9155.23	7934.43
26	GCV of NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				
27	GCV of NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL	9073.28	9181.98	9155.23	7934.43
28	GCV of Imported NG/RLNG/Liquid Fuel of the opening stock as received at Station	(Kcal/SCM)/ Kcal/KL				
29	GCV of Imported NG/RLNG/Liquid Fuel supplied as received at Station	(Kcal/SCM)/ Kcal/KL				
30	Weighted average GCV of NG/RLNG/Liquid Fuel as Received	(Kcal/SCM)/ Kcal/KL	9073.28	9181.98	9155.23	7934.43

Remarks:

1) No NG purchased during the month of Dec'22. Hence latest landed rate and GCV updated in the above statement only for reference.

AJAY
KRISHNAN S

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Computation of Energy Charges

Name of the Company :			NTPC Limited														
Name of the Power Station :			Auraiya Gas power Station														
Sl	Description	Unit	2019-20			2020-21			2021-22			2022-23			2023-24		
			Gas	LNG	Liquid	Gas	LNG	Liquid	Gas	LNG	Liquid	Gas	LNG	Liquid	Gas	LNG	Liquid
		Gas/RLNG															
		HSD															
1	Normative Heat Rate (For CC Operation)	(Kcal/kwh)		2100			2100			2100			2100			2100	
2	Normative Heat Rate (For OC Operation)	(Kcal/kwh)		3045			3045			3045			3045			3045	
3	Capacity	MW		663.36			663.36			663.36			663.36			663.36	
4	Normative Availability Factor	%		85.00%			85.00%			85.00%			85.00%			85.00%	
5	APC for CC operation	%		2.75%			2.75%			2.75%			2.75%			2.75%	
6	APC for OC operation	%		1.00%			1.00%			1.00%			1.00%			1.00%	
7	Weighted Average Rate of Fuel	Rs/1000SCM	Rs/Kg	16,783.15	47,586.91	66,394.28	14,213.13	33,754.42	45,983.84	8,808.10	27,187.92	45,607.40	-	45,960.28	53,946.04	-	69,080.22
8	Weighted Average GCV of Fuel	Kcal/SCM	Kcal/Kg	9,139.62	9,179.54	11,397.92	9,176.88	9,158.73	7,836.68	9,153.87	9,168.91	7,842.71	-	9,179.73	7,887.10	-	9,323.20
9	Rate of Energy- Ex Bus-CC	(Paise/kwh)	(Paise/kwh)	396.529	1119.429	1257.867	334.445	795.839	1267.076	207.782	640.306	1255.737	0.000	1081.142	1476.971	0.000	1599.994
10	Rate of Energy- Ex Bus-OC	(Paise/kwh)	(Paise/kwh)	564.804	1594.48	1791.667	476.372	1133.57	1804.784	295.958	912.03	1788.633	0.000	1539.94	2103.751	0.000	2278.98
11	Mode of Operation on Fuel	%	%	23.02%	76.98%	0.00%	72.40%	27.60%	0.00%	64.61%	35.37%	0.02%	0.00%	99.31%	0.69%	0.00%	95.53%
12	Mode of Operation in CC	%	%	98.38			99.58			99.96			99.64			58.67	
13	Mode of Operation in OC	%	%	1.62			0.42			0.04			0.36			41.33	
14	Weighted Average Energy Charge Rate as per above in 2019-24- Ex Bus CC	(Paise/kwh)	(Paise/kwh)	959.6			462.6			361.0			1085.5			1928.2	
WC Calculation at CC Operation																	
15	No. Of days			366			365			365			365			366	
16	ESO in a year (in MUs)			4818.11			4803.91			4803.58			4803.86			4852.53	
17	Fuel cost for 30 days (Rs. Lakh)			37896.79			18266.21			14254.27			42860.42			76694.21	
18	Cost of Liquid stock for 15 days (Rs. Lakh)			0.00			0.00			4.96			201.50			2617.64	

PETITIONER

Details of Capital Spares

Name of the Petitioner			NTPC Ltd				
Name of the Station			Auraiya Gas Power Station				
COD			01.12.1990				
For Financial Year			2019-20				
(Amount in Rs Lakh)							
S. No.	Details of Capital Spares and Expenses		Claimed as a part of additional Capitalization	Funded through compensatory allowance	Funded through Special allowance (If Applicable)	Claimed as a part of stores & Spares	Remarks
	Name of Capital Spare	Amount (in Rs Lakh)					
1	220KV CURRENT TRANSFORMERS	11.73	N	NA	NA	N	In order to meet the customers demand and maintain high machine availability at all times by the instant station, units/ equipment are taken under overhaul/ maintenance and inspected regularly for wear and tear. During such works, spares parts of equipment's which became damaged/ unserviceable are replaced/ consumed so that the machine continue to perform at expected efficiency on sustained basis. Further as per Regulation 35(6) of TR 2019, capital spares are admissible separately as part of O&M expenses. Therefore, it is prayed that the capital spares consumed by the instant station during the period may please be allowed by Hon'ble Commission.
2	XFMR,CURR,2000/1000/500/1A,400KV,40VA	18.98	N	NA	NA	N	
3	N2 GEN SKID COMP ASSY,10NM3/HR	11.39	N	NA	NA	N	
4	216KV,10KA GAPLESS TYPE LA	1.49	N	NA	NA	N	
5	MW701D:MEJ COMPLETE ASSY	11.76	N	NA	NA	N	
6	TUR BLADE#4,09-71401-11,MHI,MW701D	6.51	N	NA	NA	N	
7	216KV,10KA GAPLESS TYPE LA	1.49	N	NA	NA	N	
8	216KV,10KA GAPLESS TYPE LA	1.49	N	NA	NA	N	
9	PISTON CONNECT ROD ASSLY FOR HVAC COMPR	0.39	N	NA	NA	N	
10	NI-CD BATTERY	163.59	Y	NA	NA	N	
Grand Total		228.81					
(Petitioner)							

Details of Capital Spares

Name of the Petitioner	NTPC Ltd
Name of the Station	Auraiya Gas Power Station
COD	01.12.1990
For Financial Year	2020-21

(amount in Rs Lakh)

S. No.	Details of Capital Spares and Expenses		Claimed as a part of additional Capitalization	Funded through compensatory allowance	Funded through Special allowance (If Applicable)	Claimed as a part of stores & Spares	Remarks
	Name of spare	Amount in Rs. Lakh					
1	XFMR,CURR,2000/1000/500/1A,400KV,40VA	18.98	N	NA	NA	N	In order to meet the customers demand and maintain high machine availability at all times by the instant station, units/ equipment are taken under overhaul/ maintenance and inspected regularly for wear and tear. During such works, spares parts of equipment's which became damaged/ unserviceable are replaced/ consumed so that the machine continue to perform at expected efficiency on sustained basis. Further as per Regulation 35 (1) (6) of TR 2019, capital spares are admissible separately as part of O&M expenses. Therefore, it is prayed that the capital spares consumed by the instant station during the period may please be allowed by Hon'ble Commission.
2	ANALOG OUTPUT MODULE,FXAOM01A,MHI	2.21	N	NA	NA	N	
3	MOTOR VALVE ASSY,6 X 04-30&25A,TV 007	12.49	N	NA	NA	N	
4	ACID STORAGE TANK:ACID STORAGE TANK	13.57	N	NA	NA	N	
5	CONDUCTIVITY ANALYZER, 0 -1000 S/CM	13.12	N	NA	NA	N	
6	SEAL RING,G-74,MELCO,MBH/MBJ	19.42	N	NA	NA	N	
7	Fire Detectors	14.11	Y	NA	NA	N	
	SubTotal	93.90					

(Petitioner)

PART-I Form-17							
Details of Capital Spares							
Name of the Petitioner		NTPC Ltd					
Name of the Station		Auraiya Gas Power Station					
COD		01.12.1990					
For Financial Year		2021-22					
(Amount in Rs Lakh)							
S. No.	Details of Capital Spares and Expenses		Claimed as a part of additional Capitalization	Funded through compensatory allowance	Funded through Special allowance (If Applicable)	Claimed as a part of stores & Spares	Remarks
	Name of Capital Spare	Amount (in Rs Lakh)					
1	CENTRIFUG PUMP ASSY,CSD-SALE 15022088 10	7.75	N	NA	NA	N	In order to meet the customers demand and maintain high machine availability at all times by the instant station, units/ equipment are taken under overhaul/ maintenance and inspected regularly for wear and tear. During such works, spares parts of equipment's which became damaged/ unserviceable are replaced/ consumed so that the machine continue to perform at expected efficiency on sustained basis. Further as per Regulation 35(6) of TR 2019, capital spares are admissible separately as part of O&M expenses. Therefore, it is prayed that the capital spares consumed by the instant station during the period may please be allowed by Hon'ble Commission.
2	ANALYZER,WATER,ONLINE SILICA,0-5000PPB	12.98	N	NA	NA	N	
3	COMPLETE PUMP SET WITHOUT MOTOR/BASE FR.	2.65	N	NA	NA	N	
4	AIR BLOCK,X990670,ELGI,COMPRESSOR,200E	15.10	N	NA	NA	N	
5	AIR BLOCK,X990694,ELGI,COMPRESSOR,200E	11.41	N	NA	NA	N	
6	390KV,GAPLESS TYPE,LIGHTING ARRESTER	4.56	N	NA	NA	N	
Sub Total		54.45					
							(Petitioner)

Details of Capital Spares

Name of the Petitioner	NTPC Ltd
Name of the Station	Auraiya Gas Power Station
COD	01.12.1990
For Financial Year	2022-23

(Amount in Rs Lakh)

S. No.	Details of Capital Spares and Expenses		Claimed as a part of additional Capitalization	Funded through compensatory allowance	Funded through Special allowance (If Applicable)	Claimed as a part of stores & Spares	Remarks
	Name of Capital Spare	Amount (in Rs Lakh)					
1	MW701D:MEJ COMPLETE ASSY	13.37	N	NA	NA	N	In order to meet the customers demand and maintain high machine availability at all times by the instant station, units/ equipment are taken under overhaul/ maintenance and inspected regularly for wear and tear. During such works, spares parts of equipment's which became damaged/ unserviceable are replaced/ consumed so that the machine continue to perform at expected efficiency on sustained basis. Further as per Regulation 35(6) of TR 2019, capital spares are admissible separately as part of O&M expenses. Therefore, it is prayed that the capital spares consumed by the instant station during the period may please be allowed by Hon'ble Commission.
2	POLE,CROMPTON GREAVES,SF6 CB,245KV,2500A	7.02	N	NA	NA	N	
3	CENTRIFUG PUMP ASSY,CSD-SALE 15022088 10	7.75	N	NA	NA	N	
4	CENTRIFUG PUMP ASSY,CSD-SALE 15022088 10	2.61	N	NA	NA	N	
5	SEAL RING,G-74,MELCO,MBH/MBJ	20.75	N	NA	NA	N	
6	AIR BLOCK,X990694,ELGI,COMPRESSOR,200E	11.41	N	NA	NA	N	
7	AIR BLOCK,X990670,ELGI,COMPRESSOR,200E	14.71	N	NA	NA	N	
8	TANK,ACID STORAGE,1400X1300MM	16.07	N	NA	NA	N	
9	PRGRAMMABLE CONTROL & MONITORING SYSTEM	507.90	N	NA	NA	N	
Sub Total		601.60					

(Petitioner)

							PART-I Form-17
Details of Capital Spares							
Name of the Petitioner		NTPC Ltd					
Name of the Station		Auraiya Gas Power Station					
COD		01.12.1990					
For Financial Year		2023-24					
(Amount in Rs Lakh)							
Sl. No.	Details of Capital Spares and Expenses		Claimed as a part of additional Capitalization	Funded through compensatory allowance	Funded through Special allowance (If Applicable)	Claimed as a part of stores & Spares	Remarks
	Name of Capital Spare	Amount (in Rs Lakh)					
1	COMPLETE PUMP SET WITHOUT MOTOR/BASE FR.	2.65	N	NA	NA	N	In order to meet the customers demand and maintain high machine availability at all times by the instant station, units/ equipment are taken under overhaul/ maintenance and inspected regularly for wear and tear. During such works, spares parts of equipment's which became damaged/ unserviceable are replaced/ consumed so that the machine continue to perform at expected efficiency on sustained basis. Further as per Regulation 35(6) of TR 2019, capital spares are admissible separately as part of O&M expenses. Therefore, it is prayed that the capital spares consumed by the instant station during the period may please be allowed by Hon'ble Commission.
2	MW701D:MEJ COMPLETE ASSY	14.16	N	NA	NA	N	
3	CENTRIFUG PUMP ASSY,CSD-SALE 15022088 10	2.61	N	NA	NA	N	
4	SOLENOID V/V 48VDC, 2 WAY 3PORT, 1/4NPT	0.02	N	NA	NA	N	
5	FORBES MARSHALL CONDUCTIVITY ANALYZER	0.48	N	NA	NA	N	
6	ANALYZER,WATER,PHOSPHATE,0.2-10PPM,4CH.	15.55	N	NA	NA	N	
7	ARRESTER,LIGT,216KV,IS3070	4.27	N	NA	NA	N	
8	ARRESTER,LIGT,216KV,IS3070	4.27	N	NA	NA	N	
9	PUMP ASSY,RUK 250-404	115.34	N	NA	NA	N	
Sub Total		159.35					
(Petitioner)							

							PART 1
							FORM- 18
<u>Non-Tariff Income</u>							
Name of the Petitioner		NTPC Ltd					
Name of the Generating Station		Auraiya Gas Power Station					
(Amount in Rs)							
S. No.	Parameters	Existing 2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
1.	Income from rent of land or buildings		13,86,800	17,91,700	22,74,100	13,11,700	8,09,176
2.	Income from sale of scrap		28,19,900	14,17,900	8,03,300	3,05,400	-28,876
3.	Income from advertisements		-	-	-	-	-
Total ##			42,06,700	32,09,600	30,77,400	16,17,100	7,80,300
f Income pertaining to Generator has been shown							
(Petitioner)							

PART 1 FORM- 19									
<u>Details of Water Charges</u>									
Name of the Petitioner					NTPC Ltd				
Name of the Generating Station					Auraiya Gas Power Station				
S. No.	Year	Details of Water charges (excluding water cess)		Quantity allocated	Normative consumption at 100% PLF	Actual Water Consumption	Rate specified (as per govt. notification or agreement)	Spillage of water (in percentage)	Amount Claimed (Rs Lakh)
		Name of source and quantity	Amount (Rs Lakh)	Unit-Cusec	Unit-Cusec	Unit-Cusec			
1	2019-20	Lower Ganga Canal from Narora barrage 13 Cusecs	109.31	13	22.78	13.00	Water Charge: Rs 12.48/1000 Cubicfeet Royalty: 6 Lakh/Cusec/Year Canal Maintenance: Actual	Nil	109.31
2	2020-21		122.77	13	22.78	13.00		Nil	122.77
3	2021-22		122.94	13	22.78	13.00		Nil	122.94
4	2022-23		95.75	13	22.78	13.00		Nil	95.75
5	2023-24		120.21	13	22.78	13.00		Nil	120.21
(Petitioner)									

			PART 1 FORM- 20
<u>Details of Statutory Charges</u>			
Name of the Petitioner	NTPC Ltd		
Name of the Generating Station	Auraiya Gas Power Station		
Particulars	Unit Rate	No of Units	Amount Claimed
Electricity Duty	Nil		
Water Cess			
(Petitioner)			

PART-II FORM- I (Amount in Rs Lakh)								
Details of Assets De-capitalised during 2019-20								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2019-20						
Amount in Rs Lakh								
Sl No	Name of the Asset	Nature of de-capitalization	Value of the Asset de-capitalised as per Note 2 of BS	IND-AS Adjustment	Original Value of the Asset Capitalised, As per IGAAP	Year Put to use	Depreciation recovered till date of decapitalization / Remarks	Whether earning RoE at the normal rate of weightage average rate of interest on loan
1	2	3	4	5	6 = 4 + 5	7	8	9
A	Part of Capital Cost							
A1	Decap of Asset							
	Conventional Light Fixtures Replaced with LED	Claimed Under Add Cap	0.23	2.09	2.33	01.03.1991	2.09	No
A2	Decap of Spares :Part of Capital Cost	Claimed Under Add Cap	-	74.73	74.73	01.03.1991	67.26	No
A3	Decap of MBOA - Part of Capital cost							
1	Furniture & Fixtures	Claimed Under Add Cap	-	0.02	0.02	1986-87	0.02	
			-	0.14	0.14	1987-88	0.12	
			-	0.32	0.32	1988-89	0.29	
			-	0.33	0.33	1989-90	0.29	
			-	0.39	0.39	1990-91	0.35	
			-	0.03	0.03	1991-92	0.03	
			0.00	0.24	0.25	1992-93	0.22	
			-	0.02	0.02	1993-94	0.01	
		-	0.04	0.04	1997-98	0.03		
	Sub Total A3-1		0.003	1.523	1.526		1.37	
2	Office Equipments	Claimed Under Add Cap	0.02	0.22	0.24	1988-89	0.22	
			-	0.02	0.02	1990-91	0.02	
			-	0.03	0.03	1991-92	0.02	
			0.03	0.30	0.34	1992-93	0.30	
			0.01	0.08	0.09	1994-95	0.08	
		-	0.01	0.01	1996-97	0.01		
	Sub Total A3-2		0.064	0.664	0.728		0.66	

PART-II FORM- I (Amount in Rs Lakh)								
Details of Assets De-capitalised during 2019-20								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2019-20						
Amount in Rs Lakh								
SI No	Name of the Asset	Nature of de-capitalization	Value of the Asset de-capitalised as per Note 2 of BS	IND-AS Adjustment	Original Value of the Asset Capitalised, As per IGAAP	Year Put to use	Depreciation recovered till date of decapitalization / Remarks	Whether earning RoE at the normal rate of weightage average rate of interest on loan
1	2	3	4	5	6 = 4 + 5	7	8	9
	Total Decap of MBOA - Part of Capital Cost (A3)		0.067	2.186	2.254			
	Subtotal-A=A1+A2+A3		0.30	79.01	79.31			
B Not Part of Capital Cost								
B1	Decap of MBOA : Not Part of Capital Cost							
1	Office equipments	Claimed under Exclusion	0.03	0.04	0.07	2004-05	The expenditure incurred were claimed under Exclusion and allowed by Hon'ble Commission vide order dtd 21.4.2011 in Petition No-193/2009 at Para 21 (iii). Hence, corresponding decap is kept under exclusion.	
			0.08	0.05	0.12	2008-09		
			0.15	0.01	0.17	2013-14	The expenditure incurred were claimed under Exclusion and allowed by Hon'ble Commission vide order dtd 28.6.2016 in pet 335/2014 at para 58. Hence, corresponding decap is kept under exclusion.	
		Sub Total (1)		0.26	0.10	0.36		

PART-II FORM-I (Amount in Rs Lakh)								
Details of Assets De-capitalised during 2019-20								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2019-20						
Amount in Rs Lakh								
SI No	Name of the Asset	Nature of de-capitalization	Value of the Asset de-capitalised as per Note 2 of BS	IND-AS Adjustment	Original Value of the Asset Capitalised, As per IGAAP	Year Put to use	Depreciation recovered till date of decapitalization / Remarks	Whether earning RoE at the normal rate of weightage average rate of interest on loan
1	2	3	4	5	6 = 4 + 5	7	8	9
2	Decap of MBOA - IT Equipment	Claimed under Exclusion	0.09	0.83	0.92	2004-05	The expenditure incurred were claimed under Exclusion and allowed by Hon'ble Commission vide order dtd 21.4.2011 in Petition No-193/2009 at Para 21 (iii). Hence, corresponding decap is kept under exclusion.	
			0.72	0.36	1.07	2012-13	The expenditure incurred were claimed under Exclusion and allowed by Hon'ble Commission vide order dtd 28.6.2016 in Petition No-335/2014 at Para 58. Hence, decap of these assets may pleased be allowed under exclusion.	
			0.60	-	0.60	2015-16	Hon'ble Commission vide its order dated 15.04.2023 in Petition no-295/GT/2020 at Para-45 allowed the Capitalisation of MBOAs incurred during this period under Exclusion. Therefore decap of the same is also kept under Exclusion	
		Sub Total (2)	1.41	1.19	2.60			
Sub Total (B1)			1.66	1.29	2.95	-		
Grand Total, A+B			1.96	80.30	82.26			
(Petitioner)								

Details of Assets De-capitalised during 2020-21

Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2020-21						
							Amount in Rs Lakh	
SI No	Name of the Asset	Nature of de-capitalization	Value of the Asset de-capitalised as per Note 2 of BS	IND-AS Adjustment	Original Value of the Asset Capitalised, As per IGAAP	Year Put to use	Depreciation recovered till date of decapitalization / Remarks	Whether earning RoE at the normal rate of weightage average rate of interest
1	2	3	4	5	6 = 4 + 5	7	8	9
A	Part of Capital Cost							
A1	<u>Decap of Spares :Part of Capital Cost</u>	Claimed under Add Cap	20.18	59.18	79.36	01.03.1991	71.43	No
	Subtotal (A) =A1		20.18	59.18	79.36			
B	Not Part of Capital Cost		-	-	-			
	Sub Total (B)		-	-	-	-		
	Grand Total, A+B		20.18	59.18	79.36			
(Petitioner)								

PART-II FORM- I (Amount in Rs Lakh)								
Details of Assets De-capitalised during 2021-22								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2021-22						
Amount in Rs Lakh								
SI No	Name of the Asset	Nature of de-capitalization	Value of the Asset de-capitalised as per Note 2 of BS	IND-AS Adjustment	Original Value of the Asset Capitalised, As per IGAAP	Year Put to use	Depreciation recovered till date of decapitalization / Remarks	Whether earning RoE at the normal rate of weightage average rate of interest on loan
1	2	3	4	5	6 = 4 + 5	7	8	9
A	Part of Capital Cost		-	-	-			
A1	Decap of Capital Spares :Part of Capital Cost	Claimed Under Add Cap	-	19.68	19.68	01.03.1991	17.72	No
	Subtotal-A		-	19.68	19.68			
B	Decap of MBOA - Part of capital cost							
	Furniture & Fixtures	Claimed Under Add Cap	0.03	0.25	0.28	1990-91	0.25	
			0.35	3.17	3.52	1992-93	3.17	
			0.01	0.13	0.14	1993-94	0.13	
			0.06	0.54	0.60	1994-95	0.54	
			0.01	0.10	0.11	1995-96	0.10	
			0.09	0.35	0.43	1999-00	0.39	
	Sub Total B1		0.55	4.54	5.10		4.59	
2	Office Equipments	Claimed under Add Cap	0.05	0.49	0.54	1988-89	0.49	
			0.19	1.75	1.95	1989-90	1.75	
			0.15	1.30	1.45	1990-91	1.31	
			0.20	1.83	2.03	1991-92	1.83	
			0.18	1.61	1.78	1992-93	1.61	
			0.09	0.80	0.89	1993-94	0.80	
			0.09	0.82	0.92	1994-95	0.82	
			0.11	0.97	1.08	1995-96	0.97	
			0.10	0.82	0.92	1996-97	0.83	
			0.83	3.98	4.82	1997-98	4.33	
			0.02	0.10	0.12	1998-99	0.11	
	0.07	0.61	0.68	2000-01	0.61			
	Sub Total B2		2.09	15.10	17.19		15.47	
3	EDP-Communication	Claimed under Add Cap	0.01		0.08	1990-91	0.07	
			0.01		0.08	1996-97	0.07	
		Sub Total B3		0.02	-	0.16		0.14
4	EDP- IT Equipment	Claimed under Add Cap	-	2.92	2.92	1999-00	2.63	
		Sub Total B4		-	2.92	2.92		2.63

PART-II FORM- I (Amount in Rs Lakh)								
Details of Assets De-capitalised during 2021-22								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2021-22						
Amount in Rs Lakh								
Sl No	Name of the Asset	Nature of de-capitalization	Value of the Asset de-capitalised as per Note 2 of BS	IND-AS Adjustment	Original Value of the Asset Capitalised, As per IGAAP	Year Put to use	Depreciation recovered till date of decapitalization / Remarks	Whether earning RoE at the normal rate of weightage average rate of interest on loan
1	2	3	4	5	6 = 4 + 5	7	8	9
5	Hospital	Claimed under Add Cap	0.01	0.12	0.14	1990-91	0.12	
			0.03	0.28	0.31	1995-96	0.28	
			0.01	0.05	0.06	1997-98	0.05	
		Sub Total B5	0.05	0.45	0.50		0.45	
Total Decap of MBOA - part of capital cost (B)			2.71	23.01	25.86		23.27	
C	Decap of MBOA : Not part of capital cost							
1	Furniture & Fixtures	Claimed under Exclusion	0.06	0.25	0.31	2010-11	The expenditure incurred was claimed under Exclusion and allowed by Hon'ble Commission vide its order dtd 6.8.2013 in pet 28/GT/2013 at para 43. Hence, corresponding decap is kept under exclusion.	
		Sub Total C1	0.06	0.25	0.31	-		
2	Office equipments	Claimed under Exclusion	0.15	0.66	0.81	2001-02	As per para no. 7 of Tariff order dtd 4.3.2004 in petition no. 46/2001 for the period 2001-04, no additional capital expenditure for 2001-04 was allowed by Hon'ble Commission. Hence, corresponding decap is kept under exclusion.	
			0.08	0.40	0.47	2002-03		
			0.15	0.95	1.09	2003-04		
			0.01	0.09	0.10	2004-05		
			0.31	1.06	1.37	2005-06	The expenditure incurred were claimed under Exclusion and allowed by Hon'ble Commission vide order dtd 21.4.2011 in Petition No-193/2009 at Para 21 (iii). Hence, corresponding decap is kept under exclusion.	
			0.01	0.13	0.14	2007-08		
			0.38	0.62	1.00	2010-11	The expenditure incurred was claimed under Exclusion and allowed by Hon'ble Commission vide its order dtd 6.8.2013 in pet 28/GT/2013 at para 43. Hence, corresponding decap is kept under exclusion.	
		Sub Total C2	1.09	3.89	4.98			
3	EDP-Communication	Claimed under Exclusion	0.03	0.08	0.12	2002-03		
		Sub Total C2	0.03	0.08	0.12			
			-	1.91	1.91	2001-02	As per para no. 7 of CERC Tariff order dtd 4.3.2004 in petition no. 46/2001 for the period 2001-04, no additional capital expenditure for 2001-04 was allowed by Hon'ble Commission. Hence, corresponding decap is kept under exclusion.	
			-	0.25	0.25	2003-04		
			-	2.89	2.89	2005-06	The expenditure incurred were claimed under Exclusion and allowed by Hon'ble Commission vide order dtd	

PART-II FORM- I (Amount in Rs Lakh)								
Details of Assets De-capitalised during 2021-22								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2021-22						
Amount in Rs Lakh								
SI No	Name of the Asset	Nature of de-capitalization	Value of the Asset de-capitalised as per Note 2 of BS	IND-AS Adjustment	Original Value of the Asset Capitalised, As per IGAAP	Year Put to use	Depreciation recovered till date of decapitalization / Remarks	Whether earning RoE at the normal rate of weightage average rate of interest on loan
1	2	3	4	5	6 = 4 + 5	7	8	9
4	EDP-IT Equipment	Claimed under Exclusion	-	6.47	6.47	2006-07	and allowed by Hon'ble Commission vide order dtd 21.4.2011 in Petition No-193/2009 at Para 21 (iii). Hence, corresponding decap is kept under exclusion.	
			-	0.51	0.51	2007-08		
			-	5.92	5.92	2009-10	The expenditure incurred was claimed under Exclusion and allowed by Hon'ble Commission vide its order dtd 6.8.2013 in pet 28/GT/2013 at para 43. Hence, corresponding decap is kept under exclusion.	
			-	0.78	0.78	2011-12	The expenditure incurred were claimed under Exclusion and allowed by Hon'ble Commission vide order dtd 28.6.2016 in pet 335/2014 at para 58. Hence,	
			0.13	0.78	0.91	2012-13		
		Sub Total (3)	0.13	19.52	19.64			
	Total Decap of MBOA - Not part of capital cost (C)		1.31	23.74	25.05	-		
	Grand Total, A+B+C		4.02	66.43	70.59			
(Petitioner)								

PART-II FORM- I (Amount in Rs Lakh)								
Details of Assets De-capitalised during 2022-23								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2022-23						
SI No	Name of the Asset	Nature of de-capitalization	Value of the Asset de-capitalised as per Note 2 of BS	IND-AS Adjustment	Original Value of the Asset Capitalised, As per IGAAP	Year Put to use	Amount in Rs Lakh Depreciation recovered till date of decapitalization / Remarks	Whether earning RoE at the normal rate of weightage average rate of interest on loan
1	2	3	4	5	6 = 4 + 5	7	8	9
A	Part of Capital Cost							
A1	Decap of Spares :Part of Capital Cost	Claimed Under Add Cap	0.40	108.58	108.99	01.03.1991	98.09	No
	Subtotal-A		0.40	108.58	108.99			
B	Decap of MBOA : Not part of capital cost							
	Decap of MBOA : EDP IT Equipment	Claimed Under Exclusion	0.51	-	0.51	2016-17	Hon'ble Commission vide its order dated 15.04.2023 in Petition no-295/GT/2020 at Para-45 allowed the Capitalisation of MBOAs incurred during these periods under Exclusion. Therefore, decap of these MBOAs is also kept under Exclusion	
			0.58	-	0.58	2018-19		
	Sub Total (B)		1.09	-	1.09			
	Grand Total, A+B		1.49	108.58	110.08			
(Petitioner)								

Details of Assets De-capitalised during 2023-24

Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2023-24						
							Amount in Rs Lakh	
SI No	Name of the Asset	Nature of de-capitalization	Value of the Asset de-capitalised as per Note 2 of BS	IND-AS Adjustment	Original Value of the Asset Capitalised, As per IGAAP	Year Put to use	Depreciation recovered till date of decapitalization / Remarks	Whether earning RoE at the normal rate of weightage average rate of interest on loan
1	2	3	4	5	6 = 4 + 5	7	8	9
A	Part of Capital Cost							
A1	Decap of Spares :Part of Capital Cost	Claimed Under Add Cap	43.78	112.50	156.29	1990-91	140.66	No
Sub Total-A			43.78	112.50	156.29			
B	Decap of MBOA - Part of capital cost							
1	Furniture	Claimed Under Add Cap	0.19	1.12	1.32	1999-00	1.18	
			0.06	0.54	0.60	1998-99	0.54	
			-	0.62	0.62	1996-97	0.56	
			0.02	0.17	0.19	1995-96	0.17	
			0.02	0.85	0.87	1994-95	0.78	
			0.06	0.55	0.60	1993-94	0.54	
			0.07	1.81	1.88	1992-93	1.69	
			0.01	0.35	0.35	1991-92	0.32	
			0.01	0.33	0.34	1990-91	0.31	
Sub Total-B1			0.49	7.96	8.45		7.61	
2	Office Equipment	Claimed Under Add Cap	0.03	0.14	0.17	1998-99	0.15	
			0.04	0.32	0.36	1997-98	0.32	
			0.01	0.11	0.12	1996-97	0.11	
			0.01	0.05	0.06	1995-96	0.05	
			0.06	0.54	0.61	1993-94	0.54	
			0.19	1.82	2.01	1992-93	1.81	
			0.44	4.12	4.56	1990-91	4.10	
Sub Total-B2			0.77	7.11	7.88		7.09	
Sub Total-B			1.27	15.06	16.33			
C	Decap of Cap Spares : Not part of capital cost	Claimed Under Exclusion	2.47	6.30	8.78	2004-05		

Details of Assets De-capitalised during 2023-24

Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2023-24						
							Amount in Rs Lakh	
SI No	Name of the Asset	Nature of de-capitalization	Value of the Asset de-capitalised as per Note 2 of BS	IND-AS Adjustment	Original Value of the Asset Capitalised, As per IGAAP	Year Put to use	Depreciation recovered till date of decapitalization / Remarks	Whether earning RoE at the normal rate of weightage average rate of interest on loan
1	2	3	4	5	6 = 4 + 5	7	8	9
D	Decap of MBOA : Not part of capital cost							
D1	Furniture	Claimed Under Exclusion	0.64	0.45	1.09	2009-10	The expenditure incurred was claimed under Exclusion and allowed by Hon'ble Commission vide its order dtd 6.8.2013 in pet 28/GT/2013 at para 43. Hence, corresponding decap is kept under exclusion.	
			0.42	0.34	0.76	2008-09	The expenditure incurred were claimed under Exclusion and allowed by Hon'ble Commission vide order dtd 21.4.2011 in	
			0.30	0.31	0.61	2006-07	Petition No-193/2009 at Para 21 (iii). Hence, corresponding decap is kept under exclusion.	
			0.05	0.28	0.33	2005-06		
			0.14	0.46	0.60	2003-04	As per para no. 7 of CERC Tariff order dtd 4.3.2004 in petition no. 46/2001 for the period 2001-04, no additional capital expenditure for 2001-04 was allowed by Hon'ble Commission. Hence, corresponding decap is kept under exclusion.	
			0.09	0.36	0.45	2002-03		
			0.16	0.73	0.89	2001-02		
Sub Total-D1			1.80	2.93	4.73			
D2	Office Equipment	Claimed Under Exclusion	0.09	0.02	0.11	2011-12	The expenditure incurred were claimed under Exclusion and allowed by Hon'ble Commission vide order dtd 28.6.2016 in pet 335/2014 at para 58. Hence, corresponding decap is kept under exclusion.	
			0.10	0.04	0.13	2010-11		
			0.66	0.38	1.04	2010-11		
			0.06	0.22	0.28	2008-09	The expenditure incurred were claimed under Exclusion and allowed by Hon'ble Commission vide order dtd 21.4.2011 in	
			0.47	1.26	1.72	2005-06	Petition No-193/2009 at Para 21 (iii). Hence, corresponding decap is kept under exclusion.	
			0.27	1.31	1.59	2004-05		
			0.33	1.96	2.29	2003-04	As per para no. 7 of CERC Tariff order dtd 4.3.2004 in petition no. 46/2001 for the period 2001-04, no additional capital expenditure for 2001-04 was allowed by Hon'ble Commission. Hence, corresponding decap is kept under exclusion.	
			0.11	0.46	0.57	2002-03		
			0.15	1.36	1.52	2001-02		

Details of Assets De-capitalised during 2023-24

Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2023-24						
							Amount in Rs Lakh	
SI No	Name of the Asset	Nature of de-capitalization	Value of the Asset de-capitalised as per Note 2 of BS	IND-AS Adjustment	Original Value of the Asset Capitalised, As per IGAAP	Year Put to use	Depreciation recovered till date of decapitalization / Remarks	Whether earning RoE at the normal rate of weightage average rate of interest on loan
1	2	3	4	5	6 = 4 + 5	7	8	9
Sub Total-D2			2.22	7.02	9.24			
D3	EDP- IT Equipment	Claimed Under Exclusion	13.27	-	13.27	2018-19	Hon'ble Commission vide its order dated 15.04.2023 in Petition no-295/GT/2020 at Para-45 allowed the Capitalisation of MBOAs incurred during these periods under Exclusion. Therefore, decap of these MBOAs is also kept under Exclusion	
Sub Total-D2			13.27	-	13.27			
D4	EDP- Communication	Claimed Under Exclusion	0.06	0.16	0.22	2003-04	As per para no. 7 of CERC Tariff order dtd 4.3.2004 in petition no. 46/2001 for the period 2001-04, no additional capital expenditure for 2001-04 was allowed by Hon'ble Commission. Hence, corresponding decap is kept under exclusion.	
			0.05	0.11	0.16	2004-05	The expenditure incurred were claimed under Exclusion and allowed by Hon'ble Commission vide order dtd 21.4.2011 in Petition No-193/2009 at Para 21 (iii). Hence, corresponding decap is kept under exclusion.	
Sub Total-D4			0.11	0.26	0.38			
Total-D			17.41	10.22	27.62			
Total Decap			64.93	144.09	209.02			
(Petitioner)								

Reconciliation of capitalisation claimed vis-à-vis books

Name of the Petitioner:NTPC Ltd						
Name of the Generating Station:Auraiya Gas power Station						
(Amount in Rs Lakh)						
SI No	Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
1	Closing Gross Block as per IND AS	99,344.20	1,06,688.99	1,06,389.07	1,19,001.43	1,17,724.15
2	IND AS Adjustments					
a	Add: Vendor discounting out of assets in the year 2019-20	14.48	14.48	14.48	14.48	14.48
b	Less: Unwinding expenses Capitalised during 2019-20		0	0	0	0
c	Less: IND AS Adj of Decapitalisation out of ROW 6 (Mitigating the impact of carrying cost exemption to arrive)	608.69	663.55	730.65	838.77	982.99
d	Less: Total addition in capital OH asset class (including adjustments also)	-	-	-	828.56	856.50
e	Add: Decapitalisation of capital Overhauling during the year	-	-	-	-	-
f	Add/Less: Any other IND AS adjustment having impact on PPE (Finance Lease Recievable)	-	-	-	-	-
	Sub Total	-594.21	-649.07	-716.17	-1,652.84	-1,825.00
g	Add: Adjustment of accumulated Dep as on 01.04.2015 & Cap spares Capitalised	74,832.09	74,832.09	74,832.09	74,832.09	74,832.09
h	Add/Less: Any other IND AS adjustment having impact on PPE (GB TO NB)					
	Subtotal IND AS ADJ (7-8-9-10+11+12)	74,237.88	74,183.02	74,115.92	73,179.25	73,007.09
3	Closing Gross Block as per IGAAP	1,73,582.08	1,80,872.02	1,80,504.99	1,92,180.68	1,90,731.24
4	Opening Gross Block as per IND AS	94,783.23	99,344.20	1,06,688.99	1,06,389.07	1,19,001.43
5	Add/ Less: Adjustments	74,319.38	74,237.88	74,183.02	74,115.92	73,179.25
6	Opening Gross Block as per IGAAP	1,69,102.61	1,73,582.08	1,80,872.02	1,80,504.99	1,92,180.68
7	Total Additions as per books (G = 3 - 6)	4,479.47	7,289.94	-367.02	11,675.69	-1,449.44
8	Less: Additions pertaining to Other Stages	-	8,749.32	6.80	9,823.72	52.36
9	Net Additions pertaining to instant Stage (Auraiya GPS)	4,479.47	-1,459.38	-373.82	1,851.97	-1,501.80
10	Less: Exclusions (Items not allowable/not claimed) (accrual basis)	4,293.52	-1,469.71	-404.72	1,746.94	-1,471.62
11	Net Additional Capital Expenditure Claimed (on accrual basis)	185.96	10.32	30.90	105.03	-30.18
12	Less: Un-discharged Liabilities (as per IGAAP)	4.03	9.85	13.94	11.44	8.71
13	Add: Discharges of un-discharged liabilities, corresponding to admitted assets/works (as per IGAAP)	48.38	9.53	9.39	17.11	51.99
14	Net Additional Capital Expenditure Claimed (on cash basis)	230.31	10.00	26.35	110.71	13.10
(Petitioner)						

PART-I FORM- K								
Statement Showing Items/Assets/Works claimed under Exclusions								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2019-20						
(Amount in Rs Lakh)								
Sl. No.	Head of Work /Equipment	ACE Claimed (Projected)						Remarks
		Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 3	
1	2	3	3A	3B = (3 + 3A)	4	5= (3B-4)	6	7
B1	Capital Spares-Capitalization	64.54	-	64.54	3.56	60.98	-	Capitalization of spares beyond cut-off date is not admissible as per Tariff Regulations, 2019. Accordingly, capitalization of these spares are claimed under exclusion.
B2	Decap of MBOA - Not part of capital cost							
ii	Office equipment	-0.26	-0.10	-0.36	-	-0.36	-	
iii	EDP, WP machines & Satcom equipments	-1.41	-1.19	-2.60	-	-2.60	-	
	Sub Total B2	-1.66	-1.29	-2.95	-	-2.95	-	
B3	ERV	4,239.88	-	4,239.88	-	4,239.88	-	As per Tariff Regulations 2019, ERV is being recovered from beneficiaries seperately, hence kept under exclusion
B4	IUT: Transfer Out	-5.92	-2.03	-7.96	-	-7.96	-	As per practice, the Hon'ble Commission is not considering temporary Inter Unit Transfer for tariff, hence kept under exclusion
B	Total Exclusions : B1+B2+B3+B4	4,296.84	-3.32	4,293.52	3.56	4,289.95	-	
								(Petitioner)

PART-I FORM- K								
Statement Showing Items/Assets/Works claimed under Exclusions								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2020-21						
(Amount in Rs Lakh)								
Sl. No.	Head of Work /Equipment	ACE Claimed (Projected)					Remarks	
		Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis		IDC included in col. 3
1	2	3	4	5 = (3 + 4)	6	7 = (5 - 6)	8	9
B1	Capital Spares-Capitalization	70.34	-	70.34	3.38	66.96	-	Capitalization of spares beyond cut-off date is not admissible as per Tariff Regulations 2014 accordingly the capitalization of these spares are claimed under exclusion.
B2	Disallowed by Commission							
1	Sewage Effluent Treatment System-Bio-digester	1.17	-	1.17	-	1.17	-	The said expenditure was balance payment towards the work of 'Sewage Effluent Treatment System-Bio-digester'. Hon'ble Commission vide its order dated 15.04.2023 in Petition no-295/GT/2020 has disallowed the work of "Bio digesters & piping network system". Therefore, same is kept under exclusion.
	Sub Total (B3)	1.17	-	1.17	-	1.17		
B3	Not Claimed							
1	Supply & Installation of Biometric Device at NTPC Auraiya.	1.36	-	1.36	1.36	-	-	The said work does not fall under any specific Regulation pertaining to Additonal Capitalisation as per Tariif Regulation, 2019. Therefore,same is being claimed under exclusion
	Sub Total of B3	1.36	-	1.36	1.36	-		
B4	LOAN FERV	-1,570.94	-	-1,570.94		-1,570.94	-	As per Tariff Regulations 2014, ERV is being recovered from beneficiaries seperately, hence kept under exclusion
B5	Inter Unit Transfer: IUT In	24.04	4.32	28.37	-	28.37	-	These Inter Unit Transfer items are of the nature of MBOAs. These items are not being claimed for Tariff, therefore, kept under exclusion. Hon'ble Commission may be pleased to allow the same.
B	Total Exclusions	-1,474.03	4.32	-1,469.71	4.74	-1,474.45	-	
								(Petitioner)

PART-I FORM- K								
Statement Showing Items/Assets/Works claimed under Exclusions								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2021-22						
(Amount in Rs Lakh)								
Sl. No.	Head of Work /Equipment	ACE Claimed (Projected)						Remarks
		Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 3	
1	2	3	4	5 = (3 + 4)	6	7 = (5 - 6)	8	9
B1	Disallowed Items							
1	Procurement of 148 MVA STEAM GENERATOR TRANSFORMER	169.92	-	169.92	62.21	107.71		Hon'ble Commission vide its order dated 15.04.2023 in Petition no-295/GT/2020 disallowed expenditure on procurement of 148 MVA Generator Tarnsformer. The current expenditure incurred is due to balance payment wrt GT. Accordingly, the said expenditure is claimed under exclusion. Hon'ble Commission may be pleased to allow the same.
Sub Total-B1		169.92	-	169.92	62.21	107.71	-	
B2	Capital Spares-Capitalization	761.58	-	761.58	54.60	706.97	-	Capitalization of spares beyond cut-off date is not admissible as per Tariff Regulations 2019. Accordingly, the capitalization of these spares are claimed under exclusion.
B3	Decap of MBOA : Not Part of Capital Cost							
1	Decap of MBOA - Furniture	-0.06	-0.25	-0.31	-	-0.31	-	Justification provided in Form-I 21-22 at Sl No-C
2	Decap of MBOA - Office Equipment	-1.09	-3.89	-4.98	-	-4.98	-	
3	Decap of MBOA - IT EQUIPMENT	-0.13	-19.52	-19.64	-	-19.64	-	
4	Decap of MBOA - Communication Equipment	-0.03	-0.08	-0.12	-	-0.12	-	
Sub Total-B3		-1.31	-23.74	-25.05	-	-25.05	-	
B4	Not Claimed							
1	PORTABLE ULTRASONIC FLOWMETER	1.99	-	1.99	-	1.99		The Capital Expenditure incurred for the procurement of the Poratable Ultrasonic Flowmeter does not fall under any Regulation pertaining to Additonal Capitalisation as per Tariff Regulation, 2019. Therefore,same is being claimed under exclusion
Sub Total-B4		1.99	-	1.99	-	1.99		
B5	LOAN FERV	-1,306.38	-	-1,306.38	-	-1,306.38	-	As per Tariff Regulations 2019, Loan ERV is being recovered from beneficiaries seperately, hence kept under exclusion
B6	Inter Unit Transfer							

Statement Showing Items/Assets/Works claimed under Exclusions								PART-I FORM- K
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2021-22						
(Amount in Rs Lakh)								
Sl. No.	Head of Work /Equipment	ACE Claimed (Projected)						Remarks
		Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 3	
1	2	3	4	5 = (3 + 4)	6	7 = (5 - 6)	8	9
1	Transfer In: MBOA	1.94	0.19	2.13	-	2.13	-	These Inter Unit Transfer items are of the nature of MBOAs. These items are not being claimed for Tariff, therefore, kept under exclusion. Hon'ble Commission may be pleased to allow the same.
2	Transfer Out: MBOA	-8.19	-0.72	-8.90	-	-8.90	-	These Inter Unit Transfer items are of the nature of MBOAs. These items were not part of capital cost as their capitalisation was done under exclusion. Therefore, on their being transferred out, these are removed from books and being claimed under exclusion. Hon'ble Commission may be pleased to allow the same.
Sub Total-B6		-6.24	-0.52	-6.77	-	-6.77	-	
B	Total Exclusions	-380.46	-24.27	-404.72	116.82	-521.54	-	
(Petitioner)								

Statement Showing Items/Assets/Works claimed under Exclusions

Name of the Petitioner	NTPC Ltd
Name of the Generating Station	Auraiya Gas power Station
COD	01.12.1990
For Financial Year	2022-23

(Amount in Rs Lakh)

Sl. No.	Head of Work /Equipment	ACE Claimed (Projected)						Remarks
		Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 3	
1	2	3	4	5 = (3 + 4)	6	7 = (5 - 6)	8	9
B1	Capital Spares-Capitalization	1,344.71	-	1,344.71	14.27	1,330.45	-	Capitalization of spares beyond cut-off date is not admissible as per Tariff Regulations 2019. Accordingly, the capitalization of these spares are claimed under exclusion.
B2	Decap of MBOA : Not Part of Capital Cost							
1	Decap of MBOA - EDP, WP machines & Satcom equipments	-1.09	-	-1.09	-	-1.09	-	Justification provided in Form-I 22-23 at Sl No-B
	Sub Total-B2	-1.09	-	-1.09	-	-1.09	-	
B3	Unit Overhauling	828.56	-828.56	-	-	-	-	The Capitalisation of Overhauling is on account of change in Accounting practice. Therefore, the same is kept under exclusion.
	Sub Total-B3	828.56	-828.56	-	-	-	-	
B4	IUT							
1	Transfer In of MBOAs	5.36	0.69	6.05	-	6.05	-	These Inter Unit Transfer items are of the nature of MBOAs. These items are not being claimed for Tariff, therefore, kept under exclusion. Hon'ble Commission may be pleased to allow the same.
2	Transfer Out MBOAs	-7.52	-0.22	-7.74	-	-7.74	-	These Inter Unit Transfer items are of the nature of MBOAs. These items were not part of capital cost as their capitalisation was done under exclusion. Therefore, on their being transferred out, these are removed from books and being claimed under exclusion. Hon'ble Commission may be pleased to allow the same.
	Sub Total-B5	-2.16	0.47	-1.69	-	-1.69	-	

								PART-I FORM- K
Statement Showing Items/Assets/Works claimed under Exclusions								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2022-23						
(Amount in Rs Lakh)								
Sl. No.	Head of Work /Equipment	ACE Claimed (Projected)						Remarks
		Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 3	
1	2	3	4	5 = (3 + 4)	6	7 = (5 - 6)	8	9
B5	LOAN FERV	405.01	-	405.01	-	405.01	-	As per Tariff Regulations 2014, Loan ERV is being recovered from beneficiaries seperately, hence kept under exclusion
B	Total Exclusions:B1+B2+B3+B4+B5	2,575.03	-828.09	1,746.94	14.27	1,732.68	-	
(Petitioner)								

PART-I FORM- K								
Statement Showing Items/Assets/Works claimed under Exclusions								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2023-24						
(Amount in Rs Lakh)								
Sl. No.	Head of Work /Equipment	ACE Claimed (Projected)						Remarks
		Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 3	
1	2	3	4	5 = (3 + 4)	6	7 = (5 - 6)	8	9
B1	Capital Spares-Capitalization	256.92	-	256.92	7.14	249.79	-	Capitalization of spares beyond cut-off date is not admissible as per Tariff Regulations 2019. Accordingly, the capitalization of these spares are claimed under exclusion.
B2	Decap of Capital Spare - Not part of capital cost	-2.47	-6.30	-8.78	-	-8.78	-	Justification provided in Form-I 23-24 SI No-C
B3	Decap of MBOA : Not Part of Capital Cost							
1	Furniture	-1.80	-2.93	-4.73	-	-4.73	-	Justification provided in Form-I 23-24 SI No-D
2	Office equipment	-2.22	-7.02	-9.24	-	-9.24	-	
3	EDP-IT Equipment	-13.27	-	-13.27	-	-13.27	-	
4	EDP-Communication	-0.11	-0.26	-0.38	-	-0.38	-	
	Sub Total-B3	-17.41	-10.22	-27.62	-	-27.62	-	
B4	Unit Overhauling	27.94	-27.94	-	-	-	-	The Capitalisation of Overhauling is on account of change in Accounting practice. Therefore, the same is kept under exclusion.
B5	IUT							
1	Transfer Out MBOAs	-6.98	-0.13	-7.11	-	-7.11	-	These Inter Unit Transfer items are of the nature of MBOAs. These items were not part of capital cost as their capitalisation was done under exclusion. Therefore, on their being transferred out, these are removed from books and being claimed under exclusion. Hon'ble Commission may be pleased to allow the same.
	Sub Total-B5	-6.98	-0.13	-7.11	-	-7.11	-	
B6	LOAN FERV	-1,685.03	-	-1,685.03	-	-1,685.03	-	As per Tariff Regulations 2014, Loan ERV is being recovered from beneficiaries seperately, hence kept under exclusion
B	Total Exclusions:B1+B2+B3+B4+B5	-1,427.03	-44.59	-1,471.62	7.14	-1,478.75	-	

								PART-I FORM- K
Statement Showing Items/Assets/Works claimed under Exclusions								
Name of the Petitioner		NTPC Ltd						
Name of the Generating Station		Auraiya Gas power Station						
COD		01.12.1990						
For Financial Year		2023-24						
(Amount in Rs Lakh)								
Sl. No.	Head of Work /Equipment	ACE Claimed (Projected)						Remarks
		Accrual basis as per IND AS	IND-AS Adjustment	Accrual basis as per IGAAP	Un-discharged Liability included in col. 5	Cash basis	IDC included in col. 3	
1	2	3	4	5 = (3 + 4)	6	7 = (5 - 6)	8	9
(Petitioner)								

PART-I FORM- L				
Statement of Capital cost				
(Amount in Rs Lakh)				
Name of the Petitioner		NTPC Ltd.		
Name of the Generating Station		Auraiya Gas Power Station		
COD		01.12.1990		
(Amount in Rs. Lakh)				
Sl. No.	Particulars	2019-20		
		Accrual Basis	Un-discharged Liabilities	Cash Basis
A	a) Opening Gross Block Amount as per	1,69,070.76	5,888.87	1,63,181.88
	b) Amount of IDC in A(a) above	1,820.73	-	1,820.73
	c) Amount of FC in A(a) above	-	-	-
	d) Amount of FERV in A(a) above	8,250.83	-	8,250.83
	e) Amount of Hedging Cost in A(a) above	-	-	-
	f) Amount of IEDC in A(a) above	-	-	-
B	a) Addition in Gross Block Amount during the period (Direct purchases)	4,541.08	3.56	4,537.52
	b) Amount of IDC in B(a) above	-	-	-
	c) Amount of FC in B(a) above	-	-	-
	d) Amount of FERV in B(a) above	4,239.88	-	4,239.88
	e) Amount of Hedging Cost in B(a) above	-	-	-
	f) Amount of IEDC in B(a) above	-	-	-
		-	-	-
C	a) Addition in Gross Block Amount during the period (Transferred from CWIP)	28.61	4.03	24.58
	b) Amount of IDC in C(a) above	-	-	-
	c) Amount of FC in C(a) above	-	-	-
	d) Amount of FERV in C(a) above	-	-	-
	e) Amount of Hedging Cost in C(a) above	-	-	-
	f) Amount of IEDC in C(a) above	-	-	-
		-	-	-
D	a) Deletion in Gross Block Amount during	90.22		90.22
	b) Amount of IDC in D(a) above	-	-	-
	c) Amount of FC in D(a) above	-	-	-
	d) Amount of FERV in D(a) above	-	-	-
	e) Amount of Hedging Cost in D(a) above	-	-	-
	f) Amount of IEDC in D(a) above	-	-	-
				-
	Liability Discharged		5,672.18	
E	a) Closing Gross Block Amount as per books	1,73,550.23	224.29	1,73,325.94
	b) Amount of IDC in E(a) above	1,820.73	-	1,820.73
	c) Amount of FC in E(a) above	-	-	-
	d) Amount of FERV in E(a) above	12,490.71	-	12,490.71
	e) Amount of Hedging Cost in E(a) above	-	-	-
	f) Amount of IEDC in E(a) above	-	-	-
(Petitioner)				

		PART-I FORM- L		
Statement of Capital cost				
Name of the Petitioner		NTPC Ltd.		
Name of the Generating Station		Auraiya Gas Power Station		
COD		01.12.1990		
Sl. No.	Particulars	2020-21		
		Accrual Basis	Un-discharged Liabilities	Cash Basis
A	a) Opening Gross Block Amount as per	1,73,550.23	224.29	1,73,325.94
	b) Amount of IDC in A(a) above	1,820.73	-	1,820.73
	c) Amount of FC in A(a) above	-	-	-
	d) Amount of FERV in A(a) above	12,490.71	-	12,490.71
	e) Amount of Hedging Cost in A(a) above	-	-	-
	f) Amount of IEDC in A(a) above	-	-	-
B	a) Addition in Gross Block Amount during the period (Direct purchases)	-1,385.95	14.59	-1,400.54
	b) Amount of IDC in B(a) above	-	-	-
	c) Amount of FC in B(a) above	-	-	-
	d) Amount of FERV in B(a) above	-1,570.94	-	-1,570.94
	e) Amount of Hedging Cost in B(a) above	-	-	-
	f) Amount of IEDC in B(a) above	-	-	-
C	a) Addition in Gross Block Amount during the period (Transferred from CWIP)	5.93	-	5.93
	b) Amount of IDC in C(a) above	-	-	-
	c) Amount of FC in C(a) above	-	-	-
	d) Amount of FERV in C(a) above	-	-	-
	e) Amount of Hedging Cost in C(a) above	-	-	-
	f) Amount of IEDC in C(a) above	-	-	-
D	a) Deletion in Gross Block Amount during	79.36	-	79.36
	b) Amount of IDC in D(a) above	-	-	-
	c) Amount of FC in D(a) above	-	-	-
	d) Amount of FERV in D(a) above	-	-	-
	e) Amount of Hedging Cost in D(a) above	-	-	-
	f) Amount of IEDC in D(a) above	-	-	-
Liability Discharged		-	14.48	-
E	a) Closing Gross Block Amount as per books	1,72,090.85	224.40	1,71,866.45
	b) Amount of IDC in E(a) above	1,820.73	-	1,820.73
	c) Amount of FC in E(a) above	-	-	-
	d) Amount of FERV in E(a) above	10,919.77	-	10,919.77
	e) Amount of Hedging Cost in E(a) above	-	-	-
	f) Amount of IEDC in E(a) above	-	-	-
		(Petitioner)		

		PART-I FORM- L		
Statement of Capital cost				
Name of the Petitioner		NTPC Ltd.		
Name of the Generating Station		Auraiya Gas Power Station		
COD		01.12.1990		
Sl. No.	Particulars	2021-22		
		Accrual Basis	Un-discharged Liabilities	Cash Basis
A	a) Opening Gross Block Amount as per	1,72,090.85	224.40	1,71,866.45
	b) Amount of IDC in A(a) above	1,820.73		1,820.73
	c) Amount of FC in A(a) above	-		-
	d) Amount of FERV in A(a) above	10,919.77		10,919.77
	e) Amount of Hedging Cost in A(a) above	-		-
	f) Amount of IEDC in A(a) above	-		-
B	a) Addition in Gross Block Amount during the period (Direct purchases)	-515.22	33.34	-548.56
	b) Amount of IDC in B(a) above			
	c) Amount of FC in B(a) above			
	d) Amount of FERV in B(a) above	-1,306.38		
	e) Amount of Hedging Cost in B(a) above			
	f) Amount of IEDC in B(a) above			
C	a) Addition in Gross Block Amount during the period (Transferred from CWIP)	220.90	97.42	123.48
	b) Amount of IDC in C(a) above			
	c) Amount of FC in C(a) above			
	d) Amount of FERV in C(a) above			
	e) Amount of Hedging Cost in C(a) above			
	f) Amount of IEDC in C(a) above			
D	a) Deletion in Gross Block Amount during	79.50	-	79.50
	b) Amount of IDC in D(a) above			
	c) Amount of FC in D(a) above			
	d) Amount of FERV in D(a) above			
	e) Amount of Hedging Cost in D(a) above			
	f) Amount of IEDC in D(a) above			
	Liability Discharged		22.87	
E	a) Closing Gross Block Amount as per books	1,71,717.03	332.29	1,71,361.87
	b) Amount of IDC in E(a) above	1,820.73		1,820.73
	c) Amount of FC in E(a) above	-		-
	d) Amount of FERV in E(a) above	9,613.38		10,919.77
	e) Amount of Hedging Cost in E(a) above	-		-
	f) Amount of IEDC in E(a) above	-		-
		(Petitioner)		

		PART-I FORM- L		
Statement of Capital cost				
Name of the Petitioner		NTPC Ltd.		
Name of the Generating Station		Auraiya Gas Power Station		
COD		01.12.1990		
Sl. No.	Particulars	2022-23		
		Accrual Basis	Un-discharged Liabilities	Cash Basis
A	a) Opening Gross Block Amount as per	1,71,717.03	332.29	1,71,384.74
	b) Amount of IDC in A(a) above	1,820.73		1,820.73
	c) Amount of FC in A(a) above	-		-
	d) Amount of FERV in A(a) above	9,613.38		9,613.38
	e) Amount of Hedging Cost in A(a) above	-		-
	f) Amount of IEDC in A(a) above	-		-
B	a) Addition in Gross Block Amount during the period (Direct purchases)	1,822.69	17.85	1,804.83
	b) Amount of IDC in B(a) above	-		
	c) Amount of FC in B(a) above	-		
	d) Amount of FERV in B(a) above	405.01		
	e) Amount of Hedging Cost in B(a) above	-		
	f) Amount of IEDC in B(a) above			
C	a) Addition in Gross Block Amount during the period (Transferred from CWIP)	146.59	7.85	138.75
	b) Amount of IDC in C(a) above			
	c) Amount of FC in C(a) above			
	d) Amount of FERV in C(a) above			
	e) Amount of Hedging Cost in C(a) above			
	f) Amount of IEDC in C(a) above			
D	a) Deletion in Gross Block Amount during	117.31	-	117.31
	b) Amount of IDC in D(a) above			
	c) Amount of FC in D(a) above			
	d) Amount of FERV in D(a) above			
	e) Amount of Hedging Cost in D(a) above			
	f) Amount of IEDC in D(a) above			
	Liability Discharged		21.56	
E	a) Closing Gross Block Amount as per books	1,73,569.00	336.43	1,73,232.57
	b) Amount of IDC in E(a) above	1,820.73		1,820.73
	c) Amount of FC in E(a) above	-		-
	d) Amount of FERV in E(a) above	10,018.40		10,018.40
	e) Amount of Hedging Cost in E(a) above	-		-
	f) Amount of IEDC in E(a) above	-		-
		(Petitioner)		

		PART-I FORM- L		
Statement of Capital cost		(Amount in Rs Lakh)		
Name of the Petitioner		NTPC Ltd.		
Name of the Generating Station		Auraiya Gas Power Station		
COD		01.12.1990		
		2023-24		
Sl. No.	Particulars	Accrual Basis	Un-discharged Liabilities	Cash Basis
A	a) Opening Gross Block Amount as per	1,73,569.00	336.43	1,73,232.57
	b) Amount of IDC in A(a) above	1,820.73	-	1,820.73
	c) Amount of FC in A(a) above	-	-	-
	d) Amount of FERV in A(a) above	10,018.40	-	10,018.40
	e) Amount of Hedging Cost in A(a) above	-	-	-
	f) Amount of IEDC in A(a) above	-	-	-
B	a) Addition in Gross Block Amount during the period (Direct purchases)	-1,367.19	12.81	-1,380.00
	b) Amount of IDC in B(a) above			
	c) Amount of FC in B(a) above			
	d) Amount of FERV in B(a) above	-1,685.03	-	-1,685.03
	e) Amount of Hedging Cost in B(a) above			
	f) Amount of IEDC in B(a) above			
C	a) Addition in Gross Block Amount during the period (Transferred from CWIP)	81.52	3.04	78.49
	b) Amount of IDC in C(a) above			
	c) Amount of FC in C(a) above			
	d) Amount of FERV in C(a) above			
	e) Amount of Hedging Cost in C(a) above			
	f) Amount of IEDC in C(a) above			
D	a) Deletion in Gross Block Amount during	216.13	-	216.13
	b) Amount of IDC in D(a) above			
	c) Amount of FC in D(a) above			
	d) Amount of FERV in D(a) above			
	e) Amount of Hedging Cost in D(a) above			
	f) Amount of IEDC in D(a) above			
	Liability Discharged		54.10	
E	a) Closing Gross Block Amount as per books	1,72,067.20	298.17	1,71,769.03
	b) Amount of IDC in E(a) above	1,820.73	-	1,820.73
	c) Amount of FC in E(a) above	-	-	-
	d) Amount of FERV in E(a) above	8,333.37	-	8,333.37
	e) Amount of Hedging Cost in E(a) above	-	-	-
	f) Amount of IEDC in E(a) above	-	-	-
		(Petitioner)		

**PART-I
FORM- M**

Statement of Capital Works in Progress

(Amount in Rs Lakh)

Name of the Petitioner	NTPC Ltd.
Name of the Generating Station	Auraiya Gas Power Station
COD	01.12.1990

Sl. No.	Particulars	2019-20		
		Accrual Basis	Un-discharged Liabilities	Cash Basis
A	a) Opening CWIP Amount as per books	33.32	16.85	16.47
	b) Amount of IDC in A(a) above	-	-	-
	c) Amount of FC in A(a) above	-	-	-
	d) Amount of FERV in A(a) above	-	-	-
	e) Amount of Hedging Cost in A(a) above	-	-	-
	f) Amount of IEDC in A(a) above	-	-	-
B	a) Addition in CWIP during the period	11.65	3.98	7.67
	b) Amount of IDC in B(a) above	-	-	-
	c) Amount of FC in B(a) above	-	-	-
	d) Amount of FERV in B(a) above	-	-	-
	e) Amount of Hedging Cost in B(a) above	-	-	-
	f) Amount of IEDC in B(a) above	-	-	-
C	a) Transferred to Gross Block Amount during the period	28.61	4.03	24.58
	b) Amount of IDC in C(a) above	-	-	-
	c) Amount of FC in C(a) above	-	-	-
	d) Amount of FERV in C(a) above	-	-	-
	e) Amount of Hedging Cost in C(a) above	-	-	-
	f) Amount of IEDC in C(a) above	-	-	-
D	a) Deletion in CWIP during the period	7.93	-	7.93
	b) Amount of IDC in D(a) above	-	-	-
	c) Amount of FC in D(a) above	-	-	-
	d) Amount of FERV in D(a) above	-	-	-
	e) Amount of Hedging Cost in D(a) above	-	-	-
	f) Amount of IEDC in D(a) above	-	-	-
E	a) Closing CWIP Amount as per books	8.43	-	8.43
	b) Amount of IDC in E(a) above	-	-	-
	c) Amount of FC in E(a) above	-	-	-
	d) Amount of FERV in E(a) above	-	-	-
	e) Amount of Hedging Cost in E(a) above	-	-	-
	f) Amount of IEDC in E(a) above	-	-	-

(Petitioner)

		PART-I FORM- M		
Statement of Capital Works in Progress				
Name of the Petitioner		NTPC Ltd.		
Name of the Generating Station		Auraiya Gas Power Station		
COD		01.12.1990		
Sl. No.	Particulars	2020-21		
		Accrual Basis	Un-discharged Liabilities	Cash Basis
A	a) Opening CWIP Amount as per books	8.43	-	8.43
	b) Amount of IDC in A(a) above	-	-	-
	c) Amount of FC in A(a) above	-	-	-
	d) Amount of FERV in A(a) above	-	-	-
	e) Amount of Hedging Cost in A(a) above	-	-	-
	f) Amount of IEDC in A(a) above	-	-	-
B	a) Addition in CWIP during the period	238.64	232.46	6.17
	b) Amount of IDC in B(a) above			-
	c) Amount of FC in B(a) above			-
	d) Amount of FERV in B(a) above			-
	e) Amount of Hedging Cost in B(a) above			-
	f) Amount of IEDC in B(a) above			-
C	a) Transferred to Gross Block Amount during the period	5.93	0.00	5.93
	b) Amount of IDC in C(a) above			-
	c) Amount of FC in C(a) above			-
	d) Amount of FERV in C(a) above			-
	e) Amount of Hedging Cost in C(a) above			-
	f) Amount of IEDC in C(a) above			-
D	a) Deletion in CWIP during the period	0	0	-
	b) Amount of IDC in D(a) above			-
	c) Amount of FC in D(a) above			-
	d) Amount of FERV in D(a) above			-
	e) Amount of Hedging Cost in D(a) above			-
	f) Amount of IEDC in D(a) above			-
E	a) Closing CWIP Amount as per books	241.14	232.46	8.68
	b) Amount of IDC in E(a) above	-	-	-
	c) Amount of FC in E(a) above	-	-	-
	d) Amount of FERV in E(a) above	-	-	-
	e) Amount of Hedging Cost in E(a) above	-	-	-
	f) Amount of IEDC in E(a) above	-	-	-
		(Petitioner)		

		PART-I FORM- M		
Statement of Capital Works in Progress				
Name of the Petitioner		NTPC Ltd.		
Name of the Generating Station		Auraiya Gas Power Station		
COD		01.12.1990		
Sl. No.	Particulars	2021-22		
		Accrual Basis	Un-discharged Liabilities	Cash Basis
A	a) Opening CWIP Amount as per books	241.14	232.46	8.68
	b) Amount of IDC in A(a) above			-
	c) Amount of FC in A(a) above			-
	d) Amount of FERV in A(a) above			-
	e) Amount of Hedging Cost in A(a) above			-
	f) Amount of IEDC in A(a) above			-
B	a) Addition in CWIP during the period	60.23	23.64	36.59
	b) Amount of IDC in B(a) above			-
	c) Amount of FC in B(a) above			-
	d) Amount of FERV in B(a) above			-
	e) Amount of Hedging Cost in B(a) above			-
	f) Amount of IEDC in B(a) above			-
C	a) Transferred to Gross Block Amount during the period	220.90	97.42	123.48
	b) Amount of IDC in C(a) above			-
	c) Amount of FC in C(a) above			-
	d) Amount of FERV in C(a) above			-
	e) Amount of Hedging Cost in C(a) above			-
	f) Amount of IEDC in C(a) above			-
D	a) Deletion in CWIP during the period	-	-	-
	b) Amount of IDC in D(a) above			-
	c) Amount of FC in D(a) above			-
	d) Amount of FERV in D(a) above			-
	e) Amount of Hedging Cost in D(a) above			-
	f) Amount of IEDC in D(a) above			-
E	a) Closing CWIP Amount as per books	80.46	32.86	47.60
	b) Amount of IDC in E(a) above			-
	c) Amount of FC in E(a) above			-
	d) Amount of FERV in E(a) above			-
	e) Amount of Hedging Cost in E(a) above			-
	f) Amount of IEDC in E(a) above			-
		(Petitioner)		

		PART-I FORM- M		
Statement of Capital Works in Progress				
Name of the Petitioner		NTPC Ltd.		
Name of the Generating Station		Auraiya Gas Power Station		
COD		01.12.1990		
Sl. No.	Particulars	2022-23		
		Accrual Basis	Un-discharged Liabilities	Cash Basis
A	a) Opening CWIP Amount as per books	80.46	32.86	47.60
	b) Amount of IDC in A(a) above			-
	c) Amount of FC in A(a) above			-
	d) Amount of FERV in A(a) above			-
	e) Amount of Hedging Cost in A(a) above			-
	f) Amount of IEDC in A(a) above			-
B	a) Addition in CWIP during the period	82.02	15.88	66.13
	b) Amount of IDC in B(a) above			-
	c) Amount of FC in B(a) above			-
	d) Amount of FERV in B(a) above			-
	e) Amount of Hedging Cost in B(a) above			-
	f) Amount of IEDC in B(a) above			-
C	a) Transferred to Gross Block Amount during the period	146.59	7.85	138.75
	b) Amount of IDC in C(a) above			-
	c) Amount of FC in C(a) above			-
	d) Amount of FERV in C(a) above			-
	e) Amount of Hedging Cost in C(a) above			-
	f) Amount of IEDC in C(a) above			-
D	a) Deletion in CWIP during the period	-	-	-
	b) Amount of IDC in D(a) above			-
	c) Amount of FC in D(a) above			-
	d) Amount of FERV in D(a) above			-
	e) Amount of Hedging Cost in D(a) above			-
	f) Amount of IEDC in D(a) above			-
E	a) Closing CWIP Amount as per books	15.88	15.88	-
	b) Amount of IDC in E(a) above			-
	c) Amount of FC in E(a) above			-
	d) Amount of FERV in E(a) above			-
	e) Amount of Hedging Cost in E(a) above			-
	f) Amount of IEDC in E(a) above			-
		(Petitioner)		

		PART-I FORM- M		
Statement of Capital Works in Progress		(Amount in Rs Lakh)		
Name of the Petitioner		NTPC Ltd.		
Name of the Generating Station		Auraiya Gas Power Station		
COD		01.12.1990		
Sl. No.	Particulars	2023-24		
		Accrual Basis	Un-discharged Liabilities	Cash Basis
A	a) Opening CWIP Amount as per books	15.88	15.88	-
	b) Amount of IDC in A(a) above			
	c) Amount of FC in A(a) above			
	d) Amount of FERV in A(a) above			
	e) Amount of Hedging Cost in A(a) above			
	f) Amount of IEDC in A(a) above			
B	a) Addition in CWIP during the period	561.02	413.15	147.87
	b) Amount of IDC in B(a) above			
	c) Amount of FC in B(a) above			
	d) Amount of FERV in B(a) above			
	e) Amount of Hedging Cost in B(a) above			
	f) Amount of IEDC in B(a) above			
C	a) Transferred to Gross Block Amount during the period	81.52	3.04	78.49
	b) Amount of IDC in C(a) above			
	c) Amount of FC in C(a) above			
	d) Amount of FERV in C(a) above			
	e) Amount of Hedging Cost in C(a) above			
	f) Amount of IEDC in C(a) above			
D	a) Deletion in CWIP during the period	-	-	-
	b) Amount of IDC in D(a) above			
	c) Amount of FC in D(a) above			
	d) Amount of FERV in D(a) above			
	e) Amount of Hedging Cost in D(a) above			
	f) Amount of IEDC in D(a) above			
E	a) Closing CWIP Amount as per books	495.38	56.66	69.38
	b) Amount of IDC in E(a) above			
	c) Amount of FC in E(a) above			
	d) Amount of FERV in E(a) above			
	e) Amount of Hedging Cost in E(a) above			
	f) Amount of IEDC in E(a) above			
		(Petitioner)		

Calculation of Interest on Normative Loan

Name of the Company :	NTPC Limited
Name of the Power Station :	Auraiya Gas power Station

(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	80,022.24	80,045.07	80,222.14	80,245.02	80,272.57	80,371.86
2	Cumulative repayment of Normative loan up to previous year	58,527.42	63,202.08	67,735.33	72,301.02	76,902.86	80,371.86
3	Net Normative loan – Opening	21,494.82	16,842.99	12,486.82	7,943.99	3,369.70	-
4	Add: Increase due to addition during the year / period	-	182.87	55.89	43.75	141.81	93.61
5	Less: Decrease due to de-capitalisation during the year / period	-4.89	-39.66	-39.68	-22.77	-54.49	-86.31
6	Less: Decrease due to reversal during the year / period						
7	Add: Increase due to discharges during the year / period	27.71	33.87	6.67	6.57	11.98	36.39
8	Less: Repayment of Loan	4674.66	4,572.90	4,605.38	4,624.61	4,653.57	4,714.53
9	Less: Repayment of Loan Adj due to Decap		39.66	39.68	22.77	54.49	86.31
10	Net Loan Repayment		4,533.25	4,565.70	4,601.84	3,468.99	43.69
11	Net Normative loan - Closing	16,820.16	12,486.82	7,943.99	3,369.70	-	-
12	Average Normative loan	19,157.49	14,664.90	10,215.40	5,656.85	1,684.85	-
13	Weighted average rate of interest	3.8547	4.8260%	4.363531%	4.3037%	5.0008%	5.6072%
14	Interest on Loan	738.46	707.73	445.75	243.45	84.26	0.00

(Petitioner)

Calculation of Interest on Working Capital

Name of the Company : NTPC Limited

Name of the Power Station : Auraiya Gas power Station

(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	-	-	-	-	-	-
2	Cost of Main Secondary Fuel Oil	-	-	-	-	-	-
3	Fuel Cost	15,897.11	37,896.79	18,266.21	14,254.27	42,860.42	76,694.21
4	Liquid Fuel Stock	4.09	-	-	4.96	201.50	2,617.64
5	O & M Expenses	1,048.75	1,113.15	1,139.07	1,193.43	1,275.12	1,285.01
6	Maintenance Spares	3,775.50	4,007.36	4,100.66	4,296.35	4,590.44	4,626.05
7	Receivables	38,276.84	61,893.02	31,678.26	25,538.84	69,499.79	1,21,772.92
8	Total Working Capital	59,002.29	1,04,910.32	55,184.20	45,287.86	1,18,427.26	2,06,995.84
9	Rate of Interest	13.50	12.05	11.25	10.50	10.50	12.00
10	Interest on Working Capital	7,965.31	12,641.69	6,208.22	4,755.22	12,434.86	24,839.50

Petitioner

PART-I FORM-S										
Liability Flow Statement										
Name of the Petitioner:				NTPC Ltd						
Name of the Generating Station:				Auriya Gas Power Station						
Flow of Capital liabilities from 01.04.2019										
(Amount in Rs)										
Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Undischarged liabilities relating to GB as on 31.03.2019	Liability in addition Capitalization for 2019-20	Contractors ERV updation	Discharged in 2019-20		
								-by payment	-by reversal	Total
(1)	(2)	(3)	(4)	(4A)	(5)	(6)	(7)	(8)	(9)	(10)=(8+9)
[1] For assets eligible for normal RoE										
A1	Liability added upto FY 2014-15									
1	R B Singh	Sewerage system for permanent Township	1988-89	Allowed	20,590			-		-
2	LAND Acquisition	As per High Court-Anand,Braj	2012-13	Claimed	22,52,179			-	-	-
3	Gemini Communication Ltd	CC TV System Integration With Existing System	2013-14	Allowed	4,37,850			4,37,850		4,37,850
4	MARUBENI CORPORATION LTD JAPAN	RENOVATION AND MODRENISATION OF GT AND C&I GT AND ST	2014-15	Allowed	5,330			5,330		5,330
5	Surya Shakti (I) Pvt ltd	solar water heater system	2014-15	Claimed	73,200			-	-	-
6	LAND Compensation	Land Compensation as per High Court Order	2014-15	Claimed	1,38,80,323			-	-	-
	Total up to 2014-15, (A1)				1,66,69,473	-	-	4,43,180	-	4,43,180
A2	Liability added during FY 2015-16									
1	ERV	GAS TURBINE NO. 1	2015-16	Not Claimed	15,72,50,852.55			15,72,50,853		15,72,50,853
2	ERV	GAS TURBINE NO. 2	2015-16	Not Claimed	11,86,38,108.85			11,86,38,109		11,86,38,109
3	ERV	GAS TURBINE NO. 3	2015-16	Not Claimed	11,63,44,694.27			11,63,44,694		11,63,44,694
4	ERV	GAS TURBINE NO. 4	2015-16	Not Claimed	11,06,07,522.27			11,06,07,522		11,06,07,522
5	ERV	GAS TURBINE NO. 1(C&I)	2015-16	Not Claimed	25,59,070.59			25,59,071		25,59,071
6	ERV	GAS TURBINE NO. 2(C&I)	2015-16	Not Claimed	28,65,773.32			28,65,773		28,65,773
7	ERV	GAS TURBINE NO. 3(C&I)	2015-16	Not Claimed	27,91,445.52			27,91,446		27,91,446
8	ERV	GAS TURBINE NO. 4(C&I)	2015-16	Not Claimed	27,75,193.10			27,75,193		27,75,193
9	ERV	STEAM TURBINE NO. 1(C&I)	2015-16	Not Claimed	2,19,66,136.17			2,19,66,136		2,19,66,136
10	ERV	STEAM TURBINE NO. 2(C&I)	2015-16	Not Claimed	1,94,80,936.71			1,94,80,937		1,94,80,937
7	NATURAL SYSTEMS	SOLAR GRID-CONNECT SOLAR GEN SYSTEM	2015-16	Claimed	88,900			-	-	-
	Total during 2015-16, (A2)				55,53,68,633	-	-	55,52,79,733	-	55,52,79,733
A3	Liability added during FY 2016-17									
8	MICON VALVES (INDIA) PVT LTD	GV-IS;10611-H.O:BWE:CL-1500:300NB	2016-17	Not Claimed	2,93,405			-	-	-
9	Schweitzer Engineering	PRO-GENERAL-3Ph Num motor prot. relay	2016-17	Not Claimed	12,43,482			-	-	-
10	UJAAS ENERGY LTD	SOALR SYSTEM 2*30 KW	2016-17	Claimed	4,89,300			489300		4,89,300
	Total during 2016-17, (A3)				20,26,187	-	-	4,89,300	-	4,89,300

Liability Flow Statement					PART-I FORM-S							
Name of the Petitioner:				NTPC Ltd								
Name of the Generating Station:				Auriya Gas Power								
Flow of Capital liabilities from 01.04.2019					(Amount in Rs)							
Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Undischarged liabilities relating to GB as on 31.03.2020	Liability in addition Capitalization for 2020-21	Contractors ERV updation	Discharged in 2020-21			Undischarged liabilities relating to GB as on 31.03.2021	
								-by payment	-by reversal	Total		
(1)	(2)	(3)	(4)	(4A)	(11)=(5+6-10)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)	
[1] For assets eligible for normal RoE												
A1	Liability added upto FY 2014-15											
1	R B Singh	Sewerage system for permanent Township	1988-89	Allowed	20,590					-	20,590	
2	LAND Acquisition	As per High Court-Anand,Braj	2012-13	Claimed	22,52,179					-	22,52,179	
3	Gemini Communication Ltd	CC TV System Integration With Existing System	2013-14	Allowed	-					-	-	
4	MARUBENI CORPORATION LTD JAPAN	RENOVATION AND MODRENISATION OF GT AND C&I GT AND ST	2014-15	Allowed	0					-	0	
5	Surya Shakti (I) Pvt Ltd	solar water heater system	2014-15	Claimed	73,200					-	73,200	
6	LAND Compensation	Land Compensation as per High Court Order	2014-15	Claimed	1,38,80,323					-	1,38,80,323	
Total up to 2014-15, (A1)					1,62,26,292	-	-	-	-	-	1,62,26,292	
A2	Liability added during FY 2015-16											
1	ERV	GAS TURBINE NO. 1	2015-16	Not Claimed	-					-	-	
2	ERV	GAS TURBINE NO. 2	2015-16	Not Claimed	-					-	-	
3	ERV	GAS TURBINE NO. 3	2015-16	Not Claimed	-					-	-	
4	ERV	GAS TURBINE NO. 4	2015-16	Not Claimed	-					-	-	
5	ERV	GAS TURBINE NO. 1(C&I)	2015-16	Not Claimed	-					-	-	
6	ERV	GAS TURBINE NO. 2(C&I)	2015-16	Not Claimed	-					-	-	
7	ERV	GAS TURBINE NO. 3(C&I)	2015-16	Not Claimed	-					-	-	
8	ERV	GAS TURBINE NO. 4(C&I)	2015-16	Not Claimed	-					-	-	
9	ERV	STEAM TURBINE NO. 1(C&I)	2015-16	Not Claimed	-					-	-	
10	ERV	STEAM TURBINE NO. 2(C&I)	2015-16	Not Claimed	-					-	-	
7	NATURAL SYSTEMS	SOLAR GRID-CONNECT SOLAR GEN SYSTEM	2015-16	Claimed	88,900			88,900		88,900	-	
Total during 2015-16, (A2)					88,900	-	-	88,900	-	88,900	-	
A3	Liability added during FY 2016-17											
8	MICON VALVES (INDIA) PVT LTD	GV-IS;10611-H.O:BWE:CL-1500:300NB	2016-17	Not Claimed	2,93,405					-	2,93,405	
9	Schweitzer Engineering	PRO-GENERAL-3Ph Num motor prot. relay	2016-17	Not Claimed	12,43,482			1,70,000		1,70,000	10,73,482	
10	UJAAS ENERGY LTD	SOALR SYSTEM 2*30 KW	2016-17	Claimed	-							
Total during 2016-17, (A3)					15,36,887	-	-	1,70,000	-	1,70,000	13,66,887	

Liability Flow Statement					PART-I FORM-S					
Name of the Petitioner:				NTPC Ltd						
Name of the Generating Station:				Auriya Gas Power						
Flow of Capital liabilities from 01.04.2019					(Amount in Rs)					
Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2021-22	Contractors ERV updation	-by payment	-by reversal	Total	Undischarged liabilities relating to GB as on 31.03.2022
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)
[1] For assets eligible for normal RoE										
A1	Liability added upto FY 2014-15									
1	R B Singh	Sewerage system for permanent Township	1988-89	Allowed					-	20,590
2	LAND Acquisition	As per High Court-Anand,Braj	2012-13	Claimed					-	22,52,179
3	Gemini Communication Ltd	CC TV System Integration With Existing System	2013-14	Allowed					-	-
4	MARUBENI CORPORATION LTD JAPAN	RENOVATION AND MODRENISATION OF GT AND C&I GT AND ST	2014-15	Allowed					-	0
5	Surya Shakti (I) Pvt Ltd	solar water heater system	2014-15	Claimed			73,200		73,200	-
6	LAND Compensation	Land Compensation as per High Court Order	2014-15	Claimed					-	1,38,80,323
Total up to 2014-15, (A1)					-	-	73,200	-	73,200	1,61,53,092
A2	Liability added during FY 2015-16									
1	ERV	GAS TURBINE NO. 1	2015-16	Not Claimed					-	-
2	ERV	GAS TURBINE NO. 2	2015-16	Not Claimed					-	-
3	ERV	GAS TURBINE NO. 3	2015-16	Not Claimed					-	-
4	ERV	GAS TURBINE NO. 4	2015-16	Not Claimed					-	-
5	ERV	GAS TURBINE NO. 1(C&I)	2015-16	Not Claimed					-	-
6	ERV	GAS TURBINE NO. 2(C&I)	2015-16	Not Claimed					-	-
7	ERV	GAS TURBINE NO. 3(C&I)	2015-16	Not Claimed					-	-
8	ERV	GAS TURBINE NO. 4(C&I)	2015-16	Not Claimed					-	-
9	ERV	STEAM TURBINE NO. 1(C&I)	2015-16	Not Claimed					-	-
10	ERV	STEAM TURBINE NO. 2(C&I)	2015-16	Not Claimed					-	-
7	NATURAL SYSTEMS	SOLAR GRID-CONNECT SOLAR GEN SYSTEM	2015-16	Claimed					-	-
Total during 2015-16, (A2)					-	-	-	-	-	-
A3	Liability added during FY 2016-17									
8	MICON VALVES (INDIA) PVT LTD	GV-IS;10611-H.O:BWE:CL-1500:300NB	2016-17	Not Claimed					-	2,93,405
9	Schweitzer Engineering	PRO-GENERAL-3Ph Num motor prot. relay	2016-17	Not Claimed			10,73,482		10,73,482	-
10	UJAAS ENERGY LTD	SOALR SYSTEM 2*30 KW	2016-17	Claimed						
Total during 2016-17, (A3)					-	-	10,73,482	-	10,73,482	2,93,405

Liability Flow Statement					PART-I FORM-S					
Name of the Petitioner:				NTPC Ltd						
Name of the Generating Station:				Auriya Gas Power						
Flow of Capital liabilities from 01.04.2019					(Amount in Rs)					
Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2022-23	Contractors ERV updation	Discharged in 2022-23			Undischarged liabilities relating to GB as on 31.03.2023
							-by payment	-by reversal	Total	
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)
[1] For assets eligible for normal RoE										
A1	Liability added upto FY 2014-15									
1	R B Singh	Sewerage system for permanent Township	1988-89	Allowed					-	20,590
2	LAND Acquisition	As per High Court-Anand,Braj	2012-13	Claimed					-	22,52,179
3	Gemini Communication Ltd	CC TV System Integration With Existing System	2013-14	Allowed					-	-
4	MARUBENI CORPORATION LTD JAPAN	RENOVATION AND MODRENISATION OF GT AND C&I GT AND ST	2014-15	Allowed					-	0
5	Surya Shakti (I) Pvt ltd	solar water heater system	2014-15	Claimed					-	-
6	LAND Compensation	Land Compensation as per High Court Order	2014-15	Claimed					-	1,38,80,323
	Total up to 2014-15, (A1)				-	-	-	-	-	1,61,53,092
A2	Liability added during FY 2015-16									
1	ERV	GAS TURBINE NO. 1	2015-16	Not Claimed					-	-
2	ERV	GAS TURBINE NO. 2	2015-16	Not Claimed					-	-
3	ERV	GAS TURBINE NO. 3	2015-16	Not Claimed					-	-
4	ERV	GAS TURBINE NO. 4	2015-16	Not Claimed					-	-
5	ERV	GAS TURBINE NO. 1(C&I)	2015-16	Not Claimed					-	-
6	ERV	GAS TURBINE NO. 2(C&I)	2015-16	Not Claimed					-	-
7	ERV	GAS TURBINE NO. 3(C&I)	2015-16	Not Claimed					-	-
8	ERV	GAS TURBINE NO. 4(C&I)	2015-16	Not Claimed					-	-
9	ERV	STEAM TURBINE NO. 1(C&I)	2015-16	Not Claimed					-	-
10	ERV	STEAM TURBINE NO. 2(C&I)	2015-16	Not Claimed					-	-
7	NATURAL SYSTEMS	SOLAR GRID-CONNECT SOLAR GEN SYSTEM	2015-16	Claimed					-	-
	Total during 2015-16, (A2)				-	-	-	-	-	-
A3	Liability added during FY 2016-17									
8	MICON VALVES (INDIA) PVT LTD	GV-IS;10611-H.O:BWE:CL-1500:300NB	2016-17	Not Claimed				2,93,405	2,93,405	-
9	Schweitzer Engineering	PRO-GENERAL-3Ph Num motor prot. relay	2016-17	Not Claimed					-	-
10	UJAAS ENERGY LTD	SOALR SYSTEM 2*30 KW	2016-17	Claimed						
	Total during 2016-17, (A3)				-	-	-	2,93,405	2,93,405	

Liability Flow Statement					PART-I FORM-S						
Name of the Petitioner:			NTPC Ltd								
Name of the Generating Station:			Auriya Gas Power								
Flow of Capital liabilities from 01.04.2019					(Amount in Rs)						
Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2023-24	Contractors ERV updation	Discharged in 2023-24			Undischarged liabilities relating to GB as on 31.03.2024	
							-by payment	-by reversal	Total		
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)	
[1] For assets eligible for normal RoE											
A1	Liability added upto FY 2014-15										
1	R B Singh	Sewerage system for permanent Township	1988-89	Allowed					-	20,590	
2	LAND Acquisition	As per High Court-Anand,Braj	2012-13	Claimed					-	22,52,179	
3	Gemini Communication Ltd	CC TV System Integration With Existing System	2013-14	Allowed					-	-	
4	MARUBENI CORPORATION LTD JAPAN	RENOVATION AND MODRENISATION OF GT AND C&I GT AND ST	2014-15	Allowed					-	0	
5	Surya Shakti (I) Pvt ltd	solar water heater system	2014-15	Claimed					-	-	
6	LAND Compensation	Land Compensation as per High Court Order	2014-15	Claimed					-	1,38,80,323	
Total up to 2014-15, (A1)					-	-	-	-	-	1,61,53,092	
A2	Liability added during FY 2015-16										
1	ERV	GAS TURBINE NO. 1	2015-16	Not Claimed					-	-	
2	ERV	GAS TURBINE NO. 2	2015-16	Not Claimed					-	-	
3	ERV	GAS TURBINE NO. 3	2015-16	Not Claimed					-	-	
4	ERV	GAS TURBINE NO. 4	2015-16	Not Claimed					-	-	
5	ERV	GAS TURBINE NO. 1(C&I)	2015-16	Not Claimed					-	-	
6	ERV	GAS TURBINE NO. 2(C&I)	2015-16	Not Claimed					-	-	
7	ERV	GAS TURBINE NO. 3(C&I)	2015-16	Not Claimed					-	-	
8	ERV	GAS TURBINE NO. 4(C&I)	2015-16	Not Claimed					-	-	
9	ERV	STEAM TURBINE NO. 1(C&I)	2015-16	Not Claimed					-	-	
10	ERV	STEAM TURBINE NO. 2(C&I)	2015-16	Not Claimed					-	-	
7	NATURAL SYSTEMS	SOLAR GRID-CONNECT SOLAR GEN SYSTEM	2015-16	Claimed					-	-	
Total during 2015-16, (A2)					-	-	-	-	-	-	
A3	Liability added during FY 2016-17										
8	MICON VALVES (INDIA) PVT LTD	GV-IS;10611-H.O:BWE:CL-1500:300NB	2016-17	Not Claimed					-	-	
9	Schweitzer Engineering	PRO-GENERAL-3Ph Num motor prot. relay	2016-17	Not Claimed					-	-	
10	UJAAS ENERGY LTD	SOALR SYSTEM 2*30 KW	2016-17	Claimed					-	-	
Total during 2016-17, (A3)					-	-	-	-	-	-	

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Undischarged liabilities relating to GB as on 31.03.2019	Liability in addition Capitalization for 2019-20	Contractors ERV updation	Discharged in 2019-20		
								-by payment	-by reversal	Total
(1)	(2)	(3)	(4)	(4A)	(5)	(6)	(7)	(8)	(9)	(10)=(8+9)
A4	Liability added during FY 2017-18									
11	INVA POWER SYSTEMS PVT LTD	Bio digestors & piping network system	2017-18	Claimed	4,58,846			0	0	-
12	BHARAT HEAVY ELECTRICALS LTD	148 MVA STEAM GENERATOR TRANSFORMER	2017-18	Claimed	31,38,271			0	0	-
13	OBLUM ELECTRICAL INDUSTRIES	216KV, 10KA GAPLESS TYPE LA	2017-18	Claimed	40,918			40918		40,918
14	AJAY ELECTRONICS	RADIATOR TYPE HEATER	2017-18	Not Claimed	26,000			0	0	-
14	Godrej & Boyce Mfg. Co. Ltd.	BOOK CASE:GODREJ:FOUR DOOR:STD	2017-18	Not Claimed	9,508			9508		9,508
Total during 2017-18, (A4)					36,73,543	-	-	50,426	-	50,426
A5	Liability added during FY 2018-19									
16	SCOPE T&M PVT LTD	LA 3RD HARMONIC LEAKAGE CURRENT MONITOR	20018-19	Not Claimed	83,000			-	-	-
17	GOENKA ENGINEERING &	HIGH PR. PORTABLE BREATHING AIR COMPR.	20018-19	Not Claimed	52,000			52,000		52,000
18	ABB LTD	C.T. RATIO 2000-1000-500/1A 400KV, 40VA	20018-19	Not Claimed	6,97,097			6,97,097		6,97,097
19	ION EXCHANGE INDIA LTD	ACID STORAGE TANK:ACID STORAGE TANK	20018-19	Not Claimed	1,11,000			-	-	-
20	ENERGY EFFICIENCY SERVICES LTD	ENERGY EFFICIENT CEILING FAN - 50 WATT	20018-19	Not Claimed	1,11,000			1,11,000		1,11,000
21	HIRAL TEKTRONIX PVT LTD.	BIOMETRIC-M/C:FINGER PRINT,ACCESS SYSTEM	20018-19	Not Claimed	1,42,176			1,42,176		1,42,176
22	BLUE STAR LTD/Ajay electronic	TOWER TYPE 4TON AIRCONDITIONER	20018-19	Not Claimed	1,40,702			1,40,702		1,40,702
23	RELIANCE DIGITAL	TELEVISION:LIGHT EMITTING DIODE(LED)-32"	20018-19	Not Claimed	16,31,561			16,31,561		16,31,561
24	MANORANJAN	1.5 TON:INVERTER AIR CONDITIONER (SPLIT)	20018-19	Not Claimed	18,95,000			18,95,000		18,95,000
25	CORPORATE INFOTECH PVT LTD	DESKTOP	20018-19	Not Claimed	2,46,740			2,46,740		2,46,740
26	EESL	LIGHT FIXTURED BASDHIBAY LIGHT	20018-19	Claimed	38,64,934			38,64,934		38,64,934
27	Godrej & Boyce Mfg. Co. Ltd./HINDUSTAN	FURNITURE& FIXURE	2018-19	Not Claimed	21,74,306			21,74,306		21,74,306
Total during 2018-19, (A5)					1,11,49,516	-	-	1,09,55,516	-	1,09,55,516

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Undischarged liabilities relating to GB as on 31.03.2020	Liability in addition Capitalization for 2020-21	Contractors ERV updation	Discharged in 2020-21			Undischarged liabilities relating to GB as on 31.03.2021
								-by payment	-by reversal	Total	
(1)	(2)	(3)	(4)	(4A)	(11)=(5+6-10)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)
A4	Liability added during FY 2017-18										
11	INVA POWER SYSTEMS PVT LTD	Bio digestors & piping network system	2017-18	Claimed	4,58,846			4,58,846		4,58,846	-
12	BHARAT HEAVY ELECTRICALS LTD	148 MVA STEAM GENERATOR TRANSFORMER	2017-18	Claimed	31,38,271					-	31,38,271
13	OBLUM ELECTRICAL INDUSTRIES	216KV, 10KA GAPLESS TYPE LA	2017-18	Claimed	-					-	-
14	AJAY ELECTRONICS	RADIATOR TYPE HEATER	2017-18	Not Claimed	26,000					-	26,000
14	Godrej & Boyce Mfg. Co. Ltd.	BOOK CASE:GODREJ:FOUR DOOR:STD	2017-18	Not Claimed	-					-	-
Total during 2017-18, (A4)					36,23,117	-	-	4,58,846	-	4,58,846	31,64,271
A5	Liability added during FY 2018-19										
16	SCOPE T&M PVT LTD	LA 3RD HARMONIC LEAKAGE CURRENT MONITOR	20018-19	Not Claimed	83,000			83,000		83,000	-
17	GOENKA ENGINEERING &	HIGH PR. PORTABLE BREATHING AIR COMPR.	20018-19	Not Claimed	-					-	-
18	ABB LTD	C.T. RATIO 2000-1000-500/1A 400KV, 40VA	20018-19	Not Claimed	-					-	-
19	ION EXCHANGE INDIA LTD	ACID STORAGE TANK:ACID STORAGE TANK	20018-19	Not Claimed	1,11,000.00					-	1,11,000
20	ENERGY EFFICIENCY SERVICES LTD	ENERGY EFFICIENT CEILING FAN - 50 WATT	20018-19	Not Claimed	-					-	-
21	HIRAL TEKTRONIX PVT LTD.	BIOMETRIC-M/C:FINGER PRINT,ACCESS SYSTEM	20018-19	Not Claimed	-					-	-
22	BLUE STAR LTD/Ajay electronic	TOWER TYPE 4TON AIRCONDITIONER	20018-19	Not Claimed	-					-	-
23	RELIANCE DIGITAL	TELEVISION:LIGHT EMITTING DIODE(LED)-32"	20018-19	Not Claimed	-					-	-
24	MANORANJAN	1.5 TON:INVERTER AIR CONDITIONER (SPLIT)	20018-19	Not Claimed	-					-	-
25	CORPORATE INFOTECH PVT LTD	DESKTOP	20018-19	Not Claimed	-					-	-
26	EESL	LIGHT FIXTURED BASDHIBAY LIGHT	20018-19	Claimed	-					-	-
27	Godrej & Boyce Mfg. Co. Ltd./HINDUSTAN	FURNITURE& FIXURE	2018-19	Not Claimed	-					-	-
Total during 2018-19, (A5)					1,94,000	-	-	83,000	-	83,000	1,11,000

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2021-22	Contractors ERV updation	Discharged in 2021-22			Undischarged liabilities relating to GB as on 31.03.2022
							-by payment	-by reversal	Total	
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)
A4 Liability added during FY 2017-18										
11	INVA POWER SYSTEMS PVT LTD	Bio digestors & piping network system	2017-18	Claimed					-	-
12	BHARAT HEAVY ELECTRICALS LTD	148 MVA STEAM GENERATOR TRANSFORMER	2017-18	Claimed					-	31,38,271
13	OBLUM ELECTRICAL INDUSTRIES	216KV, 10KA GAPLESS TYPE LA	2017-18	Claimed					-	-
14	AJAY ELECTRONICS	RADIATOR TYPE HEATER	2017-18	Not Claimed					-	26,000
14	Godrej & Boyce Mfg. Co. Ltd.	BOOK CASE:GODREJ:FOUR DOOR:STD	2017-18	Not Claimed					-	-
Total during 2017-18, (A4)					-	-	-	-	-	31,64,271
A5 Liability added during FY 2018-19										
16	SCOPE T&M PVT LTD	LA 3RD HARMONIC LEAKAGE CURRENT MONITOR	20018-19	Not Claimed					-	-
17	GOENKA ENGINEERING &	HIGH PR. PORTABLE BREATHING AIR COMPR.	20018-19	Not Claimed					-	-
18	ABB LTD	C.T. RATIO 2000-1000-500/1A 400KV, 40VA	20018-19	Not Claimed					-	-
19	ION EXCHANGE INDIA LTD	ACID STORAGE TANK:ACID STORAGE TANK	20018-19	Not Claimed					-	1,11,000
20	ENERGY EFFICIENCY SERVICES LTD	ENERGY EFFICIENT CEILING FAN - 50 WATT	20018-19	Not Claimed					-	-
21	HIRAL TEKTRONIX PVT LTD.	BIOMETRIC-M/C:FINGER PRINT,ACCESS SYSTEM	20018-19	Not Claimed					-	-
22	BLUE STAR LTD/Ajay electronic	TOWER TYPE 4TON AIRCONDITIONER	20018-19	Not Claimed					-	-
23	RELIANCE DIGITAL	TELEVISION:LIGHT EMITTING DIODE(LED)-32"	20018-19	Not Claimed					-	-
24	MANORANJAN	1.5 TON:INVERTER AIR CONDITIONER (SPLIT)	20018-19	Not Claimed					-	-
25	CORPORATE INFOTECH PVT LTD	DESKTOP	20018-19	Not Claimed					-	-
26	EESL	LIGHT FIXTURED BASDHIBAY LIGHT	20018-19	Claimed					-	-
27	Godrej & Boyce Mfg. Co. Ltd./HINDUSTAN	FURNITURE& FIXURE	2018-19	Not Claimed					-	-
Total during 2018-19, (A5)					-	-	-	-	-	1,11,000

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2022-23	Contractors ERV updation	Discharged in 2022-23			Undischarged liabilities relating to GB as on 31.03.2023
							-by payment	-by reversal	Total	
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)
A4	Liability added during FY 2017-18									
11	INVA POWER SYSTEMS PVT LTD	Bio digestors & piping network system	2017-18	Claimed					-	-
12	BHARAT HEAVY ELECTRICALS LTD	148 MVA STEAM GENERATOR TRANSFORMER	2017-18	Claimed					-	31,38,271
13	OBLUM ELECTRICAL INDUSTRIES	216KV, 10KA GAPLESS TYPE LA	2017-18	Claimed					-	-
14	AJAY ELECTRONICS	RADIATOR TYPE HEATER	2017-18	Not Claimed					-	26,000
14	Godrej & Boyce Mfg. Co. Ltd.	BOOK CASE:GODREJ:FOUR DOOR:STD	2017-18	Not Claimed					-	-
Total during 2017-18, (A4)					-	-	-	-	-	31,64,271
A5	Liability added during FY 2018-19									
16	SCOPE T&M PVT LTD	LA 3RD HARMONIC LEAKAGE CURRENT MONITOR	20018-19	Not Claimed					-	-
17	GOENKA ENGINEERING &	HIGH PR. PORTABLE BREATHING AIR COMPR.	20018-19	Not Claimed					-	-
18	ABB LTD	C.T. RATIO 2000-1000-500/1A 400KV, 40VA	20018-19	Not Claimed					-	-
19	ION EXCHANGE INDIA LTD	ACID STORAGE TANK:ACID STORAGE TANK	20018-19	Not Claimed					-	1,11,000
20	ENERGY EFFICIENCY SERVICES LTD	ENERGY EFFICIENT CEILING FAN - 50 WATT	20018-19	Not Claimed					-	-
21	HIRAL TEKTRONIX PVT LTD.	BIOMETRIC-M/C:FINGER PRINT,ACCESS SYSTEM	20018-19	Not Claimed					-	-
22	BLUE STAR LTD/Ajay electronic	TOWER TYPE 4TON AIRCONDITIONER	20018-19	Not Claimed					-	-
23	RELIANCE DIGITAL	TELEVISION:LIGHT EMITTING DIODE(LED)-32"	20018-19	Not Claimed					-	-
24	MANORANJAN	1.5 TON:INVERTER AIR CONDITIONER (SPLIT)	20018-19	Not Claimed					-	-
25	CORPORATE INFOTECH PVT LTD	DESKTOP	20018-19	Not Claimed					-	-
26	EESL	LIGHT FIXTURED BASDHIBAY LIGHT	20018-19	Claimed					-	-
27	Godrej & Boyce Mfg. Co. Ltd./HINDUSTAN	FURNITURE& FIXURE	2018-19	Not Claimed					-	-
Total during 2018-19, (A5)					-	-	-	-	-	1,11,000

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2023-24	Contractors ERV updation	Discharged in 2023-24			Undischarged liabilities relating to GB as on 31.03.2024
							-by payment	-by reversal	Total	
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)
A4	Liability added during FY 2017-18									
11	INVA POWER SYSTEMS PVT LTD	Bio digestors & piping network system	2017-18	Claimed					-	-
12	BHARAT HEAVY ELECTRICALS LTD	148 MVA STEAM GENERATOR TRANSFORMER	2017-18	Claimed					-	31,38,271
13	OBLUM ELECTRICAL INDUSTRIES	216KV, 10KA GAPLESS TYPE LA	2017-18	Claimed					-	-
14	AJAY ELECTRONICS	RADIATOR TYPE HEATER	2017-18	Not Claimed			26,000		26,000	-
14	Godrej & Boyce Mfg. Co. Ltd.	BOOK CASE:GODREJ:FOUR DOOR:STD	2017-18	Not Claimed					-	-
Total during 2017-18, (A4)					-	-	26,000	-	26,000	31,38,271
A5	Liability added during FY 2018-19									
16	SCOPE T&M PVT LTD	LA 3RD HARMONIC LEAKAGE CURRENT MONITOR	20018-19	Not Claimed					-	-
17	GOENKA ENGINEERING &	HIGH PR. PORTABLE BREATHING AIR COMPR.	20018-19	Not Claimed					-	-
18	ABB LTD	C.T. RATIO 2000-1000-500/1A 400KV, 40VA	20018-19	Not Claimed					-	-
19	ION EXCHANGE INDIA LTD	ACID STORAGE TANK:ACID STORAGE TANK	20018-19	Not Claimed					-	1,11,000
20	ENERGY EFFICIENCY SERVICES LTD	ENERGY EFFICIENT CEILING FAN - 50 WATT	20018-19	Not Claimed					-	-
21	HIRAL TEKTRONIX PVT LTD.	BIOMETRIC-M/C:FINGER PRINT,ACCESS SYSTEM	20018-19	Not Claimed					-	-
22	BLUE STAR LTD/Ajay electronic	TOWER TYPE 4TON AIRCONDITIONER	20018-19	Not Claimed					-	-
23	RELIANCE DIGITAL	TELEVISION:LIGHT EMITTING DIODE(LED)-32"	20018-19	Not Claimed					-	-
24	MANORANJAN	1.5 TON:INVERTER AIR CONDITIONER (SPLIT)	20018-19	Not Claimed					-	-
25	CORPORATE INFOTECH PVT LTD	DESKTOP	20018-19	Not Claimed					-	-
26	EESL	LIGHT FIXTURED BASDHIBAY LIGHT	20018-19	Claimed					-	-
27	Godrej & Boyce Mfg. Co. Ltd./HINDUSTAN	FURNITURE& FIXURE	2018-19	Not Claimed					-	-
Total during 2018-19, (A5)					-	-	-	-	-	1,11,000

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Undischarged liabilities relating to GB as on 31.03.2019	Liability in addition Capitalization for 2019-20	Contractors ERV updation	Discharged in 2019-20		
								-by payment	-by reversal	Total
(1)	(2)	(3)	(4)	(4A)	(5)	(6)	(7)	(8)	(9)	(10)=(8+9)
B1	Liability added during FY 2019-20									
28	1171384 S P ECO FUEL	Waste Management	2019-20	Claimed		3,98,446		-	-	-
29	1151903 AGARWAL CYCLES AND FITNESS	M2986304804_MULTIGYM:FOUR STATION	2019-20	Claimed		1,296		-	-	-
30	1151903 AGARWAL CYCLES AND FITNESS	GYM ITEMS:TREADMILL-M	2019-20	Claimed		3,704		-	-	-
31	1001839 FLEXICAN BELLOWS & HOSES PVT LTD.	MW701D:MEJ COMPLETE ASSY 4000197945	2019-20	Not Claimed		2,42,400		-	-	-
32	1160538 ATHENA TECHNOLOGY	COMPLETE N2 GEN SKID(PSA TYPE):10M3/HR	2019-20	Claimed		1,13,870		-	-	-
Total during 2019-20, (B1)						7,59,716	-	-	-	-
B2	Liability added during FY 2020-21									
33	ION EXCHANGE (I) LTD	Procurement of Acid Storage Tank for DM plant at NTPC Auraiya	2020-21	Not Claimed						
	ANALYTICA EQUIPMENTS (I) PVT LTD	Procurement of KF Titrator for Moisture determination at NTPC Auraiya	2020-21	Not Claimed						
	FLOWMORE LTD	PROCUREMENT OF LLCC PUMP FOR GT COOLING WATER SYSTEM FOR NTPC AURAIYA	2020-21	Not Claimed						
	NADVIN TECH LABS	Fire Alarm and Detection System for Admin Building and OnM Building at	2020-21	Claimed						
	HIRAL TEKTRONIX PVT LTD.	Supply & Installation of Biometric Device at NTPC Auraiya.	2020-21	Not Claimed						
	EMARSON COMPUTERS	ROUTER WITH 4 WAN INTERFACE PORTS	2020-21	Claimed						
	TORISHIMA PUMPS INDIA PVT LTD	Procurement of shaft with key for canal water pump	2020-21	Not Claimed						
Total during 2020-21, (B2)										
B3	Liability added during FY 2021-22									
	BHARAT HEAVY ELECTRICALS LTD	148 MVA STEAM GENERATOR TRANSFORMER	2021-22	Claimed						
	ABB India Limited	AGC Implementation work	2021-22	Claimed						
	ACME DIGITEK SOLUTIONS PVT LTD	TIME ATTENDANCE RECORDER SYSTEM	2021-22	Not Claimed						
	Proglity Technologies Pvt Ltd	Video Conferencing(VC) Systems	2021-22	Claimed						
	SAI MEDICOS	OXYGEN CONCENTRATOR SYSTEM	2021-22	Claimed						
	GE T&D INDIA LTD	RELY NUM:1A:220KV B/BR PROTCTION	2021-22	Not Claimed						
	MITSUBISHI CORPORATION	THERMOCOUPLE, STEM DIA 6MM I/L 1440MM & 1200 MM	2021-22	Claimed						
Total during 2021-22, (B3)										

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Undischarged liabilities relating to GB as on 31.03.2020	Liability in addition Capitalization for 2020-21	Contractors ERV updation	Discharged in 2020-21			Undischarged liabilities relating to GB as on 31.03.2021
								-by payment	-by reversal	Total	
(1)	(2)	(3)	(4)	(4A)	(11)=(5+6-10)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)
B1	Liability added during FY 2019-20										
28	1171384 S P ECO FUEL	Waste Management	2019-20	Claimed	3,98,446			2,91,113		2,91,113	1,07,333
29	1151903 AGARWAL CYCLES AND FITNESS	M2986304804_MULTIGYM:FOUR STATION	2019-20	Claimed	1,296					-	1,296
30	1151903 AGARWAL CYCLES AND FITNESS	GYM ITEMS:TREADMILL-M	2019-20	Claimed	3,704					-	3,704
31	1001839 FLEXICAN BELLOWS & HOSES PVT LTD.	MW701D:MEJ COMPLETE ASSY 4000197945	2019-20	Not Claimed	2,42,400			2,42,400		2,42,400	-
32	1160538 ATHENA TECHNOLOGY	COMPLETE N2 GEN SKID(PSA TYPE):10M3/HR	2019-20	Claimed	1,13,870			1,13,870		1,13,870	-
Total during 2019-20, (B1)					7,59,716	-	-	6,47,383	-	6,47,383	1,12,333
B2	Liability added during FY 2020-21										
33	ION EXCHANGE (I) LTD	Procurement of Acid Storage Tank for DM plant at NTPC Auraiya	2020-21	Not Claimed		1,15,000				-	1,15,000
	ANALYTICA EQUIPMENTS (I) PVT LTD	Procurement of KF Titrator for Moisture determination at NTPC Auraiya	2020-21	Not Claimed		53,000				-	53,000
	FLOWMORE LTD	PROCUREMENT OF LLCC PUMP FOR GT COOLING WATER SYSTEM FOR NTPC AURAIYA	2020-21	Not Claimed		1,38,400				-	1,38,400
	NADVIN TECH LABS	Fire Alarm and Detection System for Admin Building and OnM Building at	2020-21	Claimed		4,78,348				-	4,78,348
	HIRAL TEKTRONIX PVT LTD.	Supply & Installation of Biometric Device at NTPC Auraiya.	2020-21	Not Claimed		1,36,290				-	1,36,290
	EMARSON COMPUTERS	ROUTER WITH 4 WAN INTERFACE PORTS	2020-21	Claimed		2,93,033				-	2,93,033
	TORISHIMA PUMPS INDIA PVT LTD	Procurement of shaft with key for canal water pump	2020-21	Not Claimed		31,498				-	31,498
Total during 2020-21, (B2)						12,45,569	-	-	-	-	12,45,569
B3	Liability added during FY 2021-22										
	BHARAT HEAVY ELECTRICALS LTD	148 MVA STEAM GENERATOR TRANSFORMER	2021-22	Claimed						-	
	ABB India Limited	AGC Implementation work	2021-22	Claimed						-	
	ACME DIGITEK SOLUTIONS PVT LTD	TIME ATTENDANCE RECORDER SYSTEM	2021-22	Not Claimed						-	
	Proglity Technologies Pvt Ltd	Video Conferencing(VC) Systems	2021-22	Claimed						-	
	SAI MEDICOS	OXYGEN CONCENTRATOR SYSTEM	2021-22	Claimed						-	
	GE T&D INDIA LTD	RELY NUM:1A:220KV B/BR PROTECTION	2021-22	Not Claimed						-	
	MITSUBISHI CORPORATION	THERMOCOUPLE, STEM DIA 6MM I/L 1440MM & 1200 MM	2021-22	Claimed						-	
Total during 2021-22, (B3)						-	-	-	-	-	-

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2021-22	Contractors ERV updation	Discharged in 2021-22			Undischarged liabilities relating to GB as on 31.03.2022
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	-by payment	-by reversal	Total	(11)=(5+6-10)
B1	Liability added during FY 2019-20									
28	1171384 S P ECO FUEL	Waste Management	2019-20	Claimed					-	1,07,333
29	1151903 AGARWAL CYCLES AND FITNESS	M2986304804_MULTIGYM:FOUR STATION	2019-20	Claimed					-	1,296
30	1151903 AGARWAL CYCLES AND FITNESS	GYM ITEMS:TREADMILL-M	2019-20	Claimed					-	3,704
31	1001839 FLEXICAN BELLOWS & HOSES PVT LTD.	MW701D:MEJ COMPLETE ASSY 4000197945	2019-20	Not Claimed					-	-
32	1160538 ATHENA TECHNOLOGY	COMPLETE N2 GEN SKID(PSA TYPE):10M3/HR	2019-20	Claimed					-	-
Total during 2019-20, (B1)					-	-	-	-	-	1,12,333
B2	Liability added during FY 2020-21									
33	ION EXCHANGE (I) LTD	Procurement of Acid Storage Tank for DM plant at NTPC Auraiya	2020-21	Not Claimed					-	1,15,000
	ANALYTICA EQUIPMENTS (I) PVT LTD	Procurement of KF Titrator for Moisture determination at NTPC Auraiya	2020-21	Not Claimed					-	53,000
	FLOWMORE LTD	PROCUREMENT OF LLCC PUMP FOR GT COOLING WATER SYSTEM FOR NTPC AURAIYA	2020-21	Not Claimed			1,38,400		1,38,400	-
	NADVIN TECH LABS	Fire Alarm and Detection System for Admin Building and OnM Building at	2020-21	Claimed			3,58,761		3,58,761	1,19,587
	HIRAL TEKTRONIX PVT LTD.	Supply & Installation of Biometric Device at NTPC Auraiya.	2020-21	Not Claimed			1,36,290		1,36,290	-
	EMARSON COMPUTERS	ROUTER WITH 4 WAN INTERFACE PORTS	2020-21	Claimed			2,93,033		2,93,033	-
	TORISHIMA PUMPS INDIA PVT LTD	Procurement of shaft with key for canal water pump	2020-21	Not Claimed					-	31,498
Total during 2020-21, (B2)					-	-	9,26,484	-	9,26,484	3,19,085
B3	Liability added during FY 2021-22									
	BHARAT HEAVY ELECTRICALS LTD	148 MVA STEAM GENERATOR TRANSFORMER	2021-22	Claimed	62,21,271					62,21,271
	ABB India Limited	AGC Implementation work	2021-22	Claimed	3,82,235					3,82,235
	ACME DIGITEK SOLUTIONS PVT LTD	TIME ATTENDANCE RECORDER SYSTEM	2021-22	Not Claimed	13,800					13,800
	Proglity Technologies Pvt Ltd	Video Conferencing(VC) Systems	2021-22	Claimed	2,19,283					2,19,283
	SAI MEDICOS	OXYGEN CONCENTRATOR SYSTEM	2021-22	Claimed	7,78,800					7,78,800
	GE T&D INDIA LTD	RELY NUM:1A:220KV B/BR PROTCTION	2021-22	Not Claimed	41,53,630					41,53,630
	MITSUBISHI CORPORATION	THERMOCOUPLE, STEM DIA 6MM I/L 1440MM & 1200 MM	2021-22	Claimed	13,06,792					13,06,792
Total during 2021-22, (B3)					1,30,75,811	-	-	-	-	1,30,75,811

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2022-23	Contractors ERV updation	Discharged in 2022-23			Undischarged liabilities relating to GB as on 31.03.2023
							-by payment	-by reversal	Total	
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)
B1	Liability added during FY 2019-20									
28	1171384 S P ECO FUEL	Waste Management	2019-20	Claimed			1,07,333		1,07,333	-
29	1151903 AGARWAL CYCLES AND FITNESS	M2986304804_MULTIGYM:FOUR STATION	2019-20	Claimed				1,296	1,296	-
30	1151903 AGARWAL CYCLES AND FITNESS	GYM ITEMS:TREADMILL-M	2019-20	Claimed				3,704	3,704	-
31	1001839 FLEXICAN BELLOWS & HOSES PVT LTD.	MW701D:MEJ COMPLETE ASSY 4000197945	2019-20	Not Claimed					-	-
32	1160538 ATHENA TECHNOLOGY	COMPLETE N2 GEN SKID(PSA TYPE):10M3/HR	2019-20	Claimed					-	-
Total during 2019-20, (B1)					-	-	1,07,333	5,000	1,12,333	-
B2	Liability added during FY 2020-21									
33	ION EXCHANGE (I) LTD	Procurement of Acid Storage Tank for DM plant at NTPC Auraiya	2020-21	Not Claimed			1,15,000		1,15,000	-
	ANALYTICA EQUIPMENTS (I) PVT LTD	Procurement of KF Titrator for Moisture determination at NTPC Auraiya	2020-21	Not Claimed					-	53,000
	FLOWMORE LTD	PROCUREMENT OF LLCC PUMP FOR GT COOLING WATER SYSTEM FOR NTPC AURAIYA	2020-21	Not Claimed					-	-
	NADVIN TECH LABS	Fire Alarm and Detection System for Admin Building and OnM Building at	2020-21	Claimed			1,19,587		1,19,587	-
	HIRAL TEKTRONIX PVT LTD.	Supply & Installation of Biometric Device at NTPC Auraiya.	2020-21	Not Claimed					-	-
	EMARSON COMPUTERS	ROUTER WITH 4 WAN INTERFACE PORTS	2020-21	Claimed					-	-
	TORISHIMA PUMPS INDIA PVT LTD	Procurement of shaft with key for canal water pump	2020-21	Not Claimed				31,498	31,498	-
Total during 2020-21, (B2)					-	-	2,34,587	31,498	2,66,085	53,000
B3	Liability added during FY 2021-22									
	BHARAT HEAVY ELECTRICALS LTD	148 MVA STEAM GENERATOR TRANSFORMER	2021-22	Claimed			1,77,719		1,77,719	60,43,552
	ABB India Limited	AGC Implementation work	2021-22	Claimed					-	3,82,235
	ACME DIGITEK SOLUTIONS PVT LTD	TIME ATTENDANCE RECORDER SYSTEM	2021-22	Not Claimed					-	13,800
	Proglity Technologies Pvt Ltd	Video Conferencing(VC) Systems	2021-22	Claimed					-	2,19,283
	SAI MEDICOS	OXYGEN CONCENTRATOR SYSTEM	2021-22	Claimed					-	7,78,800
	GE T&D INDIA LTD	RELY NUM:1A:220KV B/BR PROTCTION	2021-22	Not Claimed					-	41,53,630
	MITSUBISHI CORPORATION	THERMOCOUPLE, STEM DIA 6MM I/L 1440MM & 1200 MM	2021-22	Claimed			13,06,792		13,06,792	-
Total during 2021-22, (B3)					-	-	14,84,511	-	14,84,511	1,15,91,300

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2023-24	Contractors ERV updation	Discharged in 2023-24			Undischarged liabilities relating to GB as on 31.03.2024
							-by payment	-by reversal	Total	
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)
B1	Liability added during FY 2019-20								-	
28	1171384 S P ECO FUEL	Waste Management	2019-20	Claimed					-	-
29	1151903 AGARWAL CYCLES AND FITNESS	M2986304804_MULTIGYM:FOUR STATION	2019-20	Claimed					-	-
30	1151903 AGARWAL CYCLES AND FITNESS	GYM ITEMS:TREADMILL-M	2019-20	Claimed					-	-
31	1001839 FLEXICAN BELLOWS & HOSES PVT LTD.	MW701D:MEJ COMPLETE ASSY 4000197945	2019-20	Not Claimed					-	-
32	1160538 ATHENA TECHNOLOGY	COMPLETE N2 GEN SKID(PSA TYPE):10M3/HR	2019-20	Claimed					-	-
Total during 2019-20, (B1)					-	-	-	-	-	-
B2	Liability added during FY 2020-21									
33	ION EXCHANGE (I) LTD	Procurement of Acid Storage Tank for DM plant at NTPC Auraiya	2020-21	Not Claimed					-	-
	ANALYTICA EQUIPMENTS (I) PVT LTD	Procurement of KF Titrator for Moisture determination at NTPC Auraiya	2020-21	Not Claimed					-	53,000
	FLOWMORE LTD	PROCUREMENT OF LLCC PUMP FOR GT COOLING WATER SYSTEM FOR NTPC AURAIYA	2020-21	Not Claimed					-	-
	NADVIN TECH LABS	Fire Alarm and Detection System for Admin Building and OnM Building at	2020-21	Claimed					-	-
	HIRAL TEKTRONIX PVT LTD.	Supply & Installation of Biometric Device at NTPC Auraiya.	2020-21	Not Claimed					-	-
	EMARSON COMPUTERS	ROUTER WITH 4 WAN INTERFACE PORTS	2020-21	Claimed					-	-
	TORISHIMA PUMPS INDIA PVT LTD	Procurement of shaft with key for canal water pump	2020-21	Not Claimed					-	-
Total during 2020-21, (B2)					-	-	-	-	-	53,000
B3	Liability added during FY 2021-22									
	BHARAT HEAVY ELECTRICALS LTD	148 MVA STEAM GENERATOR TRANSFORMER	2021-22	Claimed			42,13,350		42,13,350	18,30,202
	ABB India Limited	AGC Implementation work	2021-22	Claimed					-	3,82,235
	ACME DIGITEK SOLUTIONS PVT LTD	TIME ATTENDANCE RECORDER SYSTEM	2021-22	Not Claimed					-	13,800
	Proglity Technologies Pvt Ltd	Video Conferencing(VC) Systems	2021-22	Claimed					-	2,19,283
	SAI MEDICOS	OXYGEN CONCENTRATOR SYSTEM	2021-22	Claimed			7,78,800		7,78,800	-
	GE T&D INDIA LTD	RELY NUM:1A:220KV B/BR PROTCTION	2021-22	Not Claimed					-	41,53,630
	MITSUBISHI CORPORATION	THERMOCOUPLE, STEM DIA 6MM I/L 1440MM & 1200 MM	2021-22	Claimed					-	-
Total during 2021-22, (B3)					-	-	49,92,150	-	49,92,150	65,99,150

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Undischarged liabilities relating to GB as on 31.03.2019	Liability in addition Capitalization for 2019-20	Contractors ERV updation	Discharged in 2019-20		
								-by payment	-by reversal	Total
(1)	(2)	(3)	(4)	(4A)	(5)	(6)	(7)	(8)	(9)	(10)=(8+9)
B4	Liability added during FY 2022-23									
	Special Land Acquisition Officer	Land Case Interest updation	2022-23	Claimed						
	AMIT INDUSTRIAL CORP, FLOCHEK INDUSTRIES, S & M INDUSTRIAL	Zero Liquid Discharge (ZLD) System	2022-23	Claimed						
	EWIT INFOTECH	24 PORT L2 SWITCH WITH GIGABIT MODULE	2022-23	Claimed						
	MERCURY LAB PLANNERS	DENTAL CHAIR-REGULAR	2022-23	Claimed						
	ION EXCHANGE INDIA LTD	ACID STORAGE TANK:ACID STORAGE	2022-23	Not Claimed						
	FLEXICAN BELLOWS & HOSES PVT L	MEJ COMPLETE ASSY	2022-23	Not Claimed						
	ELGI EQUIPMENTS LTD	A/E ASSLY 1ST STAGE-LP	2022-23	Not Claimed						
	KIRLOSKAR BROTHERS LTD	LLCC(300X250):COMPLETE PUMP ASSY	2022-23	Not Claimed						
	Total during 2022-23, (B4)									
B5	Liability added during FY 2023-24									
1	1000824 BHARAT HEAVY ELECTRICALS LTD	Capital Spares	2023-24	Not Claimed	-	-	-	-	-	-
2	1007005 TRIDENT EQUIPMENTS PVT LTD	Capital Spares	2023-24	Not Claimed						
3	1001839 FLEXICAN BELLOWS & HOSES PVT	Capital Spares	2023-24	Not Claimed						
4	1003174 LAMCO INDUSTRIES PVT LTD	Capital Spares	2023-24	Not Claimed						
5	Special Land Acquisition Officer	Land Case Interest updation	2023-24	Claimed	-	-	-	-	-	-
6	ROHIT ENTERPRISES	PORTABLE FIRE PUMP	2023-24	Claimed						
7	TIMEWATCH INFOCOM PRIVATE LIMITED	Office equipment	2023-24	Claimed						
8	TEAM COMPUTERS PVT LTD	EDP	2023-24	Claimed						
9	REPUBLIC MOTORS	Office equipment	2023-24	Claimed						
10	PIXON GREEN ENERGY PRIVATE LIMITED	Solar PV system within Plant	2023-24	Claimed						
	Total during 2023-24, (A10)									
	Total up to 2020-21: A1 + A2 + A3 + A4 + A5 +A6+A7				58,88,87,352	7,59,716	-	56,72,18,156	-	56,72,18,156

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Undischarged liabilities relating to GB as on 31.03.2020	Liability in addition Capitalization for 2020-21	Contractors ERV updation	Discharged in 2020-21			Undischarged liabilities relating to GB as on 31.03.2021
								-by payment	-by reversal	Total	
(1)	(2)	(3)	(4)	(4A)	(11)=(5+6-10)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)
B4 Liability added during FY 2022-23											
	Special Land Acquisition Officer	Land Case Interest updation	2022-23	Claimed						-	
	AMIT INDUSTRIAL CORP, FLOCHEK INDUSTRIES, S & M INDUSTRIAL	Zero Liquid Discharge (ZLD) System	2022-23	Claimed						-	
	EWIT INFOTECH	24 PORT L2 SWITCH WITH GIGABIT MODULE	2022-23	Claimed						-	
	MERCURY LAB PLANNERS	DENTAL CHAIR-REGULAR	2022-23	Claimed						-	
	ION EXCHANGE INDIA LTD	ACID STORAGE TANK:ACID STORAGE	2022-23	Not Claimed						-	
	FLEXICAN BELLOWS & HOSES PVT L	MEJ COMPLETE ASSY	2022-23	Not Claimed						-	
	ELGI EQUIPMENTS LTD	A/E ASSLY 1ST STAGE-LP	2022-23	Not Claimed							
	KIRLOSKAR BROTHERS LTD	LLCC(300X250):COMPLETE PUMP ASSY	2022-23	Not Claimed							
Total during 2022-23, (B4)						-	-	-	-	-	-
B5 Liability added during FY 2023-24											
1	1000824 BHARAT HEAVY ELECTRICALS LTD	Capital Spares	2023-24	Not Claimed	-	-	-	-	-	-	-
2	1007005 TRIDENT EQUIPMENTS PVT LTD	Capital Spares	2023-24	Not Claimed							
3	1001839 FLEXICAN BELLOWS & HOSES PVT	Capital Spares	2023-24	Not Claimed							
4	1003174 LAMCO INDUSTRIES PVT LTD	Capital Spares	2023-24	Not Claimed							
5	Special Land Acquisition Officer	Land Case Interest updation	2023-24	Claimed	-	-	-	-	-	-	-
6	ROHIT ENTERPRISES	PORTABLE FIRE PUMP	2023-24	Claimed							
7	TIMEWATCH INFOCOM PRIVATE LIMITED	Office equipment	2023-24	Claimed							
8	TEAM COMPUTERS PVT LTD	EDP	2023-24	Claimed							
9	REPUBLIC MOTORS	Office equipment	2023-24	Claimed							
10	PIXON GREEN ENERGY PRIVATE LIMITED	Solar PV system within Plant	2023-24	Claimed							
Total during 2023-24, (A10)					-	-	-	-	-	-	-
Total up to 2020-21: A1 + A2 + A3 + A4 + A5 +A6+A7					2,24,28,912	12,45,569	-	14,48,129	-	14,48,129	2,22,26,353

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2021-22	Contractors ERV updation	Discharged in 2021-22			Undischarged liabilities relating to GB as on 31.03.2022
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	-by payment	-by reversal	Total	(11)=(5+6-10)
B4 Liability added during FY 2022-23										
	Special Land Acquisition Officer	Land Case Interest updation	2022-23	Claimed	62,21,271					
	AMIT INDUSTRIAL CORP, FLOCHEK INDUSTRIES, S & M INDUSTRIAL	Zero Liquid Discharge (ZLD) System	2022-23	Claimed	3,82,235					
	EWIT INFOTECH	24 PORT L2 SWITCH WITH GIGABIT MODULE	2022-23	Claimed	2,19,283					
	MERCURY LAB PLANNERS	DENTAL CHAIR-REGULAR	2022-23	Claimed	7,78,800					
	ION EXCHANGE INDIA LTD	ACID STORAGE TANK:ACID STORAGE	2022-23	Not Claimed	41,53,630					
	FLEXICAN BELLOWS & HOSES PVT L	MEJ COMPLETE ASSY	2022-23	Not Claimed	13,06,792					
	ELGI EQUIPMENTS LTD	A/E ASSLY 1ST STAGE-LP	2022-23	Not Claimed						
	KIRLOSKAR BROTHERS LTD	LLCC(300X250):COMPLETE PUMP ASSY	2022-23	Not Claimed						
Total during 2022-23, (B4)					1,30,62,011	-	-	-	-	-
B5 Liability added during FY 2023-24										
1	1000824 BHARAT HEAVY ELECTRICALS LTD	Capital Spares	2023-24	Not Claimed		-	-	-	-	-
2	1007005 TRIDENT EQUIPMENTS PVT LTD	Capital Spares	2023-24	Not Claimed						
3	1001839 FLEXICAN BELLOWS & HOSES PVT	Capital Spares	2023-24	Not Claimed						
4	1003174 LAMCO INDUSTRIES PVT LTD	Capital Spares	2023-24	Not Claimed						
5	Special Land Acquisition Officer	Land Case Interest updation	2023-24	Claimed	-	-	-	-	-	-
6	ROHIT ENTERPRISES	PORTABLE FIRE PUMP	2023-24	Claimed						
7	TIMEWATCH INFOCOM PRIVATE LIMITED	Office equipment	2023-24	Claimed						
8	TEAM COMPUTERS PVT LTD	EDP	2023-24	Claimed						
9	REPUBLIC MOTORS	Office equipment	2023-24	Claimed						
10	PIXON GREEN ENERGY PRIVATE LIMITED	Solar PV system within Plant	2023-24	Claimed						
Total during 2023-24, (A10)					-	-	-	-	-	-
Total up to 2020-21: A1 + A2 + A3 + A4 + A5 +A6+A7					2,61,37,822	-	20,73,166	-	20,73,166	3,32,28,997

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2022-23	Contractors ERV updation	Discharged in 2022-23			Undischarged liabilities relating to GB as on 31.03.2023
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	-by payment	-by reversal	Total	(11)=(5+6-10)
B4 Liability added during FY 2022-23										
	Special Land Acquisition Officer	Land Case Interest updation	2022-23	Claimed	3,64,248				-	3,64,248
	AMIT INDUSTRIAL CORP, FLOCHEK INDUSTRIES, S & M INDUSTRIAL	Zero Liquid Discharge (ZLD) System	2022-23	Claimed	7,48,036		-		-	7,48,036
	EWIT INFOTECH	24 PORT L2 SWITCH WITH GIGABIT MODULE	2022-23	Claimed	22,500				-	22,500
	MERCURY LAB PLANNERS	DENTAL CHAIR-REGULAR	2022-23	Claimed	8,895				-	8,895
	ION EXCHANGE INDIA LTD	ACID STORAGE TANK:ACID STORAGE	2022-23	Not Claimed	36,750				-	36,750
	FLEXICAN BELLOWS & HOSES PVT L	MEJ COMPLETE ASSY	2022-23	Not Claimed	5,93,150				-	5,93,150
	ELGI EQUIPMENTS LTD	A/E ASSLY 1ST STAGE-LP	2022-23	Not Claimed	14,890					14,890
	KIRLOSKAR BROTHERS LTD	LLCC(300X250):COMPLETE PUMP ASSY	2022-23	Not Claimed	7,81,760					7,81,760
Total during 2022-23, (B4)					25,70,229	-	-	-	-	25,70,229
B5 Liability added during FY 2023-24										
1	1000824 BHARAT HEAVY ELECTRICALS LTD	Capital Spares	2023-24	Not Claimed	-	-	-	-	-	-
2	1007005 TRIDENT EQUIPMENTS PVT LTD	Capital Spares	2023-24	Not Claimed						
3	1001839 FLEXICAN BELLOWS & HOSES PVT	Capital Spares	2023-24	Not Claimed						
4	1003174 LAMCO INDUSTRIES PVT LTD	Capital Spares	2023-24	Not Claimed						
5	Special Land Acquisition Officer	Land Case Interest updation	2023-24	Claimed	-	-	-	-	-	-
6	ROHIT ENTERPRISES	PORTABLE FIRE PUMP	2023-24	Claimed						
7	TIMEWATCH INFOCOM PRIVATE LIMITED	Office equipment	2023-24	Claimed						
8	TEAM COMPUTERS PVT LTD	EDP	2023-24	Claimed						
9	REPUBLIC MOTORS	Office equipment	2023-24	Claimed						
10	PIXON GREEN ENERGY PRIVATE LIMITED	Solar PV system within Plant	2023-24	Claimed						
Total during 2023-24, (A10)					-	-	-	-	-	-
Total up to 2020-21: A1 + A2 + A3 + A4 + A5 +A6+A7					25,70,229	-	18,26,431	3,29,903	21,56,334	3,36,42,892

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2023-24	Contractors ERV updation	Discharged in 2023-24			Undischarged liabilities relating to GB as on 31.03.2024
							-by payment	-by reversal	Total	
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)
B4	Liability added during FY 2022-23									
	Special Land Acquisition Officer	Land Case Interest updation	2022-23	Claimed						3,64,248
	AMIT INDUSTRIAL CORP, FLOCHEK INDUSTRIES, S & M INDUSTRIAL	Zero Liquid Discharge (ZLD) System	2022-23	Claimed			2,06,724		2,06,724	5,41,312
	EWIT INFOTECH	24 PORT L2 SWITCH WITH GIGABIT MODULE	2022-23	Claimed					-	22,500
	MERCURY LAB PLANNERS	DENTAL CHAIR-REGULAR	2022-23	Claimed					-	8,895
	ION EXCHANGE INDIA LTD	ACID STORAGE TANK:ACID STORAGE	2022-23	Not Claimed					-	36,750
	FLEXICAN BELLOWS & HOSES PVT L	MEJ COMPLETE ASSY	2022-23	Not Claimed			1,85,350		1,85,350	4,07,800
	ELGI EQUIPMENTS LTD	A/E ASSLY 1ST STAGE-LP	2022-23	Not Claimed						14,890
	KIRLOSKAR BROTHERS LTD	LLCC(300X250):COMPLETE PUMP ASSY	2022-23	Not Claimed						7,81,760
	Total during 2022-23, (B4)				-	-	3,92,074	-	3,92,074	21,78,155
B5	Liability added during FY 2023-24									
1	1000824 BHARAT HEAVY ELECTRICALS LTD	Capital Spares	2023-24	Not Claimed	1,49,400	-	-	-	-	1,49,400
2	1007005 TRIDENT EQUIPMENTS PVT LTD	Capital Spares	2023-24	Not Claimed	1,31,781		-	-	-	1,31,781
3	1001839 FLEXICAN BELLOWS & HOSES PVT	Capital Spares	2023-24	Not Claimed	3,60,000		-	-	-	3,60,000
4	1003174 LAMCO INDUSTRIES PVT LTD	Capital Spares	2023-24	Not Claimed	72,450		-	-	-	72,450
5	Special Land Acquisition Officer	Land Case Interest updation	2023-24	Claimed	3,64,248	-	-	-	-	3,64,248
6	ROHIT ENTERPRISES	PORTABLE FIRE PUMP	2023-24	Claimed	32,143		-	-	-	32,143
7	TIMEWATCH INFOCOM PRIVATE LIMITED	Office equipment	2023-24	Claimed	94,982		-	-	-	94,982
8	TEAM COMPUTERS PVT LTD	EDP	2023-24	Claimed	1,91,325		-	-	-	1,91,325
9	REPUBLIC MOTORS	Office equipment	2023-24	Claimed	16,286		-	-	-	16,286
10	PIXON GREEN ENERGY PRIVATE LIMITED	Solar PV system within Plant	2023-24	Claimed	1,71,800		-	-	-	1,71,800
	Total during 2023-24, (A10)				15,84,415	-	-	-	-	15,84,415
	Total up to 2020-21: A1 + A2 + A3 + A4 + A5 +A6+A7				15,84,415	-	54,10,224	-	54,10,224	2,98,17,083

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Undischarged liabilities relating to GB as on 31.03.2019	Liability in addition Capitalization for 2019-20	Contractors ERV updation	Discharged in 2019-20		
								-by payment	-by reversal	Total
(1)	(2)	(3)	(4)	(4A)	(5)	(6)	(7)	(8)	(9)	(10)=(8+9)
SUMMARY				Summary of Liability Flow						
				Allowed				4,43,180	-	4,43,180
				Disallowed				-	-	-
				Claimed				43,95,152	-	43,95,152
				Not Claimed				56,23,79,823	-	56,23,79,823
				Total				56,72,18,156	-	56,72,18,156
				Allowed+ Claimed				48,38,332	-	48,38,332
[2] For Assets Eligible for RoE at Weightage Average Rate of Interest on Loan										
B1	Liability added during FY 2019-20									
1	NA	NA	2019-20	NA						
	Total during 2019-20, (B1)									
B2	Liability added during FY 2020-21									
	EARTH TEKNIKS	VIBRATION ANALYSER FOR AURAIYA	2020-21	Claimed						
	Total during 2020-21, (B2)									
B3	Liability added during FY 2021-22									
1	NA	NA	2021-22	NA						
	Total during 2021-22, (B3)									
B4	Liability added during FY 2022-23									
1	NA	NA	2022-23	NA						
	Total during 2022-23, (B4)									
B5	Liability added during FY 2023-24									
1	NA	NA	2023-24	NA						
	Total during 2023-24, (A10)									
	Total upto 2020-21, B=B1+B2+B3									
	Grand Total upto 2020-21, C=A+B									
SUMMARY				Summary of Liability Flow						
				Allowed				2,39,72,745	-	2,39,72,745
				Disallowed				-	-	-
				Claimed				1,74,13,46,213	-	1,74,13,46,213
				Not Claimed				78,91,411	-	78,91,411
				Total				1,77,32,10,369	-	1,77,32,10,369
				Allowed+ Claimed				1,76,53,18,958	-	1,76,53,18,958
Petitioner										

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Undischarged liabilities relating to GB as on 31.03.2020	Liability in addition Capitalization for 2020-21	Contractors ERV updation	Discharged in 2020-21			Undischarged liabilities relating to GB as on 31.03.2021
								-by payment	-by reversal	Total	
(1)	(2)	(3)	(4)	(4A)	(11)=(5+6-10)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)
SUMMARY				Summary of Liabi							
				Allowed	20,590			-	-	-	20,590
				Disallowed	-			-	-	-	-
				Claimed	2,04,09,035			9,52,729	-	9,52,729	2,02,27,688
				Not Claimed	19,99,287			4,95,400	-	4,95,400	19,78,075
				Total	2,24,28,912			14,48,129	-	14,48,129	2,22,26,353
				Allowed+ Claimed	2,04,29,625			9,52,729	-	9,52,729	2,02,48,278
[2] For Assets Eligible for RoE at Weightage Average Rate of Interest on Loan											
B1	Liability added during FY 2019-20										
1	NA	NA	2019-20	NA						-	
Total during 2019-20, (B1)					-	-	-	-	-	-	-
B2	Liability added during FY 2020-21										
	EARTH TEKNIKS	VIBRATION ANALYSER FOR AURAIYA	2020-21	Claimed		2,13,517				-	2,13,517
Total during 2020-21, (B2)						2,13,517	-	-	-	-	2,13,517
B3	Liability added during FY 2021-22										
1	NA	NA	2021-22	NA						-	
Total during 2021-22, (B3)						-	-	-	-	-	-
B4	Liability added during FY 2022-23										
1	NA	NA	2022-23	NA						-	
Total during 2022-23, (B4)						-	-	-	-	-	-
B5	Liability added during FY 2023-24										
1	NA	NA	2023-24	NA						-	
Total during 2023-24, (A10)					-	-	-	-	-	-	-
Total upto 2020-21, B=B1+B2+B3					-	2,13,517	-	-	-	-	2,13,517
Grand Total upto 2020-21, C=A+B					2,24,28,912	14,59,086	-	14,48,129	-	14,48,129	2,24,39,870
SUMMARY				Summary of Liabi							
				Allowed	20,21,733			-	-	-	-
				Disallowed	-			-	-	-	-
				Claimed	9,22,47,636			-	-	-	2,13,517
				Not Claimed	56,59,744			-	-	-	-
				Total	9,99,29,113			-	-	-	2,13,517
				Allowed+ Claimed	9,42,69,369			-	-	-	2,13,517
					Petitioner						

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2021-22	Contractors ERV updation	Discharged in 2021-22			Undischarged liabilities relating to GB as on 31.03.2022	
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	-by payment	-by reversal	Total	(11)=(5+6-10)	
SUMMARY					Summary of Liabilities						
					Allowed	-	-	-	-	-	20,590
					Disallowed	-	-	-	-	-	-
					Claimed	1,65,09,970	-	7,24,994	-	7,24,994	2,84,11,074
					Not Claimed	96,27,852	-	13,48,172	-	13,48,172	47,97,333
					Total	2,61,37,822	-	20,73,166	-	20,73,166	3,32,28,997
					Allowed+ Claimed			7,24,994	-	7,24,994	2,84,31,664
[2] For Assets Eligible for RoE at Weightage Average Rate of Interest on Loan											
B1	Liability added during FY 2019-20										
1	NA	NA	2019-20	NA							
Total during 2019-20, (B1)					-	-	-	-	-	-	
B2	Liability added during FY 2020-21										
	EARTH TEKNIKS	VIBRATION ANALYSER FOR AURAIYA	2020-21	Claimed			2,13,517		2,13,517	-	
Total during 2020-21, (B2)					-	-	2,13,517	-	2,13,517	-	
B3	Liability added during FY 2021-22										
1	NA	NA	2021-22	NA							
Total during 2021-22, (B3)					-	-	-	-	-	-	
B4	Liability added during FY 2022-23										
1	NA	NA	2022-23	NA							
Total during 2022-23, (B4)					-	-	-	-	-	-	
B5	Liability added during FY 2023-24										
1	NA	NA	2023-24	NA							
Total during 2023-24, (A10)					-	-	-	-	-	-	
Total upto 2020-21, B=B1+B2+B3					-	-	2,13,517	-	2,13,517	-	
Grand Total upto 2020-21, C=A+B					2,61,37,822	-	22,86,683	-	22,86,683	3,32,28,997	
SUMMARY					Summary of Liabilities						
					Allowed	-	-	-	-	-	-
					Disallowed	-	-	-	-	-	-
					Claimed	-	-	2,13,517	-	2,13,517	-
					Not Claimed	-	-	-	-	-	-
					Total	-	-	2,13,517	-	2,13,517	-
					Allowed+ Claimed	-	-	2,13,517	-	2,13,517	-
					Petitioner						

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2022-23	Contractors ERV updation	Discharged in 2022-23			Undischarged liabilities relating to GB as on 31.03.2023
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	-by payment	-by reversal	Total	(11)=(5+6-10)
SUMMARY				Summary of Liabi						
				Allowed	-	-	-	-	-	20,590
				Disallowed	-	-	-	-	-	-
				Claimed	11,43,679	-	17,11,431	5,000	17,16,431	2,78,38,323
				Not Claimed	14,26,550	-	1,15,000	3,24,903	4,39,903	57,83,980
				Total	25,70,229	-	18,26,431	3,29,903	21,56,334	3,36,42,892
				Allowed+ Claimed	11,43,679	-	17,11,431	5,000	17,16,431	2,78,58,913
[2] For Assets Eligible for RoE at Weightage Average Rate of Interest on Loan										
B1	Liability added during FY 2019-20									
1	NA	NA	2019-20	NA					-	-
	Total during 2019-20, (B1)				-	-	-	-	-	-
B2	Liability added during FY 2020-21									
	EARTH TEKNIKS	VIBRATION ANALYSER FOR AURAIYA	2020-21	Claimed					-	-
	Total during 2020-21, (B2)				-	-	-	-	-	-
B3	Liability added during FY 2021-22									
1	NA	NA	2021-22	NA					-	-
	Total during 2021-22, (B3)				-	-	-	-	-	-
B4	Liability added during FY 2022-23									
1	NA	NA	2022-23	NA					-	-
	Total during 2022-23, (B4)				-	-	-	-	-	-
B5	Liability added during FY 2023-24									
1	NA	NA	2023-24	NA					-	-
	Total during 2023-24, (A10)				-	-	-	-	-	-
	Total upto 2020-21, B=B1+B2+B3				-	-	-	-	-	-
	Grand Total upto 2020-21, C=A+B				25,70,229	-	18,26,431	3,29,903	21,56,334	3,36,42,892
SUMMARY				Summary of Liabi						
				Allowed	-	-	-	-	-	-
				Disallowed	-	-	-	-	-	-
				Claimed	-	-	-	-	-	-
				Not Claimed	-	-	-	-	-	-
				Total	-	-	-	-	-	-
				Allowed+ Claimed	-	-	-	-	-	-
Petitioner										

Sl. No.	Name of The party	Name of the Work	Year of creation of liability capitalised in Gross Block	Remarks	Liability in addition Capitalization for 2023-24	Contractors ERV updation	Discharged in 2023-24			Undischarged liabilities relating to GB as on 31.03.2024	
							-by payment	-by reversal	Total		
(1)	(2)	(3)	(4)	(4A)	(6)	(7)	(8)	(9)	(10)=(8+9)	(11)=(5+6-10)	
SUMMARY					Summary of Liabilities						
					Allowed	-	-	-	-	-	20,590
					Disallowed	-	-	-	-	-	-
					Claimed	8,70,784		51,98,874		51,98,874	2,35,10,233
					Not Claimed	7,13,631	-	2,11,350	-	2,11,350	62,86,261
					Total	15,84,415	-	54,10,224	-	54,10,224	2,98,17,083
					Allowed+ Claimed	8,70,784	-	51,98,874	-	51,98,874	2,35,30,823
[2] For Assets Eligible for RoE at Weightage Average Rate of Interest on Loan											
B1	Liability added during FY 2019-20								-		
1	NA	NA	2019-20	NA							
Total during 2019-20, (B1)						-	-	-	-	-	
B2	Liability added during FY 2020-21										
	EARTH TEKNIKS	VIBRATION ANALYSER FOR AURAIYA	2020-21	Claimed					-	-	
Total during 2020-21, (B2)						-	-	-	-	-	
B3	Liability added during FY 2021-22										
1	NA	NA	2021-22	NA							
Total during 2021-22, (B3)						-	-	-	-	-	
B4	Liability added during FY 2022-23										
1	NA	NA	2022-23	NA							
Total during 2022-23, (B4)						-	-	-	-	-	
B5	Liability added during FY 2023-24										
1	NA	NA	2023-24	NA							
Total during 2023-24, (A10)						-	-	-	-	-	
Total upto 2020-21, B=B1+B2+B3					-	-	-	-	-	-	
Grand Total upto 2020-21, C=A+B					15,84,415	-	54,10,224	-	54,10,224	2,98,17,083	
SUMMARY					Summary of Liabilities						
					Allowed	-	-	-	-	-	-
					Disallowed	-	-	-	-	-	-
					Claimed	-	-	-	-	-	-
					Not Claimed	-	-	-	-	-	-
					Total	-	-	-	-	-	-
					Allowed+ Claimed	-	-	-	-	-	-
Petitioner											

Summary of issue involved in the petition

Name of the Company :		NTPC Limited				
Name of the Power Station :		Auraiya Gas power Station				
1	Petitioner:	NTPC Limited				
2	Subject: Revision of tariff of Auraiya Gas power station (663.36 MW) for the period from 01.04.2019 to 31.03.2024 after truing up exercise					
3	Prayer: i) Approve tariff of Auraiya GPS for the tariff period 01.04.2019 to 31.03.2024. ii) Allow the recovery of filing fees as & when paid to the Hon'ble Commission and publication expenses from the beneficiaries. iii) Pass any other order as it may deem fit in the circumstances mentioned above.					
4	Name of Respondents					
	1. Uttar Pradesh Power Corp. Ltd (UPPCL)					
	2. Uttarakhand Power Corporation Ltd (UPCL)					
	3. Tata Power Delhi Distribution Ltd (TPDDL)					
	4. BSES Rajdhani Power Ltd (BRPL)					
	5. BSES Yamuna Power Ltd (BYPL)					
	6. Power Development Department (PDD), J&K					
	7. Electricity Department (Chandigarh)					
5	Project Scope : Auraiya Gas power station (663.36 MW)					
	Cost: Admitted Capital Cost Rs 132065.49 Lakh as on 31.03.2019					
	Commissioning : Station COD on 01.12.1990					
	Claim	2019-20	2020-21	2021-22	2022-23	2023-24
	AFC (in Rs Lakh)	41,055.67	34,707.02	33,721.43	42,252.09	54,750.40
	Capital cost (in Rs Lakh)	1,32,180.65	1,32,300.80	1,32,318.97	1,32,387.50	1,32,449.40
	Initial spare (in Rs Lakh)	included in above				
	NAPAF (Gen) (in %)	85				
Any Specific	NA					

MINISTRY OF ENVIRONMENT, FOREST AND CLIMATE CHANGE
NOTIFICATION

New Delhi, the 8th April, 2016

S.O. 1357(E).—Whereas the draft of the Solid Waste Management Rules, 2015 were published under the notification of the Government of India in the Ministry of Environment, Forest and Climate Change number G.S.R. 451 (E), dated the 3rd June, 2015 in the Gazette of India, part II, Section 3, sub-section (i) of the same date inviting objections or suggestions from the persons likely to be affected thereby, before the expiry of the period of sixty days from the publication of the said notification on the Solid Waste Management Rules, 2015 in supersession of the Municipal Solid Waste (Management and Handling) Rules, 2000;

And whereas, copies of the said Gazette were made available to the public on the 3rd June, 2015;

And whereas, the objections or comments received within the stipulated period were duly considered by the Central Government;

Now, therefore, in exercise of the powers conferred by sections 3, 6 and 25 of the Environment (Protection) Act, 1986 (29 of 1986) and in supersession of the Municipal Solid Waste (Management and Handling) Rules, 2000, except as respect things done or omitted to be done before such supersession, the Central Government hereby makes the following rules for management of Solid Waste, namely:-

emphasis to prevention, reduction, reuse, recycling, recovery and disposal, with prevention being the most preferred option and the disposal at the landfill being the least;

58. “**waste picker**” means a person or groups of persons informally engaged in collection and recovery of reusable and recyclable solid waste from the source of waste generation the streets, bins, material recovery facilities, processing and waste disposal facilities for sale to recyclers directly or through intermediaries to earn their livelihood.

(2) Words and expressions used herein but not defined, but defined in the Environment (Protection) Act, 1986, the Water (Prevention and Control of Pollution) Act, 1974, Water (Prevention and Control of Pollution) Cess Act, 1977 and the Air (prevention and Control of Pollution) Act, 1981 shall have the same meaning as assigned to them in the respective Acts.

4 Duties of waste generators.- (1) Every waste generator shall,-

(a) segregate and store the waste generated by them in three separate streams namely bio-degradable, non bio-degradable and domestic hazardous wastes in suitable bins and handover segregated wastes to authorised waste pickers or waste collectors as per the direction or notification by the local authorities from time to time;

(b) wrap securely the used sanitary waste like diapers, sanitary pads etc., in the pouches provided by the manufacturers or brand owners of these products or in a suitable wrapping material as instructed by the local authorities and shall place the same in the bin meant for dry waste or non- bio-degradable waste;

(c) store separately construction and demolition waste, as and when generated, in his own premises and shall dispose off as per the Construction and Demolition Waste Management Rules, 2016; and

(d) store horticulture waste and garden waste generated from his premises separately in his own premises and dispose of as per the directions of the local body from time to time.

(2) No waste generator shall throw, burn or bury the solid waste generated by him, on streets, open public spaces outside his premises or in the drain or water bodies.

(3) All waste generators shall pay such user fee for solid waste management, as specified in the bye-laws of the local bodies.

(4) No person shall organise an event or gathering of more than one hundred persons at any unlicensed place without intimating the local body, at least three working days in advance and such person or the organiser of such event shall ensure segregation of waste at source and handing over of segregated waste to waste collector or agency as specified by the local body.

(5) Every street vendor shall keep suitable containers for storage of waste generated during the course of his activity such as food waste, disposable plates, cups, cans, wrappers, coconut shells, leftover food, vegetables, fruits, etc., and shall deposit such waste at waste storage depot or container or vehicle as notified by the local body.

(6) All resident welfare and market associations shall, within one year from the date of notification of these rules and in partnership with the local body ensure segregation of waste at source by the generators as prescribed in these rules, facilitate collection of segregated waste in separate streams, handover recyclable material to either the authorised waste pickers or the authorised recyclers. The bio-degradable waste shall be processed, treated and disposed off through composting or bio-methanation within the premises as far as possible. The residual waste shall be given to the waste collectors or agency as directed by the local body.

(7) All gated communities and institutions with more than 5,000 sqm area shall, within one year from the date of notification of these rules and in partnership with the local body, ensure segregation of waste at source by the generators as prescribed in these rules, facilitate collection of segregated waste in separate streams, handover recyclable material to either the authorised waste pickers or the authorized recyclers. The bio-degradable waste shall be processed, treated and disposed off through composting or bio-methanation within the premises as far as possible. The residual waste shall be given to the waste collectors or agency as directed by the local body.

(8) All hotels and restaurants shall, within one year from the date of notification of these rules and in partnership with the local body ensure segregation of waste at source as prescribed in these rules, facilitate collection of segregated waste in separate streams, handover recyclable material to either the authorised waste pickers or the authorised recyclers. The bio-degradable waste shall be processed, treated and disposed off through composting or bio-methanation within the premises as far as possible. The residual waste shall be given to the waste collectors or agency as directed by the local body.

5. Duties of Ministry of Environment, Forest and Climate Change.- (1) The Ministry of Environment, Forest and Climate Change shall be responsible for over all monitoring the implementation of these rules in the country. It shall constitute a Central Monitoring Committee under the Chairmanship of Secretary, Ministry of Environment, Forest and Climate Change comprising officer not below the rank of Joint Secretary or Advisor from the following namely,-

**THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA**

(Set up by an Act of Parliament)

Ref: TD/EAC/1507/13

October 1, 2014

CA. Sipan Garg
Sr. Manager (Finance)
NTPC Limited
NTPC Bhawan, Scope Complex,
7, Institutional Area,
Lodi Road,
NEW DELHI – 110 003.

Dear Sir,

We are enclosing herewith the opinion of the Expert Advisory Committee of the Institute on the query raised by you on the subject 'Accounting treatment of interest on enhanced land compensation.'

Thanking you,

Yours faithfully,

(Parul Gupta)
Secretary
Expert Advisory Committee
Phone: 30110563
Email: eac@icai.org

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THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

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Opinion

EAC/1507/13

Querist: CA. Sipan K. Garg, NTPC Limited, New Delhi

Subject: Accounting treatment of interest on enhanced land compensation.

A. Facts of the Case

1. A Government of India company (hereinafter referred to as the 'company') is engaged in the construction and operation of thermal power plants in the country. The company has also diversified into hydro power generation, solar power generation, coal mining and oil & gas exploration, etc. The company is registered under the Companies Act, 1956. The company is also governed by the provisions of the Electricity Act, 2003 in respect of generation of electricity business. The company prepares its annual financial statements as per the provisions of the Companies Act, 1956. The company is also listed with the Bombay Stock Exchange and National Stock Exchange.

2. The company is functioning in a regulated environment. The tariff for sale of energy from its stations is determined by the Central Electricity Regulatory Commission (CERC). Tariff for sale of energy comprises of two components, namely, annual capacity (fixed) charges and energy (variable) charges. The capacity charges mainly consist of interest on loan capital, depreciation, return on equity, operation and maintenance expenses, interest on working capital etc. and to a large extent depend on the admitted capital cost of a generating station. The energy charges consist of primary fuel cost as stipulated in the tariff regulations.

3. The querist has provided the background of the issue raised as below:

(a) Land Acquisition Act, 1894 (hereinafter referred to as 'the Act') is applicable for acquisition of private land through the State Government for the projects of the

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company. As per the said Act, the compensation payable to the person whose land has been acquired (land loser) is determined by the Land Acquisition Officer (LAO) in the first instance. The compensation for the land acquired under the Act shall comprise in addition to the market value of land, an amount calculated at the rate of 12% per annum on the market value for the period commencing on and from the date of notification to the date of award or date of taking possession, whichever is earlier and further amount of 30% of the market value as solatium. The amount determined by the LAO is paid by the company to the land losers through the State Government. In case the land loser is aggrieved as regards the amount of the compensation or other matters, the Collector may, on an application by the land loser, refer the matter to the Court for determination of the compensation.

(b) Where the Court enhances the compensation, interest on the enhanced amount of compensation at the rate of 9% from the date of possession to the date of payment into Court for the first year and at the rate of 15% for the period beyond one year is payable as per section 28 of the Act.

(c) On an earlier reference to the Expert Advisory Committee (EAC) by an oil company for which opinion was finalised on February 25, 2006 (hereinafter referred to as 'oil company case') regarding accounting for interest paid on enhanced land compensation awarded by the courts under the Act, the EAC opined that interest payments (9% and 15%) referred in paragraph (b) above are "in the nature of cost for delay in the payment of enhanced compensation and are not directly attributable to bringing the asset to its working condition for its intended use. These costs also do not generate any future economic benefit. Accordingly, in the view of the Committee, these interest payments should not be capitalised but recognised in the profit and loss account for the year in which these are incurred".

4. *Present accounting practice followed by the company:*

(a) The basic price (market value), 12% p.a. on market value from the date of publication of notification under section 4 of the Act upto the date of award or possession

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whichever is earlier and solatium, as determined by the LAO in terms of section 23 of the Act are treated as land cost.

(b) Where the land losers approach the Court demanding compensation higher than that awarded by the LAO and if the Court awards higher compensation, keeping in view the principles of conservatism and prudence, liability is provided for the enhanced compensation awarded by the court, including interest if any thereon, irrespective of fact whether the decisions are contested by the company or by the land losers before higher courts.

(c) Interest on the compensation awarded by the Court is recognised in the statement of profit and loss. Interest upto the date of commercial declaration of the first unit of the stage for which land has been acquired is capitalised as 'Expenditure during Construction (EDC)', since during that period the entire project was under construction. Though this interest is not in the nature of borrowing costs, the accounting treatment followed by the company similar to the provisions of paragraph 16 of Accounting Standard (AS) 16, 'Borrowing Costs', which states that "... *borrowing costs incurred while land is under development are capitalised during the period in which activities related to the development are being undertaken. ...*" (Emphasis supplied by the querist.)

(d) In respect of cases pending before the District Court (appeals against the amounts awarded by the LAO), the financial effect is disclosed as contingent liability after considering the following:

- (i) In case the claims of some of the land losers are disposed off by a Court, the contingent liability in respect of the pending claims is disclosed considering the rate awarded by the Court in respect of cases in the same/adjacent locality.
- (ii) If none of the cases have been decided by the Courts, opinion of the legal counsel dealing with the case is obtained with regard to tenability of the claims made and the amounts likely to be admitted by the Court taking into consideration the rate awarded by the land acquisition officer, decisions of the courts for land acquisition cases in the project vicinity and other relevant factors.

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- (e) Where interim payments are made as per directions of the Court, interest liability ceases on such payments from the date of payment into the Court, unless otherwise provided in the orders of the Court.
- (f) In case a superior Court modifies the award of the lower Court, suitable updation of liability is carried out in the accounts in line with the decision of the superior Court, even though any appeals filed against such decision are pending.
5. The accounting treatment of land followed by the company is explained by way of an example as under:

Land acquired by the company (10 land losers 10 acres each)	= 100 acres
Market value of land awarded by the LAO	= Rs. 100 per acre
Date of publication of Notice u/s 4 of the Act	= 1 st January, 2010
Date of possession of land by the company	= 31 st March, 2010
Date of award by the LAO	= 31 st March, 2010
Date of commercial declaration of first unit of the station	= 31 st January, 2012
Amount deposited with LAO for land (calculated as under):	= Rs. 13,300/-
Market value of land	= Rs. 10,000/-
12% on market value upto the date of possession (10,000 X 0.12 X 3/12)	=Rs. 300/-
30% Solatium	=Rs. 3,000/-

	=Rs. 13,300/-

The amount of Rs. 13,300/- is capitalised as cost of land in the books of account.

After accepting the compensation awarded by the LAO, 5 land losers approach the District Court for enhancing the market value of land from Rs. 100 per acre to Rs.

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200 per acre on 30th September, 2010 with consequential benefits. Further, the balance 5 land losers also approach Court for enhancing the market value of land from Rs. 100 per acre to Rs. 200 per acre on 31st December, 2010 with consequential benefits. The District Court after hearing the prayer of first 5 land losers enhances the market value of land from Rs. 100 per acre to Rs. 150 per acre on 30th November, 2012 along-with other entitlements as per the Act. The Court directs the collector to recalculate balance amount payable to the land losers. Such orders along-with the calculations for payments are received by the company from the office of the collector on 31st December, 2012. On 1st January, 2013, the company deposits the balance amount of Rs. 4,497/- with the LAO for payments to the land losers. The calculation of Rs. 4,497 is as under:

Differential market value of land	= Rs. 2,500/-
12% on market value upto the date of possession (2,500 X 0.12 X 3/12)	=Rs. 75/-
30% solatium	=Rs. 750/-

	=Rs. 3,325/-
Interest @ 9 % from 1 st April, 2010 to 31 st March, 2011 (3,325 X 0.09)	=Rs. 299/-
Interest @15% from 1 st April, 2011 to 1 st January, 2013 (3,325 X 0.15 X 21/12)	=Rs. 873/-
Total amount deposited with the LAO for 5 land losers	=Rs. 4,497/-

The enhanced compensation of Rs. 3,325/- is capitalised as cost of land. Interest of Rs. 299/- and Rs. 873/- is debited to the statement of profit and loss. Out of this, interest of Rs. 299/- (9% for one year) and Rs. 374/- (15% from 1st April, 2011 to 1st January, 2012

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i.e., the date of commercial declaration of the station) is capitalised as EDC since the entire project during this period was under construction.

6. The querist has stated that considering the guidelines given in paragraph 4 (d) above, claims of the land losers have been disclosed as under:

Financial Year 2010-11

Contingent liability of Rs. 14,497/- (differential market value of land with 12% on market value, 30% solatium and 9% interest from 1st April, 2010 to 31st March, 2011, i.e., Rs. 10,000/- (+) Rs. 300/- (+) Rs. 3,000/- (+) Rs. 1,197/-) is disclosed.

Financial Year 2011-12

Contingent liability of Rs. 14,497/- appearing in the accounts as at 31st March, 2011 is updated with 15% interest for the year 2011-12 and the amount of Rs. 16,492/- (i.e., differential market value of land with 12% on market value, 30% solatium, 9% interest for one year and 15% interest from 1st April, 2011 to 31st March, 2012, i.e., Rs. 10,000/- (+) Rs. 300/- (+) Rs. 3,000/- (+) Rs. 1,197/- (+) Rs. 1,995/-) is disclosed.

Financial Year 2012-13

On receipt of the judgment of the District Court on 31st December, 2012, an amount of Rs. 4,497/- is paid to the LAO based on the order of District Court. Contingent liability towards the claims of balance 5 land losers is updated based on the judgment of the Court in similar cases and disclosed at Rs. 4,622, (i.e., differential market value of land awarded by the district court along-with 12% on market value, 30% solatium, 9% interest for one year and 15% interest from 1st April, 2011 to 31st March, 2013, i.e., Rs. 2,500/- (+) Rs. 75/- (+) Rs. 750/- (+) Rs. 299/- (+) Rs. 998/-).

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7. *New developments:*

In April 2012, the EAC of the Institute of Chartered Accountants of India (ICAI) pronounced another opinion which was finalised on 10th October, 2011 (hereinafter referred to as 'port trust case') relating to accounting for payments made in respect of land pending execution of conveyance deeds and borrowing costs incurred in respect thereof. The opinion related to the State Port Trust (SPT), entrusted with the construction of a new port by the Government of India (GOI) and subsequently handover it to a company as per the directions of the GOI. In the opinion, the Committee referred to paragraphs 49 (a), 58 and 88 of the Framework for the Preparation and Presentation of Financial Statements, issued by the ICAI and opined that the company should capitalise the total amount (including the interest) as cost of land as the interest in substance is part of the consideration of land.

8. *Points for Consideration*

The company is of the view that keeping in view the opinion of the EAC in the port trust case, there is a need to review the existing practice of accounting for interest on enhanced land compensation and the entire amount of enhanced compensation together with interest awarded by the Court should be treated as cost of land for the following reasons:

(a) As per paragraph 9.1 of Accounting Standard (AS) 10, 'Accounting for Fixed Assets', "The cost of an item of fixed asset comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price. Examples of directly attributable costs are:

- (i) *site preparation;*
- (ii) *initial delivery and handling costs;*
- (iii) *installation cost, such as special foundations for plant; and*
- (iv) *professional fees, for example fees of architects and engineers.*

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The cost of a fixed asset may undergo changes subsequent to its acquisition or construction on account of exchange fluctuations, price adjustments, changes in duties or similar factors". (Emphasis supplied by the querist.)

In the context of the land acquired under the Act, the price is initially determined by the LAO. The Act also has provisions for the land losers to make an application to the collector to refer the matter to the Court for determination of the compensation if they are not satisfied with the award of the LAO. The collector is obligated to make such reference and the Court thereupon determines the compensation taking into account various factors as provided in the Act. The decision of the Court can be challenged before the High Court and thereafter, in the Supreme Court as per the Code of Civil Procedure. Further, the Act also provides that if even in a single case the Court determines enhanced compensation compared to that awarded by the LAO, the other land losers can make an application for re-determination even though they have not previously made an application to the collector for reference to the Court. It is observed that invariably the award of the LAO is challenged and the land losers approach for enhanced compensation on various grounds. While there is a prescribed time for the collector to make an award, there is no such time limit for the Court to determine the compensation. Due to these reasons, the cost of the land acquired does not get finality for a considerable period of time.

It is observed that in many instances, with a view to expedite the project development, possession of the land is handed over to the company pending issuance of award by the LAO on deposit of 80% of the estimated compensation decided by the LAO. The awards are issued by the LAO subsequently following the procedure under the Act. Under the circumstances, the company provisionally capitalises the land in its books as per the best estimate of the cost incurred which is updated from time to time depending upon the developments in each case. Where the awards are challenged before courts, the cost of land is adjusted in the books as and when decisions of the courts are received. The above accounting treatment is similar to adjustment in the cost of assets provisionally capitalised pending final

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receipt of bills from the suppliers/contractors where upon receipt of final bills, adjustments are made in the asset cost as per the admitted bill amounts. This is also disclosed through accounting policy of the company which states that *"In the case of assets put to use, where final settlement of bills with contractors is yet to be effected, capitalisation is done on provisional basis subject to necessary adjustment in the year of final settlement"* (emphasis supplied by the querist). AS 10 also recognises that the cost of a fixed asset may undergo changes subsequent to its acquisition or construction on account of exchange fluctuations, price adjustments, changes in duties or similar factors. The enhanced compensation awarded by the courts in the case of land acquisition together with interest thereon are in the nature of price adjustments subsequent to initial recognition as provided in AS 10 and should be recognised as cost of land.

(b) The compensation for land is determined by the collector or the Court considering various aspects including market value, standing crop, buildings, trees, wells, etc. on the land and any damages to the other property of the land loser. The market value of land is to be increased by 12% per annum for the period commencing on and from the date of publication of the notification under section 4 of the Act to the date of award of the collector or the date of taking possession of the land whichever is earlier. Solatium @ 30% of the market value is also to be paid due to the compulsory acquisition of the land. In cases where the Court enhances the compensation, it may order payment of interest on such excess @ 9% p.a. for the first year and 15% p.a. for the subsequent period till the payment of such excess into Court. It is submitted that all the above elements differ from one another only in the method by which they are computed and are in reality consideration paid for the acquisition of land. Accordingly, they should be treated as cost of land in terms of AS 10 since these payments are directly attributable to the acquisition of land. While AS 10 does not define 'directly attributable', drawing reference to the 'avoidability test' given in AS 16, it can be said that since all the above elements of cost, including interest, could have been avoided only if the company had not made the land acquisition, these are directly attributable costs. It may be appreciated that the competent authority to determine the compensation for the land acquired is the

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LAO or the Court (including the High Court or Supreme Court, where appeals are made) and until such determination is made by them, the cost is not finally known to the company. The company cannot avoid any such amount as finally determined by the courts and therefore, the same is a directly attributable cost for the land.

(c) As to the element of interest included in the compensation awarded by the Court, it may not be correct to term the same to be 'in the nature of cost for delay in the payment of enhanced compensation' since such interest arises due to the very process of determining the compensation specified in the Act which is inherently a time consuming affair. The amount of interest awarded by the courts does not constitute a penalty. Even assuming these are arising due to delays, such delays cannot be attributed to the company as primarily interest arises due to the time taken by various authorities for determination of the compensation and not due to any delay in payment of the compensation amount by the company. Even in those instances where the company appeals against the enhanced compensation awarded by a Court, the time taken by the higher Court for disposal of the appeal cannot be said to be a delay on the part of the company since the company, as a commercial organisation, is required to take all necessary actions to protect its interests. The company has also a moral obligation to ensure that the electricity tariffs for its customers do not go up on account of enhanced compensation awarded by the courts considered as unreasonable or excessive by it. In many instances the company has also seen that the enhanced compensation awarded by a lower Court has been rejected or significantly reduced by the higher courts.

(d) The views expressed by the EAC in the oil company opinion that the interest costs do not generate any future economic benefit are not substantiated. Land acquired under the Act is freehold land which is a non-depreciable asset with indefinite life. One of the reasons for not depreciating land is that usually land prices appreciate and therefore, there is no diminution in its value to be recognised in the financial statements. Drawing from the principles of Accounting Standard (AS) 28, 'Impairment of Assets', the economic benefit could be in the form of 'value in use' or 'net realisable value'. In any case, the cost of land would form part of the related

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cash generating unit and would be subjected to impairment testing as per AS 28. Therefore, it may not be fair to automatically conclude that the amounts paid as interest do not yield any future economic benefit.

The argument that there is no future economic benefit is particularly not relevant in the case of the company since tariffs for sale of energy are regulated by the Central Electricity Regulatory Commission (CERC). As per the Tariff Regulations issued by the CERC, the company is allowed to recover the capital cost incurred for generation of power by way of depreciation, interest on borrowed funds and a specified return on equity over the useful life of the asset. Where courts order payment of enhanced compensation for the land acquired, the company is entitled to approach the CERC for revision of the project cost for tariff purposes and the same would be considered by the CERC as per the Tariff Regulations providing 'future economic benefits'.

(e) For the sake of argument, let us assume that the LAO or Court determines the compensation as a lump sum amount without providing break-up for various elements considered. In such case, the entire amount would be treated as cost of land without the need to charge any portion thereof as 'interest' to the statement of profit and loss. The methodology followed by the LAO or Court in determining the amounts payable for the land acquired should not guide the accounting in the books of the company. Applying the principle of substance over form, from the company's perspective the entire amount is a cost for the land acquired.

(f) In the port trust case also, the EAC has been guided by the substance over form principle and has stated that the entire amount paid should be treated as cost of land even though in arriving at the amount payable, an interest element was identified by the Government. While the facts of the port trust case are different from that of the oil company case (which squarely deals with land acquisition under the Act), certain important similarities are relevant. Firstly, the port company, from the beginning, obtained possession of the land though the price thereof was not fixed. Secondly, the SPT and the port company, undertook to be bound by the decision of

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the GOI on the cost of the land. In the case of land acquired by the company under the Land Acquisition Act, also (i) the possession of land is available pending final determination of compensation amount and (ii) the compensation amount is determined by an independent agency which is the LAO or the Court. The EAC in its opinion in the port trust case has been guided by the 'substance over form' principle and observed that "for accounting purposes, the transactions and events should be recorded in accordance with their substance and economic reality rather than legal form". Referring to paragraph 88 of the Framework for the Preparation and Presentation of Financial Statements, issued by the ICAI which states that "An asset is recognised in the balance sheet when it is probable that the future economic benefits associated with it will flow to the enterprise *and the asset has a cost or value that can be measured reliably*", the EAC noted that "until and unless the Government issued a final order that the title to the land can be obtained by the company alongwith determining the final payments that the company would make to SPT, *the cost of land cannot be measured reliably*". Accordingly, in accordance with paragraph 88 of the Framework, as reproduced above, the Committee was of the view that "*although in the extant case, the land may meet the criteria of an asset for the company, but before the financial year 2007-08 when the said order was issued by the Government of India, it cannot be recognised in the books of the company*". The EAC also opined that even though the compensation required to be paid by the port company included interest element, the same is not a borrowing cost nor it is payment for any delays on the part of the company. The EAC was of the view that "... *rate of interest is only as a reference point for determination of final sale consideration of the land and does not automatically lead to an inference that the amount so computed is of the nature of interest. In substance, the company is paying the total amount as a consideration to obtain the title to land*". It may be seen that the EAC opinion stresses on the fact that pending the Government order the cost of land could not be measured reliably. Drawing the same analogy, in the case of land acquired by the company, the acquisition is done as per the provisions of the Act where the LAO or the courts are the competent authorities to determine the compensation. The modus operandi for such determination is not relevant as in substance, all amounts paid by the company are consideration to obtain the title to

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land. As opposed to the port trust case, where perhaps the compensation amount was not disputed, in the case of land acquired by the company, the awards of the LAO are more often than not disputed before courts. Pending final determination of the compensation amount by the appropriate Court, the company provisionally recognises the payments made in respect of land in possession as land cost which is subsequently adjusted for increases/decreases ordered by the courts.

(Emphasis supplied by the querist.)

According to the querist, considering the above, it is submitted that the company is paying the total amount including interest to the land losers as consideration to obtain the title to land. Accordingly, the total amount should be recognised as cost of land in the books of account.

B. Query

9. The querist has sought the opinion of the Expert Advisory Committee on the following issues:

- (a) Whether interest on enhanced land compensation awarded by the courts should be included in the capital cost of land.
- (b) If answer to question (a) is negative, whether the current accounting practice of the company is in order.
- (c) If answer to question (b) is also negative, what shall be the correct accounting treatment of such interest?

C. Points considered by the Committee

10. The Committee notes that the basic issue raised by the querist relates to accounting treatment of interest on enhanced land compensation. The Committee has, therefore, considered only this issue and has not examined any other issue that may be contained in

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the Facts of the Case, such as, accounting treatment of enhanced compensation and additional payments as mentioned in paragraph 3(a) above, accounting policy of the company for providing liability or disclosing contingent liability for the probable/possible enhancement in land compensation and interest thereon, propriety of capitalisation of land on provisional basis and updation of the same from time to time depending on the developments, etc. Further, the Committee's opinion expressed hereinafter is purely from accounting point of view and not from the angle of interpretation of various legal enactments, such as, Land Acquisition Act, etc. The Committee has also not examined the issue from the angle of tariff regulations issued by the CERC as the considerations for tariff determination may be different from accounting considerations. The Committee also wishes to point out that though the expression 'enhanced compensation' normally means original compensation plus increase in compensation, for sake of convenience, the Committee uses the expression 'enhanced compensation' as the difference between final compensation awarded by the Court (excluding 9% interest/15% interest) and the original compensation awarded by the Land Acquisition Officer (LAO).

11. At the outset, the Committee notes the earlier opinions of the Committee referred to by the querist in paragraph 3(c) above (viz., oil company case) and paragraph 7 above (viz., port trust case). The Committee also notes the arguments of the querist with respect to the earlier opinions of the Committee and is of the view that these deal with two different situations (as also admitted by the querist) as explained below:

- (i) In the oil company case, initially the award for acquisition of land was given by the Land Acquisition Officer which was enhanced by the Court. Further, the Court also directed to pay interest @ 9%/15% on enhanced compensation for the period from the date of award/dispossession till the date of payment, though determined at a later date. Thus, the facts of that case were similar to the facts given in the present case.
- (ii) In the port trust case, although the company in question had been handed over the possession of land by the transferor entity who had originally incurred certain costs for acquisition of land but at that time it was not clear

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that which party will own that land, viz., the transferor entity or the company to whom the possession of the land was handed over (viz., the company in question). After few years, the Government decided that the land would be owned by the company in question and also determined the sale consideration by adding an amount equivalent to the interest at the rate of SBI PLR to the cost incurred by the transferor entity. Thus, the Committee had opined that SBI PLR was used as a benchmark to arrive at consideration *for the transfer of land.*

Since the facts are different in the two cases as discussed above, the opinion expressed on the oil company case differs from the opinion on the port trust case. However, though the facts of the case in oil company case are similar to facts of the extant case, the Committee notes that the earlier opinion in oil company case had apparently focused on the delay in payment of compensation by the company rather than on delay in the process of arriving at the final decision.

12. The Committee notes that section 18 of the 'Act' provides for reference to the Court by the Collector, at the instance of any interested person who has not accepted the award, for the determination by the Court of certain matters, which include the amount of the compensation. Sections 23 and 24 of the 'Act' specify the matters to be considered and matters to be neglected respectively by the Court in determining the amount of compensation to be awarded. As per section 25 of the 'Act', the amount of compensation awarded by the Court shall not be less than the amount awarded by the Collector under section 11. Section 28 of the 'Act' reads as below:

"28. Collector may be directed to pay interest on excess compensation: If the sum which, in the opinion of the Court, the Collector ought to have awarded as compensation is in excess of the sum which the Collector did award as compensation, the award of the Court may direct that the Collector shall pay interest on such excess at the rate of nine per centum per annum from the date on which he took possession of the land to the date of payment of such excess into Court:

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Provided that the award of the Court may also direct that where such excess or any part thereof is paid into Court after the date of expiry of a period of one year from the date on which possession is taken, interest at the rate of fifteen per centum per annum shall be payable from the date of expiry of the said period of one year on the amount of such excess or part thereof which has not been paid into Court before the date of such expiry.”

13. From the above, the Committee notes that since the award notified by the Land Acquisition Officer (LAO) *may* be enhanced by the Court in case reference is made to the Court, the compensation towards the acquisition of the land becomes final only on the date of the final award by the Court. The Committee further notes that the Land Acquisition Act itself recognises that the amount awarded by the LAO may not be final or acceptable to the land owners and accordingly, considering the long process of determination of final value of land, it envisages for the payment of various elements apart from the enhanced compensation such as interest @ 9% and 15% from the date of possession till the payment into the Court. The Committee also notes that till the final award of the Court, the quantum of interest to be paid cannot be determined as even the principal amount on which such interest payments are to be made is not determined and therefore, such interest is the result of the process of acquisition of land as per the Act. Accordingly, the Committee is of the view that ‘interest’ in the extant case is a part of the process for determination of purchase price of land and, therefore, in substance, should be considered as a component of purchase/acquisition price only, to the extent the interest payments relate to the period of final determination of the price by the Court. Any interest beyond such period, viz., after the date of final award till the date of payment should not be capitalised and charged to the statement of profit and loss; since, interest after the date of Court’s award is to compensate for delay in the payment of the enhanced compensation as finally awarded by the Court.

14. As regards the policy of the company to capitalise the interest on enhanced compensation incurred for the period before commercial declaration of the first unit of the stage for which land is acquired on the basis of the principles enunciated in AS 16, the Committee is of the view that any expenditure incurred during construction cannot be capitalised or expensed on the basis of the principles of AS 16. AS 16 prescribes principles

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for accounting treatment of borrowing costs. In the extant case, the interest payments cannot be considered as a 'borrowing cost' as there is no borrowing of funds by the company.

D. Opinion

15. On the basis of the above, the Committee is of the following opinion on the issues raised by the querist in paragraph 9 above:

- (a) The interest payments on enhanced land compensation awarded by the Court should be included as cost of the land to the extent they relate to the period upto the date of Court's award. Any interest beyond that period should be treated as revenue expenditure and charged to the statement of profit and loss for the year of incurrence, as discussed in paragraph 13 above.
- (b) No, the current accounting practice of the company is not in order, as discussed in paragraphs 13 and 14 above.
- (c) See (a) above.

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उत्तर प्रदेश प्रदूषण नियंत्रण बोर्ड
UTTAR PRADESH POLLUTION CONTROL BOARD

संदर्भ सं.
Ref. No.

23/04/14

To,

M/s National Thermal Power Corporation Ltd,
dibiyapur,
Auraiya.

दिनांक
Dated

16-04-14

000255

Diary No.

File No.

File S.No.

Date

Sub:- Direction under section 33A of the Water (Prevention and Control of Pollution) Act, 1974 & under section 31A of Air (Prevention and Control of Pollution) Act, 1981.

WHEREAS, under section of 17 of Water (Prevention and Control of Pollution) Act, 1974 & Air (Prevention and Control of Pollution) Act, 1981, one of the function of the Board is to plan a comprehensive programme for prevention, control or abatement of pollution of streams and wells & Air pollution in the State.

WHEREAS, 17 Category industries located in the State have been emitting/discharging Air, Water and environmental pollutants directly or indirectly into the ambient air & water bodies.

WHEREAS, Board is also required to ensure installation and regular operation of the requisite pollution control devices in the polluting industries.

Hence, there is a need to inculcate habit of self monitoring mechanism within the industries for compliance of the prescribed standards and this can be achieved by the methods like installing online effluent and emission monitoring devices. Therefore, in exercise of the powers conferred under section 33A of The Water (Prevention and Control of Pollution) Act, 1974 & 31A of The Air (Prevention and Control of Pollution) Act, 1981 and keeping in view strengthening of monitoring mechanism for effective compliance through self regulatory mechanism, you are hereby directed to comply with the following directions:-

- 1- To install online continuous Stack Emission Monitoring system (CSEMS) for the parameters (PM, NOx, SO₂) not later than by March 31, 2015.
- 2- To install online continuous effluent quality monitoring system at the outlet of effluent treatment plant for the measurement of the parameters (Flow, pH, BOD, COD, TSS) not later than by March 31, 2015.
- 3- To connect and upload the online emission and effluent monitoring data at State Pollution Control Board server in a time bound manner but not later than by March 31, 2015.

P.T.O.

प्रीति 12वीं विभूति खण्ड,
गोमती नगर, लखनऊ - 226010
दूरभाष 2720831 2720828 2720691 2720681
फैक्स 0522 2720764
ई-मेल info@uppcb.com

T.C. 12 V., Vibhuti Khand
Gomti Nagar, Lucknow - 226010
Phone : 2720831, 2720828, 2720691, 2720681
Fax : 0522 - 2720764
e-mail : info@uppcb.com

- 4- To ensure regular maintenance and operation of the online system with temper proof mechanism having facilities for online calibration.
- 5- To submit Bank Guarantee of 25 per cent of the cost of the online monitoring system (emission and effluent whichever applicable) for ensuring timely installation of online monitoring systems within 90 days from the date of receipt of the directions.

000256

Finally you are hereby directed to comply the above direction and submit the compliance report along with time bound action plan to the Board within 03 months, failing which the penal action can be taken against the industry & its other responsible persons without any notice.

(J.S. Yadav)
Member Secretary

Copy :- To the following for information:-

- 1- P.S. to Chairman, U.P. Pollution Control Board, Lucknow T.C. 12V, Vibhuti Khand, Gomti Nagar, Lko.
- 2- Member Secretary, Central Pollution Control Board, Parivesh Bhavan, Eastern Arjun Nagar, Delhi.
- 3- Regional Officer, U.P. Pollution Control Board Kanpur Dehat.


Member Secretary



संदर्भ सं०
Ref No.

उत्तर प्रदेश प्रदूषण नियंत्रण बोर्ड
UTTAR PRADESH POLLUTION CONTROL BOARD

दिनांक
Dated

सेवा में

मैसर्स औरैया गैस पावर स्टेशन,
एनटीपीसी रोड दिवियापुर,
औरैया।

विषय : केन्द्रीय प्रदूषण नियंत्रण बोर्ड द्वारा दिए गए निर्देशों के अनुपालन में आन लाइन कन्टीन्यूअस स्टैक मॉनिटरिंग सिस्टम की स्थापना हेतु पूर्व दिए गए निर्देशों में संशोधन के संबंध में।

000254

महोदय,

कृपया उपरोक्त विषयक उद्योग को केन्द्रीय प्रदूषण नियंत्रण बोर्ड के पत्रांक वी-290/04/06/पीसीआई(1)/5404 दिनांक 05-02-14 के अनुपालन में online continuous stack emission monitoring system (CSEMS) की स्थापना हेतु प्रेषित नोटिस का संदर्भ ग्रहण करे, जिसके द्वारा आपको PM, NOx, SO₂ प्रचालकों हेतु online continuous stack emission monitoring system (CSEMS) की स्थापना हेतु नोटिस प्रेषित किया गया था। उक्त नोटिस के प्रतिउत्तर में उद्योग द्वारा अपने पत्र दिनांक 14-6-14 द्वारा प्रेषित प्रत्यावेदन जिसके अनुसार अवगत कराया गया है कि उद्योग में लीन नेचुरल गैस का ईंधन के रूप में प्रयोग कर विद्युत उत्पादन किया जाता है तथा स्टैक में SO₂ और PM का उत्सर्जन नहीं होता है एवं उक्त के संबंध में सीपीसीबी के पत्र दिनांक 22-5-14 एवं पर्यावरण संरक्षण अधिनियम, 1986 में भी गैस आधारित स्टेशन हेतु दिए गए प्रचालकों को दृष्टिगत रखते हुए उद्योग को पूर्व में प्रेषित नोटिस में संशोधन करते हुए निर्देशित किया जाता है कि online continuous stack emission monitoring system (CSEMS) में मात्र आन लाइन NOx एनालाइजर की स्थापना की जाए। अन्य नियम व शर्तें पूर्व प्रेषित नोटिस के अनुसार ही रहेंगी।

सलग्नक - उपरोक्तानुसार।

भवदीय

(जोसराओ यादव)
सदस्य सचिव


प्रतिलिपि :

1. सदस्य सचिव, केन्द्रीय प्रदूषण नियंत्रण बोर्ड, दिल्ली।
2. क्षेत्रीय अधिकारी, उ०प्र० प्रदूषण नियंत्रण बोर्ड, कानपुर देहात।

सदस्य सचिव

जोसराओ यादव
सदस्य सचिव, 226010
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	ENVIRONMENT, SAFETY, HEALTH AND QUALITY MANAGEMENT SYSTEM (IS/ISO 9001, IS/ISO 14001, IS 18001)		औरैया AURAIYA
	PLANT BATTERY SYSTEM		Page : 1 of 2
Rev.No. - 00	Date : 16.10.2010	REF : EM/RF/03	

BATTERY CAPACITY TEST REPORT

SET NAME : UPS

1 VOLTAGE OF SET - 240 BV

2 THEORETICAL CAPACITY - 725 AH

3 DATE OF TEST FROM: 5-4-2017 TO: 5-4-2017

4 DISCHARGE CURRENT: - 145 AH

5 END CELL VOLTAGE - 0.41

A A) TOTAL BANK 193

B) MINIMUM CELL VOLTAGE 0.15

CELL NO: 87

6 DURATION OF TEST - 4.30 hrs.

7 TEMPERATURE - 32°C

8 CALCULATED CAPACITY - 725

9 PERCENTAGE OF RATED CAPACITY 90%

10 RECOMMENDATIONS

Battery bank replacement required, *[Signature]*

Name ASHU JOSHI	Sign <i>[Signature]</i>
AURAIYA GAS POWER STATION	



RECORD FORMATS

REVISION : 0

TITLE : CAPACITY TESTING OF BATTERIES

DATE : 01/05/2006

SYSTEM : PLANT BATTERY SYSTEM

Page No.1 /2

REF:EM/RF/03

BATTERY CAPACITY TEST REPORT

SET NAME : Main Plant Batt. Set 2


- 1 VOLTAGE OF SET 220 Volt
- 2 THEORETICAL CAPACITY 615 AH
- 3 DATE OF TEST 11-4-2017 FROM: 11-4-2017 TO: 12-4-2017
- 4 DISCHARGE CURRENT: 246 Amp.
- 5 END CELL VOLTAGE
A) TOTAL BANK 169
B) MINIMUM CELL VOLTAGE 0.47 CELL NO: 162
- 6 DURATION OF TEST 3 Hours
- 7 TEMPERATURE 32°C
- 8 CALCULATED CAPACITY 60%
- 9 PERCENTAGE OF RATED CAPACITY 50%
- 10 RECOMMENDATIONS → To be replaced with new one

NAME:

SIGN:

AREA ENGG.

AURAIYA GAS POWER STATION

	ENVIRONMENT, SAFETY, HEALTH AND QUALITY MANAGEMENT SYSTEM (IS/ISO 9001, IS/ISO 14001, IS 18001)		औरैया AURAIYA
	PLANT BATTERY SYSTEM		Page : 1 of 2
Rev.No. - 00	Date : 16.10.2010	REF : EM/RF/03	

BATTERY CAPACITY TEST REPORT

SET NAME : *M/P Sat-1*

- 1 VOLTAGE OF SET - *220V*
- 2 THEORETICAL CAPACITY - *615 AH*
- 3 DATE OF TEST FROM: *7-4-17* TO: *7-4-17*
- 4 DISCHARGE CURRENT: *245 AH*
- 5 END CELL VOLTAGE - *0.70*

A) TOTAL BANK *169*
 B) MINIMUM CELL VOLTAGE *0.70* CELL NO: *155*

- 6 DURATION OF TEST - *3 Hrs.*
- 7 TEMPERATURE - *32°C*
- 8 CALCULATED CAPACITY *615 AH*
- 9 PERCENTAGE OF RATED CAPACITY - *60%*

10 RECOMMENDATIONS

Battery bank replacement required

[Signature]

Name <i>ASHU70541</i>	Sign <i>[Signature]</i> 17/12/12
AURAIYA GAS POWER STATION	

Raj Pal
आर्थिक सलाहकार
Economic Adviser
Tel. No.: 011-23715595
E-mail : raj.pal@nic.in



भारत सरकार
GOVERNMENT OF INDIA
विद्युत मंत्रालय
MINISTRY OF POWER
श्रम शक्ति भवन, रफी मार्ग
SHRAM SHAKTI BHAWAN, RAFI MARG

नई दिल्ली 110001

NEW DELHI - 110001

Dated :- 2nd August, 2017

DO NO.9/23/2014-EC

Dear Mr Singh

As you may be aware, lighting accounts for more than 20% of total electricity consumption in India. Use of LED lights in domestic and public lightings could result in 50-90% reduction in energy consumption by lighting. It was with this objective that the Hon'ble Prime Minister, on 5th January, 2015 launched the National LED Programme to facilitate rapid adoption of LED based home lighting and street lighting across the Country. This programme, consisting of Unnat Jyoti by Affordable LEDs for All (UJALA) and Street Lightings National Programme (SLNP), is being implemented by EESL, a joint venture company of four Power Sector PSUs.

2. The issue relating to use of LED lights was also deliberated in the infrastructure review meeting held by Hon'ble Prime Minister on 17th September, 2016, wherein it was recommended to issue orders for mandating use of LED lights in all lighting projects funded by the Government.

3. Subsequently, in the review meeting held by Hon'ble Prime Minister on 21st July, 2017, it was inter-alia recommended to replace old bulbs with LED bulbs and that the full replacement should be achieved by 15th August, 2017 in government buildings.

4. In view of the above, you are requested to take necessary action to ensure that all old bulbs are replaced with LED bulbs by 15th August, 2017 in all the buildings (including compound/street lightings) occupied by your organisation.

5. It will be appreciated if action taken in this regard is reported to this Ministry on priority basis.

With regards,

Yours sincerely,

Raj Pal
(Raj Pal)

नि०(वकील)/DIR (T)
नि०(परियोजना)/DIR (Pro.)
नि०(वित्त)/DIR (F)
नि०(प्रचलन)/DIR (O)
नि०(पाठ्यक्रम)/DIR (HR)
नि०(वाणिज्य)/DIR (Com.)
से०(नि०) /RED ()
का०(नि०) /ED ()
प्रमुख(नि०)/Head of CP

Shri Gurdeep Singh,
CMD, NTPC,
Scope Complex,
Lodhi Road, New Delhi.



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OFFICE OF THE DY. COMMANDANT
CENTRAL INDUSTRIAL SECURITY FORCE
(MINISTRY OF HOME AFFAIRS)

CISF Unit AuGPS/NTPC
Post: Dibiyapur
Distt: Auraiya (UP)

No.E-42099/CISF/FW/AuGPS/20- 42

Dated: 25/01/2020

To,

The Sr.Manager (Safety)
NTPC Dibiyapur, Auraiya (UP).

Sub:- providing of detector and alarm system : Reg.

It is to inform that CISF Fire wing is providing all round fire protection to NTPC Dibiyapur plant and its important building. It is observed that some vital building/places like O&M building, ADM building and auditorium do not have any fire sensor/detectors system, as these buildings are very important for administrative work. Fire smoke detectors and proper annunciation system, is very much required at that places so that any spark or danger could be observed timely. This point was also noticed by U.P state fire service & during unit level mock drill.

Therefore it is requested that necessary arrangement may kindly be made to install the detectors and alarming system at above said places.


DY.COMMANDANT
CISF UNIT NTPC DIBIYAPUR

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 interalia on 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/-

डॉ एम. के. अय्यर
सदस्य

Sd/-

पी. के. पुजारी
अध्यक्ष

2.8 Agenda for 1% advance for material supplied for repairing of OPGW networks installed under ULDC NR Project (Agenda by HVPNL)

2.8.1 Representative of HVPNL stated that OPGW has been laid under ULDC Projects on the following HVPNL lines:

- 220KV Narwana - Safidon - PTPS.
- 220KV Nunamajra - Bahadurgarh.
- 220KV PTPS Sewah Ckt- I & II.

2.8.2 He further stated that, PGCIL has demanded 1% advance for repairing of OPGW networks installed under ULDC NR Project from all constituent of NR. However, the reconciliation statement of material procured earlier against 1% advance taken from constituents was not provided by PGCIL.

2.8.3 Representative of POWERGRID stated that they would return 1% advance to the constituents.

2.9 Requirement of PDH Equipment for replacement of Nokia Equipment under Reliable Communication Scheme (Agenda by POWERGRID)

2.9.1 Representative of POWERGRID stated that they were implementing OPGW installation on new transmission lines along with replacement of ULDC Phase-I OPGW and communication Equipment under Reliable Communication Scheme. Requirement of PDH was removed from all the locations citing upgradation of RTUs to 104 protocol & using of VOIP phones. Requirement of PDH equipment alongwith required nos. of channels (Voice and Data channel for replacement of Nokia), if any under this scheme may be intimated to POWERGRID on priority, so that requirement can be freezed. Till date, only UPPTCL has conveyed their requirement and BoQ for the same has been approved and supply will be commenced within 3-4 months.

2.9.2 Representative of Rajasthan and Punjab assured to intimate requirement, if any, by 30th November, 2019.

2.10 Communication availability from NLDC/ RLDCs to the nearest wide band node/ switchyard for the generating stations under AGC as per CERC order 319/RC/2018 dated 28th August 2019

Representative of POSOCO stated that CERC, in the matter of Automatic Generation Control (AGC) implementation in India, has issued the direction that all thermal ISGS stations with installed capacity of 200 MW & 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, to install equipment at the unit control rooms

for transferring the required data for AGC as per the requirement to be notified by the National Load Despatch Centre (NLDC).

He further stated that in the Order, CERC directed the Central Transmission Utility (CTU) to commission communication facility 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. The list of plants identified for AGC operation by NLDC as per CERC Order was attached as Annexure-1 of the agenda.

Relevant extracts from the CERC Order 319/RC are given as below:

...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.

...The expenditure as a result of compliance of the above directions may be claimed as per relevant regulations or provisions of the PPA.

Considering the importance of communication links being used for automatic controls, same common points may not be used along the path to ensure near 100% availability. Also, in line with the CERC Order, all the power plants are supposed to take necessary action for arranging the communication (through redundant and alternate paths) from the existing nearest wideband communication node to the unit control room through two fibre optic cables, in coordination with Central Transmission Utility (CTU).

He informed that ISGS stations whose tariff is determined or adopted by CERC should be AGC-enabled before 28th February 2020 as per the Order of the Hon'ble Commission.

He stated that on 27th September 2019, nominated nodal officers from CTU discussed the detailed action plan regarding the communication to AGC power plants at NLDC, New Delhi. Two Ethernet ports would be made available from existing SDH node available near generating station, wherever spare ports are available. In case of constraint, upgradation of equipment / cards as required shall be considered while working out requirement for AGC communication connectivity. RLDCs/NLDC will coordinate with concerned generating station for connectivity of Ethernet port to RTU at generating station for AGC application.

He further state that in some cases, requirement of usage of STU network for AGC connectivity is expected. The same shall be brought out by CTU. RLDCs/NLDC shall facilitate necessary coordination between STU & CTU for providing fibres, equipment, if required.

Representative of CTU stated that out of 30 stations in NR only diversity is available only in 4 stations namely, Naptha Jhakri HEP, Dehar HEP, Rampur

HEP and Bhakra Right HEP. He further stated that network upgradation required for rest 26 stations 14 of them would be covered under ongoing various schemes, however it would be difficult to complete all locations by 28th February, 2020. He added that there are 5 links of PTCUL need to be used.

Member Secretary, NRPC stated that since representative of PTCUL was not present a separate meeting would be called between PTCUL, CTU, NRLDC, NLDC and NRPC Sectt.. He further stated that single path is available for all 30 stations except Parbati-III which is likely to come by 31st December, 2019.

Representative of POWERGRID informed that presently ULDC communication is not available from Anta GPP and data is coming through telecom facility.

Sub-committee advised POWERGRID to plan for remaining redundant connectivities at remaining stations.

2.11 Fibre cut between Kishenpur-New Wanpoh (Agenda by NRLDC)

2.11.1 Representative of NRLDC stated that there was a fiber cut between Kishnepur-Wanpoh since January 2019 due to which PMU data from Wagoora, Wanpoh and Uri was not available at NRLDC. It was mentioned that data from these stations is critical for monitoring of Kashmir Valley.

2.11.2 He informed that the matter was also discussed during 15th TeST Meeting, POWERGRID intimated that unprecedented ice deposition on OPGW in Kashmir valley has led to the breakage of the same and data from alternate route has been restored. However alternate arrangements are yet to be made.

2.11.3 Representative of POWERGRID informed that tower strengthening work was in progress and OPGW work was expected to be completed by March 2020. He added that alternate channel for PMU data would be provided within 15 days.

2.12 Upgradation of STM-16 to STM-64 Communication Equipment (Agenda by POWERGRID)

2.12.1 Representative of POWERGRID stated that during 14th TeST sub-committee meeting, NRLDC requested to explore the possibility of upgradation of communication equipment from STM-16 capacity to STM-64 or adopt other latest technology to cater additional requirement for future projects including RTU/SAS data reporting on 104 protocol, new PMUs under WAMS System, AGC Project, establishment of inter-regional control centres of SCADA/ PDC, upgradation of NLDC and establishment of REMC control centres and backup control centre at Kolkata for WAMS system and other new schemes. In this regard, POWERGRID have examined the possibility and 17 Equipment needs to be upgraded from STM 16 to 64 for Tejas make Communication Equipment,



U.P. Pollution Control Board

ANNEXURE R-2**CONSENT ORDER**

Ref No. -
77145/UPPCB/KanpurDehat(UPPCBRO)/CTO/w
ater/AURAIYA/2019

Dated : 28/03/2020

To ,

Shri DIWAKAR KAUSHIK
 M/s NTPC AURAIYA GAS POWER STATION
 NTPC AURAIYA GAS POWER STATION,AURAIYA,206244
 AURAIYA

Sub : Consent under Section 25/26 of The Water (Prevention and control of Pollution) Act, 1974 (as amended) for discharge of effluent to M/s. NTPC AURAIYA GAS POWER STATION

Reference Application No :6801379

Dated :28/03/2020

1. For disposal of effluent into water body or drain or land under The Water (Prevention and control of Pollution) Act,1974 as amended (here in after referred as the act) M/s. NTPC AURAIYA GAS POWER STATION is hereby authorized by the board for discharge of their industrial effluent generated through ETP for irrigation/river through drain and disposal of domestic effluent through septic tank/soak pit subject to general and special conditions mentioned in the annexure ,in reference to their foresaid application .
2. This consent is valid for the period from 01/01/2020 to 31/12/2022 .
3. In spite of the conditions and provisions mentioned in this consent order UP Pollution Control Board reserves its right and powers to reconsider/amend any or all conditions under section 27(2) of the Water (Prevention and Control of Pollution) Act, 1974 as amended .

This consent is being issued with the permission of competent authority .

For and on behalf of U.P. Pollution Control Board

Pramod Kumar Agarwal
Digitally signed by Pramod Kumar Agarwal
 Date: 2020.03.28 18:45:34 +05'30'
Chief Environmental Officer (circle-2)

Enclosed : As above
(condition of consent):

Copy to: Regional Officer, U.P. Pollution Control Board, Kanpur Dehat with direction to send the compliance report of consent conditions on quarterly basis.

Pramod Kumar Agarwal
Digitally signed by Pramod Kumar Agarwal
 Date: 2020.03.28 18:45:56 +05'30'
Chief Environmental Officer (circle-2)


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U.P. POLLUTION CONTROL BOARD, LUCKNOW

Annexure to Consent issued to M/s.NTPC AURAIYA GAS POWER STATION vide

Consent Order No. 6801379/ Water

Dated : 28/03/2020

CONDITIONS OF CONSENT

1. This consent is valid only for the approved production capacity of Electricity generation-663.36 MW .
2. The quantity of maximum daily effluent discharge should not be more than the following :

Effluent Discharge Details			
S.No	Kind of Effluent	Maximum daily discharge,KL/day	Treatment facility and discharge point
1	Domestic	500 KLD treated effluent shall be reused in irrigation and water sprinkling.	STP
2	Industrial	2800 KLD after neutralization and settling shall be recycled as much as possible and rest shall be discharge as per norms	ETP

3. Arrangement should be made for collection of water used in process and domestic effluent separately in closed water supply system. The treated domestic and industrial effluent if discharged outside the premises, if meets at the end of final discharge point, arrangement should be made for measurement of effluent and for collecting its sample. Except the effluent informed in the application for consent no other effluent should enter in the said arrangements for collection of effluent. It should also be ensured that domestic effluent should not be discharged in storm water drain .
- 4(a) The domestic effluent should be treated in treatment plant so that the should be in conformity with the following norms dated treated effluent .

Domestic Effluent		
S.No	Parameter	Standard
1	BOD	30 mg/l
2	COD	250 mg/l
3	Total Suspended Solids	100 mg/l
4	Oil & Grease	10 mg/l

- 4(b). The industrial effluent should be treated in treatment plant so that the treated effluent should be in conformity with the following norms. .

Industrial Effluent		
S.No	Parameter	Standard
1	BOD	30 mg/l
2	COD	250 mg/l
3	Total Suspended Solids	100 mg/l
4	Oil & Grease	10 mg/l

5. Effluent generated in all the processes, bleed water, cooling effluent and the effluent generated from washing of floor and equipments etc should be treated before its disposal with treated industrial effluent so that it should be according to the norms prescribed under The Environment (Protection) Act,1986 or otherwise mandatory .
6. The other pollutant for which norms have not been prescribed, the same should not be more than the norms prescribed for the water used in manufacturing process of the industry .

7. The method for collecting industrial and domestic effluent and its analysis should be as per legal Indian standards and its subsequent amendments/standards prescribed under The Environment (Protection) Act, 1986.
8. The treated domestic and industrial effluent be mixed (as per the provisions of Condition No. 2) and disposed of on one disposal point. This common effluent disposal point should have arrangement for flow meter/V Notch for measuring effluent and its log book be maintained .

Specific Conditions:

1. This consent is valid for electricity generation-663.36 MW using Natural Gas/Naptha as raw material.
2. Naptha shall be used as a fuel only in case of emergency. Industry shall take necessary precautionary measures for control of air pollution in case of use of Naptha for production of electricity.
3. The industry shall install Electro Magnetic Flow meter at water withdrawal source and logbook of flow meter reading shall be maintained.
4. The industry shall operate and maintain Online Continuous Effluent Quality Monitoring System effectively and data shall be transmitted to CPCB and UPPCB server. OCEQMS system shall be calibrated on six monthly basis through recognized agency and calibration certificate should be submitted to UPPCB.
5. The industry shall comply with the conditions of Environmental Clearance issued by MoEF&CC Govt of India and its compliance report should be submitted to UPPCB.
6. Solid waste shall be disposed in such a manner that no air, water and soil pollution takes place.
7. Industry shall treat Back Waste of DM plant, Boiler Blow down and other generated waste water through ETP and treated effluent shall be recycled in the process, irrigation as much as possible and rest treated effluent shall be discharged through closed pipe line upto final discharge point i.e. Khera Drain.
8. Domestic effluent shall be treated though STP as per the standards prescribed under E(P) Rules, 1986, and shall be used for irrigation and other purposes within the plant premises.
9. Industry shall also submit analysis report of ETP and STP Treated effluent from NABL accredited laboratory on quarterly basis.
10. Industry shall PTZ camera at ETP and STP outlet within 01 month and its URL shall be provided to the Board for monitoring purposes.
11. Industry shall submit a time bound proposal for 100% utilization of treated industrial and domestic effluent within 03 months.
12. Ground water within the industry premises shall be monitored by NABL accredited laboratory on quarterly basis and its analysis report shall be sent to UPPCB.
13. Storm Water drain shall be kept separate in such manner that industrial effluent does not get mixed with storm water.
14. Industry shall develop and maintain green belt as per the guidelines issued by the Board vide office order dated 16/02/2018, which is available on Board's Website- www.uppcb.com.
15. Industry shall comply with various provisions of Hazardous and Other waste (Management & Trans-boundary Movement) Rule 2016.
16. Industry shall submit environmental statement in prescribed format as per rule 14 of Environment (Protection) Act, 1986.
17. Industry shall abide by directions given by Hon'ble Court, MoEF&CC, Central Pollution Control Board and UPPCB for protection and safe guard of environment from time to time.
18. Consent fees if revised, shall be payable by industry from the date of its applicability.
19. Industry shall comply with the relevant provisions of Environmental Laws.
20. If closure order is issued by CPCB or UPPCB against the unit, then CTO issued earlier will remain suspended during the closure period and after ensuring the compliance and after revocation of closure order, the CTO will automatically be effective with additional conditions mentioned in the closure revocation order.

Issued with the permission of competent authority .

For and on behalf of U.P. Pollution Control Board .

Pramod Kumar

Agarwal

Chief Environmental Officer (circle-2)

Digitally signed by Pramod Kumar
Agarwal

Date: 2020.03.28 18:46:20 +05'30'

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OFFICE OF THE DEPUTY COMMANDANT
CENTRAL INDUSTRIAL SECURITY FORCE
(MINISTRY OF HOME AFFAIRS)

CISF Unit NTPC, Dibiyaipur
Post: Alok Nagar
Distt: Auraiya (UP)
Dated: 10/02/2022.

No.E-42099/CISF/Fire/Veh. Repair/AuGPS/22-230

To,

The DGM (O&M)
AuGPS/ NTPC,
Dibiyaipur.

Sh. R.R. Singh
Sr. Inspector
[Signature]

Sub: REPAIRING OF FIRE VEHICLES AND APPLIANCES: Reg.

Kindly refer to this office Lt No-1001 dated-20.11.2021

It is to inform that the following appliances are presently having under mentioned defects that are required to be rectified on priority basis for smooth functioning of the fire station work. The details of defects are as follows:

SL No.	VEHICLE	DEFECTS	Remarks
01	PORTABLE PETROL PUMP	Pump is not functional since month of February'2020. It was checked by the mechanics came from Kanpur. As discuss with mechanic during checking it is beyond repairing.	Already intimated vide this office letter No. 83 dated 15.02.2020 and Lt No-201 dt 23.06.2020. Replacement/Condemnation
02	PORTABLE DIESEL PUMP	Pump is not functional since month of August'2018 due to broken of impeller. It was checked by the mechanics came from Kanpur. As discuss with mechanic during checking it is beyond repairing.	Already intimated vide this office letter No. 407 dated 27.08.18, 475 dated 28.09.18 no. 574 dt. 06.12.18 even letter no. 90 dated 15.03.19 and Lt No-201 dt 23.06.2020 Replacement/Condemnation

Keeping in view of the above, it is requested that necessary arrangement may kindly be made to rectify the above defects at the earliest please.

[Signature]
DEPUTY COMMANDANT
CISF UNIT NTPC, DIBIYAPUR

Copy To :-

1. AGM (HR)
 2. DGM (Safety)
- : for kind information please
: -do- & N/A Please.

कार्यालय-ज्ञाप

सिंचाई विभाग द्वारा अकृषिकारी उपयोग हेतु विभिन्न उपभोक्ताओं, को जल उपलब्ध कसूने के संबंध में कार्यालय ज्ञाप संख्या-1056सख/85-23-सि-3 दिनांक 16-04-85 द्वारा नीति निर्धारित करते हुए जल मूल्य/रायल्टी की दर निर्धारित की गयी थी। उक्त कार्यालय ज्ञाप के प्रस्तर-5 के उप प्रस्तर-2 में रायल्टी 50,000 रुपये प्रति क्यूसेक प्रतिवर्ष निर्धारित की गयी थी। कालान्तर में अकृषिकारी उपयोग हेतु पानी की मांग औद्योगिक क्षेत्र व निजी क्षेत्र में होने तथा कामतों में पर्याप्त वृद्धि हो जाने के कारण कार्यालय ज्ञाप संख्या-1192/98-27-सि-4-5(डब्लू)/98 दिनांक 26-05-1998 द्वारा अकृषिकारी उपयोग हेतु पानी की रायल्टी दर 50,000 रुपये प्रति क्यूसेक प्रति वर्ष से बढ़ाकर रूपया 1,50,000 प्रति क्यूसेक प्रति वर्ष पुनरीक्षित किया गया था।

2- उत्तर प्रदेश जल प्रबन्धन एवं नियामक आयोग द्वारा अकृषिकारी उपयोग हेतु रायल्टी/जल मूल्य एवं अतिरिक्त जल मूल्य/जल कर की वर्तमान दरों में चार गुना वृद्धि किये जाने के संबंध में प्रदान की गयी सहमति के आलोक में कार्यालय प्रमुख अभियन्ता, सिंचाई विभाग के पत्र संख्या-562/अनिमं-8/यू-6/जी-3 दिनांक 18-11-10 द्वारा रायल्टी/जल मूल्य की दर रुपये 1,50,000 प्रति क्यूसेक प्रति वर्ष में चार गुना वृद्धि करते हुए जल मूल्य की दर रुपये 6,00,000 प्रति क्यूसेक प्रति वर्ष एवं अतिरिक्त जल मूल्य/जल कर की वर्तमान प्रचलित दर रुपये 3.12 (तीन रुपये बारह पैसे मात्र) में चार गुना वृद्धि करते हुए रुपये 12.48 (बारह रुपये अड़तालिस पैसे मात्र) प्रति हजार घन फुट किये जाने का प्रस्ताव शासन को उपलब्ध कराया है।

3- अतः उपर्युक्त प्रस्ताव पर सम्यक विचारोंपरान्त राज्यपाल महोदय अकृषिकारी उपयोग हेतु पानी की रायल्टी दर रुपये 1,50,000 (एक लाख पचास हजार रुपये) प्रति क्यूसेक प्रति वर्ष में चार गुना वृद्धि करते हुए रुपये 6,00,000 (छः लाख रुपये) प्रति क्यूसेक/प्रति वर्ष एवं जल कर हेतु रुपये 3.12 (तीन रुपये बारह पैसे मात्र) में चार गुना वृद्धि करते हुए रुपये 12.48 (बारह रुपये अड़तालिस पैसे मात्र) प्रति हजार घन फुट वृद्धि किये जाने की सहर्ष स्वीकृति प्रदान करते हैं।

किशन सिंह अठोरिया
प्रमुख सचिव।

संख्या एवं तददिनांक यथोपरि।

प्रतिलिपि निम्नलिखित को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित-

समस्त प्रमुख सचिव/सचिव, उ०प्र० शासन।

प्रमुख अभियन्ता, सिंचाई विभाग, उ०प्र० लखनऊ।

मुख्य अभियन्ता (जल संसाधन) सिंचाई विभाग, उ०प्र० लखनऊ।

निदेशक, एन०आई०सी० छात्र तल योजना भवन लखनऊ को इस अनुरोध के साथ प्रेषित कि इस कार्यालय ज्ञाप को सिंचाई विभाग, उ०प्र० शासन के वेबसाइट पर तत्काल अपलोड करने का कष्ट करें।

आज्ञा से,

(अय विलास)
संयुक्त सचिव।

6/4/9

ॐ नमो भगवते वासुदेवाय

उपभोक्ता के अनुरोध पर व आवश्यक इन्टेक स्ट्रक्चर का निर्माण उपभोक्ता द्वारा स्वयं कराने के शर्त पर आपूर्ति कर्ता निचली गंगा नहर प्रणाली के इटावा शाखा से निकलने वाले नंगलपुर राजवाड़े पर कासू रंगूलटर के माध्यम से निर्धारित शर्तों के अधीन अपेक्षित जल की आपूर्ति जनपद-औरंगा में दिदियापुर स्थित राष्ट्रीय ताप विद्युत निगम के यावर प्लॉट भाग-1 को जलापूर्ति करने हेतु सहमत हुए।

अब यह अनुबन्ध निम्न का साक्षी है :-

1- इस अनुबन्ध में जब तक कोई अन्य आशय व्यक्त न हो :-

1- इस अनुसूची में जब तक कोई जल नहर प्रणाली की इटावा शाखा से है:
(क) 'नहर' का तात्पर्य निचली गंगा नहर प्रणाली की इटावा शाखा से है।

(ख) "मुख्य अभियन्ता" का तात्पर्य सिंचाई विभाग के मुख्य अभियन्ता से है जिसके प्रशासनिक नियंत्रण में निचली गंगा नहर प्रणाली व इससे निचालने वाली समस्त नहरों के कार्य हैं, जो कि वर्तमान में कानपुर मुख्यालय स्थित मुख्य अभियन्ता (सामगंगा) हैं।

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Yonice signed

1. The first step is to identify the problem. This involves understanding the situation and the goals that need to be achieved.

31/5/06
कंसल्टिंग एंड बिजनेस
सुधार अभियान (संगठन)
विभिन्न विभाग, उद्योग, वसाहत

(2)

(ग) "कास रेगुलेटर" का तात्पर्य मंगलपुर राजवाहे को जल आपूर्ति करने वाले इटावा शाखा के मंगलपुर राजवाहे के शीर्ष रेगुलेटर के डाउन स्ट्रीम में निर्मित कास रेगुलेटर से है;

(घ) "अतिरिक्त महाप्रबन्धक" का तात्पर्य औरैया -जनपद में दिबियापुर स्थित राष्ट्रीय ताप विद्युत निगम के अतिरिक्त महाप्रबन्धक से है ;

(ङ) "अधिशाली अभियन्ता" का तात्पर्य सिंचाई विभाग के अधिशाली अभियन्ता से है जो कि मंगलपुर राजवाहे के प्रभारी व वर्तमान में अधिशाली अभियन्ता सिंचाई खण्ड औरैया, दिबियापुर से है ;

(च) "वित्तीय वर्ष" का तात्पर्य :-

(1) इस अनुबन्ध के निष्पादन की तिथि से प्रारम्भ होकर आगामी 31 मार्च के अन्त तक से है ;

(2) प्रत्येक आगामी 12 (बारह) माह की अवधि जो कि एक अप्रैल से प्रारम्भ होकर अनुबन्ध की अवधि के अन्तर्गत व आगामी 31 मार्च के अन्त तक से है ; और

(3) यदि इस अनुबन्ध के समाप्त होने की अन्तिम तिथि 31 मार्च नहीं है तो उस स्थिति में विगत 1 अप्रैल से प्रारम्भ होकर अनुबन्ध समाप्त होने की अन्तिम तिथि तक से है;

(छ) "इन्टेक कम कास रेगुलेटर" का तात्पर्य राष्ट्रीय ताप विद्युत निगम के इन्टेक-चैनल में पानी प्रत्यावर्तित करने हेतु मंगलपुर राजवाहे पर निर्मित इन्टेक कम कास रेगुलेटर से है;

(ज) "सिंचाई विभाग" का तात्पर्य उत्तर प्रदेश सरकार के सिंचाई विभाग से है;

(झ) "रिडयूस्ड लेवल" का तात्पर्य मंगलपुर राजवाहे के बाये किनारे पर तीन कि०मी० पर स्थित रेगुलेटर के समीप दिये गये बेस मार्क के सन्दर्भ में नापे गये लेबुल से है ;

10/2

प्रतिपादित
 डॉ. के. के. तिवारी
 सहायक निदेशक (सिंचाई)
 राष्ट्रीय ताप विद्युत निगम
 सिंचाई विभाग, औरैया (उ०प्र०)
 दिनांक औरैया - 27.8.2018 (2018)

— 3 —
 के०एस०एन० विपरीत
 मुख्य अभियन्ता (सिंचाई)
 सिंचाई विभाग, औरैया, कानपुर

(5)

(ज) सामान्य नहर बन्दी अथवा अन्य किसी कारणों से नहर बन्दी की अवधि में आवश्यक जल का उपभोक्ता अपना स्वतन्त्र प्रबन्ध करेगा ।

(झ) नहर द्वारा दिये जल की प्रतिपूर्ति हेतु नलकूपों के निर्माण, उनके लिए स्वतंत्र फीडर, नलकूपों से नहर में पानी लाने हेतु जो पाइप लाइन आदि आवश्यक होगी, उसका निर्माण तथा रख-रखाव सिंचाई विभाग की संस्तुष्टि पर उपभोक्ता द्वारा वहन किया जायेगा । नलकूपों द्वारा नहरी जल की प्रतिपूर्ति की मात्रा, जहां पाइप लाइन से निचली गंगा नहर में पानी डाला जायेगा, वहां पर इन्लेट स्ट्रक्चर सिंचाई विभाग द्वारा उपभोक्ता के खर्चे पर निर्माण व रख-रखाव किया जायेगा । यह धन अग्रिम रूप से जमा किया जायेगा ।

(ञ) आपूर्तिकर्ता द्वारा खरीफ व रबी के रोस्टर की प्रतियां उपभोक्ता को नहर चलने व बन्दी की अनुमानित अवधि की जानकारी हेतु उपलब्ध कराया जायेगा ।

(ट) उपभोक्ता द्वारा सिंचाई विभाग को सरकार द्वारा समय-समय पर नियत किये गये सामान्य सेन्टेज चार्ज सिंचाई विभाग द्वारा कराये गये कार्यों की वास्तविक लागत के अनुसार भुगतान किया जायेगा ।

(ठ) रॉयल्टी चार्ज रूपया 1,50,000.00 (एक लाख पचास हजार रूपया) प्रति क्यूसेक प्रति वर्ष की दर से वास्तविक उपभोग के आधार पर शासनादेश संख्या 1192/98-27-सि-4-9डब्ल्यू/98 दिनांक: 26-5-98 में दिये गये प्राविधान के अनुसार वसूल किया जायेगा, परन्तु यह कि राज्य सरकार को समय-समय पर रॉयल्टी चार्ज पुनरीक्षित करने का अधिकार होगा, परन्तु यह और कि आपूर्ति के प्रारम्भ होने की तिथि दिनांक: 01-01-1990 से दिनांक: 31-5-98 तक रॉयल्टी चार्ज रूपया 50,000 (रूपया पचास हजार) प्रति क्यूसेक प्रति वर्ष की दर से शासनादेश संख्या 1056/शक/85-XIII-सि-3 दिनांक: 16-4-85 के अनुसार वसूल की जायेगी ।

मि. अ. अ. अ.

यु. ए. अ. अ.

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मि. अ. अ. अ.
सिंचाई विभाग
कानपुर

कै. एस. एस. अ. अ. अ.
मुख्य सचिव (सिंचाई)
सिंचाई विभाग, कानपुर

(6)

(ड) सिविल कार्यों के निर्माण एवं अनुरक्षण मद में जो धनराशि आवश्यक होगी अग्रिम रूप से उपभोक्ता द्वारा अधिशासी अभियन्ता के पास जमा की जायेगी ।

(ढ) दैनिक निर्माण एवं अनुरक्षण सम्बन्धी कार्यों को सुचारु रूप से सम्पादित करने हेतु उपभोक्ता द्वारा अपने दिबियापुर स्थित कालौनी परिसर में सिंचाई विभाग के लिए निम्नवत् आवासीय सुविधा उपलब्ध करानी होगी, जिससे कार्यों एवं नहर संचालन के समय उपभोक्ता के साथ निकट समन्वय बना रहे तथा यह आवासीय सुविधा चिन्हित होगी जो अवर अभियन्ता सिंचाई खण्ड - औरैया, दिबियापुर को हस्तगत करानी होगी।

- | | | | |
|----|-------------------------|---------|-------|
| 1- | सपखण्ड अधिकारी के लिए - | सी टाइप | एक नग |
| 2- | अवर अभियन्ता के लिए - | बी टाइप | एक नग |

(त) अधिशासी अभियन्ता, उपखण्ड अधिकारी एवं अवर अभियन्ता या कोई अन्य सिंचाई विभाग का प्राधिकारी/प्रतिनिधि पम्प हाऊस एवं अन्य माप सम्बन्धी प्रणाली जहां पर पानी की खपत नापी जा सके , का देखने हेतु पहुंचने के लिए स्वतंत्र होंगे ।

(थ) पम्प हाउस एवं मापन सम्बन्धी अन्य प्रणाली अथवा दोनों जों भी आवश्यक हों, में आवश्यक परिवर्तन एवं परिवर्धन उपभोक्ता द्वारा सिंचाई विभाग की पूर्व लिखित अनुमति के बाद अपने खर्चे पर किया जायेगा ।

(द) पानी की वास्तविक खपत को सुनिश्चित करने हेतु इन्टेक नहर के निकास का आपूर्ति कर्ता तथा उपभोक्ता द्वारा संयुक्त रूप से निरीक्षण किया जायेगा। अधिशासी अभियन्ता उपभोक्ता को निकास के संयुक्त निरीक्षण की तिथि की जानकारी देगा।

(ध) अधिशासी अभियन्ता द्वारा प्रस्तुत बिलों की देनदारी का भुगतान उपभोक्ता द्वारा यदि 12 (बारह) माह के अन्दर नहीं किया जाता है तो सिंचाई विभाग को उपभोक्ता को 30 (तीस) दिन का नोटिस देने के बाद जलापूर्ति बन्द करने का अधिकार होगा ।

मार्ग

Упр. 2. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840. 841. 842. 843. 844. 84

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[illegible]

के०एस०एच० त्रिपाठी
मुख्य अधिकारी (रामबाग)
लिचार् विभाग, ७०२०, काजपुर

(7)

(न) सिंचाई विभाग द्वारा राष्ट्रीय ताप विद्युत निगम के पावर प्लांट को पानी की आपूर्ति के लिए किये गये निर्माण कार्यों एवं अनुरक्षित रखने के वार्षिक अनुरक्षण लागत का भुगतान उपभोक्ता द्वारा सिंचाई विभाग को किया जायेगा । अनुरक्षण की धनराशि का आकलन उपभोक्ता मूल्य सूचकांक के आधार पर किया जायेगा । अर्थात् अनुरक्षण के लिए निर्धारित 2 प्रतिशत की धनराशि (रु० 1.22 लाख वार्षिक) बेस दिनांक: 1-1-90 पर ऑल इण्डिया कंज्यूमर प्राइस इन्डैक्स नम्बर की वार्षिक प्रतिशत वृद्धि के समतुल्य धनराशि अतिरिक्त देय होगा । 30 क्यूसेक अपेय जल की आपूर्ति हेतु विशेष मरम्मत अथवा किसी प्रकार के परिवर्तन अथवा नव निर्माण हेतु जो भी धनराशि आवश्यक है , उपभोक्ता द्वारा अलग से वहन की जायेगी एवं उसके अनुरक्षण पर भी पूर्व की भाँति गणना कर रख-रखाव हेतु धनराशि उपभोक्ता द्वारा वहन की जायेगी ।

(प) अधिशासी अभियन्ता द्वारा प्रत्येक वित्तीय वर्ष के मार्च माह में वार्षिक अनुरक्षण लागत का बीजक उक्त खण्ड (न) के अनुसार अतिरिक्त महाप्रबन्धक को भेजा जायेगा एवं यह भुगतान उपभोक्ता द्वारा अगले वित्तीय वर्ष के अप्रैल माह के अन्त तक करना होगा ।

वित्तीय वर्ष के वार्षिक अनुरक्षण प्रभार का अन्तिम बीजक उक्त खण्ड (न) के अनुसार अगले वित्तीय वर्ष के अप्रैल माह के अन्त तक उपभोक्ता द्वारा पूर्व में जमा की गयी धनराशि को समायोजित करते हुए आपूर्तिकर्ता द्वारा उपभोक्ता को प्रेषित किया जायेगा । उपभोक्ता को अन्तिम बीजक के अनुसार अन्तर की धनराशि का भुगतान एक माह के अन्दर करना होगा ।

(फ) रायल्टी प्रभार, सैन्टेज प्रभार, वार्षिक अनुरक्षण लागत और अन्य देय धनराशि जो निर्धारित तिथि पर या उससे पहले उपभोक्ता द्वारा देय है, उपभोक्ता द्वारा निर्धारित तिथि पर या उससे पहले अदा की जायेगी । उपभोक्ता द्वारा निर्धारित तिथि व समय सीमा के अन्दर उक्त देय धनराशि का भुगतान न किये जाने की दशा में

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उपरोक्त राज्यपाल की ओर से
य के लिए हस्ताक्षरित

के०एस०एन० विपाठी
मुख्य अभियन्ता (रामगंगा)
निचाई विभाग, ज०प्र०, कानपुर

उपरिस्थिति में

1- रामनरेश (उपमहाप्रबन्धक)
रजोटी की ली, कोर्टा

2-.....
नाम व पता Amul
30/5/06

साग व पत्ता

सोम सोम गुला.
सोम सोम गुला.
सोम सोम गुला.

नोट:- जल- मापन विधि संलग्न पत्रांक सी-18 विधि
17.04.2006 के अनुसार होगी।

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(89)

राष्ट्रीय ताप विद्युत निगम की
ओर से व के लिए दरखास्त

उपशान्कता

उपरिधति मे रीः रीः उपरिधति

1-

2.

नाम व पता - राजीव कुमार
1-39 गंगा प्रजापति (ले ले)
इसे सी सी सी अक्षर

2. संस्कृत संस्कृत
संस्कृत संस्कृत
संस्कृत संस्कृत



AURAIYA GAS 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	6,435,849,112.30	6,682,484,504.20
005	Capital-Work-in-Progress	3	553,178,476.97	3,331,963.52
006	Intangible Assets	4	0.00	0.00
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	41,193,423.00	38,775,420.80
013	iv) Other financial assets	10	0.00	0.00
014	Other non-current assets	11	438,842,910.97	264,893,528.29
015	Total non-current assets		7,469,063,923.24	6,989,485,416.81
016			0.00	0.00
017	Current Assets		0.00	0.00
018	Inventories	12	450,494,261.11	447,101,552.73
019	Financial assets		0.00	0.00
020	i) Investments	13	0.00	0.00
021	ii) Trade receivables	14	14,910,950.00	4,082,788.00
022	iii) Cash and cash equivalents	15	802,993.59	768,407.99
023	iv) Bank balances other than cash and cash equivalents	16	0.00	0.00
024	v) Loans	17	29,246,826.79	25,527,699.47
025	vi) Other financial assets	18	1,580,891.37	6,662,332.74
026			0.00	0.00
027	Other Current Assets	19	28,620,744.86	38,068,849.35
028			0.00	0.00
029			0.00	0.00
030	Total Current Assets		525,656,667.72	522,211,630.28
031	Regulatory deferral account debit balances	20	82,790,495.00	82,790,495.00
032	TOTAL ASSETS		8,077,511,085.96	7,594,487,542.09
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	37,828,835,622.03	35,556,168,736.90
040	Total equity		37,828,835,622.03	35,556,168,736.90
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
046	ii) Trade payables		0.00	0.00
047	- Total outstanding dues of micro and small enterprises	24	29,972.65	340,992.31
048	- Total outstanding dues of creditors other than micro	24	5,529.65	172,268.09

AURAIYA GAS POWER PROJECT
BALANCE SHEET

(Amount in ₹)

	As at	Note	31.03.2020	31.03.2019
	and small enterprises			
049	iii) Other financial liabilities	25	77,280.06	533,336.85
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		112,782.36	1,046,597.25
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	29,962,619.90	9,796,668.66
061	- Total outstanding dues of creditors other than micro and small enterprises	30	193,278,654.43	58,148,364.27
062	iii) Other financial liabilities	31	194,391,230.66	56,963,487.61
063	Other current liabilities	32	32,807,788.07	4,771,158.72
064	Provisions	33	0.00	6,437.00
065	Current tax liabilities (net)	34	0.00	0.00
066			0.00	0.00
067	Sub Total		450,440,293.06	129,686,116.26
068			0.00	0.00
069	Deferred Revenue	35	290,908,000.00	192,483,000.00
070	Regulatory deferral account credit balances	36	0.00	0.00
071	Inter Unit Accounts		-30,492,785,611.49	-28,284,896,908.32
072			0.00	0.00
073	TOTAL EQUITY AND LIABILITIES		8,077,511,085.96	7,594,487,542.09
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

(Auditor Initial & Stamp)

(Head of Finance)

(Head of Unit)

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Land : (including development expenses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Freehold	115613365.40	0.00	556604.00	116169969.40	0.00	0.00	0.00	0.00	116169969.40	115613365.40
4 Right of Use	879125.61	0.00	0.00	879125.61	421556.09	103648.19	0.00	525204.28	353921.33	457569.52
5 Submergence	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 Roads,bridges, culverts & helipads	36261564.65	0.00	0.00	36261564.65	5142247.82	1016175.13	0.00	6158422.95	30103141.70	31119316.83
8 Building :	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	15582414.03	0.00	0.00	15582414.03	1169647.97	1304.06	0.00	1170952.03	14411462.00	14412766.06
11 Others	71381683.28	0.00	0.00	71381683.28	18219647.63	2834619.17	0.00	21054266.80	50327416.48	53162035.65
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 Water Supply, drainage & sewerage system	48827827.00	0.00	0.00	48827827.00	9356621.83	1983085.43	0.00	11339707.26	37488119.74	39471205.17
15 Hydraulic works, barrages, dams, tunnels and power channel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 MGR track and signalling system	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 Railway siding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 Earth dam reservoir	5749155.44	0.00	0.00	5749155.44	1973321.04	0.00	0.00	1973321.04	3775834.40	3775834.40
19 Plant and machinery(including associated civil works)	9087741527.68	24443345.10	424106597.86	9536291470.64	2729590967.19	685922003.73	0.00	3415512970.92	6120778499.72	6358150560.49
Owned Asset										

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(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
20 Plant and machinery(including associated civil works) -Right of use Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Furniture and fixtures	30409391.87	58261.00	(280.00)	30467372.87	5861677.93	1776106.12	(280.00)	7637504.05	22829868.82	24547713.95
22 Assets under 5 Km Scheme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23 Vehicles - Owned	1061067.14	378000.00	0.00	1439067.14	186811.55	84598.59	0.00	271410.14	1167657.00	874255.59
24 Vehicles - Leased	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 Office equipment	25528049.16	993866.00	97792.77	26619707.93	10581124.54	2243007.38	12467.12	12836599.04	13783108.89	14946924.62
26 EDP, WP machines and satcom equipment	13382048.92	0.00	1475684.41	14857733.33	8129145.10	2482705.67	1086211.54	11698062.31	3159671.02	5252903.82
27 Construction equipments	690054.92	0.00	0.00	690054.92	237374.42	59343.61	0.00	296718.03	393336.89	452680.50
28 Electrical Installations	17093023.77	3100822.78	(23267.62)	20170578.93	2742359.80	2291686.73	0.00	5034046.53	15136532.40	14350663.97
29 Communication equipments	2149652.41	598261.00	311430.00	3059343.41	1004525.76	412280.77	97989.04	1514795.57	1544547.84	1145126.65
30 Hospital equipments	5960001.60	0.00	0.00	5960001.60	1208420.01	325556.92	0.00	1533976.93	4426024.67	4751581.59
31 Laboratory and workshop equipments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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
34 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 :1012

(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
35 Less: Recoverable from GOI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 Assets for ash utilisation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 (Less):-Adjusted from fly ash utilisation 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 (Tangible)	9478309952.88	29572555.88	426524561.42	9934407070.18	2795825448.68	701536121.50	1196387.70	3498557957.88	6435849112.30	6682484504.21
Grand Total Prev Year (Tangible)	9304487907.54	50751804.41	123070240.93	9478309952.88	2101110798.51	697433952.07	(2719301.90)	2795825448.68	6682484504.20	7203377109.04

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(Amount in Rupees)

Details of Adjustments of Gross Block and Depreciation/Amortization				
Particulars	Gross Block		Depreciation/Amortization	
	Tangible As At: 31.03.2020	Tangible As At: 31.03.2019	Tangible As At: 31.03.2020	Tangible As At: 31.03.2019
Disposal of assets	(131518.53)	(1139145.48)	(131518.53)	(1023526.37)
Retirement of assets	(64785.65)	(212162.05)	(20346.27)	(5302.20)
Cost adjustments	424667701.86	127259772.64	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	2053163.74	(2838224.18)	1348252.50	(1690473.33)
Others	0.00	0.00	0.00	0.00
TOTAL	426524561.42	123070240.93	1196387.70	(2719301.90)

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: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2019	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2020
	1	2	3	4	5	6
1	CAPITAL WORK-IN-PROGRESS					
2	Development of land		556604.00	(556604.00)		
3	Roads, bridges, culverts & helipads					
4	Piling and foundation					
5	Buildings :					
6	Main plant					
7	Others					
8	Temporary erection					
9	Water supply, drainage and sewerage system					
10	Hydraulic works, barrages, dams, tunnels and power channel					
11	MGR track and signalling system					
12	Railway siding	1750000.00		(1750000.00)		
13	Earth dam reservoir					
14	Plant and equipment	1321766.04	550706325.25	(118428.89)	1164451.00	550745211.40
15	Furniture and fixtures	50001.00			50001.00	
16	Vehicles					
17	Office equipment	591996.05			591996.05	
18	EDP/WP machines & satcom equipment					
19	Construction equipments					
20	Electrical installations					
21	Communication equipment	472000.00			472000.00	
22	Hospital equipments					
23	Laboratory and workshop equipments					
24	Assets under 5Km Scheme of the GOI					
25	Capital expenditure on assets not owned by the company					
26	Expenditure towards development of coal mines					
27	Survey,Investigation,Consultancy & Supervision Cha	8287750.00	(8287750.00)			
28	Difference in exchange on foreign currency loans					

Note forming part of Balance Sheet
Note 3: Capital-Work-in-Progress
Business Area: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2019	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2020
	1	2	3	4	5	6
29	Expenditure towards diversion of forest land					
30	Pre-commissioning expenses (net)					
31	ExpPendAlloca-oth ex attribut Project					
32	Expenditure During Construction Period (net)*		3663754.00	(1333706.56)		2330047.44
33	LESS : Allocated to related works					
34	LESS : Provision for Unservicable works	10037750.00	(10037750.00)			
35	Construction stores (At Cost)					
36	Steel					
37	Cement					
38	Others	896200.43		(792982.30)		103218.13
39	Sub-total	896200.43		(792982.30)		103218.13
40	LESS : Provision for shortages					
41	Sub-total	896200.43		(792982.30)		103218.13
42	Total CWIP	3331963.52	556676683.25	(4551721.75)	2278448.05	553178476.97
43						
44						
45	PREVIOUS YEAR TOTAL	457026.25	2568877.64	(431823.37)		3331963.52

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 :1012

(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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 -Software	12832.86	0.00	0.00	12832.86	12832.86	0.00	0.00	12832.86	0.00	0.00
Grand Total (Intangible)	12832.86	0.00	0.00	12832.86	12832.86	0.00	0.00	12832.86	0.00	0.00
Grand Total Prev Year (Intangible)	12832.86	0.00	0.00	12832.86	12832.86	0.00	0.00	12832.86	0.00	0.00

Note forming part of Balance Sheet
Note-4 Non Current Assets- Intangible Assets
Business Area :1012

(Amount in Rupees)

Details of Adjustments of Gross Block and Depreciation/Amortization				
Particulars	Gross Block		Depreciation/Amortization	
	InTangible As At: 31.03.2020	InTangible As At: 31.03.2019	InTangible As At: 31.03.2020	InTangible As At: 31.03.2019
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 5: Intangible Assets under Development
Business Area: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2019	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2020
	1	2	3	4	5	6
1	INTANGIBLE ASSETS UNDER DEVELOPMENT					
2	Software					
3	Right to use Others					
4	Exploration and Evaluation Expentiture - Coal Mini					
5	Exploratory wells-in-progress					
6	Less: Provision for exploratory wells-in-progress					
7	Total					
8	PREVIOUS YEAR TOTAL-I					

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

AURAIYA GAS 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
001	NON CURRENT INVESTMENTS-			0.00	0.00
	Investments in subsidiaries and joint ventures				
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 Vyapar Nigam Ltd.			0.00	0.00
017	Nabinagar Power Generating Company Ltd.			0.00	0.00
018	Kanti Bijlee Utpadan Nigam Ltd.			0.00	0.00
019	Bhartiya 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	NEEPCO 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	Ratnagiri Gas & Power Pvt. Limited (RGPPL)			0.00	0.00

AURAIYA GAS 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
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	Meja Urja Nigam Private Limited			0.00	0.00
065	BF-NTPC Energy Systems Ltd.			0.00	0.00
066				0.00	0.00
067	Nabinagar Power Generating Company Ltd.			0.00	0.00
068	Transformer and Electrical Kerala Ltd.			0.00	0.00
069	National High Power Test Labortory Private Ltd.			0.00	0.00
070				0.00	0.00
071	CIL NTPC Urja 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	Trincomalee Power Company Ltd.			0.00	0.00
076	Bangladesh-India Friendship Power Company (Pvt.) Ltd.			0.00	0.00
077	Hindustan Urvarak & Rasayan Limited			0.00	0.00
078	Konkan LNG Pvt. Ltd			0.00	0.00
079				0.00	0.00
081	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

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AURAIYA GAS 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
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

AURAIYA GAS 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
006	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. Anta			0.00	0.00
151	NTPC Employees Consumers Cooperative Society Ltd. Kawas			0.00	0.00
152	NTPC Employees Consumers Cooperative Society Ltd. Kaniha			0.00	0.00

AURAIYA GAS 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
006 Total	0.00	0.00

AURAIYA GAS 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	32,419,328.90	30,108,929.20
012 Unsecured	21,910,689.58	21,673,582.80
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	9,008,302.73	9,174,343.43
017 Unsecured	4,128,292.75	3,832,747.77
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	41,193,423.00	38,775,420.80
026	0.00	0.00
027 Total	41,193,423.00	38,775,420.80
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 personel	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) APIIC	0.00	0.00
060	0.00	0.00
061 RPD	0.00	0.00
062 i)Key management personel	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



AURAIYA GAS POWER PROJECT
NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

	As at	31.03.2020	31.03.2019
066	Total	0.00	0.00

AURAIYA GAS 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 Vyapar 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 Utility 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 Ratnagiri 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 Urja 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 Labortory Private Ltd.	0.00	0.00
030	0.00	0.00
031 CIL NTPC Urja Private Ltd.	0.00	0.00
032 Trincomalee Power Company Ltd.	0.00	0.00
033 Hindustan Urvarak & 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

AURAIYA GAS 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	0.00	0.00
007 Others	48,673,341.00	0.00
008 Considered doubtful	163,334.00	163,334.00
009 Less: Allowance for bad & doubtful advances	163,334.00	163,334.00
010 Sub-Total	48,673,341.00	0.00
011	0.00	0.00
012 Advances other than capital advances	0.00	0.00
013 Security deposits	0.00	264,000.00
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	0.00	264,000.00
039 Advance tax & tax deducted at source	34,620.00	148,117.60
040 Less:- Provision for current tax	0.00	0.00
041	0.00	0.00
042 Sub Total	34,620.00	148,117.60
043 Deferred Payroll Expenses (Secured)	7,738,776.73	7,904,323.62
044 Deferred Payroll Expenses (Unsecured)	3,210,173.24	2,994,087.07
045 Sub Total	10,948,949.97	10,898,410.69
046 Deferred Foreign Currency Fluctuation Asset	379,186,000.00	253,583,000.00
048 Total	438,842,910.97	264,893,528.29
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 Ratnagiri 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 Urja Nigam Private Limited	0.00	0.00
071 Nabinagar Power Generating Company Ltd.	0.00	0.00
072 National High Power Test Labortory Private Ltd.	0.00	0.00
074 CIL NTPC Urja Private Ltd.	0.00	0.00
076	0.00	0.00
077 Related Party (Adv)	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 11 TO THE FS-NCA-OTHER NON-CURRENT ASSETS

(Amount in ₹)

As at	31.03.2020	31.03.2019
078 Key Management personel	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

AURAIYA GAS 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	0.00	0.00
004 Fuel oil	0.00	0.00
005 Naphtha	113,940,630.56	116,235,836.74
006 Stores and spares	305,908,869.41	302,975,910.05
007 Chemicals & consumables	7,910,845.59	5,877,301.95
008 Loose tools	252,734.16	258,669.24
009 Steel Scrap	0.00	0.00
010 Others*	27,826,733.73	30,727,865.70
011 Sub Total	455,839,813.45	456,075,583.68
012 Less: Provision for shortages	17,501.27	135,114.31
013 Less: Provision for obsolete/ unservicable/dimuntion in value of surplus inventory	5,328,051.07	8,838,916.64
014	0.00	0.00
015 Total	450,494,261.11	447,101,552.73
016 Inventories include material in transit	0.00	0.00
017 Coal	0.00	0.00
018 Fuel oil	0.00	0.00
019 Naphtha	0.00	0.00
020 Stores and spares	0.00	0.00
021 Chemicals & consumables	0.00	0.00
022 Loose tools	0.00	0.00
023 Others	0.00	0.00
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 realisable value.	0.00	0.00

AURAIYA GAS 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	IDBI-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	IDBI 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	IDBI 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

AURAIYA GAS 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	14,910,950.00	4,082,788.00
005 With significant increase in Credit Risk	0.00	0.00
006 Credit impaired	0.00	0.00
007 Sub-Total	14,910,950.00	4,082,788.00
008 Total	14,910,950.00	4,082,788.00
009 Less: Allowance for credit impaired receivables	0.00	0.00
010 Total	14,910,950.00	4,082,788.00
011	0.00	0.00
013 * 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

AURAIYA GAS 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	794,681.59	528,201.99
004 Cheques & Drafts on hand	0.00	230,539.00
005 Cash on hand	0.00	0.00
006 Others (stamps in hand)	8,312.00	9,667.00
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	802,993.59	768,407.99

AURAIYA GAS 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

AURAIYA GAS 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	9,238,177.50	7,685,447.28
012 Unsecured	20,008,649.29	17,842,252.19
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)	29,246,826.79	25,527,699.47
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 personel	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 personel	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

AURAIYA GAS 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	-10,084.63	-30,585.26
008 Considered doubtful	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
012 Unsecured	1,590,976.00	6,692,918.00
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)	1,580,891.37	6,662,332.74
044	0.00	0.00
045 Claims Recoverable	0.00	0.00
046 Secured	0.00	0.00
047 Unsecured, considered good	0.00	0.00
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*	0.00	0.00
058 Receivable from MCP Escrow A/c	0.00	0.00
059 Total	1,580,891.37	6,662,332.74
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 personel	0.00	0.00
070 ii)Subsidiary companies	0.00	0.00
071 iii)Joint Venture companies	0.00	0.00

AURAIYA GAS 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 Labortory 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	-10,084.63	-30,585.26
096 Total	-10,084.63	-30,585.26

AURAIYA GAS POWER PROJECT
NOTE NO. 19 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*	264,000.00	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	1,824,032.00	2,168,941.04
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	57,000.00	432,658.00
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	3,067,856.88	2,241,446.91
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	0.00	13,217,598.00
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)	1,171,280.04	1,052,272.92
028 Deferred Payroll Expenses (Unsecured)	1,446,141.34	1,541,084.88
029 Sub-total	2,617,421.38	2,593,357.80
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	18,262,003.00	15,688,545.00
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	1,698,975.60	1,698,975.60
042 Others	829,456.00	27,327.00
043	0.00	0.00
044 Total (Other Current Assets)	28,620,744.86	38,068,849.35
045 **Include Prepaid Expenses	0.00	13,217,598.00
046 *Includes sales tax/Entry tax/VAT deposited under protest with Sales Tax Authorities	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 19 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 personel	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	1,824,032.00	2,168,941.04
066 Related Party (Adv)- Others	0.00	0.00
067 Total	1,824,032.00	2,168,941.04
068	0.00	0.00

AURAIYA GAS 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	0.00	0.00
002	On account of employee benefit exp	82,790,495.00	82,790,495.00
003	Regulatory deferred account - deferred	0.00	0.00
004	Deferred asset for ash transportation	0.00	0.00
005		0.00	0.00
006	Total	82,790,495.00	82,790,495.00

AURAIYA GAS 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/- (Pv. 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 declared 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/ICICI Prudential Mutual Fund	0.00	0.00
016 No. of Shares	0.00	0.00
017 % of holding	0.00	0.00

AURAIYA GAS 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
006 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	0.00
030 Transferred to CC	0.00	0.00
031 Add:Transfer from revenue from operations	0.00	0.00
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	0.00
036 Generation,admn. and other expenses	0.00	0.00
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

AURAIYA GAS 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	35,591,289,732.43	34,488,029,944.47
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	2,294,371,238.97	1,103,259,787.96
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	37,885,660,971.40	35,591,289,732.43
074	0.00	0.00
075 Remeasurement of defined benefit plans	0.00	0.00
076 As per last financial statements	-35,120,995.53	-33,966,200.29
077 Add/(Less):- Actuarial Gains/loss through OCI	-21,704,353.84	-1,154,795.24
078 Sub-Total	-56,825,349.37	-35,120,995.53
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	37,828,835,622.03	35,556,168,736.90

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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)VII	0.00	0.00
031 8.48% Secured non-cumulative non-nonvertible 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

AURAIYA GAS 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)VII	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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS POWER PROJECT
NOTE NO. 23 TO THE FS-NCL-BORROWINGS
(Amount in ₹)

As at	31.03.2020	31.03.2019
year and 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		
060 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

AURAIYA GAS 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)V	0.00	0.00
070	7.552% Secured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

AURAIYA GAS 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 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
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 INR 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

AURAIYA GAS 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:- Interst 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

AURAIYA GAS POWER PROJECT

NOTE NO. 23 TO THE FS-NCL-BORROWINGS

(Amount in ₹)

As at		31.03.2020	31.03.2019
200	Total	0.00	0.00

AURAIYA GAS 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	29,972.65	340,992.31
004	- Others	5,529.65	172,268.09
005		0.00	0.00
006	Total	35,502.30	513,260.40

AURAIYA GAS 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	87,360.66	433,874.97
004	- Others	-10,080.60	99,461.88
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	77,280.06	533,336.85

AURAIYA GAS 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)
(Amount in ₹)

	As at	Open Balance on 01.04.2019	Addition	Closing Balance on 31.03.2020
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	MAT credit entitlement	0.00	0.00	0.00
008		0.00	0.00	0.00
009	Total	0.00	0.00	0.00
010		0.00	0.00	0.00
011	Total	0.00	0.00	0.00
012	Breakup of deferred tax assets	0.00	0.00	0.00
013	Provision	0.00	0.00	0.00
014	Statutory dues	0.00	0.00	0.00
015	Leave encashment	0.00	0.00	0.00
016	Others	0.00	0.00	0.00
017		0.00	0.00	0.00
018		0.00	0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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	29,962,619.90	9,796,668.66
004	- Others	193,278,654.43	58,148,364.27
005		0.00	0.00
006	Total	223,241,274.33	67,945,032.93
007		0.00	0.00

AURAIYA GAS 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	1,566,344.00	499,764.00
034 - Others	131,940,194.95	23,682,911.13
035 Others Payables	0.00	0.00
036 Deposits from contractors and others	47,268,905.00	13,459,680.00
037 Gratuity Obligations	0.00	0.00
038 Payable to employees	2,800,295.71	7,660,341.48
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 **	10,815,491.00	11,660,791.00

AURAIYA GAS 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	194,391,230.66	56,963,487.61
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 stale cheques and other payable.	0.00	0.00

AURAIYA GAS 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	4,108,443.07	92,621.07
003 Deferred discount on forward exchange contract	0.00	0.00
004 Tax deducted at source and other statutory dues	28,699,345.00	4,678,537.65
005 Others	0.00	0.00
006 Total	32,807,788.07	4,771,158.72

AURAIYA GAS POWER PROJECT
NOTE NO. 33 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	6,437.00	0.00
044 Additions during the year	0.00	6,437.00
045 Amounts adjusted during the year	6,437.00	0.00
046 Amounts reversed during the year	0.00	0.00
047 Closing Balance	0.00	6,437.00
048 Provision for Arbitration	0.00	0.00
049 Opening balance	0.00	15,559,882.00
050 Additions during the year	0.00	873,560.00
051 Amounts used during the year	0.00	16,433,442.00
052 Amounts reversed during the year	0.00	0.00
053 Closing Balance	0.00	0.00
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	0.00	6,437.00

AURAIYA GAS 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
006 Closing Balance	0.00	0.00

AURAIYA GAS 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	290,908,000.00	192,483,000.00
004	Government grants	0.00	0.00
005		0.00	0.00
006	TOTAL	290,908,000.00	192,483,000.00

AURAIYA GAS 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

AURAIYA GAS 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)	6,165,717,097.00	7,687,915,431.00
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	-5,957,000.00	-3,316,000.00
007	Sale of energy through trading	0.00	0.00
008	Commission (NVVN)	0.00	0.00
009	Sub total	6,159,760,097.00	7,684,599,431.00
010	Less: Rebate to customers	7,050,863.01	29,722,180.84
011	Energy Sales (Total)	6,152,709,233.99	7,654,877,250.16
012	Consultancy, project management and supervision fees	14,799,750.00	14,369,886.00
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	6,167,508,983.99	7,669,247,136.16
019	Sale of fly ash/ash products	0.00	0.00
020	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
021	Sub-total	0.00	0.00
022	Other Operating Income	0.00	0.00
023	Interest from customers	49,234,444.00	368,872.00
024	Energy Internally Consumed *	13,859,827.00	12,859,793.00
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 form Trading of ESCerts	0.00	0.00
029	Income from E-Mobility Business	0.00	0.00
030		0.00	0.00
031	Total	6,230,603,254.99	7,682,475,801.16
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,cenospere & 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

AURAIYA GAS 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 Securites-Non-Trade	0.00	0.00
009	Less: Amortiation 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	6,176,761.44	4,227,725.92
015	Deposit with banks	0.00	0.00
016	Foreign Banks	0.00	0.00
017	Interest from Contractors	0.00	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	0.89	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	50.00
044	Profit on disposal of PPE	11,337.00	183,469.89
045	Profit on redemption of GOI securities	0.00	0.00

AURAIYA GAS 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	70,376,637.00	182,208,627.00
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	8,845,208.19	175,674.89
051	Fair value gains/(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	8,968,940.41	8,638,122.44
057	Total	94,378,884.93	195,433,670.14
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	94,378,884.93	195,433,670.14
063		0.00	0.00
064	Details of Miscellaneous Income	0.00	0.00
065	Vehicle Hire Charges.	48,000.00	28,000.00
066	Sale of by products & residuals	0.00	0.00
067	Township recoveries(exl. Hospital Recoveries).	2,773,856.35	2,060,978.83
068	Depreciation written back	0.00	0.00
069	Sale of Scrap.	5,922,712.86	5,929,087.03
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.	0.00	0.00
073	Management Fee - Misc (NVVN)	0.00	0.00
074	Others	224,371.20	620,056.58
075		0.00	0.00
076	Total (Miscellaneous Income)	8,968,940.41	8,638,122.44
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	6,291.55	19,642.72
084	Obsolescence in Stores	8,838,916.64	156,032.17
085	Unserviceable capital works	0.00	0.00
086	Other Obligation	0.00	0.00
087	Shortage in Fixed Assets	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 38 TO THE FS--OTHER INCOME

(Amount in ₹)

	For the Year ended	31.03.2020	31.03.2019
088	Diminution in value of Investment	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 38A 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	0.00	0.00
005	Gas	2,012,824,066.00	4,806,545,986.00
006	Naptha	2,295,206.18	71,329,027.67
007	Oil	0.00	0.00
008	Total	2,015,119,272.18	4,877,875,013.67
009		0.00	0.00
010		0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 39 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	574,065,907.35	377,600,156.92
003	Contribution to provident and other funds	60,517,331.91	53,960,594.41
004	Unwinding of deferred payroll expense	4,168,450.72	2,794,070.15
005	Staff welfare expenses	59,221,478.39	47,769,157.21
006	Less : Expenses transferred to Consultancy group	0.00	0.00
007		0.00	0.00
008	Sub Total	697,973,168.37	482,123,978.69
009	Less: Employee benefits expense inventorised	0.00	0.00
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	0.00
013	Less: Transferred to CSR Expenses	0.00	0.00
014	Reimbursements for employees on secondment	3,433.81	0.00
015	Less: Transferred to expenditure during construction period (net)- Note 43	0.00	0.00
016	TOTAL	697,969,734.56	482,123,978.69
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

AURAIYA GAS 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	11,494,608.93	11,471,878.96
004	Government of India Loans	0.00	0.00
005	Foreign currency term loans	63,818,869.62	67,457,695.46
006	Rupee term loans	189,350,054.00	132,324,932.00
007	Public deposits	0.00	0.00
008	Foreign currency bonds/notes	44,278,451.38	43,345,493.68
009	Cash Credit	0.00	0.00
010	Unwinding of discount on account of vendor liabilities	218,144.19	201,412.52
011	Commercial Papers	0.00	0.00
012	Others	0.00	1,083.00
013	Sub Total	309,160,128.12	254,802,495.62
014	Other Borrowing Costs	0.00	0.00
015	Bonds servicing & public deposit exp.	9,552.49	10,878.00
016	Guarantee fee	0.00	0.00
017	Management fee	0.00	0.00
018	Committ 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)	9,552.49	10,878.00
027		0.00	0.00
028	Exchange differences regarded as an adjustment to interest costs	0.00	0.00
029	Sub Total	309,169,680.61	254,813,373.62
030	Less: Transferred to Expenditure during construction period (net) - Note 43	3,663,754.00	0.00
031	Less: Transferred to development of coal mines- Note 43A	0.00	0.00
032		0.00	0.00
033	Total	305,505,926.61	254,813,373.62

AURAIYA GAS 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	701,536,121.50	697,433,952.07
003	On intangible assets- Note 4	0.00	0.00
004	Sub-total	701,536,121.50	697,433,952.07
005	Less:	0.00	0.00
006	Inventorised	0.00	0.00
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	33,135,000.00	27,864,000.00
010	Total	668,401,121.50	669,569,952.07

AURAIYA GAS 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		13,859,827.00	12,859,793.00
003 Less: Recovered from contractors & employees		2,703,672.97	2,134,866.31
004 Sub-Total(Power Charges)		11,156,154.03	10,724,926.69
005 Water charges		10,930,666.00	11,182,123.00
006 Stores consumed		2,323,674.36	2,699,965.70
007 Rent		0.00	372,389.00
008 Less:Recoveries		0.00	0.00
009 Sub-Total (Rent)		0.00	372,389.00
010 Cost of extraction of Captive coal		0.00	0.00
011 Repairs & maintenance		0.00	0.00
012 Buildings		45,030,595.75	55,499,131.85
013 Plant & machinery		0.00	0.00
014 Power stations		86,636,928.34	56,904,672.63
015 Construction equipment		0.00	0.00
016 Others		7,584,596.60	7,553,033.18
017 Sub-total (Repairs & maintenance)		139,252,120.69	119,956,837.66
019 Load Dispatch Center Charges		7,090,737.00	6,325,506.00
021 Insurance		17,792,733.00	16,932,691.37
022 Interest to beneficiaries		0.00	0.00
023 Rates and taxes		2,375,430.48	2,470,770.01
024 Water cess & environment protection cess		0.00	0.00
025 Training & recruitment expenses		733,030.00	481,156.00
026 Less: Receipts		0.00	0.00
027 Sub-total (Training and recruitment expenses)		733,030.00	481,156.00
028 Communication expenses		6,233,801.55	5,548,680.51
029 Inland Travel		25,761,124.63	15,880,966.03
030 Foreign Travel		361,253.43	0.00
031 Tender expenses		0.00	821,604.00
032 Less: Receipt from sale of tenders		403,558.00	44,339.00
033 Sub-total (Tender expenses)		-403,558.00	777,265.00
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		166,944.16	61,718.00
039 Sub-total (Payment to Auditors)		166,944.16	61,718.00
040 Advertisement and publicity		208,002.00	210,025.00
041 Electricity duty		0.00	0.00
042 Security expenses		152,146,237.64	139,294,643.64
043 Entertainment expenses		4,150,430.88	2,660,334.16
044 Expenses for guest house		7,689,243.00	5,170,910.28
045 Less:Recoveries		87,749.30	123,928.10
046 Sub-Total (Guest house expenses)		7,601,493.70	5,046,982.18
047 Education expenses		1,983,965.00	13,264,763.00
049 Donations		0.00	0.00

AURAIYA GAS 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	0.00	0.00
051	Directors sitting fee	0.00	0.00
053	Professional charges and consultancy fees	393,885.00	1,388,568.00
054	Legal expenses	3,133,525.00	3,629,048.00
055	EDP hire and other charges	2,505,918.00	1,147,450.38
056	Printing and stationery	879,362.00	823,775.00
057	Oil & gas exploration expenses	0.00	0.00
059	Hiring of vehicles	3,499,921.99	3,210,800.54
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	625.12	0.00
066	Transport Vehicle running expenses	1,361,739.58	1,362,913.28
067	Horticulture Expenses	10,282,527.99	8,634,186.14
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	6,166,648.21	5,210,255.66
074	Loss on disposal/write-off of PPE	38,002.38	171,540.40
075	Sub-Total	418,126,395.82	379,470,280.35
076	Less: Other expenses inventorised	0.00	0.00
077	Less: Transferred/Allocated to development of coal mines	0.00	0.00
078	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
079	Less: Hedging cost Net recoverable/payable from/to beneficiaries	0.00	0.00
080		0.00	0.00
081	Less: Transferred to CSR Expenses	18,825,189.34	12,690,109.00
082	Less: Transferred to Expenditure during Construction period(net)-Note 43	0.00	0.00
083	Net (Generation, Administration and Other expenses)	399,301,206.48	366,780,171.35
084	Corporate Social Responsibility Expenses	41,838,420.28	17,335,079.85
085	Less: Grants-in-aid	0.00	0.00
086	Sub-total (Corporate Social Responsibility Expenses)	41,838,420.28	17,335,079.85
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	17,501.27	135,114.31
092	Obsolete/Dimunition in the value of surplus stores	5,328,051.07	3,430,045.21
093	Shortage in construction stores	0.00	0.00
094	Dimunition in value of long term investments	0.00	0.00

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AURAIYA GAS 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	6,437.00
096	Unfinished minimum work progress from oil & gas exploration	0.00	0.00
097	Unserviceable capital works	0.00	0.00
098	Tariff Adjustment	0.00	0.00
099	Others :	0.00	0.00
100	(i) Provision for arbitration cases	0.00	-15,559,882.00
101	(ii) Other provisions	0.00	0.00
102	Total (Provisions)	5,345,552.34	-11,988,285.48
103		0.00	0.00
104	Total	446,485,179.10	372,126,965.72
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	12,000.00	0.00
113	Furnishing expenses	267,473.09	491,455.41
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	120,000.00	326,072.00
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	14,539.85	76,456.30
122	Business Development Expenditure	0.00	0.00
123	Surcharge (NVVN)	0.00	0.00
124	Power Trading Expenses	158,522.00	1,863,088.00
125	Brokerage & commission	287,943.00	191,252.00
129	Books and periodicals	13,524.00	25,067.00
130	Claims/advances written off	0.00	0.00
131	Stores written off	0.00	50,784.53
132	Survey &Investigation expenses written off	0.00	0.00
133	Others	5,292,646.27	2,186,080.42
134	Total	6,166,648.21	5,210,255.66
135		0.00	0.00
136		0.00	0.00
137		0.00	0.00

AURAIYA GAS 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	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	3,663,754.00	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/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	0.00	0.00
028	Total (B)	3,663,754.00	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		0.00	0.00
042	Insurance	0.00	0.00

AURAIYA GAS 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	Travelling 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)	3,663,754.00	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)	3,663,754.00	0.00
080		0.00	0.00
081	* Balance carried to Capital Work-in-progress - (Note 3)	3,663,754.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 43A TO THE FS--EDC- COAL MINING
(Amount in ₹)

	For the Year ended	31.03.2020	31.03.2019
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/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	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

AURAIYA GAS POWER PROJECT
NOTE NO. 43A TO THE FS--EDC- COAL MINING
(Amount in ₹)

	For the Year ended	31.03.2020	31.03.2019
044	Communication expenses	0.00	0.00
045	Travelling 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

AURAIYA GAS 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)	0.00	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 (b) value (in rs)	0.00	0.00
016 Right-of-use buildings pending completion of legal fomalities - 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	1,298,082,438.00	112,169,752.38
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)	0.00	0.00
045 Exchange rate variation capitalised during the year (with -ve sign, if favourable)	423,988,168.97	126,781,452.41
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

AURAIYA GAS 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 accomodation - executives	69,175.27	86,547.53
065 Company lease accomodation - directors	0.00	0.00
066 Others	0.00	372,389.00
067 Total	69,175.27	458,936.53
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	0.00	0.00
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	378,000.00	582,225.00
076 Expenditure on csr- capital	1,224,825.94	2,589,923.45
077 Csr amount spent during the year, yet to be paid in cash	0.00	0.00
078 Constn/acquisition of any asset	326,240.94	968,461.00
079 On purpose other than above	116,830.00	438,049.00
080	0.00	0.00
081	0.00	0.00
082 Disclosure under msmed act 2006.	0.00	0.00
083 (i) (a) the principal amount remaining unpaid as at year end	31,646,297.21	11,071,299.94
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

AURAIYA GAS 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)	19,249,894.12	23,720,467.66
113 Amount of inventories capitalised as overhauling assets out of 112 above	0.00	0.00
114 Amount capitalised as edc 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	32,320,787.04	31,070,770.04
138 (ii)Land compensation cases	148,524,042.00	145,052,329.00
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	0.00	0.00
143 (iv) Others by fuel companies	0.00	0.00
144 (a) Disputes related to grade slippage-third party sampling	0.00	0.00
145 (b) Surface transportation charges on coal	0.00	0.00
146 (c) Take or pay claim - Gas stations	0.00	0.00
147 (d) Other claims by fuel companies not acknowledged as debt	610,412,731.00	572,642,024.00
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	236,685.00	7,243,478.00
156 Total	791,494,245.04	756,008,601.04
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	610,412,731.00	572,642,024.00
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
167 Total	610,412,731.00	572,642,024.00
168 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

AURAIYA GAS 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

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) CONTRACTORS

(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	Related Parties	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) CONTRACTORS

(Amount in ₹)

As at		31.03.2020	31.03.2019
001	RELATED PARTY - CURRENT ADVANCES	0.00	0.00
002	UPL 1097980	0.00	0.00
003	TOTAL (RELATED PARTY - CURRENT ADVANCES)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 19- RPD (ADV) OTHERS

(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY others-OCA	0.00	0.00
002	RELATED PARTY others-OCA	0.00	0.00
003	TOTAL (RELATED PARTY - LONG TERM LOANS)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 19- RPD (ADV) EMPLOYEES
(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY EMP - LONG TERM LOANS)	0.00	0.00
002	Employees	0.00	0.00
003	Total	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) EMPLOYEES

(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	EMPLOYEE (RELATED PARTY-LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) EMPLOYEES

(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - CURRENT ADVANCES	0.00	0.00
002	EMPLOYEE ADVANCES (CURRENT)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) EMPLOYEES
(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - CURRENT LOANS)	0.00	0.00
002	EMPLOYEE LOANS (CURRENT)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 9- RPD (LOANS) EMPLOYEES

(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	EMPLOYEE LOANS (RELATED PARTY -LONG TERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 19- RPD (ADV) CONTRACTORS

(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY Contractors-OCA	0.00	0.00
002	RELATED PARTY Contractors-OCA	1,824,032.00	2,168,941.04
003	TOTAL (RELATED PARTY - LONGTERM)	1,824,032.00	2,168,941.04

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) OTHERS

(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - Current Advances	0.00	0.00
002	Others	0.00	0.00
003	RELATED PARTY - Inter-company	-10,084.63	-30,585.26

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 17- RPD (LOANS) OTHERS

(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Vendor	0.00	0.00
003	Customer	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 9- RPD (LOANS) OTHERS

(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Vendor	0.00	0.00
003	Customer	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 63 TO THE FS--RPD- OTHER ADVANCE-CURRENT

(Amount in ₹)

As at		31.03.2020	31.03.2019
001	OTHER ADVANCE-CURRENT	0.00	0.00
002	ADVANCE TO PFTRUST	0.00	0.00
003	TOTAL	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 64 TO THE FS--RPD- ADVANCE TO OTHERS -CURRENT
(Amount in ₹)

As at		31.03.2020	31.03.2019
001	ADVANCE TO OTHERS -CURRENT	0.00	0.00
002	ADVANCE TO GRATUITY TRUST	0.00	0.00
003	TOTAL	0.00	0.00

AURAIYA GAS 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	85,142,588.32	72,641,144.00
019	Contracts for works/services for services provided by the company	0.00	0.00
020	Deputation of employees	0.00	0.00
021	Purchases or sales of goods	0.00	0.00
022	Purchases or sales of property and other assets	2,960,274.80	3,879,242.64
023	Sub-total	88,102,863.12	76,520,386.64
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	88,102,863.12	76,520,386.64
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

AURAIYA GAS 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	0.00	0.00
044	Singareni coalfields ltd- purchase of coal	0.00	0.00
045	Bhel ltd.	0.00	0.00
046	Purchase of equipment, supply & erection services	0.00	0.00
047	Purchase of spares	1,121,380.00	0.00
048	Maintenance services	0.00	0.00
049	Sub-total	1,121,380.00	0.00
050	Gail (i) ltd. Supply of natural gas	1,135,346,936.00	2,939,870,437.28
051	locl supply of oil products	3,798,923.06	1,952,092.48
052	Bpcl-supply of natural gas and oil	0.00	0.00
053	Sail-supply of steel and iron products	0.00	0.00
054	Other entities	0.00	0.00
055	Purchase of equipments & erection services	0.00	86,676,203.91
056	Purchase of spares	0.00	0.00
057	Maintenance services	1,161,880.00	0.00
058		0.00	0.00
059	Total	1,141,429,119.06	3,028,498,733.67
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	0.00	0.00
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

AURAIYA GAS 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	0.00	0.00
014 Sub-total	0.00	0.00
015 Amount payable	0.00	0.00
016 - from subsidiaries	0.00	0.00
017 - from joint ventures	14,109,201.72	21,345,885.64
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	14,109,201.72	21,345,885.64
022	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 70 TO THE FS-OTHER DISCLOSURES
(Amount in ₹)

As at	31.03.2020	31.03.2019
001 Disclosure regarding provisions	0.00	0.00
002 Provision for Shortages in Fixed Assets	0.00	0.00
003 Opening balance	6,437.00	0.00
004 Additions during the year - P&L	0.00	6,437.00
005 Amounts used/Adjusted during the year	0.00	0.00
006 Amounts reversed during the year - P&L	0.00	0.00
007 Closing Balance	0.00	6,437.00
008	0.00	0.00
009 Provision for Arbitration	0.00	0.00
010 Opening balance	0.00	15,559,882.00
011 Additions during the year - P&L	0.00	-15,559,882.00
012 Additions during the year - Not through P&L	0.00	0.00
013 Amounts used during the year - P&L	0.00	0.00
014 Amounts reversed during the year - Through P&L	0.00	0.00
015 Amounts reversed during the year - Not through P&L	0.00	0.00
016 Closing Balance	0.00	0.00
017	0.00	0.00
018 Provision for Tariff Adjustment & Others	0.00	0.00
019 Opening balance	0.00	0.00
020 Additions during the year	0.00	0.00
021 Amounts adjusted during the year	0.00	0.00
022 Amounts reversed during the year	0.00	0.00
023 Closing Balance	0.00	0.00
024	0.00	0.00
025 Provision for Diminution in Value of Investment	0.00	0.00
026 Opening balance	0.00	0.00
027 Additions during the year	0.00	0.00
028 Amounts adjusted during the year	0.00	0.00
029 Amounts reversed during the year	0.00	0.00
030 Closing Balance	0.00	0.00
031	0.00	0.00
032 Provision for Unserviceable CWIP	0.00	0.00
033 Opening balance	10,037,750.00	10,037,750.00
034 Additions during the year	0.00	0.00
035 Amounts adjusted during the year	0.00	0.00
036 Amounts reversed during the year	0.00	0.00
037 Closing Balance	0.00	10,037,750.00
038	0.00	0.00
039 Provision for Construction Stores	0.00	0.00
040 Opening balance	0.00	0.00
041 Additions during the year	0.00	0.00
042 Amounts adjusted during the year	0.00	0.00
043 Amounts reversed during the year	0.00	0.00
044 Closing Balance	0.00	0.00
045	0.00	0.00
046 Provision for Bad & Doubtful Capital Advances	0.00	0.00

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AURAIYA GAS POWER PROJECT
NOTE NO. 70 TO THE FS-OTHER DISCLOSURES
(Amount in ₹)

As at	31.03.2020	31.03.2019
047 Opening balance	163,334.00	163,334.00
048 Additions during the year	0.00	0.00
049 Amounts adjusted during the year	0.00	0.00
050 Amounts reversed during the year	0.00	0.00
051 Closing Balance	163,334.00	163,334.00
052	0.00	0.00
053 Provision for Shortages / Obsolescence / Diminution in value surplus Stores	0.00	0.00
054 Opening balance	8,974,030.95	5,586,446.91
055 Additions during the year	5,345,552.34	3,565,159.52
056 Amounts adjusted during the year	0.00	0.00
057 Amounts reversed during the year	-8,845,208.19	-175,674.89
058 Closing Balance	5,345,552.34	8,974,030.95
059	0.00	0.00
060	0.00	0.00
061 Provision for bad & Doubtful Loans	0.00	0.00
062 Opening balance	0.00	0.00
063 Additions during the year	0.00	0.00
064 Amounts adjusted during the year	0.00	0.00
065 Amounts reversed during the year	0.00	0.00
066 Closing Balance	0.00	0.00
067	0.00	0.00
068 Provision for bad & Doubtful Trade Recievables	0.00	0.00
069 Opening balance	0.00	0.00
070 Additions during the year	0.00	0.00
071 Amounts adjusted during the year	0.00	0.00
072 Amounts reversed during the year	0.00	0.00
073 Closing Balance	0.00	0.00
074	0.00	0.00
075 Provision for Doubful Advances/ Deposits and Claims	0.00	0.00
076 Opening balance	0.00	0.00
077 Additions during the year	0.00	0.00
078 Amounts adjusted during the year	0.00	0.00
079 Amounts reversed during the year	0.00	0.00
080 Closing Balance	0.00	0.00
081	0.00	0.00
082 Provision for Others	0.00	0.00
083 Opening balance	0.00	0.00
084 Additions during the year	0.00	0.00
085 Amounts adjusted during the year	0.00	0.00
086 Amounts reversed during the year	0.00	0.00
087 Closing Balance	0.00	0.00
088	0.00	0.00
089	0.00	0.00
090 Movement in Regulatory deferral Account	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 70 TO THE FS-OTHER DISCLOSURES
(Amount in ₹)

As at	31.03.2020	31.03.2019
Balances		
091	0.00	0.00
092 A. Regulatory deferral Account Credit Balances	0.00	0.00
093 Opening balance (Note 36)	0.00	0.00
095 Movement	0.00	0.00
096 ERV	0.00	0.00
097 Depreciation	0.00	0.00
098 Closing balance	0.00	0.00
099	0.00	0.00
100 B. Regulatory deferral Account Debit Balances	0.00	0.00
101 Opening balance (Note 20)	82,790,495.00	69,267,751.00
102 Movement	0.00	0.00
103 Pay Revision	0.00	-13,522,744.00
104 Closing balance	-82,790,495.00	-82,790,495.00
105	0.00	0.00
106 C. Total	0.00	0.00
107 Opening (A+B)	0.00	0.00
108 Net Movement (A+B)	0.00	13,522,744.00
109 Closing (A+B)	-82,790,495.00	-82,790,495.00
110	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) SUBSIDIARIES

(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	SUBSIDIARIES	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) JOINT VENTURES

(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	JOINT VENTURES	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) OTHERS

(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	OTHERS	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 18- RPD (ADV) SUBSIDIARIES
(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - Current Advances	0.00	0.00
002	Subsidiaries	0.00	0.00
003	RELATED PARTY - Inter-company	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 18- RPD (ADV) JOINT VENTURES
(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - Current Advances	0.00	0.00
002	Joint Ventures	0.00	0.00
003	RELATED PARTY - Inter-company	0.00	0.00

**AURAIYA GAS POWER PROJECT****ANNEXURE TO NOTE 19- RPD (ADV) SUBSIDIARIES****(Amount in ₹)**

	As at	31.03.2020	31.03.2019
001	RELATED PARTY	0.00	0.00
002	RELATED PARTY-Subsidiaries	0.00	0.00
003	TOTAL (RELATED PARTY)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 19- RPD (ADV) JOINT VENTURES
(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY	0.00	0.00
002	RELATED PARTY -Joint Ventures	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 9- RPD (LOANS) SUBSIDIARIES
(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Subsidiaries	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 9- RPD (LOANS) JOINT VENTURE
(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Joint Venture	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) SUBSIDIARIES
(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Subsidiaries	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) JOINT VENTURE
(Amount in ₹)

	As at	31.03.2020	31.03.2019
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Joint Ventures	0.00	0.00
003		0.00	0.00

AURAIYA GAS 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	6,353,618,563.43	6,435,849,112.30
005	Capital-Work-in-Progress	3	97,092,279.67	553,178,476.97
006	Intangible Assets	4	225,802.85	0.00
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	36,513,878.56	41,193,423.00
013	v) Other financial assets	10	0.00	0.00
014	Other non-current assets	11	368,576,065.02	438,842,910.97
015	Total non-current assets		6,856,026,589.53	7,469,063,923.24
016			0.00	0.00
017	Current Assets		0.00	0.00
018	Inventories	12	443,811,603.26	450,494,261.11
019	Financial assets		0.00	0.00
020	i) Investments	13	0.00	0.00
021	ii) Trade receivables	14	0.00	11,740,148.00
022	iii) Cash and cash equivalents	15	742,026.93	802,993.59
023	iv) Bank balances other than cash and cash equivalents	16	0.00	0.00
024	v) Loans	17	27,884,105.22	29,246,826.79
025	vi) Other financial assets	18	5,697,270.65	4,751,693.37
026	Current Tax Assets (net)		0.00	0.00
027			0.00	0.00
028	Other Current Assets	19	21,329,431.70	28,620,744.86
029			0.00	0.00
030	Total Current Assets		499,464,437.76	525,656,667.72
031	Regulatory deferral account debit balances	20	82,790,495.00	82,790,495.00
032	TOTAL ASSETS		7,438,281,522.29	8,077,511,085.96
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	38,499,419,654.57	37,828,835,622.03
040	Total equity		38,499,419,654.57	37,828,835,622.03
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

AURAIYA GAS 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	214,929.17	29,972.65
048 - Total outstanding dues of creditors other than micro and small enterprises	24	1,692,878.16	5,529.65
049 iii) Other financial liabilities	25	173,665.00	77,280.06
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		2,081,472.33	112,782.36
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	10,131,033.44	29,962,619.90
061 - Total outstanding dues of creditors other than micro and small enterprises	30	170,813,459.02	193,278,654.43
062 iii) Other financial liabilities	31	243,347,382.44	194,391,230.66
063 Other current liabilities	32	19,187,658.38	32,807,788.07
064 Provisions	33	304,584.18	0.00
065 Current tax liabilities (net)	34	0.00	0.00
066		0.00	0.00
067 Sub Total		443,784,117.46	450,440,293.06
068		0.00	0.00
069 Deferred Revenue	35	199,314,000.00	290,908,000.00
070 Regulatory deferral account credit balances	36	0.00	0.00
071 Inter Unit Accounts		-31,706,317,722.07	-30,492,785,611.49
072		0.00	0.00
073 TOTAL EQUITY AND LIABILITIES		7,438,281,522.29	8,077,511,085.96
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

(Auditor Initial & Stamp)

(Head of Finance)

(Head of Unit)

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(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
1 TANGIBLE ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Land : (including development expenses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Freehold	116169969.40	0.00	475888.00	116645857.40	0.00	0.00	0.00	0.00	116645857.40	116169969.40
4 Right of Use	879125.61	0.00	0.00	879125.61	525204.28	82770.11	0.00	607974.39	271151.22	353921.33
5 Submergence	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, culverts & helipads	36261564.65	0.00	0.00	36261564.65	6158422.95	1016175.11	0.00	7174598.06	29086966.59	30103141.70
8 Building :	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	15582414.03	0.00	0.00	15582414.03	1170952.03	0.00	0.00	1170952.03	14411462.00	14411462.00
11 Others	71381683.28	0.00	0.00	71381683.28	21054266.80	4997136.32	0.00	26051403.12	45330280.16	50327416.48
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 Water Supply, drainage & sewerage system	48827827.00	0.00	116689.00	48944516.00	11339707.26	3011956.97	0.00	14351664.23	34592851.77	37488119.74
15 Hydraulic works, barrages, dams, tunnels and power channel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 MGR track and signalling system	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 Railway siding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 Earth dam reservoir	5749155.44	0.00	0.00	5749155.44	1973321.04	0.00	0.00	1973321.04	3775834.40	3775834.40
19 Plant and machinery(including associated civil works)	9536291470.64	885946344.14	(159162110.37)	10263075704.41	3415512970.92	797141928.25	0.00	4212654899.17	6050420805.24	6120778499.72
Owned Asset										

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(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
20 Plant and machinery(including associated civil works) -Right of use Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Furniture and fixtures	30467372.87	1324080.00	1748792.69	33540245.56	7637504.05	1770204.21	719588.51	10127296.77	23412948.79	22829868.83
22 Assets under 5 Km 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	1439067.14	0.00	0.00	1439067.14	271410.14	117715.43	0.00	389125.57	1049941.57	1167657.00
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	26619707.93	1670158.00	0.00	28289865.93	12836599.04	1884409.03	0.00	14721008.07	13568857.86	13783108.89
26 EDP, WP machines and satcom equipment	14857733.33	568153.33	655685.57	16081572.23	11698062.31	2185197.73	637973.71	14521233.75	1560338.48	3159671.02
27 Construction equipments	690054.92	0.00	0.00	690054.92	296718.03	22039.76	0.00	318757.79	371297.13	393336.89
28 Electrical Installations	20170578.93	0.00	0.00	20170578.93	5034046.53	2342945.17	0.00	7376991.70	12793587.23	15136532.40
29 Communication equipments	3059343.41	324660.00	0.00	3384003.41	1514795.57	173694.82	0.00	1688490.39	1695513.02	1544547.84
30 Hospital equipments	5960001.60	551363.00	0.00	6511364.60	1533976.93	346517.10	0.00	1880494.03	4630870.57	4426024.67
31 Laboratory and workshop equipments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(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 Less:Grants from Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Less: Recoverable from GOI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 Assets for ash utilisation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 (Less):-Adjusted from fly ash utilisation 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 (Tangible)	9934407070.18	890384758.47	(156165055.11)	10668626773.54	3498557957.88	815092690.01	1357562.22	4315008210.11	6353618563.43	6435849112.31
Grand Total Prev Year (Tangible)	9478309952.88	29572555.88	426524561.42	9934407070.18	2795825448.68	701536121.50	1196387.70	3498557957.88	6435849112.30	6682484504.21

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(Amount in Rupees)

Details of Adjustments of Gross Block and Depreciation/Amortization				
Particulars	Gross Block		Depreciation/Amortization	
	Tangible As At: 31.03.2021	Tangible As At: 31.03.2020	Tangible As At: 31.03.2021	Tangible As At: 31.03.2020
Disposal of assets	0.00	(131518.53)	0.00	(131518.53)
Retirement of assets	(2017853.59)	(64785.65)	0.00	(20346.27)
Cost adjustments	(156394682.52)	424667701.86	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	2247481.00	2053163.74	1357562.22	1348252.50
Others	0.00	0.00	0.00	0.00
TOTAL	(156165055.11)	426524561.42	1357562.22	1196387.70

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: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2020	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2021
	1	2	3	4	5	6
1	CAPITAL WORK-IN-PROGRESS					
2	Development of land		475888.00	(475888.00)		
3	Roads, bridges, culverts & helipads					
4	Piling and foundation					
5	Buildings :					
6	Main plant					
7	Others		116689.00	(116689.00)		
8	Temporary erection					
9	Water supply, drainage and sewerage system					
10	Hydraulic works, barrages, dams, tunnels and power channel					
11	MGR track and signalling system					
12	Railway siding					
13	Earth dam reservoir					
14	Plant and equipment	550745211.40	473502384.03	(58787405.28)	874931927.84	90528262.31
15	Furniture and fixtures					
16	Vehicles					
17	Office equipment		20640.00			20640.00
18	EDP/WP machines & satcom equipment					
19	Construction equipments					
20	Electrical installations					
21	Communication equipment					
22	Hospital equipments		17082.54			17082.54
23	Laboratory and workshop equipments		198535.00			198535.00
24	Assets under 5Km Scheme of the GOI					
25	Capital expenditure on assets not owned by the company					
26	Expenditure towards development of coal mines					
27	Survey,Investigation,Consultancy & Supervision Cha		739541.00	(739541.00)		
28	Difference in exchange on foreign currency loans					

Note forming part of Balance Sheet
Note 3: Capital-Work-in-Progress
Business Area: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2020	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2021
	1	2	3	4	5	6
29	Expenditure towards diversion of forest land					
30	Pre-commissioning expenses (net)					
31	ExpPendAlloca-oth ex attribut Project					
32	Expenditure During Construction Period (net)*	2330047.44	29394936.70	(26755022.64)		4969961.50
33	LESS : Allocated to related works		4969961.50			4969961.50
34	LESS : Provision for Unservicable works					
35	Construction stores (At Cost)					
36	Steel					
37	Cement					
38	Others	103218.13	6926319.66	(701777.97)		6327759.82
39	Sub-total	103218.13	6926319.66	(701777.97)		6327759.82
40	LESS : Provision for shortages					
41	Sub-total	103218.13	6926319.66	(701777.97)		6327759.82
42	Total CWIP	553178476.97	506422054.43	(87576323.89)	874931927.84	97092279.67
43						
44						
45	PREVIOUS YEAR TOTAL	3331963.52	556676683.25	(3758739.45)	2278448.05	553178476.97

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 :1012

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 -Software	12832.86	259836.00	0.00	272668.86	12832.86	34033.15	0.00	46866.01	225802.85	0.00
Grand Total (Intangible)	12832.86	259836.00	0.00	272668.86	12832.86	34033.15	0.00	46866.01	225802.85	0.00
Grand Total Prev Year (Intangible)	12832.86	0.00	0.00	12832.86	12832.86	0.00	0.00	12832.86	0.00	0.00

Note forming part of Balance Sheet
Note-4 Non Current Assets- Intangible Assets
Business Area :1012

(Amount in Rupees)

Details of Adjustments of Gross Block and Depreciation/Amortization				
Particulars	Gross Block		Depreciation/Amortization	
	InTangible As At: 31.03.2021	InTangible As At: 31.03.2020	InTangible As At: 31.03.2021	InTangible As At: 31.03.2020
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 5: Intangible Assets under Development
Business Area: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2020	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2021
	1	2	3	4	5	6
1	INTANGIBLE ASSETS UNDER DEVELOPMENT					
2	Software					
3	Right to use Others					
4	Exploration and Evaluation Expentiture - Coal Mini					
5	Exploratory wells-in-progress					
6	Less: Provision for exploratory wells-in-progress					
7	Total					
8	PREVIOUS YEAR TOTAL-I					

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 6 TO THE FS-NCA-INVESTMENTS IN SUBSIDIARIES & JOINT VENTURES
(Amount in ₹)

	As at	No. of shares	Face value	31.03.2021	31.03.2020
001	NON CURRENT INVESTMENTS-			0.00	0.00
	Investments in subsidiaries and joint ventures				
012	Equity Instruments -			0.00	0.00
	Unquoted-(fully paid up unless otherwise stated, at cost)				
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 Vyapar Nigam Ltd.			0.00	0.00
017	Nabinagar Power Generating Company Ltd.			0.00	0.00
018	Kanti Bijlee Utpadan Nigam Ltd.			0.00	0.00
019	Bhartiya 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	NEEPCO 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 (RGPPPL)			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

AURAIYA GAS POWER PROJECT

NOTE NO. 6 TO THE FS-NCA-INVESTMENTS IN SUBSIDIARIES & JOINT VENTURES

(Amount in ₹)

	As at	No. of shares	Face value	31.03.2021	31.03.2020
060	Ratnagiri Gas & Power Pvt. Limited (RGPPL)			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	Meja Urja Nigam Private Limited			0.00	0.00
065	BF-NTPC Energy Systems Ltd.			0.00	0.00
066				0.00	0.00
067	Nabinagar Power Generating Company Ltd.			0.00	0.00
068	Transformer and Electrical Kerala Ltd.			0.00	0.00
069	National High Power Test Labortory Private Ltd.			0.00	0.00
070				0.00	0.00
071	CIL NTPC Urja 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	Trincomalee Power Company Ltd.			0.00	0.00
076	Bangladesh-India Friendship Power Company (Pvt.) Ltd.			0.00	0.00
077	Hindustan Urvarak & 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 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
134	Total			0.00	0.00
135	Details of Investments			0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 6 TO THE FS-NCA-INVESTMENTS IN SUBSIDIARIES & JOINT VENTURES
(Amount in ₹)

	As at	No. of shares	Face value	31.03.2021	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

AURAIYA GAS 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
006	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. Anta			0.00	0.00
151	NTPC Employees Consumers Cooperative Society Ltd. Kawas			0.00	0.00
152	NTPC Employees Consumers Cooperative Society Ltd. Kaniha			0.00	0.00

AURAIYA GAS 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
006 Total	0.00	0.00

AURAIYA GAS 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	29,669,699.80	32,419,328.90
012 Unsecured	17,679,965.96	21,910,689.58
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	8,098,894.52	9,008,302.73
017 Unsecured	2,736,892.68	4,128,292.75
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	36,513,878.56	41,193,423.00
026	0.00	0.00
027 Total	36,513,878.56	41,193,423.00
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 personel	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) APIIC	0.00	0.00
060	0.00	0.00
061 RPD	0.00	0.00
062 i)Key management personel	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

AURAIYA GAS 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

AURAIYA GAS 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 Vyapar 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 Utility 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 Ratnagiri 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 Urja 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 Labortory Private Ltd.	0.00	0.00
030	0.00	0.00
031 CIL NTPC Urja Private Ltd.	0.00	0.00
032 Trincomalee Power Company Ltd.	0.00	0.00
033 Hindustan Urvarak & 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

AURAIYA GAS 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	36,051,083.00	0.00
007 Others	1,863,724.62	48,673,341.00
008 Considered doubtful	163,334.00	163,334.00
009 Less: Allowance for bad & doubtful advances	163,334.00	163,334.00
010 Sub-Total	37,914,807.62	48,673,341.00
011	0.00	0.00
012 Advances other than capital advances	0.00	0.00
013 Security deposits	0.00	0.00
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	0.00	0.00
028 Receivable from MCP Escrow A/c	0.00	0.00
039 Advance tax & tax deducted at source	599,193.87	34,620.00
040 Less:- Provision for current tax	0.00	0.00
041	0.00	0.00
042 Sub Total	599,193.87	34,620.00
043 Deferred Payroll Expenses (Secured)	6,801,605.85	7,738,776.73
044 Deferred Payroll Expenses (Unsecured)	1,992,457.68	3,210,173.24
045 Sub Total	8,794,063.53	10,948,949.97
046 Deferred Foreign Currency Fluctuation Asset	321,268,000.00	379,186,000.00
048 Total	368,576,065.02	438,842,910.97
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 Ratnagiri 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 Urja Nigam Private Limited	0.00	0.00
071 Nabinagar Power Generating Company Ltd.	0.00	0.00
072 National High Power Test Labortory Private Ltd.	0.00	0.00
074 CIL NTPC Urja Private Ltd.	0.00	0.00
076	0.00	0.00

AURAIYA GAS 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 personel	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

AURAIYA GAS 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	0.00	0.00
004 Fuel oil	0.00	0.00
005 Naphtha	107,913,176.28	113,940,630.56
006 Stores and spares	307,274,672.57	305,908,869.41
007 Chemicals & consumables	7,278,657.29	7,910,845.59
008 Loose tools	218,109.00	252,734.16
009 Steel Scrap	0.00	0.00
010 Others*	26,483,349.11	27,826,733.73
011 Sub Total	449,167,964.25	455,839,813.45
012 Less: Provision for shortages	17,501.27	17,501.27
013 Less: Provision for obsolete/ unservicable/dimution in value of surplus inventory	5,338,859.72	5,328,051.07
014	0.00	0.00
015 Total	443,811,603.26	450,494,261.11
016 Inventories include material in transit	0.00	0.00
017 Coal	0.00	0.00
018 Fuel oil	0.00	0.00
019 Naphtha	0.00	0.00
020 Stores and spares	958,995.42	0.00
021 Chemicals & consumables	76,322.00	0.00
022 Loose tools	0.00	0.00
023 Others	133,868.20	0.00
024	0.00	0.00
025 Inventory items other than steel scrap have been valued considering Note 1.	0.00	0.00

AURAIYA GAS 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	IDBI-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	IDBI 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	IDBI 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

AURAIYA GAS 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	0.00	11,740,148.00
005 Credit impaired	0.00	0.00
006 Sub-Total	0.00	11,740,148.00
007 Total	0.00	11,740,148.00
008 Less: Allowance for credit impaired receivables	0.00	0.00
009 Total	0.00	11,740,148.00
010 Less: Discom Clearing	0.00	0.00
012 Grand Total	0.00	11,740,148.00
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

AURAIYA GAS 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	733,714.93	794,681.59
004 Cheques & Drafts on hand	0.00	0.00
005 Cash on hand	0.00	0.00
006 Others (stamps in hand)	8,312.00	8,312.00
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	742,026.93	802,993.59

AURAIYA GAS 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
030 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

AURAIYA GAS 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	8,432,860.46	9,238,177.50
012 Unsecured	19,451,244.76	20,008,649.29
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)	27,884,105.22	29,246,826.79
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 personnel	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 personnel	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

AURAIYA GAS 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	-24,738.43	-10,084.63
008 Considered doubtful	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
012 Unsecured	850,915.00	1,590,976.00
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)	826,176.57	1,580,891.37
044	0.00	0.00
045 Claims Recoverable	0.00	0.00
046 Secured	0.00	0.00
047 Unsecured, considered good	0.00	0.00
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	4,871,094.08	3,170,802.00
060 Credit impaired	0.00	0.00
061 Sub-Total	4,871,094.08	3,170,802.00
062 Less: Allowance for credit impaired receivables	0.00	0.00
063 Total	0.00	0.00
064	0.00	0.00
065 Others*	0.00	0.00
066 Total	5,697,270.65	4,751,693.37
067 * Other include amount recoverable from contractors and other parties towards hire charges, rent/electricity etc.	0.00	0.00

AURAIYA GAS 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 personel	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 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 Labortory 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 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	-24,738.43	-10,084.63
096	0.00	0.00
097	0.00	0.00
098	0.00	0.00
099	0.00	0.00
100 Total	-24,738.43	-10,084.63

AURAIYA GAS POWER PROJECT

NOTE NO. 19 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*	264,000.00	264,000.00
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	1,734,964.00	1,824,032.00
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	42,000.00	57,000.00
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	3,971,720.65	3,067,856.88
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	0.00	0.00
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)	1,016,239.95	1,171,280.04
028 Deferred Payroll Expenses (Unsecured)	1,284,843.06	1,446,141.34
029 Sub-total	2,301,083.01	2,617,421.38
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	10,864,701.00	18,262,003.00
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	1,698,975.60	1,698,975.60
042 Others	451,987.44	829,456.00
043	0.00	0.00
044 Total (Other Current Assets)	21,329,431.70	28,620,744.86
045 **Include Prepaid Expenses	0.00	0.00
046 *Includes sales tax/Entry tax/VAT deposited under protest with Sales Tax Authorities	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 19 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 personel	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	1,734,964.00	1,824,032.00
066 Related Party (Adv)- Others	0.00	0.00
067 Total	1,734,964.00	1,824,032.00
068	0.00	0.00

AURAIYA GAS 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	0.00	0.00
002 On account of employee benefit exp	82,790,495.00	82,790,495.00
003 Regulatory deferred account - deferred	0.00	0.00
004 Deferred asset for ash transportation	0.00	0.00
005 Deferred asset for Arbitration Award	0.00	0.00
006 Total	82,790,495.00	82,790,495.00

AURAIYA GAS 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 9,69,66,66,134 equity shares of Rs.10/- (Pv. 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 declared 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/ICICI Prudential Mutual Fund	0.00	0.00
016 No. of Shares	0.00	0.00
017 % of holding	0.00	0.00

AURAIYA GAS 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
006 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	0.00	0.00
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,adm. and other expenses	0.00	0.00
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

AURAIYA GAS 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	37,885,660,971.40	35,591,289,732.43
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	681,653,776.55	2,294,371,238.97
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	38,567,314,747.95	37,885,660,971.40
090	0.00	0.00
091 Remeasurement of defined benefit plans	0.00	0.00
092 As per last financial statements	-56,825,349.37	-35,120,995.53
093 Add/(Less):- Actuarial Gains/loss through OCI	-11,069,744.01	-21,704,353.84
094 Sub-Total	-67,895,093.38	-56,825,349.37
095	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 22 TO THE FS-EQUITY-OTHER EQUITY
(Amount in ₹)

	As at	31.03.2021	31.03.2020
096	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	38,499,419,654.57	37,828,835,622.03
102		0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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 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)VII	0.00	0.00
031 8.48% Secured non-cumulative non-nonvertible 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	0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS POWER PROJECT
NOTE NO. 23 TO THE FS-NCL-BORROWINGS
(Amount in ₹)

As at	31.03.2021	31.03.2020
year and 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		
060 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

AURAIYA GAS 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)V	0.00	0.00
070	7.552% Secured non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

AURAIYA GAS 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 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
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

AURAIYA GAS 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 5.625% 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) IX	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

AURAIYA GAS 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:- Interst 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

AURAIYA GAS 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	214,929.17	29,972.65
004	- Others	1,692,878.16	5,529.65
005		0.00	0.00
006	Total	1,907,807.33	35,502.30

AURAIYA GAS 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	0.00	87,360.66
004 - Others	173,665.00	-10,080.60
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	173,665.00	77,280.06

AURAIYA GAS 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)
(Amount in ₹)

	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

AURAIYA GAS 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 Grants	0.00	0.00
005 TOTAL	0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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	10,131,033.44	29,962,619.90
004	- Others	170,813,459.02	193,278,654.43
005		0.00	0.00
006	Total	180,944,492.46	223,241,274.33
007		0.00	0.00

AURAIYA GAS 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	3,819,050.08	1,566,344.00
034 - Others	211,375,492.46	131,940,194.95
035 Others Payables	0.00	0.00
036 Deposits from contractors and others	22,350,956.00	47,268,905.00
037 Gratuity Obligations	0.00	0.00
038 Payable to employees	1,244,708.90	2,800,295.71
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 **	4,557,175.00	10,815,491.00

AURAIYA GAS POWER PROJECT
NOTE NO. 31 TO THE FS-CL-OTHER FINANCIAL LIABILITIES
(Amount in ₹)

	As at	31.03.2021	31.03.2020
043	Unspent CSR balance on ongoing Approved CSR projects	0.00	0.00
044	Total	243,347,382.44	194,391,230.66
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

AURAIYA GAS 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	2,145,220.87	4,108,443.07
003 Deferred discount on forward exchange contract	0.00	0.00
004 Tax deducted at source and other statutory dues	17,042,437.51	28,699,345.00
005 Others	0.00	0.00
006 Total	19,187,658.38	32,807,788.07

AURAIYA GAS POWER PROJECT
NOTE NO. 33 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	6,437.00
044 Additions during the year	304,584.18	0.00
045 Amounts adjusted during the year	0.00	6,437.00
046 Amounts reversed during the year	0.00	0.00
047 Closing Balance	304,584.18	0.00
048 Provision for Arbitration	0.00	0.00
049 Opening balance	0.00	0.00
050 Additions during the year	0.00	0.00
051 Amounts used during the year	0.00	0.00
052 Amounts reversed during the year	0.00	0.00
053 Closing Balance	0.00	0.00
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	304,584.18	0.00

AURAIYA GAS 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
006 Closing Balance	0.00	0.00

AURAIYA GAS 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	199,314,000.00	290,908,000.00
004	Government grants	0.00	0.00
005		0.00	0.00
006	TOTAL	199,314,000.00	290,908,000.00

AURAIYA GAS POWER PROJECT
NOTE NO. 36 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

AURAIYA GAS 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)	4,949,078,990.00	6,165,717,097.00
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	-12,568,000.00	-5,957,000.00
007	Sale of energy through trading	0.00	0.00
008	Commission (NVVN)	0.00	0.00
009	Sub total	4,936,510,990.00	6,159,760,097.00
010	Less: Rebate to customers	113,966,999.84	7,050,863.01
011	Energy Sales (Total)	4,822,543,990.16	6,152,709,233.99
012	Consultancy, project management and supervision fees	25,829,725.70	14,799,750.00
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	4,848,373,715.86	6,167,508,983.99
019	Sale of fly ash/ash products	0.00	0.00
020	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
021	Sub-total	0.00	0.00
022	Other Operating Income	0.00	0.00
023	Interest from customers	656,401.00	49,234,444.00
024	Energy Internally Consumed *	11,088,823.00	13,859,827.00
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 form Trading of ESCerts	0.00	0.00
029	Income from E-Mobility Business & others	0.00	0.00
030		0.00	0.00
031	Total	4,860,118,939.86	6,230,603,254.99
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

AURAIYA GAS 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 Securites-Non-Trade	0.00	0.00
009	Less: Amortiation 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	7,023,873.01	6,176,761.44
015	Deposit with banks	0.00	0.00
016	Foreign Banks	0.00	0.00
017	Interest from Contractors	0.00	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	2.03	0.89
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	0.00	11,337.00
045	Profit on redemption of GOI securities	0.00	0.00

AURAIYA GAS 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	349,458,139.00	70,376,637.00
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	3,043.84	8,845,208.19
051	Fair value gains/(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	7,924,878.43	8,968,940.41
057	Total	364,409,936.31	94,378,884.93
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	364,409,936.31	94,378,884.93
063		0.00	0.00
064	Details of Miscellaneous Income	0.00	0.00
065	Vehicle Hire Charges.	34,000.00	48,000.00
066	Sale of by products & residuals	0.00	0.00
067	Township recoveries(exl. Hospital Recoveries).	3,585,196.83	2,773,856.35
068	Depreciation written back	0.00	0.00
069	Sale of Scrap.	2,897,548.00	5,922,712.86
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.	0.00	0.00
073	Management Fee - Misc (NVVN)	0.00	0.00
074	Others	1,408,133.60	224,371.20
075		0.00	0.00
076	Total (Miscellaneous Income)	7,924,878.43	8,968,940.41
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	6,291.55
084	Obsolescence in Stores	3,043.84	8,838,916.64
085	Unserviceable capital works	0.00	0.00
086	Other Obligation including Arbitration	0.00	0.00
087	Shortage in Fixed Assets	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 38 TO THE FS--OTHER INCOME
(Amount in ₹)

	For the Year ended	31.03.2021	31.03.2020
088	Diminution in value of Investment	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 38A 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		0.00	0.00
005 Gas		2,510,597,353.00	2,012,824,066.00
006 Naptha		6,027,454.28	2,295,206.18
007 Oil		0.00	0.00
008 Total		2,516,624,807.28	2,015,119,272.18
009		0.00	0.00
010		0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 39 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	580,952,242.46	574,065,907.35
003	Contribution to provident and other funds	75,489,733.50	60,517,331.91
004	Unwinding of deferred payroll expense	4,862,952.54	4,168,450.72
005	Staff welfare expenses	60,187,932.32	59,221,478.39
006	Less : Expenses transferred to Consultancy group	0.00	0.00
007		0.00	0.00
008	Sub Total	721,492,860.82	697,973,168.37
009	Less: Employee benefits expense allocated to fuel inventory	0.00	0.00
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	0.00	3,433.81
015	Less: Transferred to expenditure during construction period (net)- Note 43	0.00	0.00
016	TOTAL	721,492,860.82	697,969,734.56
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

AURAIYA GAS 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	19,361,081.49	11,494,608.93
004	Government of India Loans	0.00	0.00
005	Foreign currency term loans	57,300,863.69	63,818,869.62
006	Rupee term loans	176,208,159.00	189,350,054.00
007	Public deposits	0.00	0.00
008	Foreign currency bonds/notes	44,749,068.67	44,278,451.38
009	Cash Credit	0.00	0.00
010	Unwinding of discount on account of vendor liabilities	40,386.00	218,144.19
011	Commercial Papers	0.00	0.00
012	Sub Total	297,659,558.85	309,160,128.12
013	Interest on non financial items	0.00	0.00
014	Other Borrowing Costs	0.00	0.00
015	Bonds servicing & public deposit exp.	9,627.73	9,552.49
016	Guarantee fee	0.00	0.00
017	Management fee	0.00	0.00
018	Committ 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)	9,627.73	9,552.49
027		0.00	0.00
028	Exchange differences regarded as an adjustment to borrowing costs	0.00	0.00
029	Sub Total	297,669,186.58	309,169,680.61
030	Less: Transferred to Expenditure during construction period (net) - Note 43	29,394,936.70	3,663,754.00
031	Less: Transferred to development of coal mines- Note 43A	0.00	0.00
032		0.00	0.00
033	Total	268,274,249.88	305,505,926.61

AURAIYA GAS POWER PROJECT

NOTE NO. 41 TO THE FS--DEPRECIATION AND AMORTIZATION EXPENSES

(Amount in ₹)

	For the Year ended	31.03.2021	31.03.2020
001 Depreciation and amortization expenses		0.00	0.00
002 On property, plant and equipment- Note 2		815,092,690.01	701,536,121.50
003 On intangible assets- Note 4		34,033.15	0.00
004 Sub-total		815,126,723.16	701,536,121.50
005 Less:		0.00	0.00
006 Allocated to fuel inventory		0.00	0.00
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		46,244,000.00	33,135,000.00
011		0.00	0.00
012 Total		768,882,723.16	668,401,121.50

AURAIYA GAS 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		10,995,614.00	13,859,827.00
003 Less: Recovered from contractors & employees		3,058,539.97	2,703,672.97
004 Sub-Total(Power Charges)		7,937,074.03	11,156,154.03
005 Water charges		12,276,864.00	10,930,666.00
006 Stores consumed		2,980,544.71	2,323,674.36
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		44,577,330.76	45,030,595.75
013 Plant & machinery		0.00	0.00
014 Power stations		86,195,181.82	86,636,928.34
015 Construction equipment		0.00	0.00
016 Others		4,640,183.20	7,584,596.60
017 Sub-total (Repairs & maintenance)		135,412,695.78	139,252,120.69
019 Load Dispatch Center Charges		5,982,850.00	7,090,737.00
021 Insurance		25,953,910.44	17,792,733.00
022 Interest to beneficiaries		0.00	0.00
023 Rates and taxes		1,996,617.61	2,375,430.48
024 Water cess & environment protection cess		0.00	0.00
025 Training & recruitment expenses		145,270.00	733,030.00
026 Less: Receipts		0.00	0.00
027 Sub-total (Training and recruitment expenses)		145,270.00	733,030.00
028 Communication expenses		7,626,497.45	6,233,801.55
029 Inland Travel		22,480,100.07	25,761,124.63
030 Foreign Travel		0.00	361,253.43
031 Tender expenses		0.00	0.00
032 Less: Receipt from sale of tenders		728,539.70	403,558.00
033 Sub-total (Tender expenses)		-728,539.70	-403,558.00
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		49,901.00	166,944.16
039 Sub-total (Payment to Auditors)		49,901.00	166,944.16
040 Advertisement and publicity		286,807.00	208,002.00
041 Electricity duty		0.00	0.00
042 Security expenses		139,316,211.82	152,146,237.64
043 Entertainment expenses		3,876,643.39	4,150,430.88
044 Expenses for guest house		9,640,178.00	7,689,243.00
045 Less:Recoveries		76,242.00	87,749.30
046 Sub-Total (Guest house expenses)		9,563,936.00	7,601,493.70
047 Education expenses		8,607,533.00	1,983,965.00
049 Donations		0.00	0.00

AURAIYA GAS 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	0.00	0.00
051	Directors sitting fee	0.00	0.00
053	Professional charges and consultancy fees	708,234.00	393,885.00
054	Legal expenses	3,258,725.00	3,133,525.00
055	EDP hire and other charges	1,688,513.12	2,505,918.00
056	Printing and stationery	758,604.80	879,362.00
057	Oil & gas exploration expenses	0.00	0.00
059	Hiring of vehicles	3,440,569.80	3,499,921.99
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	-34,501.79	625.12
066	Transport Vehicle running expenses	977,233.59	1,361,739.58
067	Horticulture Expenses	10,751,248.37	10,282,527.99
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	10,524,745.39	6,166,648.21
074	Loss on disposal/write-off of PPE	2,017,853.59	38,002.38
075	Sub-Total	417,856,142.47	418,126,395.82
076	Less: Other expenses allocated to fuel inventory	0.00	0.00
077	Less: Transferred/Allocated to development of coal mines	0.00	0.00
078	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
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	19,651,487.30	18,825,189.34
082	Less: Transferred to Expenditure during Construction period(net)-Note 43	0.00	0.00
083	Net (Generation, Administration and Other expenses)	398,204,655.17	399,301,206.48
084	Corporate Social Responsibility Expenses	29,326,406.85	41,838,420.28
085	Less: Grants-in-aid	0.00	0.00
086	Sub-total (Corporate Social Responsibility Expenses)	29,326,406.85	41,838,420.28
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	0.00	17,501.27
092	Obsolete/Diminution in the value of surplus stores	13,852.49	5,328,051.07
093	Shortage in construction stores	0.00	0.00
094	Diminution in value of long term investments	0.00	0.00

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AURAIYA GAS 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	304,584.18	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	0.00	0.00
099	Others :	0.00	0.00
100	(i) Provision for arbitration cases	0.00	0.00
101	(ii) Other provisions	0.00	0.00
102	Total (Provisions)	318,436.67	5,345,552.34
103		0.00	0.00
104	Total	427,849,498.69	446,485,179.10
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	0.00	12,000.00
113	Furnishing expenses	426,386.74	267,473.09
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	0.00	120,000.00
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	88,049.67	14,539.85
122	Business Development Expenditure	0.00	0.00
123	Surcharge (NVVN)	0.00	0.00
124	Power Trading Expenses	547,013.00	158,522.00
125	Brokerage & commission	107,693.00	287,943.00
129	Books and periodicals	48,288.00	13,524.00
130	Claims/advances written off	0.00	0.00
131	Stores written off	0.00	0.00
132	Survey & Investigation expenses written off	0.00	0.00
133	Others	9,307,314.98	5,292,646.27
134	Total	10,524,745.39	6,166,648.21
135		0.00	0.00
136		0.00	0.00
137		0.00	0.00

AURAIYA GAS 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	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	5,291,073.29	0.00
011	Foreign currency term loans	0.00	0.00
012	Rupee term loans	24,102,629.35	3,663,754.00
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/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	1,234.06	0.00
027	Exchange differences regarded as adjustment to interest cost	0.00	0.00
028	Total (B)	29,394,936.70	3,663,754.00
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		0.00	0.00
042	Insurance	0.00	0.00

AURAIYA GAS 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	Travelling 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)	29,394,936.70	3,663,754.00
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)	29,394,936.70	3,663,754.00
080		0.00	0.00
081	* Balance carried to Capital Work-in-progress - (Note 3)	29,394,936.70	3,663,754.00

AURAIYA GAS POWER PROJECT
NOTE NO. 43A TO THE FS--EDC- COAL MINING
(Amount in ₹)

	For the Year ended	31.03.2021	31.03.2020
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/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	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

AURAIYA GAS POWER PROJECT
NOTE NO. 43A TO THE FS--EDC- COAL MINING
(Amount in ₹)

For the Year ended	31.03.2021	31.03.2020
044 Communication expenses	0.00	0.00
045 Travelling 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

AURAIYA GAS 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)	0.00	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 fomalities - 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	819,648,485.00	1,298,082,438.00
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)	0.00	0.00
045 Exchange rate variation capitalised during the year (with -ve sign, if favourable)	0.00	423,988,168.97
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

AURAIYA GAS 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	0.00	103,648.19
064 Short Term Leases	0.00	0.00
065 A) Rent	0.00	0.00
066 Company lease accomodation - executives	0.00	69,175.27
067 Company lease accomodation - directors	0.00	0.00
068 Others	0.00	0.00
069 Total	0.00	69,175.27
070 Cash Outflow from Leases	0.00	69,175.27
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

AURAIYA GAS 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	0.00	0.00
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	378,000.00
106 Expenditure on csr- capital	0.00	1,224,825.94
107 Csr amount spent during the year, yet to be paid in cash	0.00	0.00
108 Constn/acquisition of any asset	0.00	326,240.94
109 On purpose other than above	0.00	116,830.00
110	0.00	0.00
111 Disclosure under msmed act 2006.	0.00	0.00
112 (i) (a) the principal amount remaining unpaid as at year end	14,165,012.69	31,646,297.21
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 16, 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 appoin	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)	2,543,904,281.71	2,034,369,166.30
119 Amount of inventories capitalised as overhauling assets out of 112 above	0.00	0.00
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	33,570,804.00	32,320,787.04
138 (ii)Land compensation cases	151,995,755.00	148,524,042.00
139 (iii)Others by state authorities towards:-	0.00	0.00

AURAIYA GAS 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 / 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	0.00	0.00
143 (iv) Others by fuel companies	0.00	0.00
144 (a) Disputes related to grade slippage-third party sampling	0.00	0.00
145 (b) Surface transportation charges on coal	0.00	0.00
146 (c) Take or pay claim - Gas stations	2,258,940,616.00	0.00
147 (d) Other claims by fuel companies not acknowledged as debt	648,183,438.00	610,412,731.00
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	253,253.00	236,685.00
156 Total	3,092,943,866.00	791,494,245.04
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	2,907,124,054.00	610,412,731.00
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
167 Total	2,907,124,054.00	610,412,731.00
168 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
175 Previous year figures have been regrouped/rearranged wherever necessary.	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 11- RPD (ADV) CONTRACTORS
(Amount in ₹)

As at		31.03.2021	31.03.2020
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	Related Parties	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 18- RPD (ADV) CONTRACTORS
(Amount in ₹)

As at		31.03.2021	31.03.2020
001	RELATED PARTY - CURRENT ADVANCES	0.00	0.00
002	UPL 1097980	0.00	0.00
003	TOTAL (RELATED PARTY - CURRENT ADVANCES)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 19- RPD (ADV) OTHERS
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY others-OCA	0.00	0.00
002	RELATED PARTY others-OCA	0.00	0.00
003	TOTAL (RELATED PARTY - LONG TERM LOANS)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 19- RPD (ADV) EMPLOYEES
(Amount in ₹)

As at		31.03.2021	31.03.2020
001	RELATED PARTY EMP - LONG TERM LOANS)	0.00	0.00
002	Employees	0.00	0.00
003	Total	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 11- RPD (ADV) EMPLOYEES
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	EMPLOYEE (RELATED PARTY-LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 18- RPD (ADV) EMPLOYEES
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - CURRENT ADVANCES	0.00	0.00
002	EMPLOYEE ADVANCES (CURRENT)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) EMPLOYEES
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - CURRENT LOANS)	0.00	0.00
002	EMPLOYEE LOANS (CURRENT)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 9- RPD (LOANS) EMPLOYEES
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	EMPLOYEE LOANS (RELATED PARTY -LONG TERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 19- RPD (ADV) CONTRACTORS
(Amount in ₹)

As at		31.03.2021	31.03.2020
001	RELATED PARTY Contractors-OCA	0.00	0.00
002	RELATED PARTY Contractors-OCA	1,734,964.00	1,824,032.00
003	TOTAL (RELATED PARTY - LONGTERM)	1,734,964.00	1,824,032.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 18- RPD (ADV) OTHERS
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - Current Advances	0.00	0.00
002	Others	0.00	0.00
003	RELATED PARTY - Inter-company	-24,738.43	-10,084.63

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) OTHERS
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Vendor	0.00	0.00
003	Customer	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 9- RPD (LOANS) OTHERS
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Vendor	0.00	0.00
003	Customer	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 63 TO THE FS--RPD- OTHER ADVANCE-CURRENT
(Amount in ₹)

As at		31.03.2021	31.03.2020
001	OTHER ADVANCE-CURRENT	0.00	0.00
002	ADVANCE TO PFTRUST	0.00	0.00
003	TOTAL	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 64 TO THE FS--RPD- ADVANCE TO OTHERS -CURRENT
(Amount in ₹)

As at		31.03.2021	31.03.2020
001	ADVANCE TO OTHERS -CURRENT	0.00	0.00
002	ADVANCE TO GRATUITY TRUST	0.00	0.00
003	TOTAL	0.00	0.00

AURAIYA GAS 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	105,102,197.00	85,142,588.32
019	Contracts for works/services for services provided by the company	0.00	0.00
020	Deputation of employees	0.00	0.00
021	Purchases or sales of goods	0.00	0.00
022	Purchases or sales of property and other assets	0.00	2,960,274.80
023	Sub-total	105,102,197.00	88,102,863.12
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	105,102,197.00	88,102,863.12
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

AURAIYA GAS 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	0.00	0.00
044 Singareni coalfields ltd- purchase of coal	0.00	0.00
045 Bhel ltd.	0.00	0.00
046 Purchase of equipment, supply & erection services	0.00	0.00
047 Purchase of spares	32,235.99	1,121,380.00
048 Maintenance services	16,959,969.67	0.00
049 Sub-total	16,992,205.66	1,121,380.00
050 Gail (i) ltd. Supply of natural gas	2,506,458,767.00	1,135,346,936.00
051 Iocl supply of oil products	1,193,098.60	3,798,923.06
052 Bpcl-supply of natural gas and oil	0.00	0.00
053 Sail-supply of steel and iron products	0.00	0.00
054 Other entities	0.00	0.00
055 Purchase of equipments & erection services	7,344,827.00	0.00
056 Purchase of spares	0.00	0.00
057 Maintenance services	3,402,997.77	1,161,880.00
058	0.00	0.00
059 Total	2,535,391,896.03	1,141,429,119.06
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	0.00	0.00
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

AURAIYA GAS 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	0.00	0.00
014 Sub-total	0.00	0.00
015 Amount payable	0.00	0.00
016 - from subsidiaries	0.00	0.00
017 - from joint ventures	16,555,065.00	14,109,201.72
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	16,555,065.00	14,109,201.72
022	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 70 TO THE FS-OTHER DISCLOSURES

(Amount in ₹)

As at	31.03.2021	31.03.2020
001 Disclosure regarding provisions	0.00	0.00
002 Provision for Shortages in Fixed Assets	0.00	0.00
003 Opening balance	0.00	6,437.00
004 Additions during the year - P&L	304,584.18	0.00
005 Amounts used/Adjusted during the year	0.00	0.00
006 Amounts reversed during the year - P&L	0.00	0.00
007 Closing Balance	304,584.18	0.00
008	0.00	0.00
009 Provision for Arbitration	0.00	0.00
010 Opening balance	0.00	0.00
011 Additions during the year - P&L	0.00	0.00
012 Additions during the year - Not through P&L	0.00	0.00
013 Amounts used during the year - P&L	0.00	0.00
014 Amounts reversed during the year - Through P&L	0.00	0.00
015 Amounts reversed during the year - Not through P&L	0.00	0.00
016 Closing Balance	0.00	0.00
017	0.00	0.00
018 Provision for Tariff Adjustment & Others	0.00	0.00
019 Opening balance	0.00	0.00
020 Additions during the year	0.00	0.00
021 Amounts adjusted during the year	0.00	0.00
022 Amounts reversed during the year	0.00	0.00
023 Closing Balance	0.00	0.00
024	0.00	0.00
025 Provision for Diminution in Value of Investment	0.00	0.00
026 Opening balance	0.00	0.00
027 Additions during the year	0.00	0.00
028 Amounts adjusted during the year	0.00	0.00
029 Amounts reversed during the year	0.00	0.00
030 Closing Balance	0.00	0.00
031	0.00	0.00
032 Provision for Unserviceable CWIP	0.00	0.00
033 Opening balance	0.00	10,037,750.00
034 Additions during the year	0.00	0.00
035 Amounts adjusted during the year	0.00	0.00
036 Amounts reversed during the year	0.00	0.00
037 Closing Balance	0.00	0.00
038	0.00	0.00
039 Provision for Construction Stores	0.00	0.00
040 Opening balance	0.00	0.00
041 Additions during the year	0.00	0.00
042 Amounts adjusted during the year	0.00	0.00
043 Amounts reversed during the year	0.00	0.00
044 Closing Balance	0.00	0.00
045	0.00	0.00
046 Provision for Bad & Doubtful Capital Advances	0.00	0.00

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AURAIYA GAS POWER PROJECT

NOTE NO. 70 TO THE FS-OTHER DISCLOSURES

(Amount in ₹)

As at	31.03.2021	31.03.2020
047 Opening balance	163,334.00	163,334.00
048 Additions during the year	0.00	0.00
049 Amounts adjusted during the year	0.00	0.00
050 Amounts reversed during the year	0.00	0.00
051 Closing Balance	163,334.00	163,334.00
052	0.00	0.00
053 Provision for Shortages / Obsolescence / Diminution in value surplus Stores	0.00	0.00
054 Opening balance	5,345,552.34	8,974,030.95
055 Additions during the year	13,852.49	5,345,552.34
056 Amounts adjusted during the year	0.00	0.00
057 Amounts reversed during the year	-3,043.84	-8,845,208.19
058 Closing Balance	5,356,360.99	5,345,552.34
059	0.00	0.00
060	0.00	0.00
061 Provision for bad & Doubtful Loans	0.00	0.00
062 Opening balance	0.00	0.00
063 Additions during the year	0.00	0.00
064 Amounts adjusted during the year	0.00	0.00
065 Amounts reversed during the year	0.00	0.00
066 Closing Balance	0.00	0.00
067	0.00	0.00
068 Provision for bad & Doubtful Trade Recievables	0.00	0.00
069 Opening balance	0.00	0.00
070 Additions during the year	0.00	0.00
071 Amounts adjusted during the year	0.00	0.00
072 Amounts reversed during the year	0.00	0.00
073 Closing Balance	0.00	0.00
074	0.00	0.00
075 Provision for Doubful Advances/ Deposits and Claims	0.00	0.00
076 Opening balance	0.00	0.00
077 Additions during the year	0.00	0.00
078 Amounts adjusted during the year	0.00	0.00
079 Amounts reversed during the year	0.00	0.00
080 Closing Balance	0.00	0.00
081	0.00	0.00
082 Provision for Others	0.00	0.00
083 Opening balance	0.00	0.00
084 Additions during the year	0.00	0.00
085 Amounts adjusted during the year	0.00	0.00
086 Amounts reversed during the year	0.00	0.00
087 Closing Balance	0.00	0.00
088	0.00	0.00
089	0.00	0.00
090 Movement in Regulatory deferral Account	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 70 TO THE FS-OTHER DISCLOSURES

(Amount in ₹)

As at	31.03.2021	31.03.2020
Balances		
091	0.00	0.00
092 A. Regulatory deferral Account Credit Balances	0.00	0.00
093 Opening balance (Note 36)	0.00	0.00
095 Movement	0.00	0.00
096 ERV	0.00	0.00
097 Depreciation	0.00	0.00
098 Closing balance	0.00	0.00
099	0.00	0.00
100 B. Regulatory deferral Account Debit Balances	0.00	0.00
101 Opening balance (Note 20)	82,790,495.00	82,790,495.00
102 Movement	0.00	0.00
103 Pay Revision	0.00	0.00
104 Closing balance	-82,790,495.00	-82,790,495.00
105	0.00	0.00
106 C. Total	0.00	0.00
107 Opening (A+B)	0.00	0.00
108 Net Movement (A+B)	0.00	0.00
109 Closing (A+B)	-82,790,495.00	-82,790,495.00
110	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 11- RPD (ADV) SUBSIDIARIES
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	SUBSIDIARIES	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 11- RPD (ADV) JOINT VENTURES
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	JOINT VENTURES	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 11- RPD (ADV) OTHERS
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	OTHERS	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 18- RPD (ADV) SUBSIDIARIES
(Amount in ₹)

As at		31.03.2021	31.03.2020
001	RELATED PARTY - Current Advances	0.00	0.00
002	Subsidiaries	0.00	0.00
003	Total	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 18- RPD (ADV) JOINT VENTURES
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - Current Advances	0.00	0.00
002	Joint Ventures	0.00	0.00
003	RELATED PARTY - Inter-company	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 19- RPD (ADV) SUBSIDIARIES
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY	0.00	0.00
002	RELATED PARTY-Subsidiaries	0.00	0.00
003	TOTAL (RELATED PARTY)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 19- RPD (ADV) JOINT VENTURES
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY	0.00	0.00
002	RELATED PARTY -Joint Ventures	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 9- RPD (LOANS) SUBSIDIARIES
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Subsidiaries	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 9- RPD (LOANS) JOINT VENTURE
(Amount in ₹)

	As at	31.03.2021	31.03.2020
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Joint Venture	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) SUBSIDIARIES
(Amount in ₹)

As at		31.03.2021	31.03.2020
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Subsidiaries	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) JOINT VENTURE
(Amount in ₹)

As at		31.03.2021	31.03.2020
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Joint Ventures	0.00	0.00
003		0.00	0.00

AURAIYA GAS 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	5,501,109,591.52	6,353,618,563.43
005	CAPITAL-WORK-IN-PROGRESS	3	687,804,866.46	97,092,279.67
006	INTANGIBLE ASSETS	4	139,190.85	225,802.85
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	21,368,671.26	36,513,878.56
013	V) OTHER FINANCIAL ASSETS	10	0.00	0.00
015	OTHER NON-CURRENT ASSETS	11	334,555,462.60	368,576,065.02
016	TOTAL NON-CURRENT ASSETS		6,544,977,782.69	6,856,026,589.53
017			0.00	0.00
018	CURRENT ASSETS		0.00	0.00
019	INVENTORIES	12	412,716,916.40	443,811,603.26
020	FINANCIAL ASSETS		0.00	0.00
021	I) INVESTMENTS	13	0.00	0.00
022	II) TRADE RECEIVABLES	14	0.00	0.00
023	III) CASH AND CASH EQUIVALENTS	15	13,150.00	742,026.93
024	IV) BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS	16	0.00	0.00
025	V) LOANS	17	14,096,117.73	27,884,105.22
026	VI) OTHER FINANCIAL ASSETS	18	16,636,227.66	5,697,270.65
027	CURRENT TAX ASSETS (NET)		0.00	0.00
028			0.00	0.00
029	OTHER CURRENT ASSETS	19	180,683,375.06	21,329,431.70
030			0.00	0.00
031	TOTAL CURRENT ASSETS		624,145,786.85	499,464,437.76
032	REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES	20	0.00	82,790,495.00
034	TOTAL ASSETS		7,169,123,569.54	7,438,281,522.29
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	39,500,274,462.21	38,499,419,654.57
041	TOTAL EQUITY		39,500,274,462.21	38,499,419,654.57
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

AURAIYA GAS POWER PROJECT
BALANCE SHEET
(Amount in ₹)

	As at	Note	31.03.2022	31.03.2021
049	- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	24	3,878.37	214,929.17
050	- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	24	26,259.89	1,692,878.16
051	IV) OTHER FINANCIAL LIABILITIES	25	635.60	173,665.00
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
056	TOTAL NON-CURRENT LIABILITIES		30,773.86	2,081,472.33
057			0.00	0.00
058	CURRENT LIABILITIES		0.00	0.00
059	FINANCIAL LIABILITIES		0.00	0.00
060	I) BORROWINGS	29	0.00	0.00
061	II) LEASE LIABILITIES	29A	0.00	0.00
062	ii) Trade Payables		0.00	0.00
063	- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	30	15,926,587.10	10,131,033.44
064	- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	30	241,708,047.41	170,813,459.02
065	III) OTHER FINANCIAL LIABILITIES	31	466,762,218.57	243,347,382.44
066	OTHER CURRENT LIABILITIES	32	21,296,722.25	19,187,658.38
067	PROVISIONS	33	0.00	304,584.18
068	CURRENT TAX LIABILITIES (NET)	34	0.00	0.00
069			0.00	0.00
070	TOTAL CURRENT LIABILITIES		745,693,575.33	443,784,117.46
071			0.00	0.00
072	DEFERRED REVENUE	35	160,756,000.00	199,314,000.00
073	REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES	36	0.00	0.00
074	INTER UNIT ACCOUNTS		-33,237,631,241.86	-31,706,317,722.07
075			0.00	0.00
076	TOTAL EQUITY AND LIABILITIES		7,169,123,569.54	7,438,281,522.29
077	Significant Accounting Policies as per Note 1		0.00	0.00
078			0.00	0.00
079	The 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)

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(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
1 TANGIBLE ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Land : (including development expenses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Freehold	116645857.40	364248.00	0.00	117010105.40	0.00	0.00	0.00	0.00	117010105.40	116645857.40
4 Right of Use	879125.61	0.00	0.00	879125.61	607974.39	63751.76	0.00	671726.15	207399.46	271151.22
5 Submergence	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, culverts & helipads	36261564.65	0.00	0.00	36261564.65	7174598.06	1026801.52	0.00	8201399.58	28060165.07	29086966.59
8 Building :	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	15582414.03	0.00	0.00	15582414.03	1170952.03	0.00	0.00	1170952.03	14411462.00	14411462.00
11 Others	71381683.28	0.00	0.00	71381683.28	26051403.12	4960253.70	0.00	31011656.82	40370026.46	45330280.16
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 Water Supply, drainage & sewerage system	48944516.00	0.00	0.00	48944516.00	14351664.23	2996651.63	0.00	17348315.86	31596200.14	34592851.77
15 Hydraulic works, barrages, dams, tunnels and power channel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 MGR track and signalling system	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 Railway siding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 Earth dam reservoir	5749155.44	0.00	0.00	5749155.44	1973321.04	0.00	0.00	1973321.04	3775834.40	3775834.40
19 Plant and machinery(including associated civil works)	10263075704.41	104770809.63	(137520662.19)	10230325851.85	4212654899.17	804216994.71	0.00	5016871893.88	5213453957.97	6050420805.24
Owned Asset										

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(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
20 Plant and machinery(including associated civil works) -Right of use Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Furniture and fixtures	33540245.56	0.00	(61067.94)	33479177.62	10127296.77	2128360.64	(4959.40)	12250698.01	21228479.61	23412948.80
22 Assets under 5 Km 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	1439067.14	0.00	0.00	1439067.14	389125.57	117715.41	0.00	506840.98	932226.16	1049941.57
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	28289865.93	1939732.07	(318579.76)	29911018.24	14721008.07	2011593.53	(109705.97)	16622895.63	13288122.61	13568857.86
26 EDP, WP machines and satcom equipment	16081572.23	(0.33)	(623795.47)	15457776.43	14521233.75	1087635.50	(618942.91)	14989926.34	467850.09	1560338.48
27 Construction equipments	690054.92	0.00	0.00	690054.92	318757.79	22039.76	0.00	340797.55	349257.37	371297.13
28 Electrical Installations	20170578.93	0.00	0.00	20170578.93	7376991.70	1782166.35	0.00	9159158.05	11011420.88	12793587.23
29 Communication equipments	3384003.41	77444.00	(4911.58)	3456535.83	1688490.39	176308.56	(2198.48)	1862600.47	1593935.36	1695513.02
30 Hospital equipments	6511364.60	1203747.34	(5207.14)	7709904.80	1880494.03	2667109.68	(174.44)	4547429.27	3162475.53	4630870.57
31 Laboratory and workshop equipments	0.00	198535.00	0.00	198535.00	0.00	7861.99	0.00	7861.99	190673.01	0.00
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

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(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 Less:Grants from Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Less: Recoverable from GOI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 Assets for ash utilisation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 (Less):-Adjusted from fly ash utilisation 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 (Tangible)	10668626773.54	108554515.71	(138534224.08)	10638647065.17	4315008210.11	823265244.74	(735981.20)	5137537473.65	5501109591.52	6353618563.44
Grand Total Prev Year (Tangible)	9934407070.18	890384758.47	(156165055.11)	10668626773.54	3498557957.88	815092690.01	1357562.22	4315008210.11	6353618563.43	6435849112.31

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(Amount in Rupees)

Details of Adjustments of Gross Block and Depreciation/Amortization				
Particulars	Gross Block		Depreciation/Amortization	
	Tangible As At: 31.03.2022	Tangible As At: 31.03.2021	Tangible As At: 31.03.2022	Tangible As At: 31.03.2021
Disposal of assets	0.00	0.00	0.00	0.00
Retirement of assets	(389187.50)	(2017853.59)	(96005.57)	0.00
Cost adjustments	(137520662.19)	(156394682.52)	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	(624374.39)	2247481.00	(639975.63)	1357562.22
Others	0.00	0.00	0.00	0.00
TOTAL	(138534224.08)	(156165055.11)	(735981.20)	1357562.22

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: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2021	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2022
	1	2	3	4	5	6
1	CAPITAL WORK-IN-PROGRESS					
2	Development of land		364248.00	(364248.00)		
3	Roads, bridges, culverts & helipads					
4	Piling and foundation					
5	Buildings :					
6	Main plant					
7	Others					
8	Temporary erection					
9	Water supply, drainage and sewerage system					
10	Hydraulic works, barrages, dams, tunnels and power channel					
11	MGR track and signalling system					
12	Railway siding					
13	Earth dam reservoir					
14	Plant and equipment	90528262.31	51308417.29	(18220666.41)	4861736.00	118754277.19
15	Furniture and fixtures					
16	Vehicles					
17	Office equipment	20640.00			20640.00	
18	EDP/WP machines & satcom equipment					
19	Construction equipments					
20	Electrical installations					
21	Communication equipment					
22	Hospital equipments	17082.54			17082.54	
23	Laboratory and workshop equipments	198535.00			198535.00	
24	Assets under 5Km Scheme of the GOI					
25	Capital expenditure on assets not owned by the company					
26	Expenditure towards development of coal mines					
27	Survey,Investigation,Consultancy & Supervision Cha					
28	Difference in exchange on foreign currency loans					

Note forming part of Balance Sheet
Note 3: Capital-Work-in-Progress
Business Area: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2021	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2022
	1	2	3	4	5	6
29	Expenditure towards diversion of forest land					
30	Pre-commissioning expenses (net)					
31	ExpPendAlloca-oth ex attribut Project					
32	Expenditure During Construction Period (net)*		5364299.46	(959753.96)		4404545.50
33	LESS : Allocated to related works					
34	LESS : Provision for Unservicable works					
35	Construction stores (At Cost)					
36	Steel					
37	Cement					
38	Others	6327759.82	6603308.73	551714975.22		564646043.77
39	Sub-total	6327759.82	6603308.73	551714975.22		564646043.77
40	LESS : Provision for shortages					
41	Sub-total	6327759.82	6603308.73	551714975.22		564646043.77
42	Total CWIP	97092279.67	63640273.48	532170306.85	5097993.54	687804866.46
43						
44						
45	PREVIOUS YEAR TOTAL	553178476.97	499495734.77	(86874545.92)	874931927.84	97092279.67

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 :1012

(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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 -Software	272668.86	0.00	(12832.86)	259836.00	46866.01	86612.00	(12832.86)	120645.15	139190.85	225802.85
Grand Total (Intangible)	272668.86	0.00	(12832.86)	259836.00	46866.01	86612.00	(12832.86)	120645.15	139190.85	225802.85
Grand Total Prev Year (Intangible)	12832.86	259836.00	0.00	272668.86	12832.86	34033.15	0.00	46866.01	225802.85	0.00

Note forming part of Balance Sheet
Note-4 Non Current Assets- Intangible Assets
Business Area :1012

(Amount in Rupees)

Details of Adjustments of Gross Block and Depreciation/Amortization				
Particulars	Gross Block		Depreciation/Amortization	
	InTangible As At: 31.03.2022	InTangible As At: 31.03.2021	InTangible As At: 31.03.2022	InTangible As At: 31.03.2021
Disposal of assets	0.00	0.00	0.00	0.00
Retirement of assets	(12832.86)	0.00	(12832.86)	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	(12832.86)	0.00	(12832.86)	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: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2021	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2022
	1	2	3	4	5	6
1	INTANGIBLE ASSETS UNDER DEVELOPMENT					
2	Software					
3	Right to use Others					
4	Exploration and Evaluation Expentiture - Coal Mini					
5	Exploratory wells-in-progress					
6	Less: Provision for exploratory wells-in-progress					
7	Total					
8	PREVIOUS YEAR TOTAL-I					

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

AURAIYA GAS 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-			0.00	0.00
	INVESTMENTS IN SUBSIDIARIES AND				
	JOINT VENTURES				
012	EQUITY INSTRUMENTS -			0.00	0.00
	UNQUOTED-(FULLY PAID UP UNLESS				
	OTHERWISE STATED, AT COST)				
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 VYAPAR NIGAM LTD.			0.00	0.00
017	NABINAGAR POWER GENERATING			0.00	0.00
	COMPANY LTD.				
018	KANTI BIJLEE UTPADAN NIGAM LTD.			0.00	0.00
019	BHARTIYA 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	NEEPCO 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 (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
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

AURAIYA GAS 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
060	Ratnagiri Gas & Power Pvt. Limited (RGPPL)			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	MEJA URJA NIGAM PRIVATE LIMITED			0.00	0.00
065	BF-NTPC ENERGY SYSTEMS LTD.			0.00	0.00
066				0.00	0.00
067	NABINAGAR POWER GENERATING COMPANY LTD.			0.00	0.00
068	TRANSFORMER AND ELECTRICAL KERALA LTD.			0.00	0.00
069	NATIONAL HIGH POWER TEST LABORTORY PRIVATE LTD.			0.00	0.00
070				0.00	0.00
071	CIL NTPC URJA 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	TRINCOMALEE POWER COMPANY LTD.			0.00	0.00
076	BANGLADESH-INDIA FRIENDSHIP POWER COMPANY (PVT.) LTD.			0.00	0.00
077	HINDUSTAN URVARAK & RASAYAN LIMITED			0.00	0.00
078	KONKAN LNG LTD			0.00	0.00
081	SUB TOTAL			0.00	0.00
109	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
134	Total			0.00	0.00
135	Details of Investments			0.00	0.00
136	Aggregate amount of Unquoted Investments			0.00	0.00

AURAIYA GAS 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
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

AURAIYA GAS POWER PROJECT

NOTE NO. 7 TO THE FS-NCA-INVESTMENTS

(Amount in ₹)

	As at	No. of shares	Face value	31.03.2022	31.03.2021
001	Non-current financial assets (investments)			0.00	0.00
006	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. ANTA			0.00	0.00
151	NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. KAWAS			0.00	0.00
152	NTPC Employees Consumers Cooperative Society Ltd. Kaniha			0.00	0.00

AURAIYA GAS 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
006 Total	0.00	0.00

AURAIYA GAS 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	21,070,199.93	29,669,699.80
012 UNSECURED	6,931,944.47	17,679,965.96
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	5,801,719.50	8,098,894.52
017 UNSECURED	831,753.64	2,736,892.68
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	21,368,671.26	36,513,878.56
026	0.00	0.00
027 TOTAL	21,368,671.26	36,513,878.56
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 personel	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) APIIC	0.00	0.00
060	0.00	0.00
061 RPD	0.00	0.00
062 i)Key management personel	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

As at		31.03.2022	31.03.2021
063	ii)Subsidiary companies	0.00	0.00
064	iii)Joint Venture companies	0.00	0.00
065	iv)Others	0.00	0.00
066	Total	0.00	0.00

AURAIYA GAS 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 Vyapar 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 Utility 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 Ratnagiri 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 Urja 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 Labortory Private Ltd.	0.00	0.00
030	0.00	0.00
031 CIL NTPC Urja Private Ltd.	0.00	0.00
032 Trincomalee Power Company Ltd.	0.00	0.00
033 Hindustan Urvarak & 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



AURAIYA GAS POWER PROJECT

(Amount in ₹)

As at	31.03.2022	31.03.2021
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AURAIYA GAS 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	9,737,919.00	36,051,083.00
007 OTHERS	1,863,724.62	1,863,724.62
008 CONSIDERED DOUBTFUL	163,334.00	163,334.00
009 LESS: ALLOWANCE FOR BAD & DOUBTFUL ADVANCES	163,334.00	163,334.00
010 Sub-Total	11,601,643.62	37,914,807.62
011	0.00	0.00
012 Advances other than capital advances	0.00	0.00
013 SECURITY DEPOSITS	264,000.00	0.00
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	264,000.00	0.00
028 RECEIVABLE FROM MCP ESCROW A/C	0.00	0.00
039 ADVANCE TAX & TAX DEDUCTED AT SOURCE	802,037.23	599,193.87
040 LESS:- PROVISION FOR CURRENT TAX	0.00	0.00
041	0.00	0.00
042 Sub Total	802,037.23	599,193.87
043 DEFERRED PAYROLL EXPENSES (SECURED)	4,652,566.80	6,801,605.85
044 DEFERRED PAYROLL EXPENSES (UNSECURED)	579,214.95	1,992,457.68
045 Sub Total	5,231,781.75	8,794,063.53
046 DEFERRED FOREIGN CURRENCY FLUCTUATION ASSET	316,656,000.00	321,268,000.00
048 Total	334,555,462.60	368,576,065.02
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 Ratnagiri 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 Urja Nigam Private Limited	0.00	0.00

AURAIYA GAS 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 Labortory Private Ltd.	0.00	0.00
074 CIL NTPC Urja Private Ltd.	0.00	0.00
076	0.00	0.00
077 Related Party (Adv)	0.00	0.00
078 Key Management personel	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

AURAIYA GAS 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	0.00	0.00
004 Fuel oil	0.00	0.00
005 Naphtha	46,780,046.08	107,913,176.28
006 Stores and spares	334,065,724.46	307,274,672.57
007 Chemicals & consumables	7,950,959.66	7,278,657.29
008 Loose tools	212,489.36	218,109.00
009 Steel Scrap	0.00	0.00
010 Others	29,485,660.99	26,483,349.11
011 Sub Total	418,494,880.55	449,167,964.25
012 Less: Provision for shortages	5,632.62	17,501.27
013 Less: Provision for obsolete/ unservicable/dimuntion in value of surplus inventory	5,772,331.53	5,338,859.72
014	0.00	0.00
015 Total	412,716,916.40	443,811,603.26
016 Inventories include material in transit	0.00	0.00
017 Coal	0.00	0.00
018 Fuel oil	0.00	0.00
019 Naphtha	0.00	0.00
020 Stores and spares	19,524,695.42	958,995.42
021 Chemicals & consumables	76,322.00	76,322.00
022 Loose tools	0.00	0.00
023 Others	133,868.20	133,868.20
024	0.00	0.00
025 Inventory items other than steel scrap have been valued considering Note 1.	0.00	0.00

AURAIYA GAS 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
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	IDBI-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	IDBI 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	IDBI 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

AURAIYA GAS 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	0.00	0.00
005 Credit impaired	0.00	0.00
006 Unbilled Revenue	0.00	0.00
007 Sub-Total	0.00	0.00
008 Total	0.00	0.00
009 Less: Allowance for credit impaired receivables	0.00	0.00
010 Total	0.00	0.00
012 Less: Discom Clearing	0.00	0.00
013 Grand Total	0.00	0.00
014	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	0.00	0.00
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	0.00
240	0.00	0.00
241 (i) Undisputed Trade receivables # considered good	0.00	0.00
242 Less than 6 months	0.00	0.00
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	0.00
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

AURAIYA GAS POWER PROJECT
NOTE NO. 14 TO THE FS-CA-TRADE RECEIVABLES
(Amount in ₹)

As at	31.03.2022	31.03.2021
254 Sub Total (II)	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

AURAIYA GAS 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	733,714.93
004 Cheques & Drafts on hand	0.00	0.00
005 Cash on hand	0.00	0.00
006 Others (stamps in hand)	13,150.00	8,312.00
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	13,150.00	742,026.93

AURAIYA GAS 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
030 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

AURAIYA GAS 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	4,631,724.04	8,432,860.46
012 Unsecured	9,464,393.69	19,451,244.76
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)	14,096,117.73	27,884,105.22
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 personel	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 personel	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

AURAIYA GAS 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	-380,828.77	-24,738.43
008 Considered doubtful	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
012 Unsecured	204,466.00	850,915.00
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)	-176,362.77	826,176.57
044	0.00	0.00
045 Claims Recoverable	0.00	0.00
046 Secured	0.00	0.00
047 Unsecured, considered good	1,657,803.88	0.00
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	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
058 Other Accrued Income	0.00	0.00
059 Secured, Considered Good	0.00	0.00
060 Unsecured , considered good	15,154,786.55	4,871,094.08
061 Credit impaired	0.00	0.00
062 Sub-Total	15,154,786.55	4,871,094.08
063 Less: Allowance for credit impaired receivables	0.00	0.00
064 Total	15,154,786.55	4,871,094.08
065	0.00	0.00
066 Others*	0.00	0.00
067 Total	16,636,227.66	5,697,270.65
068 * Other include amount recoverable from contractors and other parties towards hire charges, rent/electricity etc.	0.00	0.00

AURAIYA GAS 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 personel	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 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 Labortory 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 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	-380,828.77	-24,738.43
096	0.00	0.00
097	0.00	0.00
098	0.00	0.00
099	0.00	0.00
100 Total	-380,828.77	-24,738.43

AURAIYA GAS POWER PROJECT
NOTE NO. 19 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*	0.00	264,000.00
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	197,000.00	42,000.00
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	166,190,978.00	5,706,684.65
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	0.00	0.00
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)	554,571.27	1,016,239.95
028 Deferred Payroll Expenses (Unsecured)	475,102.85	1,284,843.06
029 Sub-total	1,029,674.12	2,301,083.01
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	10,864,701.00	10,864,701.00
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	2,321,723.42	1,698,975.60
042 Others	79,298.52	451,987.44
043	0.00	0.00
044 Total (Other Current Assets)	180,683,375.06	21,329,431.70
045 **Include Prepaid Expenses	0.00	0.00
046 *Includes sales tax/Entry tax/VAT deposited under protest with Sales Tax Authorities	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 19 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 personel	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

AURAIYA GAS 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	0.00	0.00
002 On account of employee benefit exp	0.00	82,790,495.00
003 Regulatory deferred account - deferred	0.00	0.00
004 Deferred asset for ash transportation	0.00	0.00
005 Deferred asset for Arbitration Award	0.00	0.00
007 Total	0.00	82,790,495.00

AURAIYA GAS 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 9,69,66,66,134 equity shares of Rs.10/- (Pv. 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 declared 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/ICICI Prudential Mutual Fund	0.00	0.00
016 No. of Shares	0.00	0.00
017 % of holding	0.00	0.00

AURAIYA GAS 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
006 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	0.00
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	0.00

AURAIYA GAS 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	38,567,314,747.95	37,885,660,971.40
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	1,004,308,909.80	681,653,776.55
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

AURAIYA GAS 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	39,571,623,657.75	38,567,314,747.95
110		0.00	0.00
111	REMEASUREMENT OF DEFINED BENEFIT PLANS	0.00	0.00
112	AS PER LAST FINANCIAL STATEMENTS	-67,895,093.38	-56,825,349.37
113	ADD/(LESS):- ACTUARIAL GAINS/LOSS THROUGH OCI	-3,454,102.16	-11,069,744.01
114	SUB-TOTAL	-71,349,195.54	-67,895,093.38
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	39,500,274,462.21	38,499,419,654.57
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



AURAIYA GAS POWER PROJECT

(Amount in ₹)

As at	31.03.2022	31.03.2021
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AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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 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)VII	0.00	0.00
031 8.48% Secured non-cumulative non-nonvertible 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	0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS POWER PROJECT
NOTE NO. 23 TO THE FS-NCL-BORROWINGS
(Amount in ₹)

As at	31.03.2022	31.03.2021
year and 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		
060 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

AURAIYA GAS 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)V	0.00	0.00
070	7.552%	Secured	non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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 2036 (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

AURAIYA GAS 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:- Interst accrued but not due on secured borrowings	0.00	0.00
130 Less:- Interst 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

AURAIYA GAS 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	3,878.37	214,929.17
004	- Others	26,259.89	1,692,878.16
005		0.00	0.00
006	Total	30,138.26	1,907,807.33

AURAIYA GAS 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	0.00	0.00
004	- Others	635.60	173,665.00
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	635.60	173,665.00

AURAIYA GAS 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)
(Amount in ₹)

	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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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	15,926,587.10	10,131,033.44
004 - Others	241,708,047.41	170,813,459.02
005	0.00	0.00
006 Total	257,634,634.51	180,944,492.46
007	0.00	0.00
172 Trade payable	0.00	0.00
173 MSME	0.00	0.00
174 Unbilled	7,501,665.94	869,169.28
175 Not due	8,205,632.00	1,289,977.00
176 Due	219,289.16	7,971,887.16
177 Disputed	0.00	0.00
178 Undisputed	219,289.16	7,971,887.16
179	0.00	0.00
180 Sub-total (A)	15,926,587.10	10,131,033.44
181	0.00	0.00
182 Others	0.00	0.00
183 Unbilled	36,533,923.83	26,139,840.82
184 Not due	5,225,946.00	7,596,474.00
185 Due	199,948,177.58	137,077,144.20
186 Disputed	0.00	0.00
187 Undisputed	199,948,177.58	137,077,144.20
188	0.00	0.00
189 Sub-total (B)	241,708,047.41	170,813,459.02
190	0.00	0.00
191 Total	257,634,634.51	180,944,492.46
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	218,390.00	4,261,812.16
204 1-2 years	899.16	1,594,612.00
205 2-3 years	0.00	1,581,372.00
206 More than 3 years	0.00	534,091.00
207 Sub Total (II)	219,289.16	7,971,887.16
208	0.00	0.00
209 Total MSME (III)	219,289.16	7,971,887.16
210	0.00	0.00

AURAIYA GAS 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	196,635,589.38	127,302,313.20
221 1-2 years	939,032.20	1,910,405.00
222 2-3 years	290,030.00	2,249,301.00
223 More than 3 years	2,083,526.00	5,615,125.00
224 Sub Total (V)	199,948,177.58	137,077,144.20
225	0.00	0.00
226 Total Others (VI)	199,948,177.58	137,077,144.20

AURAIYA GAS 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 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	899,085.30	3,819,050.08
034 - Others	420,553,524.37	211,375,492.46
035 Others Payables	0.00	0.00
036 Deposits from contractors and others	34,223,083.00	22,350,956.00
037 Gratuity Obligations	0.00	0.00
038 Payable to employees	4,287,833.90	1,244,708.90
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 **	6,798,692.00	4,557,175.00
043 Unspent CSR balance on ongoing Approved CSR projects	0.00	0.00
044 Total	466,762,218.57	243,347,382.44
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

AURAIYA GAS 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	174,135.19	2,145,220.87
003 Deferred discount on forward exchange contract	0.00	0.00
004 Tax deducted at source and other statutory dues	21,122,587.06	17,042,437.51
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	21,296,722.25	19,187,658.38

AURAIYA GAS POWER PROJECT
NOTE NO. 33 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	304,584.18	0.00
044 Additions during the year	0.00	304,584.18
045 Amounts adjusted during the year	293,181.93	0.00
046 Amounts reversed during the year	11,402.25	0.00
047 Closing Balance	0.00	304,584.18
048 Provision for Arbitration	0.00	0.00
049 Opening balance	0.00	0.00
050 Additions during the year	0.00	0.00
051 Amounts used during the year	0.00	0.00
052 Amounts reversed during the year	0.00	0.00
053 Closing Balance	0.00	0.00
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	0.00	304,584.18

AURAIYA GAS 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
006 Closing Balance	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 35 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	160,756,000.00	199,314,000.00
004	Government grants	0.00	0.00
006	TOTAL	160,756,000.00	199,314,000.00

AURAIYA GAS POWER PROJECT

NOTE NO. 36 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

AURAIYA GAS 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)	6,200,476,578.00	4,949,078,990.00
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	-7,231,000.00	-12,568,000.00
007	Sale of energy through trading	0.00	0.00
008	Commission (NVVN)	0.00	0.00
009	Sub total	6,193,245,578.00	4,936,510,990.00
010	Less: Rebate to customers	12,903,959.98	113,966,999.84
011	Energy Sales (Total)	6,180,341,618.02	4,822,543,990.16
012	Consultancy, project management and supervision fees	25,287,037.40	25,829,725.70
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	6,205,628,655.42	4,848,373,715.86
019	Sale of fly ash/ash products	0.00	0.00
020	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
021	Sub-total	0.00	0.00
022	Other Operating Income	0.00	0.00
023	Interest from customers	0.00	656,401.00
024	Energy Internally Consumed *	23,609,315.00	11,088,823.00
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 form 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	6,229,237,970.42	4,860,118,939.86
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,cenospere & 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

AURAIYA GAS 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 Securites-Non-Trade	0.00	0.00
009	Less: Amortziation 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	3,719,102.02	7,023,873.01
015	Deposit with banks	0.00	0.00
016	Foreign Banks	0.00	0.00
017	Interest from Contractors	0.00	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	2.03
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	0.00	0.00
045	Profit on redemption of GOI securities	0.00	0.00

AURAIYA GAS 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	130,342,062.00	349,458,139.00
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	28,135.32	3,043.84
051	Fair value gains/(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	9,124,558.24	7,924,878.43
057	Total	143,213,857.58	364,409,936.31
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	143,213,857.58	364,409,936.31
063		0.00	0.00
064	Details of Miscellaneous Income	0.00	0.00
065	Vehicle Hire Charges.	26,000.00	34,000.00
066	Sale of by products & residuals	0.00	0.00
067	Township recoveries(exl. Hospital Recoveries).	4,549,620.34	3,585,196.83
068	Depreciation written back	0.00	0.00
069	Sale of Scrap.	1,606,528.00	2,897,548.00
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.	0.00	0.00
073	Management Fee - Misc (NVVN)	0.00	0.00
074	Others	2,942,409.90	1,408,133.60
075		0.00	0.00
076	Total (Miscellaneous Income)	9,124,558.24	7,924,878.43
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	16,733.07	0.00
084	Obsolescence in Stores	0.00	3,043.84
085	Unserviceable capital works	0.00	0.00
086	Other Obligation including Arbitration	0.00	0.00
087	Shortage in Fixed Assets	11,402.25	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 38 TO THE FS--OTHER INCOME

(Amount in ₹)

	For the Year ended	31.03.2022	31.03.2021
088	Diminution in value of Investment	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 38A 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	0.00	0.00
005	Gas	3,003,847,356.46	2,510,597,353.00
006	Naptha	164,262,511.22	6,027,454.28
007	Oil	0.00	0.00
008	Biomass Pellets	0.00	0.00
009	Total	3,168,109,867.68	2,516,624,807.28
010		0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 39 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	437,915,202.42	580,952,242.46
003	Contribution to provident and other funds	61,781,099.22	75,489,733.50
004	Unwinding of deferred payroll expense	2,398,923.40	4,862,952.54
005	Staff welfare expenses	63,147,058.60	60,187,932.32
006	Less : Expenses transferred to Consultancy group	0.00	0.00
007		0.00	0.00
008	Sub Total	565,242,283.64	721,492,860.82
009	Less: Employee benefits expense allocated to fuel inventory	0.00	0.00
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	0.00	0.00
015	Less: Transferred to expenditure during construction period (net)- Note 43	0.00	0.00
016	TOTAL	565,242,283.64	721,492,860.82
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

AURAIYA GAS 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	28,856,384.63	19,361,081.49
004	Government of India Loans	0.00	0.00
005	Foreign currency term loans	44,552,156.18	57,300,863.69
006	Rupee term loans	154,565,273.00	176,208,159.00
007	Public deposits	0.00	0.00
008	Foreign currency bonds/notes	45,932,076.70	44,749,068.67
009	Cash Credit	0.00	0.00
010	Unwinding of discount on account of vendor liabilities	211,802.05	40,386.00
011	Commercial Papers	0.00	0.00
012	Sub Total	274,117,692.56	297,659,558.85
013	Interest on non financial items	8,951,492.00	0.00
014	Other Borrowing Costs	0.00	0.00
015	Bonds servicing & public deposit exp.	20,705.68	9,627.73
016	Guarantee fee	0.00	0.00
017	Management fee	0.00	0.00
018	Committ 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)	8,972,197.68	9,627.73
027		0.00	0.00
028	Exchange differences regarded as an adjustment to borrowing costs	0.00	0.00
029	Sub Total	283,089,890.24	297,669,186.58
030	Less: Transferred to Expenditure during construction period (net) - Note 43	5,364,299.46	29,394,936.70
031	Less: Transferred to development of coal mines- Note 43A	0.00	0.00
032		0.00	0.00
033	Total	277,725,590.78	268,274,249.88

AURAIYA GAS POWER PROJECT
NOTE NO. 41 TO THE FS--DEPRECIATION AND AMORTIZATION EXPENSES
(Amount in ₹)

	For the Year ended	31.03.2022	31.03.2021
001	Depreciation and amortization expenses	0.00	0.00
002	On property, plant and equipment- Note 2	823,265,244.74	815,092,690.01
003	On intangible assets- Note 4	86,612.00	34,033.15
004	Sub-total	823,351,856.74	815,126,723.16
005	Less:	0.00	0.00
006	Allocated to fuel inventory	0.00	0.00
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	41,177,000.00	46,244,000.00
011		0.00	0.00
012	Total	782,174,856.74	768,882,723.16

AURAIYA GAS 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		23,847,852.00	10,995,614.00
003 Less: Recovered from contractors & employees		3,012,800.63	3,058,539.97
004 Sub-Total(Power Charges)		20,835,051.37	7,937,074.03
005 Water charges		12,293,631.00	12,276,864.00
006 Stores consumed		1,669,564.97	2,980,544.71
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		51,082,923.06	44,577,330.76
013 Plant & machinery		0.00	0.00
014 Power stations		78,427,564.15	86,195,181.82
015 Construction equipment		0.00	0.00
016 Others		2,355,718.41	4,640,183.20
017 Sub-total (Repairs & maintenance)		131,866,205.62	135,412,695.78
019 Load Dispatch Center Charges		5,733,687.00	5,982,850.00
021 Insurance		25,376,476.52	25,953,910.44
022 Interest to beneficiaries		0.00	0.00
023 Rates and taxes		1,606,605.95	1,996,617.61
024 Water cess & environment protection cess		0.00	0.00
025 Training & recruitment expenses		106,632.00	145,270.00
026 Less: Receipts		0.00	0.00
027 Sub-total (Training and recruitment expenses)		106,632.00	145,270.00
028 Communication expenses		6,250,032.61	7,626,497.45
029 Inland Travel		16,121,772.31	22,480,100.07
030 Foreign Travel		0.00	0.00
031 Tender expenses		0.00	0.00
032 Less: Receipt from sale of tenders		436,132.60	728,539.70
033 Sub-total (Tender expenses)		-436,132.60	-728,539.70
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		74,725.00	49,901.00
039 Sub-total (Payment to Auditors)		74,725.00	49,901.00
040 Advertisement and publicity		79,846.00	286,807.00
041 Electricity duty		0.00	0.00
042 Security expenses		164,608,962.02	139,316,211.82
043 Entertainment expenses		3,183,328.85	3,876,643.39
044 Expenses for guest house		10,536,726.88	9,640,178.00
045 Less:Recoveries		91,059.00	76,242.00
046 Sub-Total (Guest house expenses)		10,445,667.88	9,563,936.00
047 Education expenses		33,413,934.00	8,607,533.00
049 Donations		0.00	0.00

AURAIYA GAS 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	0.00	0.00
051	Directors sitting fee	0.00	0.00
053	Professional charges and consultancy fees	648,667.00	708,234.00
054	Legal expenses	3,106,335.00	3,258,725.00
055	EDP hire and other charges	1,215,360.12	1,688,513.12
056	Printing and stationery	452,230.00	758,604.80
057	Oil & gas exploration expenses	0.00	0.00
059	Hiring of vehicles	3,664,472.40	3,440,569.80
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	-122,786.25	-34,501.79
066	Transport Vehicle running expenses	1,430,280.60	977,233.59
067	Horticulture Expenses	9,790,831.37	10,751,248.37
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	13,368,212.34	10,524,745.39
074	Loss on disposal/write-off of PPE	0.00	2,017,853.59
075	Sub-Total	466,783,593.08	417,856,142.47
076	Less: Other expenses allocated to fuel inventory	0.00	0.00
077	Less: Transferred/Allocated to development of coal mines	0.00	0.00
078	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
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	27,095,585.68	19,651,487.30
082	Less: Transferred to Expenditure during Construction period(net)-Note 43	0.00	0.00
083	Net (Generation, Administration and Other expenses)	439,688,007.40	398,204,655.17
084	Corporate Social Responsibility Expenses	34,299,339.85	29,326,406.85
085	Less: Grants-in-aid	0.00	0.00
086	Sub-total (Corporate Social Responsibility Expenses)	34,299,339.85	29,326,406.85
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	5,632.62	0.00
092	Obsolete/Dimunition in the value of surplus stores	433,471.81	13,852.49
093	Shortage in construction stores	0.00	0.00
094	Dimunition in value of long term investments	0.00	0.00

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AURAIYA GAS 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	304,584.18
096	Unfinished minimum work progress from oil & gas exploration	0.00	0.00
097	Unserviceable capital works	0.00	0.00
098	Tariff Adjustment	0.00	0.00
099	Others :	0.00	0.00
100	(i) Provision for arbitration cases	0.00	0.00
101	(ii) Other provisions	0.00	0.00
102	Total (Provisions)	439,104.43	318,436.67
103		0.00	0.00
104	Total	474,426,451.68	427,849,498.69
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	0.00	0.00
113	Furnishing expenses	393,736.00	426,386.74
114	Subscription to trade and other associations.	400.00	0.00
116	Visa and entry permit charges	0.00	0.00
117	Tree plantation exp.-NTPC Land	0.00	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	55,743.78	88,049.67
122	Business Development Expenditure	0.00	0.00
123	Surcharge (NVVN)	0.00	0.00
124	Power Trading Expenses	5,191,198.00	547,013.00
125	Brokerage & commission	488,569.00	107,693.00
129	Books and periodicals	140.00	48,288.00
130	Claims/advances written off	0.00	0.00
131	Stores written off	0.00	0.00
132	Survey &Investigation expenses written off	0.00	0.00
133	Others	7,238,425.56	9,307,314.98
134	Total	13,368,212.34	10,524,745.39
135		0.00	0.00
136		0.00	0.00
137		0.00	0.00

AURAIYA GAS 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	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	946,037.65	5,291,073.29
011	Foreign currency term loans	0.00	0.00
012	Rupee term loans	4,417,594.00	24,102,629.35
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/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	667.81	1,234.06
027	Exchange differences regarded as adjustment to interest cost	0.00	0.00
028	Total (B)	5,364,299.46	29,394,936.70
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		0.00	0.00
042	Insurance	0.00	0.00

AURAIYA GAS 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	Travelling 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)	5,364,299.46	29,394,936.70
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)	5,364,299.46	29,394,936.70
080		0.00	0.00
081	* Balance carried to Capital Work-in-progress - (Note 3)	5,364,299.46	29,394,936.70

AURAIYA GAS 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/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	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

AURAIYA GAS 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	Travelling 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

AURAIYA GAS 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	0.00
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 fomalities - 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	599,090,087.18	819,648,485.00
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)	0.00	0.00
045 Exchange rate variation capitalised during the year (with -ve sign, if favourable)	-130,638,486.68	0.00
064 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

AURAIYA GAS 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	0.00	0.00
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 csr- capital	0.00	0.00
107 Opening balance - CSR Liability	0.00	443,070.94
108 Paid/Adjusted during the Year out of Opening above	0.00	-443,070.94
109 Amount yet to be paid against Cr Year CSR Exp	0.00	0.00
110 Closing Balance CSR- Liability (110)	0.00	0.00
111	0.00	0.00
112	0.00	0.00
113	0.00	0.00
114	0.00	0.00
115 Disclosure under msmed act 2006.	0.00	0.00
116 (i) (a) the principal amount remaining unpaid as at year end	-16,829,550.77	-14,165,012.69
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)	3,184,735,909.08	2,543,904,281.71
123 Amount of inventories capitalised as overhauling assets out of 122 above	0.00	0.00
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	34,820,821.00	33,570,804.00
138 (ii)Land compensation cases	155,467,468.00	151,995,755.00
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

AURAIYA GAS 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	0.00	0.00
143 (iv) Others by fuel companies	0.00	0.00
144 (a) Disputes related to grade slippage-third party sampling	0.00	0.00
145 (b) Surface transportation charges on coal	0.00	0.00
146 (c) Take or pay claim - Gas stations	6,686,038,782.00	2,258,940,616.00
147 (d) Other claims by fuel companies not acknowledged as debt	685,954,146.00	648,183,438.00
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	270,981.00	253,253.00
156 Total	7,562,552,198.00	3,092,943,866.00
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	7,371,992,928.00	2,907,124,054.00
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
167 Total	7,371,992,928.00	2,907,124,054.00
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	687,804,866.46	97,092,279.67
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	613,144,854.37	93,302,241.57
285 1-2 years	70,893,039.96	3,715,027.44
286 2-3 years	3,683,166.70	75,010.66
287 More than 3 years	83,805.43	0.00
288 Sub Total (I)	687,804,866.46	97,092,279.67
289	0.00	0.00

AURAIYA GAS 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

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) CONTRACTORS

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	Related Parties	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) CONTRACTORS

(Amount in ₹)

As at		31.03.2022	31.03.2021
001	RELATED PARTY - CURRENT ADVANCES	0.00	0.00
002	UPL 1097980	0.00	0.00
003	TOTAL (RELATED PARTY - CURRENT ADVANCES)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 19- RPD (ADV) OTHERS

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY others-OCA	0.00	0.00
002	RELATED PARTY others-OCA	0.00	0.00
003	TOTAL (RELATED PARTY - LONG TERM LOANS)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 19- RPD (ADV) EMPLOYEES

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY EMP - LONG TERM LOANS)	0.00	0.00
002	Employees	0.00	0.00
003	Total	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) EMPLOYEES

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	EMPLOYEE (RELATED PARTY-LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) EMPLOYEES

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - CURRENT ADVANCES	0.00	0.00
002	EMPLOYEE ADVANCES (CURRENT)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 17- RPD (LOANS) EMPLOYEES

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - CURRENT LOANS)	0.00	0.00
002	EMPLOYEE LOANS (CURRENT)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 9- RPD (LOANS) EMPLOYEES

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	EMPLOYEE LOANS (RELATED PARTY -LONG TERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 19- RPD (ADV) CONTRACTORS

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY Contractors-OCA	0.00	0.00
002	RELATED PARTY Contractors-OCA	162,202,555.00	1,734,964.00
003	TOTAL (RELATED PARTY - LONGTERM)	162,202,555.00	1,734,964.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 18- RPD (ADV) OTHERS
(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - Current Advances	0.00	0.00
002	Others	0.00	0.00
003	RELATED PARTY - Inter-company	-380,828.77	-24,738.43

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) OTHERS
(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Vendor	0.00	0.00
003	Customer	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 9- RPD (LOANS) OTHERS

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Vendor	0.00	0.00
003	Customer	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 63 TO THE FS--RPD- OTHER ADVANCE-CURRENT

(Amount in ₹)

As at		31.03.2022	31.03.2021
001	OTHER ADVANCE-CURRENT	0.00	0.00
002	ADVANCE TO PFTRUST	0.00	0.00
003	TOTAL	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 64 TO THE FS--RPD- ADVANCE TO OTHERS -CURRENT

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	ADVANCE TO OTHERS -CURRENT	0.00	0.00
002	ADVANCE TO GRATUITY TRUST	0.00	0.00
003	TOTAL	0.00	0.00

AURAIYA GAS 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	0.00	0.00
022	Purchase of spares	0.00	0.00
023	Maintenance services	109,283,018.73	105,102,197.00
024	Contracts for works/services for services provided by the company	0.00	0.00
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	109,283,018.73	105,102,197.00
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	109,283,018.73	105,102,197.00
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

AURAIYA GAS 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	Sitting 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	0.00	0.00
050	Singareni coalfields ltd- purchase of coal	0.00	0.00
051	Bhel ltd.	0.00	0.00
052	Purchase of equipment, supply & erection services	0.00	0.00
053	Purchase of spares	0.00	32,235.99
054	Maintenance services	32,021.33	16,959,969.67
055	Sub-total	32,021.33	16,992,205.66
056	Gail (i) ltd. Supply of natural gas	3,004,510,920.46	2,506,458,767.00
057	locl supply of oil products	1,430,632.00	1,193,098.60
058	Bpcl-supply of natural gas and oil	0.00	0.00
059	Sail-supply of steel and iron products	0.00	0.00
060	Other entities	0.00	0.00
061	Purchase of equipments & erection services	98,224,580.02	7,344,827.00
062	Purchase of spares	0.00	0.00
063	Maintenance services	1,648,374.23	3,402,997.77
064		0.00	0.00
065	Total	3,105,846,528.04	2,535,391,896.03
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	0.00
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

AURAIYA GAS 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	0.00	0.00
014 Sub-total	0.00	0.00
015 Amount payable	0.00	0.00
016 - from subsidiaries	0.00	0.00
017 - from joint ventures	9,439,468.00	16,555,065.00
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	9,439,468.00	16,555,065.00
022	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 70 TO THE FS-OTHER DISCLOSURES
(Amount in ₹)

As at	31.03.2022	31.03.2021
001 Disclosure regarding provisions	0.00	0.00
002 Provision for Shortages in Fixed Assets	0.00	0.00
003 Opening balance	304,584.18	0.00
004 Additions during the year - P&L	0.00	304,584.18
005 Amounts used/Adjusted during the year	0.00	0.00
006 Amounts reversed during the year - P&L	-11,402.25	0.00
007 Closing Balance	0.00	304,584.18
008	0.00	0.00
009 Provision for Arbitration	0.00	0.00
010 Opening balance	0.00	0.00
011 Additions during the year - P&L	0.00	0.00
012 Additions during the year - Not through P&L	0.00	0.00
013 Amounts used during the year - P&L	0.00	0.00
014 Amounts reversed during the year - Through P&L	0.00	0.00
015 Amounts reversed during the year - Not through P&L	0.00	0.00
016 Closing Balance	0.00	0.00
017	0.00	0.00
018 Provision for Tariff Adjustment & Others	0.00	0.00
019 Opening balance	0.00	0.00
020 Additions during the year	0.00	0.00
021 Amounts adjusted during the year	0.00	0.00
022 Amounts reversed during the year	0.00	0.00
023 Closing Balance	0.00	0.00
024	0.00	0.00
025 Provision for Diminution in Value of Investment	0.00	0.00
026 Opening balance	0.00	0.00
027 Additions during the year	0.00	0.00
028 Amounts adjusted during the year	0.00	0.00
029 Amounts reversed during the year	0.00	0.00
030 Closing Balance	0.00	0.00
031	0.00	0.00
032 Provision for Unserviceable CWIP	0.00	0.00
033 Opening balance	0.00	0.00
034 Additions during the year	0.00	0.00
035 Amounts adjusted during the year	0.00	0.00
036 Amounts reversed during the year	0.00	0.00
037 Closing Balance	0.00	0.00
038	0.00	0.00
039 Provision for Construction Stores	0.00	0.00
040 Opening balance	0.00	0.00
041 Additions during the year	0.00	0.00
042 Amounts adjusted during the year	0.00	0.00
043 Amounts reversed during the year	0.00	0.00
044 Closing Balance	0.00	0.00
045	0.00	0.00
046 Provision for Bad & Doubtful Capital Advances	0.00	0.00

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AURAIYA GAS POWER PROJECT
NOTE NO. 70 TO THE FS-OTHER DISCLOSURES
(Amount in ₹)

As at	31.03.2022	31.03.2021
047 Opening balance	163,334.00	163,334.00
048 Additions during the year	0.00	0.00
049 Amounts adjusted during the year	0.00	0.00
050 Amounts reversed during the year	0.00	0.00
051 Closing Balance	163,334.00	163,334.00
052	0.00	0.00
053 Provision for Shortages / Obsolescence / Dimunition in value surplus Stores	0.00	0.00
054 Opening balance	5,356,360.99	5,345,552.34
055 Additions during the year	439,104.43	13,852.49
056 Amounts adjusted during the year	0.00	0.00
057 Amounts reversed during the year	-16,733.07	-3,043.84
058 Closing Balance	5,777,964.15	5,356,360.99
059	0.00	0.00
060	0.00	0.00
061 Provision for bad & Doubtful Loans	0.00	0.00
062 Opening balance	0.00	0.00
063 Additions during the year	0.00	0.00
064 Amounts adjusted during the year	0.00	0.00
065 Amounts reversed during the year	0.00	0.00
066 Closing Balance	0.00	0.00
067	0.00	0.00
068 Provision for bad & Doubtful Trade Recievables	0.00	0.00
069 Opening balance	0.00	0.00
070 Additions during the year	0.00	0.00
071 Amounts adjusted during the year	0.00	0.00
072 Amounts reversed during the year	0.00	0.00
073 Closing Balance	0.00	0.00
074	0.00	0.00
075 Provision for Doubful Advances/ Deposits and Claims	0.00	0.00
076 Opening balance	0.00	0.00
077 Additions during the year	0.00	0.00
078 Amounts adjusted during the year	0.00	0.00
079 Amounts reversed during the year	0.00	0.00
080 Closing Balance	0.00	0.00
081	0.00	0.00
082 Provision for Others	0.00	0.00
083 Opening balance	0.00	0.00
084 Additions during the year	0.00	0.00
085 Amounts adjusted during the year	0.00	0.00
086 Amounts reversed during the year	0.00	0.00
087 Closing Balance	0.00	0.00
088	0.00	0.00
089	0.00	0.00
090 Movement in Regulatory deferral Account	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 70 TO THE FS-OTHER DISCLOSURES
(Amount in ₹)

As at	31.03.2022	31.03.2021
Balances		
091	0.00	0.00
092 A. Regulatory deferral Account Credit Balances	0.00	0.00
093 Opening balance (Note 36)	0.00	0.00
095 Movement	0.00	0.00
096 ERV	0.00	0.00
097 Depreciation	0.00	0.00
098 Closing balance	0.00	0.00
099	0.00	0.00
100 B. Regulatory deferral Account Debit Balances	0.00	0.00
101 Opening balance (Note 20)	82,790,495.00	82,790,495.00
102 Pay Revision	82,790,495.00	0.00
103 Ash TPT RRA	0.00	0.00
104 Closing balance	0.00	-82,790,495.00
105	0.00	0.00
106 C. Total	0.00	0.00
107 Opening (A+B)	0.00	0.00
108 Net Movement (A+B)	-82,790,495.00	0.00
109 Closing (A+B)	0.00	-82,790,495.00
110	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 11- RPD (ADV) SUBSIDIARIES
(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	SUBSIDIARIES	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) JOINT VENTURES

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	JOINT VENTURES	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) OTHERS

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	OTHERS	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) SUBSIDIARIES

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - Current Advances	0.00	0.00
002	Subsidiries	0.00	0.00
003	Total	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) JOINT VENTURES

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - Current Advances	0.00	0.00
002	Joint Ventures	0.00	0.00
003	RELATED PARTY - Inter-company	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 19- RPD (ADV) SUBSIDIARIES

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY	0.00	0.00
002	RELATED PARTY-Subsidiaries	0.00	0.00
003	TOTAL (RELATED PARTY)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 19- RPD (ADV) JOINT VENTURES
(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY	0.00	0.00
002	RELATED PARTY -Joint Ventures	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 9- RPD (LOANS) SUBSIDIARIES
(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Subsidiaries	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 9- RPD (LOANS) JOINT VENTURE
(Amount in ₹)

As at		31.03.2022	31.03.2021
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Joint Venture	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 17- RPD (LOANS) SUBSIDIARIES

(Amount in ₹)

	As at	31.03.2022	31.03.2021
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Subsidiaries	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) JOINT VENTURE
(Amount in ₹)

As at		31.03.2022	31.03.2021
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Joint Ventures	0.00	0.00
003		0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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	2	5,902,249,242.10	5,501,109,591.52
005	CAPITAL-WORK-IN-PROGRESS	3	1,588,481.94	687,804,866.46
006	INVESTMENT PROPERTY		0.00	0.00
007	INTANGIBLE ASSETS	4	52,578.85	139,190.85
008	INTANGIBLE ASSETS UNDER DEVELOPMENT	5	0.00	0.00
009	FINANCIAL ASSETS		0.00	0.00
010	I) EQUITY INVESTMENTS IN SUBSIDIARIES AND JOINT VENTURES	6	0.00	0.00
011	II) OTHER INVESTMENTS	7	0.00	0.00
012	III) TRADE RECEIVABLES	8	0.00	0.00
013	IV) LOANS	9	18,477,328.01	21,368,671.26
014	V) OTHER FINANCIAL ASSETS	10	0.00	0.00
016	OTHER NON-CURRENT ASSETS	11	20,947,855.72	334,555,462.60
017	TOTAL NON-CURRENT ASSETS		5,943,315,486.62	6,544,977,782.69
018			0.00	0.00
019	CURRENT ASSETS		0.00	0.00
020	INVENTORIES	12	598,075,339.74	412,716,916.40
021	FINANCIAL ASSETS		0.00	0.00
022	I) OTHER INVESTMENTS	13	0.00	0.00
023	II) TRADE RECEIVABLES	14	0.00	0.00
024	III) CASH AND CASH EQUIVALENTS	15	13,150.00	13,150.00
025	IV) BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS	16	0.00	0.00
026	V) LOANS	17	14,028,841.69	14,096,117.73
027	VI) OTHER FINANCIAL ASSETS	18	11,366,237.54	16,636,227.66
028	CURRENT TAX ASSETS (NET)		0.00	0.00
029			0.00	0.00
030	OTHER CURRENT ASSETS	19	51,465,371.22	178,361,651.64
031			0.00	0.00
032	TOTAL CURRENT ASSETS		674,948,940.19	621,824,063.43
033	ASSETS CLASSIFIED AS HELD FOR SALE		2,321,723.42	2,321,723.42
036	REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES	20	0.00	0.00
037	TOTAL ASSETS		6,620,586,150.23	7,169,123,569.54
038	EQUITY AND LIABILITIES		0.00	0.00
039	EQUITY		0.00	0.00
040	EQUITY SHARE CAPITAL	21	0.00	0.00
041	OTHER EQUITY	22	47,703,884,518.22	39,500,274,462.21
044	TOTAL EQUITY		47,703,884,518.22	39,500,274,462.21
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	23	0.00	0.00

AURAIYA GAS POWER PROJECT
BALANCE SHEET
(Amount in ₹)

	As at	Note	31.03.2023	31.03.2022
050	II) LEASE LIABILITIES	23A	0.00	0.00
051	III) TRADE PAYABLES		0.00	0.00
052	- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	24	0.00	3,878.37
053	- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	24	0.00	26,259.89
054	IV) OTHER FINANCIAL LIABILITIES	25	11,347.75	635.60
055	PROVISIONS	26	0.00	0.00
056	DEFERRED TAX LIABILITIES (NET)	27	0.00	0.00
057	OTHER NON-CURRENT LIABILITIES	28	0.00	0.00
058			0.00	0.00
059	TOTAL NON-CURRENT LIABILITIES		11,347.75	30,773.86
060			0.00	0.00
061	CURRENT LIABILITIES		0.00	0.00
062	FINANCIAL LIABILITIES		0.00	0.00
063	I) BORROWINGS	29	0.00	0.00
064	II) LEASE LIABILITIES	29A	0.00	0.00
065	II) TRADE PAYABLES		0.00	0.00
066	- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	30	14,073,185.09	15,926,587.10
067	- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	30	216,696,468.22	241,708,047.41
068	III) OTHER FINANCIAL LIABILITIES	31	253,796,068.15	466,762,218.57
069	OTHER CURRENT LIABILITIES	32	14,206,727.33	21,296,722.25
070	PROVISIONS	33	309,681.00	0.00
071	CURRENT TAX LIABILITIES (NET)	34	0.00	0.00
072			0.00	0.00
073	TOTAL CURRENT LIABILITIES		499,082,129.79	745,693,575.33
074			0.00	0.00
077	DEFERRED REVENUE	35	173,062,000.00	160,756,000.00
078	REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES	36	0.00	0.00
079	INTER UNIT ACCOUNTS		-41,755,453,845.53	-33,237,631,241.86
080			0.00	0.00
081	TOTAL EQUITY AND LIABILITIES		6,620,586,150.23	7,169,123,569.54
082	Significant Accounting Policies as per note 1	1	0.00	0.00
083			0.00	0.00
084	The Accompanying notes 1 to 44 form an integral part of these financial statements.		0.00	0.00
085			0.00	0.00

(Auditor Initial & Stamp)

(Head of Finance)

(Head of Unit)

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(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	Net Block As At 31.03.2022
1 TANGIBLE ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Land : (including development expenses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Freehold	117010105.40	364248.00	0.00	117374353.40	0.00	0.00	0.00	0.00	117374353.40	117010105.40
4 Right of Use	879125.61	0.00	0.00	879125.61	671726.15	63751.76	0.00	735477.91	143647.70	207399.46
5 Submergence	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, culverts & helipads	36261564.65	0.00	0.00	36261564.65	8201399.58	1026801.51	0.00	9228201.09	27033363.56	28060165.07
8 Building :	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	15582414.03	0.00	0.00	15582414.03	1170952.03	0.00	0.00	1170952.03	14411462.00	14411462.00
11 Others	71381683.28	0.00	0.00	71381683.28	31011656.82	4853608.60	0.00	35865265.42	35516417.86	40370026.46
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 Water Supply, drainage & sewerage system	48944516.00	138532.34	0.00	49083048.34	17348315.86	3121330.73	0.00	20469646.59	28613401.75	31596200.14
15 Hydraulic works, barrages, dams, tunnels and power channel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 MGR track and signalling system	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 Railway siding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 Earth dam reservoir	5749155.44	0.00	0.00	5749155.44	1973321.04	0.00	0.00	1973321.04	3775834.40	3775834.40
19 Plant and machinery(including associated civil works)	10230325851.85	1214525183.59	40460943.97	11485311979.41	5016871893.88	844061514.11	0.00	5860933407.99	5624378571.42	5213453957.97
Owned Asset										

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(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	Net Block As At 31.03.2022
20 Plant and machinery(including associated civil works) -Right of use Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Furniture and fixtures	33479177.62	470291.60	153560.08	34103029.30	12250698.01	2242477.52	128588.79	14621764.32	19481264.98	21228479.62
22 Assets under 5 Km 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	1439067.14	0.00	0.00	1439067.14	506840.98	117715.43	0.00	624556.41	814510.73	932226.16
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	29911018.24	19700.00	331644.06	30262362.30	16622895.63	1832690.18	258122.46	18713708.27	11548654.03	13288122.61
26 EDP, WP machines and satcom equipment	15457776.43	1716803.00	(810136.29)	16364443.14	14989926.34	311310.20	(810136.29)	14491100.25	1873342.89	467850.09
27 Construction equipments	690054.92	0.00	0.00	690054.92	340797.55	22039.77	0.00	362837.32	327217.60	349257.37
28 Electrical Installations	20170578.93	0.00	0.00	20170578.93	9159158.05	1683958.35	0.00	10843116.40	9327462.53	11011420.88
29 Communication equipments	3456535.83	3483437.00	0.00	6939972.83	1862600.47	375057.28	0.00	2237657.75	4702315.08	1593935.36
30 Hospital equipments	7709904.80	382287.46	0.00	8092192.26	4547429.27	797531.18	0.00	5344960.45	2747231.81	3162475.53
31 Laboratory and workshop equipments	198535.00	0.00	0.00	198535.00	7861.99	10482.65	0.00	18344.64	180190.36	190673.01
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 :1012

(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	Net Block As At 31.03.2022
34 Less:Grants from Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Less: Recoverable from GOI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 Assets for ash utilisation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 (Less):-Adjusted from fly ash utilisation 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 (Tangible)	10638647065.17	1221100482.99	40136011.82	11899883559.98	5137537473.65	860520269.27	(423425.04)	5997634317.88	5902249242.10	5501109591.53
Grand Total Prev Year (Tangible)	10668626773.54	108554515.71	(138534224.08)	10638647065.17	4315008210.11	823265244.74	(735981.20)	5137537473.65	5501109591.52	6353618563.44

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(Amount in Rupees)

Details of Adjustments of Gross Block and Depreciation/Amortization				
Particulars	Gross Block		Depreciation/Amortization	
	Tangible As At: 31.03.2023	Tangible As At: 31.03.2022	Tangible As At: 31.03.2023	Tangible As At: 31.03.2022
Disposal of assets	(109035.64)	0.00	(109035.64)	0.00
Retirement of assets	(40287.99)	(389187.50)	0.00	(96005.57)
Cost adjustments	40501231.96	(137520662.19)	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	(215896.51)	(624374.39)	(314389.40)	(639975.63)
Others	0.00	0.00	0.00	0.00
TOTAL	40136011.82	(138534224.08)	(423425.04)	(735981.20)

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: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2022	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2023
	1	2	3	4	5	6
1	CAPITAL WORK-IN-PROGRESS					
2	Development of land		364248.00	(364248.00)		
3	Roads, bridges, culverts & helipads					
4	Piling and foundation					
5	Buildings :					
6	Main plant					
7	Others					
8	Temporary erection					
9	Water supply, drainage and sewerage system					
10	Hydraulic works, barrages, dams, tunnels and power channel					
11	MGR track and signalling system					
12	Railway siding					
13	Earth dam reservoir					
14	Plant and equipment	118754277.19	949938646.20	(5452680.52)	1061651760.93	1588481.94
15	Furniture and fixtures					
16	Vehicles					
17	Office equipment					
18	EDP/WP machines & satcom equipment					
19	Construction equipments					
20	Electrical installations					
21	Communication equipment					
22	Hospital equipments					
23	Laboratory and workshop equipments					
24	Assets under 5Km Scheme of the GOI					
25	Capital expenditure on assets not owned by the company					
26	Expenditure towards development of coal mines					
27	Survey,Investigation,Consultancy & Supervision Cha					
28	Difference in exchange on foreign currency loans					

Note forming part of Balance Sheet
Note 3: Capital-Work-in-Progress
Business Area: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2022	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2023
	1	2	3	4	5	6
29	Expenditure towards diversion of forest land					
30	Pre-commissioning expenses (net)					
31	ExpPendAlloca-oth ex attribut Project					
32	Expenditure During Construction Period (net)*	4404545.50	13743387.50	(20210658.32)		(2062725.32)
33	LESS : Allocated to related works		(2062725.32)			(2062725.32)
34	LESS : Provision for Unservicable works					
35	Construction stores (At Cost)					
36	Steel					
37	Cement					
38	Others	564646043.77	3307975.09	(567954018.86)		
39	Sub-total	564646043.77	3307975.09	(567954018.86)		
40	LESS : Provision for shortages					
41	Sub-total	564646043.77	3307975.09	(567954018.86)		
42	Total CWIP	687804866.46	969416982.11	(593981605.70)	1061651760.93	1588481.94
43						
44						
45	PREVIOUS YEAR TOTAL	97092279.67	57036964.75	(19544668.37)	5097993.54	687804866.46

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 :1012

(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	Net Block As At 31.03.2022
INTANGIBLE ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 -Software	259836.00	0.00	0.00	259836.00	120645.15	86612.00	0.00	207257.15	52578.85	139190.85
Grand Total (Intangible)	259836.00	0.00	0.00	259836.00	120645.15	86612.00	0.00	207257.15	52578.85	139190.85
Grand Total Prev Year (Intangible)	272668.86	0.00	(12832.86)	259836.00	46866.01	86612.00	(12832.86)	120645.15	139190.85	225802.85

Note forming part of Balance Sheet
Note-4 Non Current Assets- Intangible Assets
Business Area :1012

(Amount in Rupees)

Details of Adjustments of Gross Block and Depreciation/Amortization				
Particulars	Gross Block		Depreciation/Amortization	
	InTangible As At: 31.03.2023	InTangible As At: 31.03.2022	InTangible As At: 31.03.2023	InTangible As At: 31.03.2022
Disposal of assets	0.00	0.00	0.00	0.00
Retirement of assets	0.00	(12832.86)	0.00	(12832.86)
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	(12832.86)	0.00	(12832.86)

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: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2022	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2023
	1	2	3	4	5	6
1	INTANGIBLE ASSETS UNDER DEVELOPMENT					
2	Software					
3	Right to use Others					
4	Exploration and Evaluation Expentiture - Coal Mini					
5	Exploratory wells-in-progress					
6	Less: Provision for exploratory wells-in-progress					
7	Total					
8	PREVIOUS YEAR TOTAL-I					

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

AURAIYA GAS 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
001	NON CURRENT INVESTMENTS-			0.00	0.00
	INVESTMENTS IN SUBSIDIARIES AND				
	JOINT VENTURES				
012	EQUITY INSTRUMENTS -			0.00	0.00
	UNQUOTED-(FULLY PAID UP UNLESS				
	OTHERWISE STATED, AT COST)				
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 VYAPAR NIGAM LTD.			0.00	0.00
017	NABINAGAR POWER GENERATING COMPANY LTD.			0.00	0.00
018	KANTI BIJLEE UTPADAN NIGAM LTD.			0.00	0.00
019	BHARTIYA 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	NEEPCO 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 (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
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

AURAIYA GAS 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
060	Ratnagiri Gas & Power Pvt. Limited (RGPPL)			0.00	0.00
061	ARAVALI POWER COMPANY PRIVATE LTD.			0.00	0.00
062	Jhabua Power Ltd.			0.00	0.00
063	NTPC BHEL POWER PROJECTS PRIVATE LTD.			0.00	0.00
064	MEJA URJA NIGAM PRIVATE LIMITED			0.00	0.00
065	BF-NTPC ENERGY SYSTEMS LTD.			0.00	0.00
066				0.00	0.00
067	NABINAGAR POWER GENERATING COMPANY LTD.			0.00	0.00
068	TRANSFORMER AND ELECTRICAL KERALA LTD.			0.00	0.00
069	NATIONAL HIGH POWER TEST LABORTORY PRIVATE LTD.			0.00	0.00
070				0.00	0.00
071	CIL NTPC URJA 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	TRINCOMALEE POWER COMPANY LTD.			0.00	0.00
076	BANGLADESH-INDIA FRIENDSHIP POWER COMPANY (PVT.) LTD.			0.00	0.00
077	HINDUSTAN URVARAK & RASAYAN LIMITED			0.00	0.00
078	KONKAN LNG LTD			0.00	0.00
081	SUB TOTAL			0.00	0.00
109	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
134	Total			0.00	0.00
135	Details of Investments			0.00	0.00
136	Aggregate amount of Unquoted Investments			0.00	0.00

AURAIYA GAS 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 1.			0.00	0.00
154				0.00	0.00
202				0.00	0.00
233				0.00	0.00

AURAIYA GAS 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
006	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	Jhabua Power Limited-8.5% 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. KORBA			0.00	0.00
147	NTPC EMPLOYEES CONSUMERS AND THRIFT CO-OPERATIVE 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. ANTA			0.00	0.00
151	NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. KAWAS			0.00	0.00
152	NTPC Employees Consumers Cooperative Society Ltd. Kaniha			0.00	0.00

AURAIYA GAS 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
006	Total	0.00	0.00

AURAIYA GAS 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	17,697,326.25	21,070,199.93
012 UNSECURED	6,923,440.29	6,931,944.47
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	5,172,091.98	5,801,719.50
017 UNSECURED	971,346.55	831,753.64
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
026 SUB TOTAL	18,477,328.01	21,368,671.26
027	0.00	0.00
028 TOTAL	18,477,328.01	21,368,671.26
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 personel	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) APIIC	0.00	0.00
061	0.00	0.00
062 RPD	0.00	0.00
063 i)Key management personel	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

As at		31.03.2023	31.03.2022
064	ii)Subsidiary companies	0.00	0.00
065	iii)Joint Venture companies	0.00	0.00
066	iv)Others	0.00	0.00
067	Total	0.00	0.00

AURAIYA GAS 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 Vyapar 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 Utility 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 Ratnagiri 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 Urja 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 Labortory Private Ltd.	0.00	0.00
030	0.00	0.00
031 CIL NTPC Urja Private Ltd.	0.00	0.00
032 Trincomalee Power Company Ltd.	0.00	0.00
033 Hindustan Urvarak & 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

AURAIYA GAS POWER PROJECT

		(Amount in ₹)	
As at		31.03.2023	31.03.2022
010		0.00	0.00

AURAIYA GAS 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	0.00	9,737,919.00
007 OTHERS	0.00	1,863,724.62
008 CONSIDERED DOUBTFUL	163,334.00	163,334.00
009 LESS: ALLOWANCE FOR BAD & DOUBTFUL ADVANCES	163,334.00	163,334.00
010 Sub-Total	0.00	11,601,643.62
011	0.00	0.00
012 Advances other than capital advances	0.00	0.00
013 SECURITY DEPOSITS	264,000.00	264,000.00
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	264,000.00	264,000.00
028 RECEIVABLE FROM MCP ESCROW A/C	0.00	0.00
029 Pre Paid expenses	0.00	0.00
039 ADVANCE TAX & TAX DEDUCTED AT SOURCE	1,091,883.23	802,037.23
040 LESS:- PROVISION FOR CURRENT TAX	0.00	0.00
041	0.00	0.00
042 Sub Total	1,091,883.23	802,037.23
043 DEFERRED PAYROLL EXPENSES (SECURED)	4,282,344.92	4,652,566.80
044 DEFERRED PAYROLL EXPENSES (UNSECURED)	659,627.57	579,214.95
045 Sub Total	4,941,972.49	5,231,781.75
046 DEFERRED FOREIGN CURRENCY FLUCTUATION ASSET	14,650,000.00	316,656,000.00
049	0.00	0.00
050 Total	20,947,855.72	334,555,462.60
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

AURAIYA GAS 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 Meja Urja Nigam Private Limited	0.00	0.00
072 Nabinagar Power Generating Company Ltd.	0.00	0.00
073 National High Power Test Labortory 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 personel	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

AURAIYA GAS 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	0.00	0.00
004 Fuel oil	0.00	0.00
005 Naphtha	201,866,161.18	46,780,046.08
006 Stores and spares	359,143,923.39	334,065,724.46
007 Chemicals & consumables	5,138,899.50	7,950,959.66
008 Loose tools	191,940.69	212,489.36
009 Steel Scrap	355,376.85	0.00
010 Others	36,914,063.78	29,485,660.99
011	0.00	0.00
012 Sub Total	603,610,365.39	418,494,880.55
013 Less: Provision for shortages	2,375.22	5,632.62
014 Less: Provision for obsolete/ unservicable/dimuniton in value of surplus inventory	5,532,650.43	5,772,331.53
016	0.00	0.00
017 Total	598,075,339.74	412,716,916.40
018 Inventories include material in transit	0.00	0.00
019 Coal	0.00	0.00
020 Fuel oil	0.00	0.00
021 Naphtha	0.00	0.00
022 Stores and spares	0.00	19,524,695.42
023 Chemicals & consumables	0.00	76,322.00
024 Loose tools	0.00	0.00
025 Others	0.00	133,868.20
026	0.00	0.00
028	0.00	0.00

AURAIYA GAS 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	Jhabua Power Limited-8.5% Non convertible debentures - private placement			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	IDBI-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	IDBI 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	IDBI Liquid Fund - DDR - (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
052	Unquoted Investments			0.00	0.00
054				0.00	0.00
066	TOTAL			0.00	0.00
067				0.00	0.00

AURAIYA GAS 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	0.00	0.00
005 Credit impaired	0.00	0.00
006 Unbilled Revenue	0.00	0.00
007 Sub-Total	0.00	0.00
008 Total	0.00	0.00
009 Less: Allowance for credit impaired receivables	0.00	0.00
010 Total	0.00	0.00
012 Less: Discom Clearing	0.00	0.00
014	0.00	0.00
015 Grand Total	0.00	0.00
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	0.00
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	0.00
240	0.00	0.00
241 (i) Undisputed Trade receivables # considered good	0.00	0.00
242 Less than 6 months	0.00	0.00
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	0.00
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

AURAIYA GAS 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#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

AURAIYA GAS 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)	13,150.00	13,150.00
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
011	Total	13,150.00	13,150.00

AURAIYA GAS 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

AURAIYA GAS 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	3,696,079.93	4,631,724.04
012 Unsecured	10,332,761.76	9,464,393.69
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)	14,028,841.69	14,096,117.73
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 personel	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 personel	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



AURAIYA GAS POWER PROJECT
NOTE NO. 17 TO THE FS-CA-LOANS

(Amount in ₹)

As at		31.03.2023	31.03.2022
066	Total	0.00	0.00

AURAIYA GAS 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	-47,739.37	-380,828.77
008 Considered doubtful	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
012 Unsecured	256,882.00	204,466.00
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)	209,142.63	-176,362.77
044	0.00	0.00
045 Claims Recoverable	0.00	0.00
046 Secured	0.00	0.00
047 Unsecured, considered good	5,925,291.53	1,657,803.88
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	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 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	5,231,803.38	15,154,786.55
062 Credit impaired	0.00	0.00
063	0.00	0.00
064 Sub-Total	5,231,803.38	15,154,786.55
065 Less: Allowance for credit impaired receivables	0.00	0.00
066 Total	5,231,803.38	15,154,786.55
067	0.00	0.00
068 Others*	0.00	0.00
070	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 18 TO THE FS-CA-OTHER FINANCIAL ASSETS
(Amount in ₹)

As at	31.03.2023	31.03.2022
071 Total	11,366,237.54	16,636,227.66
072 * Other include amount recoverable from contractors and other parties towards hire 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	-47,739.37	-380,828.77
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
099	0.00	0.00
100	0.00	0.00
101 Total	-47,739.37	-380,828.77

AURAIYA GAS POWER PROJECT
NOTE NO. 19 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*	592,049.00	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	90,500.00	197,000.00
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	18,198,193.00	166,190,978.00
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	30,619.82	0.00
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)	494,027.79	554,571.27
028 Deferred Payroll Expenses (Unsecured)	511,340.09	475,102.85
029 Sub-total	1,005,367.88	1,029,674.12
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	30,807,057.00	10,864,701.00
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	0.00	0.00
042 Others	741,584.52	79,298.52
043	0.00	0.00
045 Total (Other Current Assets)	51,465,371.22	178,361,651.64
046 **Include Prepaid Expenses	30,619.82	0.00
047 *Includes sales tax/Entry tax/VAT deposited under protest with Sales Tax Authorities	592,049.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 19 TO THE FS-CA-OTHER CURRENT ASSETS
(Amount in ₹)

As at	31.03.2023	31.03.2022
048 *Includes deposited with courts	0.00	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 ii)Subsidiary companies	0.00	0.00
056 iii)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

AURAIYA GAS 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	0.00	0.00
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	0.00
005 Deferred asset for Arbitration Award	0.00	0.00
008	0.00	0.00
009 Total	0.00	0.00

AURAIYA GAS 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 16,60,00,00,000 equity shares of Rs.10/- each (Previous year 10,000,000,000 equity shares of Rs.10/- each)	0.00	0.00
005 Issued,Subscribed and fully Paid-up	0.00	0.00
006 9,69,66,66,134 equity shares of Rs.10/- (Pv. 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 declared 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/ICICI Prudential Mutual Fund	0.00	0.00
016 No. of Shares	0.00	0.00
017 % of holding	0.00	0.00

AURAIYA GAS 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
006 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	0.00
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	0.00

AURAIYA GAS 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	39,571,623,657.75	38,567,314,747.95
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	8,210,153,104.19	1,004,308,909.80
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

AURAIYA GAS 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	47,781,776,761.94	39,571,623,657.75
110		0.00	0.00
111	REMEASUREMENT OF DEFINED BENEFIT PLANS	0.00	0.00
112	AS PER LAST FINANCIAL STATEMENTS	-71,349,195.54	-67,895,093.38
113	ADD/(LESS):- ACTUARIAL GAINS/LOSS THROUGH OCI	-6,543,048.18	-3,454,102.16
114	SUB-TOTAL	-77,892,243.72	-71,349,195.54
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	47,703,884,518.22	39,500,274,462.21
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



AURAIYA GAS POWER PROJECT

(Amount in ₹)

As at	31.03.2023	31.03.2022
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AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS POWER PROJECT
NOTE NO. 23 TO THE FS-NCL-BORROWINGS
(Amount in ₹)

	As at	31.03.2023	31.03.2022
	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 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)VII	0.00	0.00
031	8.48% Secured non-cumulative non-nonvertible 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	0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS POWER PROJECT
NOTE NO. 23 TO THE FS-NCL-BORROWINGS
(Amount in ₹)

As at	31.03.2023	31.03.2022
year and 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		
060 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

AURAIYA GAS 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)V	0.00	0.00
070	7.552%	Secured	non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

AURAIYA GAS 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 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

AURAIYA GAS POWER PROJECT
NOTE NO. 23 TO THE FS-NCL-BORROWINGS
(Amount in ₹)

As at	31.03.2023	31.03.2022
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 2036 (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 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
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 (Seventy Eighth Issue - Private Placement)	0.00	0.00
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 Sub-total	0.00	0.00
091 Total	0.00	0.00
092 Foreign Currency Notes-Unsecured	0.00	0.00
093 4.50% Fixed Rate Notes Due for repayment on 19th March 2028	0.00	0.00
094 2.75% Fixed rate notes due for repayment on 1st February 2027	0.00	0.00
095 4.25 % Fixed rate notes due for repayment on 26th February 2026	0.00	0.00
096 4.375% Fixed Rate Note due for repayment on 26th November 2024	0.00	0.00
097 4.75 % Fixed Rate Notes due for repayment on 3rd Oct 2022	0.00	0.00
098 7.25 % Fixed green global INR denominated bonds due on 3 May 2022	0.00	0.00
099 7.375 % Fixed green global INR denominated bonds due on 10 August 2021	0.00	0.00
100 5.625% Fixed Rate Notes due for repayment on	0.00	0.00

AURAIYA GAS 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:- Interst accrued but not due on secured borrowings	0.00	0.00
131 Less:- Interst 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
136 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

AURAIYA GAS 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

AURAIYA GAS 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	0.00	3,878.37
004	- Others	0.00	26,259.89
005		0.00	0.00
007	Total	0.00	30,138.26

AURAIYA GAS 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	0.00	0.00
004	- Others	11,347.75	635.60
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	11,347.75	635.60

AURAIYA GAS 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	Opening 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
016	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

AURAIYA GAS 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
006	0.00	0.00
007 TOTAL	0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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	14,073,185.09	15,926,587.10
004 - Others	216,696,468.22	241,708,047.41
005	0.00	0.00
007 Total	230,769,653.31	257,634,634.51
008	0.00	0.00
172 Trade payable	0.00	0.00
173 MSME	0.00	0.00
174 Unbilled	12,322,270.09	7,501,665.94
175 Not due	366,295.00	8,205,632.00
176 Due	1,384,620.00	219,289.16
177 Disputed	0.00	0.00
178 Undisputed	1,384,620.00	219,289.16
179	0.00	0.00
180 Sub-total (A)	14,073,185.09	15,926,587.10
181	0.00	0.00
182 Others	0.00	0.00
183 Unbilled	95,866,079.11	36,533,923.83
184 Not due	17,413,263.00	5,225,946.00
185 Due	103,417,126.11	199,948,177.58
186 Disputed	0.00	0.00
187 Undisputed	103,417,126.11	199,948,177.58
188	0.00	0.00
189 Sub-total (B)	216,696,468.22	241,708,047.41
190	0.00	0.00
191 Total	230,769,653.31	257,634,634.51
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	1,384,620.00	218,390.00
204 1-2 years	0.00	899.16
205 2-3 years	0.00	0.00
206 More than 3 years	0.00	0.00
207 Sub Total (II)	1,384,620.00	219,289.16
208	0.00	0.00
209 Total MSME (III)	1,384,620.00	219,289.16
210	0.00	0.00

AURAIYA GAS 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	102,724,999.67	196,635,589.38
221 1-2 years	0.00	939,032.20
222 2-3 years	687,926.44	290,030.00
223 More than 3 years	4,200.00	2,083,526.00
224 Sub Total (V)	103,417,126.11	199,948,177.58
225	0.00	0.00
226 Total Others (VI)	103,417,126.11	199,948,177.58

AURAIYA GAS 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 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	2,383,025.94	899,085.30
034 - Others	209,611,002.50	420,553,524.37
035 Others Payables	0.00	0.00
036 Deposits from contractors and others	33,973,083.00	34,223,083.00
037 Gratuity Obligations	0.00	0.00
038 Payable to employees	3,289,614.71	4,287,833.90
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 **	4,539,342.00	6,798,692.00
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	253,796,068.15	466,762,218.57
048 * 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
049 ** Include Payable to Hospital and other payable.	0.00	0.00

AURAIYA GAS 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	985,355.39	174,135.19
003 Deferred discount on forward exchange contract	0.00	0.00
004 Tax deducted at source and other statutory dues	13,221,371.94	21,122,587.06
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	14,206,727.33	21,296,722.25

AURAIYA GAS 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	304,584.18
044 Additions during the year	309,681.00	0.00
045 Amounts adjusted during the year	0.00	293,181.93
046 Amounts reversed during the year	0.00	11,402.25
047 Closing Balance	309,681.00	0.00
048 Provision for Arbitration	0.00	0.00
049 Opening balance	0.00	0.00
050 Additions during the year	0.00	0.00
051 Amounts used during the year	0.00	0.00
052 Amounts reversed during the year	0.00	0.00
053 Closing Balance	0.00	0.00
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	309,681.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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	173,062,000.00	160,756,000.00
004 Government grants	0.00	0.00
007	0.00	0.00
008	0.00	0.00
009 TOTAL	173,062,000.00	160,756,000.00

AURAIYA GAS 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

AURAIYA GAS 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)	13,763,380,141.85	6,200,476,578.00
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	-364,362,000.00	-7,231,000.00
007	Sale of energy through trading	0.00	0.00
008	Commission (NVVN)	0.00	0.00
009	Sub total	13,399,018,141.85	6,193,245,578.00
010	Less: Rebate to customers	16,477,130.49	12,903,959.98
011	Energy Sales (Total)	13,382,541,011.36	6,180,341,618.02
012	Consultancy, project management and supervision fees	24,890,622.60	25,287,037.40
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	13,407,431,633.96	6,205,628,655.42
019	Sale of fly ash/ash products	0.00	0.00
020	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
021	Sub-total	0.00	0.00
022	Other Operating Income	0.00	0.00
023	Interest from customers	2,400,075,719.00	0.00
024	Energy Internally Consumed *	59,793,968.00	23,609,315.00
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 form Trading of ESCerts	4,267,487.65	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	15,871,568,808.61	6,229,237,970.42
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,cenospere & 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

AURAIYA GAS 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	3,208,497.33	3,719,102.02
015	Deposit with banks	0.00	0.00
016	Foreign Banks	0.00	0.00
017	Interest from Contractors	0.00	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	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	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	1,090.00	0.00
045	Profit on redemption of GOI securities	0.00	0.00

AURAIYA GAS 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	20,442,258.00	130,342,062.00
048	Hire charges for equipment	0.00	0.00
049	Gain on option contract / Discount on F.ExchContract	1,622,795.00	0.00
050	Provision written back-others	245,313.72	28,135.32
051	Fair value gains/(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	7,153,430.30	9,124,558.24
057	Total	32,673,384.35	143,213,857.58
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	32,673,384.35	143,213,857.58
066		0.00	0.00
067	Details of Miscellaneous Income	0.00	0.00
068	Vehicle Hire Charges.	30,000.00	26,000.00
069	Sale of by products & residuals	0.00	0.00
070	Township recoveries(exl. Hospital Recoveries).	2,639,928.00	4,549,620.34
071	Depreciation written back	0.00	0.00
072	Sale of Scrap.	610,852.00	1,606,528.00
073	Receipt under loss of profit policy.	0.00	0.00
074	Receipts under MBD/Fire Policy.	0.00	0.00
075	Management development programme.	0.00	0.00
076	Management Fee - Misc (NVVN)	0.00	0.00
077	Others	3,872,650.30	2,942,409.90
078	Lease Rental from Investment Property	0.00	0.00
079	Total (Miscellaneous Income)	7,153,430.30	9,124,558.24
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	5,632.62	16,733.07
087	Obsolescence in Stores	239,681.10	0.00

AURAIYA GAS 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	0.00	0.00
089	Other Obligation including Arbitration	0.00	0.00
090	Shortage in Fixed Assets	0.00	11,402.25
091	Diminution in value of Investment	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 38A 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	0.00	0.00
005	Gas	4,666,108,634.00	3,003,847,356.46
006	Naptha	700,476,763.88	164,262,511.22
007	Oil	0.00	0.00
008	Biomass Pellets & Others	0.00	0.00
009		0.00	0.00
010	Total	5,366,585,397.88	3,168,109,867.68
011		0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 39 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	316,044,705.56	437,915,202.42
003	Contribution to provident and other funds	44,671,558.23	62,667,832.23
004	Unwinding of deferred payroll expense	1,635,120.00	2,398,923.40
005	Staff welfare expenses	50,359,014.14	62,260,325.59
006	Less : Expenses transferred to Consultancy group	0.00	0.00
007		0.00	0.00
008	Sub Total	412,710,397.93	565,242,283.64
009	Less: Employee benefits expense allocated to fuel inventory	0.00	0.00
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	0.00	0.00
015	Less: Transferred to expenditure during construction period (net)- Note 43	0.00	0.00
016	Less: Transfer to Govt of Jharkhand A/c as recoverable	0.00	0.00
018		0.00	0.00
019	TOTAL	412,710,397.93	565,242,283.64
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

AURAIYA GAS 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	52,274,195.46	28,856,384.63
004	Government of India Loans	0.00	0.00
005	Foreign currency term loans	33,225,647.32	44,552,156.18
006	Rupee term loans	181,054,093.00	154,565,273.00
007	Public deposits	0.00	0.00
008	Foreign currency bonds/notes	25,319,023.43	45,932,076.70
009	Cash Credit	0.00	0.00
010	Unwinding of discount on account of vendor liabilities	6,442.57	211,802.05
011	Commercial Papers	0.00	0.00
012	Sub Total	291,879,401.78	274,117,692.56
013	Interest on non financial items	0.00	8,951,492.00
014	Other Borrowing Costs	0.00	0.00
015	Bonds servicing & public deposit exp.	42,912.33	20,705.68
016	Guarantee fee	0.00	0.00
017	Management fee	0.00	0.00
018	Committ 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)	42,912.33	8,972,197.68
027		0.00	0.00
028	Exchange differences regarded as an adjustment to borrowing costs	0.00	0.00
029	Sub Total	291,922,314.11	283,089,890.24
030	Less: Transferred to Expenditure during construction period (net) - Note 43	13,743,387.50	5,364,299.46
031	Less: Transferred to development of coal mines- Note 43A	0.00	0.00
032		0.00	0.00
034	Total	278,178,926.61	277,725,590.78

AURAIYA GAS 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	860,520,269.27	823,265,244.74
003	On investment property	0.00	0.00
004	On intangible assets- Note 4	86,612.00	86,612.00
005		0.00	0.00
006	Sub-total	860,606,881.27	823,351,856.74
007	Less:	0.00	0.00
008	Allocated to fuel inventory	0.00	0.00
009	Transferred to Expenditure during Construction Period (net)- 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	50,050,000.00	41,177,000.00
013		0.00	0.00
015	Total	810,556,881.27	782,174,856.74

AURAIYA GAS 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	59,793,968.00		23,847,852.00
003 Less: Recovered from contractors & employees	5,050,188.93		3,012,800.63
004 Sub-Total(Power Charges)	54,743,779.07		20,835,051.37
005 Water charges	9,575,163.00		12,293,631.00
006 Stores consumed	1,750,797.47		1,669,564.97
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	43,752,365.26		51,082,923.06
013 Plant & machinery	0.00		0.00
014 Power stations	254,232,836.91		78,427,564.15
015 Construction equipment	0.00		0.00
016 Others	2,120,535.78		2,355,718.41
017 Sub-total (Repairs & maintenance)	300,105,737.95		131,866,205.62
019 Load Dispatch Center Charges	3,076,656.00		5,733,687.00
021 Insurance	35,497,613.87		25,376,476.52
022 Interest to beneficiaries	0.00		0.00
023 Rates and taxes	1,864,323.79		1,606,605.95
024 Water cess & environment protection cess	0.00		0.00
025 Training & recruitment expenses	110,836.00		106,632.00
026 Less: Receipts	0.00		0.00
027 Sub-total (Training and recruitment expenses)	110,836.00		106,632.00
028 Communication expenses	3,878,669.09		6,250,032.61
029 Inland Travel	10,712,731.62		16,121,772.31
030 Foreign Travel	0.00		0.00
031 Tender expenses	0.00		0.00
032 Less: Receipt from sale of tenders	0.00		436,132.60
033 Sub-total (Tender expenses)	0.00		-436,132.60
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		74,725.00
039 Sub-total (Payment to Auditors)	0.00		74,725.00
040 Advertisement and publicity	212,428.00		79,846.00
041 Electricity duty	0.00		0.00
042 Security expenses	166,859,359.04		164,608,962.02
043 Entertainment expenses	2,361,189.21		3,183,328.85
044 Expenses for guest house	10,705,337.00		10,536,726.88
045 Less:Recoveries	340,032.70		91,059.00
046 Sub-Total (Guest house expenses)	10,365,304.30		10,445,667.88
047 Education expenses	7,695,947.00		33,413,934.00
049 Donations	0.00		0.00

AURAIYA GAS 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	0.00	0.00
051	Directors sitting fee	0.00	0.00
053	Professional charges and consultancy fees	3,809,325.00	648,667.00
054	Legal expenses	2,939,060.00	3,106,335.00
055	EDP hire and other charges	1,159,502.00	1,215,360.12
056	Printing and stationery	182,432.27	452,230.00
057	Oil & gas exploration expenses	0.00	0.00
059	Hiring of vehicles	2,808,793.16	3,664,472.40
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	8,153,859.89	-122,786.25
066	Transport Vehicle running expenses	1,194,124.40	1,430,280.60
067	Horticulture Expenses	9,461,887.99	9,790,831.37
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	5,430,262.69	13,368,212.34
074	Loss on disposal/write-off of PPE	40,287.99	0.00
075	Sub-Total	643,990,070.80	466,783,593.08
076	Less: Other expenses allocated to fuel inventory	0.00	0.00
077	Less: Transferred/Allocated to development of coal mines	0.00	0.00
078	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
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	27,095,585.68
082	Less:Transferred to Expenditure during Construction period(net)-Note 43	0.00	0.00
083	Less: Transfer to Govt of Jharkhand A/c as recoverable	0.00	0.00
084	Net (Generation, Administration and Other expenses)	643,990,070.80	439,688,007.40
085	Corporate Social Responsibility Expenses	11,957,851.11	34,299,339.85
086	Less: Grants-in-aid	0.00	0.00
087	Sub-total (Corporate Social Responsibility Expenses)	11,957,851.11	34,299,339.85
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	2,375.22	5,632.62

AURAIYA GAS POWER PROJECT
NOTE NO. 42 TO THE FS--OTHER EXPENSE
(Amount in ₹)

	For the Year ended	31.03.2023	31.03.2022
093	Obsolete/Dimunition in the value of surplus stores	0.00	433,471.81
094	Shortage in construction stores	0.00	0.00
095	Dimunition in value of long term investments	0.00	0.00
096	Shortage in Fixed assets	309,681.00	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	0.00	0.00
100	Others :	0.00	0.00
101	(i) Provision for arbitration cases	39,891.61	0.00
102	(ii) Other provisions	0.00	0.00
103	Total (Provisions)	351,947.83	439,104.43
104		0.00	0.00
106	Total	656,299,869.74	474,426,451.68
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	0.00	0.00
114	Furnishing expenses	83,156.86	393,736.00
115	Subscription to trade and other associations.	28,320.00	400.00
117	Visa and entry permit charges	0.00	0.00
118	Tree plantation exp.-NTPC Land	0.00	0.00
119	Research & development expenses .	0.00	0.00
120	Less : Grants received for Research & development expenses.	0.00	0.00
121	Sub-total (Research & development expenses)	0.00	0.00
122	Bank charges	14,312.62	55,743.78
123	Business Development Expenditure	0.00	0.00
124	Surcharge (NVVN)	0.00	0.00
125	Power Trading Expenses	118,000.00	5,191,198.00
126	Brokerage & commission	0.00	488,569.00
130	Books and periodicals	0.00	140.00
131	Claims/advances written off	0.00	0.00
132	Stores written off	0.00	0.00
133	Survey &Investigation expenses written off	0.00	0.00
134	Others	5,186,473.21	7,238,425.56
135	Total	5,430,262.69	13,368,212.34
136		0.00	0.00
137		0.00	0.00
138		0.00	0.00

AURAIYA GAS 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	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	9,207,580.19	946,037.65
011	Foreign currency term loans	0.00	0.00
012	Rupee term loans	4,522,532.00	4,417,594.00
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/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	13,275.31	667.81
027	Exchange differences regarded as adjustment to interest cost	0.00	0.00
028	Total (B)	13,743,387.50	5,364,299.46
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		0.00	0.00
042	Insurance	0.00	0.00

AURAIYA GAS 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	Travelling 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)	13,743,387.50	5,364,299.46
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)	13,743,387.50	5,364,299.46
080		0.00	0.00
081	* Balance carried to Capital Work-in-progress - (Note 3)	13,743,387.50	5,364,299.46

AURAIYA GAS POWER PROJECT
NOTE NO. 43A TO THE FS--EDC- COAL MINING
(Amount in ₹)

	For the Year ended	31.03.2023	31.03.2022
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/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	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

AURAIYA GAS POWER PROJECT
NOTE NO. 43A TO THE FS--EDC- COAL MINING
(Amount in ₹)

	For the Year ended	31.03.2023	31.03.2022
044	Communication expenses	0.00	0.00
045	Travelling 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

AURAIYA GAS 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 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 fomalities - 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	222,266,519.00	599,090,087.18
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)	8,153,859.89	0.00
045 Exchange rate variation capitalised during the year (with -ve sign, if favourable)	40,501,231.96	-130,638,486.68
064 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

AURAIYA GAS 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	13,743,387.50	0.00
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 csr- capital	0.00	0.00
107 Opening balance - CSR Liability	0.00	0.00
108 Paid/Adjusted during the Year out of Opening above	0.00	0.00
109 Amount yet to be paid against Cr Year CSR Exp	0.00	0.00
110 Closing Balance CSR- Liability (110)	0.00	0.00
111	0.00	0.00
112	0.00	0.00
113	0.00	0.00
114	0.00	0.00
115 Disclosure under msmed act 2006.	0.00	0.00
116 (i) (a) the principal amount remaining unpaid as at year end	-15,972,393.77	-16,829,550.77
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)	5,445,911,084.00	3,184,735,909.08
123 Amount of inventories capitalised as overhauling assets out of 122 above	47,125.33	0.00
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	20,681,506.00	34,820,821.00
138 (ii)Land compensation cases	159,404,614.00	155,467,468.00
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

AURAIYA GAS 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	0.00	0.00
145 (b) Surface transportation charges on coal	0.00	0.00
146 (c) Take or pay claim - Gas stations	6,686,038,782.00	6,686,038,782.00
147 (d) Other claims by fuel companies not acknowledged as debt	723,724,853.00	685,954,146.00
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	11,461,314.30	0.00
154 (v) Entry tax	0.00	0.00
155 C. Others	413,075.00	270,981.00
156 Total	7,601,724,144.30	7,562,552,198.00
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	7,409,763,635.00	7,371,992,928.00
163 (v) Disputed income tax demand	0.00	0.00
164 (vi) Disputed tax demands -others	5,920,494.00	0.00
165 (vii) Others	0.00	0.00
167 Total	7,415,684,129.00	7,371,992,928.00
168 E.AMOUNT PAID UNDER PROTEST/ADJUSTED BY AUTHORITIES - TAX CASES	592,049.00	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	1,588,481.94	687,804,866.46
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	1,588,481.94	613,144,854.37
285 1-2 years	0.00	70,893,039.96
286 2-3 years	0.00	3,683,166.70
287 More than 3 years	0.00	83,805.43
288 Sub Total (I)	1,588,481.94	687,804,866.46
289	0.00	0.00

AURAIYA GAS 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

**AURAIYA GAS POWER PROJECT****ANNEXURE TO NOTE 11- RPD (ADV) CONTRACTORS****(Amount in ₹)**

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	Related Parties	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) CONTRACTORS

(Amount in ₹)

As at		31.03.2023	31.03.2022
001	RELATED PARTY - CURRENT ADVANCES	0.00	0.00
002	UPL 1097980	0.00	0.00
003	TOTAL (RELATED PARTY - CURRENT ADVANCES)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 19- RPD (ADV) OTHERS
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY others-OCA	0.00	0.00
002	RELATED PARTY others-OCA	0.00	0.00
003	TOTAL (RELATED PARTY - LONG TERM LOANS)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 19- RPD (ADV) EMPLOYEES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY EMP - LONG TERM LOANS)	0.00	0.00
002	Employees	0.00	0.00
003	Total	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) EMPLOYEES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	EMPLOYEE (RELATED PARTY-LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 18- RPD (ADV) EMPLOYEES
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - CURRENT ADVANCES	0.00	0.00
002	EMPLOYEE ADVANCES (CURRENT)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 17- RPD (LOANS) EMPLOYEES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - CURRENT LOANS)	0.00	0.00
002	EMPLOYEE LOANS (CURRENT)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 9- RPD (LOANS) EMPLOYEES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	EMPLOYEE LOANS (RELATED PARTY -LONG TERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 19- RPD (ADV) CONTRACTORS
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY Contractors-OCA	0.00	0.00
002	RELATED PARTY Contractors-OCA	14,291,164.00	162,202,555.00
003	TOTAL (RELATED PARTY - LONGTERM)	14,291,164.00	162,202,555.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) OTHERS

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - Current Advances	0.00	0.00
002	Others	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) OTHERS
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Vendor	0.00	0.00
003	Customer	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 9- RPD (LOANS) OTHERS

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Vendor	0.00	0.00
003	Customer	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 63 TO THE FS--RPD- OTHER ADVANCE-CURRENT

(Amount in ₹)

As at		31.03.2023	31.03.2022
001	OTHER ADVANCE-CURRENT	0.00	0.00
002	ADVANCE TO PFTRUST	0.00	0.00
003	TOTAL	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 64 TO THE FS--RPD- ADVANCE TO OTHERS -CURRENT

(Amount in ₹)

As at		31.03.2023	31.03.2022
001	ADVANCE TO OTHERS -CURRENT	0.00	0.00
002	ADVANCE TO GRATUITY TRUST	0.00	0.00
003	TOTAL	0.00	0.00

AURAIYA GAS 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	0.00	0.00
022	Purchase of spares	0.00	0.00
023	Maintenance services	94,562,262.60	109,283,018.73
024	Contracts for works/services for services provided by the company	-1,036,352.06	0.00
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	93,525,910.54	109,283,018.73
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	93,525,910.54	109,283,018.73
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

AURAIYA GAS 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	Sitting 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	0.00	0.00
050	Singareni coalfields ltd- purchase of coal	0.00	0.00
051	Bhel ltd.	0.00	0.00
052	Purchase of equipment, supply & erection services	0.00	0.00
053	Purchase of spares	5,277,019.00	0.00
054	Maintenance services	4,191,360.00	32,021.33
055	Sub-total	9,468,379.00	32,021.33
056	Gail (i) ltd. Supply of natural gas	4,127,359,281.00	3,004,510,920.46
057	locl supply of oil products	0.00	1,430,632.00
058	Bpcl-supply of natural gas and oil	81,783,102.00	0.00
059	Sail-supply of steel and iron products	3,034,753.50	0.00
060	Other entities	0.00	0.00
061	Purchase of equipments & erection services	848,967,269.73	98,224,580.02
062	Purchase of spares	0.00	0.00
063	Maintenance services	1,540,112.00	1,648,374.23
064		0.00	0.00
065	Total	5,072,152,897.23	3,105,846,528.04
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	0.00
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

AURAIYA GAS 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	0.00	0.00
010 - from joint ventures	63,158.94	0.00
011 - from key managerial personnel	0.00	0.00
012 - from post employment benefit plans	0.00	0.00
013 - from others	0.00	0.00
014 Sub-total	63,158.94	0.00
015 Amount payable	0.00	0.00
016 - from subsidiaries	0.00	0.00
017 - from joint ventures	14,445,178.06	9,439,468.00
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	14,445,178.06	9,439,468.00
022	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 70 TO THE FS-OTHER DISCLOSURES
(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Disclosure regarding provisions	0.00	0.00
002 Provision for Shortages in Fixed Assets	0.00	0.00
003 Opening balance	0.00	304,584.18
004 Additions during the year - P&L	309,681.00	0.00
005 Amounts used/Adjusted during the year	0.00	0.00
006 Amounts reversed during the year - P&L	0.00	-11,402.25
007 Closing Balance	309,681.00	0.00
008	0.00	0.00
009 Provision for Arbitration	0.00	0.00
010 Opening balance	0.00	0.00
011 Additions during the year - P&L	39,891.61	0.00
012 Additions during the year - Not through P&L	0.00	0.00
013 Amounts used during the year - P&L	0.00	0.00
014 Amounts reversed during the year - Through P&L	0.00	0.00
015 Amounts reversed during the year - Not through P&L	0.00	0.00
016 Closing Balance	0.00	0.00
017	0.00	0.00
018 Provision for Tariff Adjustment & Others	0.00	0.00
019 Opening balance	0.00	0.00
020 Additions during the year	0.00	0.00
021 Amounts adjusted during the year	0.00	0.00
022 Amounts reversed during the year	0.00	0.00
023 Closing Balance	0.00	0.00
024	0.00	0.00
025 Provision for Diminution in Value of Investment	0.00	0.00
026 Opening balance	0.00	0.00
027 Additions during the year	0.00	0.00
028 Amounts adjusted during the year	0.00	0.00
029 Amounts reversed during the year	0.00	0.00
030 Closing Balance	0.00	0.00
031	0.00	0.00
032 Provision for Unserviceable CWIP	0.00	0.00
033 Opening balance	0.00	0.00
034 Additions during the year	0.00	0.00
035 Amounts adjusted during the year	0.00	0.00
036 Amounts reversed during the year	0.00	0.00
037 Closing Balance	0.00	0.00
038	0.00	0.00
039 Provision for Construction Stores	0.00	0.00
040 Opening balance	0.00	0.00
041 Additions during the year	0.00	0.00
042 Amounts adjusted during the year	0.00	0.00
043 Amounts reversed during the year	0.00	0.00
044 Closing Balance	0.00	0.00
045	0.00	0.00
046 Provision for Bad & Doubtful Capital Advances	0.00	0.00

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AURAIYA GAS POWER PROJECT
NOTE NO. 70 TO THE FS-OTHER DISCLOSURES
(Amount in ₹)

As at	31.03.2023	31.03.2022
047 Opening balance	163,334.00	163,334.00
048 Additions during the year	0.00	0.00
049 Amounts adjusted during the year	0.00	0.00
050 Amounts reversed during the year	0.00	0.00
051 Closing Balance	163,334.00	163,334.00
052	0.00	0.00
053 Provision for Shortages / Obsolescence / Diminution in value surplus Stores	0.00	0.00
054 Opening balance	5,777,964.15	5,356,360.99
055 Additions during the year	2,375.22	439,104.43
056 Amounts adjusted during the year	0.00	0.00
057 Amounts reversed during the year	-245,313.72	-16,733.07
058 Closing Balance	5,535,025.65	5,777,964.15
059	0.00	0.00
060	0.00	0.00
061 Provision for bad & Doubtful Loans	0.00	0.00
062 Opening balance	0.00	0.00
063 Additions during the year	0.00	0.00
064 Amounts adjusted during the year	0.00	0.00
065 Amounts reversed during the year	0.00	0.00
066 Closing Balance	0.00	0.00
067	0.00	0.00
068 Provision for bad & Doubtful Trade Recievables	0.00	0.00
069 Opening balance	0.00	0.00
070 Additions during the year	0.00	0.00
071 Amounts adjusted during the year	0.00	0.00
072 Amounts reversed during the year	0.00	0.00
073 Closing Balance	0.00	0.00
074	0.00	0.00
075 Provision for Doubful Advances/ Deposits and Claims	0.00	0.00
076 Opening balance	0.00	0.00
077 Additions during the year	0.00	0.00
078 Amounts adjusted during the year	0.00	0.00
079 Amounts reversed during the year	0.00	0.00
080 Closing Balance	0.00	0.00
081	0.00	0.00
082 Provision for Others	0.00	0.00
083 Opening balance	0.00	0.00
084 Additions during the year	0.00	0.00
085 Amounts adjusted during the year	0.00	0.00
086 Amounts reversed during the year	0.00	0.00
087 Closing Balance	0.00	0.00
088	0.00	0.00
089	0.00	0.00
090 Movement in Regulatory deferral Account	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 70 TO THE FS-OTHER DISCLOSURES
(Amount in ₹)

As at	31.03.2023	31.03.2022
Balances		
091	0.00	0.00
092 A. Regulatory deferral Account Credit Balances	0.00	0.00
093 Opening balance (Note 36)	0.00	0.00
095 Movement	0.00	0.00
096 ERV	0.00	0.00
097 Depreciation	0.00	0.00
098 Closing balance	0.00	0.00
099	0.00	0.00
100 B. Regulatory deferral Account Debit Balances	0.00	0.00
101 Opening balance (Note 20)	0.00	82,790,495.00
102 Pay Revision	0.00	82,790,495.00
103 Ash TPT RRA	0.00	0.00
104 Closing balance	0.00	0.00
105	0.00	0.00
106 C. Total	0.00	0.00
107 Opening (A+B)	0.00	0.00
108 Net Movement (A+B)	0.00	-82,790,495.00
109 Closing (A+B)	0.00	0.00
110	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) SUBSIDIARIES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	SUBSIDIARIES	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

**AURAIYA GAS POWER PROJECT****ANNEXURE TO NOTE 11- RPD (ADV) JOINT VENTURES****(Amount in ₹)**

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	JOINT VENTURES	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 11- RPD (ADV) OTHERS
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	OTHERS	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 18- RPD (ADV) SUBSIDIARIES
(Amount in ₹)

As at		31.03.2023	31.03.2022
001	RELATED PARTY - Current Advances	0.00	0.00
002	Subsidiaries	0.00	0.00
003	RELATED PARTY - Inter-company	-47,739.37	-380,828.77
004	Total	-47,739.37	-380,828.77

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) JOINT VENTURES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - Current Advances	0.00	0.00
002	Joint Ventures	0.00	0.00
003	RELATED PARTY - Inter-company	0.00	0.00

**AURAIYA GAS POWER PROJECT****ANNEXURE TO NOTE 19- RPD (ADV) SUBSIDIARIES****(Amount in ₹)**

	As at	31.03.2023	31.03.2022
001	RELATED PARTY	0.00	0.00
002	RELATED PARTY-Subsidiaries	0.00	0.00
003	TOTAL (RELATED PARTY)	0.00	0.00

**AURAIYA GAS POWER PROJECT****ANNEXURE TO NOTE 19- RPD (ADV) JOINT VENTURES****(Amount in ₹)**

	As at	31.03.2023	31.03.2022
001	RELATED PARTY	0.00	0.00
002	RELATED PARTY -Joint Ventures	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 9- RPD (LOANS) SUBSIDIARIES
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Subsidiaries	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 9- RPD (LOANS) JOINT VENTURE
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Joint Venture	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) SUBSIDIARIES
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Subsidiaries	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) JOINT VENTURE
(Amount in ₹)

As at		31.03.2023	31.03.2022
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Joint Ventures	0.00	0.00
003		0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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	2	4,862,288,188.71	5,902,249,242.10
005	CAPITAL-WORK-IN-PROGRESS	3	49,537,786.00	1,588,481.94
006	INVESTMENT PROPERTY	4	0.00	0.00
007	INTANGIBLE ASSETS	5	0.00	52,578.85
008	INTANGIBLE ASSETS UNDER DEVELOPMENT	6	0.00	0.00
009	FINANCIAL ASSETS		0.00	0.00
010	I) EQUITY INVESTMENTS IN SUBSIDIARIES AND JOINT VENTURES	7	0.00	0.00
011	II) OTHER INVESTMENTS	8	0.00	0.00
012	III) LOANS	9	18,498,800.04	18,477,328.01
013	IV) TRADE RECEIVABLES	10	0.00	0.00
014	V) OTHER FINANCIAL ASSETS	11	17,038,164.00	0.00
016	OTHER NON-CURRENT ASSETS	12	36,582,497.11	20,947,855.72
017	TOTAL NON-CURRENT ASSETS		4,983,945,435.86	5,943,315,486.62
018			0.00	0.00
019	CURRENT ASSETS		0.00	0.00
020	INVENTORIES	13	618,795,454.33	598,075,339.74
021	FINANCIAL ASSETS		0.00	0.00
022	I) OTHER INVESTMENTS	14	0.00	0.00
023	II) TRADE RECEIVABLES	15	0.00	0.00
024	III) CASH AND CASH EQUIVALENTS	16	0.00	13,150.00
025	IV) BANK BALANCES OTHER THAN CASH AND CASH EQUIVALENTS	17	0.00	0.00
026	V) LOANS	18	14,088,702.84	14,028,841.69
027	VI) OTHER FINANCIAL ASSETS	19	8,176,702.96	11,366,237.54
028	CURRENT TAX ASSETS (NET)		0.00	0.00
029			0.00	0.00
030	OTHER CURRENT ASSETS	20	72,984,825.66	51,465,371.22
031			0.00	0.00
032	TOTAL CURRENT ASSETS		714,045,685.79	674,948,940.19
033	ASSETS HELD FOR SALE	21	2,321,723.42	2,321,723.42
036	REGULATORY DEFERRAL ACCOUNT DEBIT BALANCES	22	0.00	0.00
037	TOTAL ASSETS		5,700,312,845.07	6,620,586,150.23
038	EQUITY AND LIABILITIES		0.00	0.00
039	EQUITY		0.00	0.00
040	EQUITY SHARE CAPITAL	23	0.00	0.00
041	OTHER EQUITY	24	49,549,811,517.78	47,703,884,518.22
044	TOTAL EQUITY		49,549,811,517.78	47,703,884,518.22
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	25	0.00	0.00

AURAIYA GAS POWER PROJECT

BALANCE SHEET

(Amount in ₹)

	As at	Note	31.03.2024	31.03.2023
050	II) LEASE LIABILITIES	26	0.00	0.00
051	III) TRADE PAYABLES		0.00	0.00
052	- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	27	0.00	0.00
053	- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	27	0.00	0.00
054	IV) OTHER FINANCIAL LIABILITIES	28	373,430.56	11,347.75
055	PROVISIONS	29	0.00	0.00
056	DEFERRED TAX LIABILITIES (NET)	30	0.00	0.00
057	OTHER NON-CURRENT LIABILITIES	31	0.00	0.00
058			0.00	0.00
059	TOTAL NON-CURRENT LIABILITIES		373,430.56	11,347.75
060			0.00	0.00
061	CURRENT LIABILITIES		0.00	0.00
062	FINANCIAL LIABILITIES		0.00	0.00
063	I) BORROWINGS	32	0.00	0.00
064	II) LEASE LIABILITIES	33	0.00	0.00
065	III) TRADE PAYABLES		0.00	0.00
066	- TOTAL OUTSTANDING DUES OF MICRO AND SMALL ENTERPRISES	34	10,902,895.45	13,706,890.09
067	- TOTAL OUTSTANDING DUES OF CREDITORS OTHER THAN MICRO AND SMALL ENTERPRISES	34	116,745,452.63	199,283,205.22
068	III) OTHER FINANCIAL LIABILITIES	35	173,481,794.02	271,575,626.15
069	OTHER CURRENT LIABILITIES	36	10,909,456.03	14,206,727.33
070	PROVISIONS	37	0.00	309,681.00
071	CURRENT TAX LIABILITIES (NET)	38	0.00	0.00
072			0.00	0.00
073	TOTAL CURRENT LIABILITIES		312,039,598.13	499,082,129.79
074			0.00	0.00
077	DEFERRED REVENUE	39	143,464,000.00	173,062,000.00
078	REGULATORY DEFERRAL ACCOUNT CREDIT BALANCES	39A	0.00	0.00
079	INTER UNIT ACCOUNTS		-44,305,375,701.40	-41,755,453,845.53
080			0.00	0.00
081	TOTAL EQUITY AND LIABILITIES		5,700,312,845.07	6,620,586,150.23
082	Material Accounting Policies as per note 1	1	0.00	0.00
083			0.00	0.00
084	The Accompanying notes 1 to 48A form an integral part of these financial statements.		0.00	0.00
085			0.00	0.00

(Auditor Initial & Stamp)

(Head of Finance)

(Head of Unit)

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(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	Net Block As At 31.03.2022
1 TANGIBLE ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2 Land : (including development expenses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 Freehold	117010105.40	364248.00	0.00	117374353.40	0.00	0.00	0.00	0.00	117374353.40	117010105.40
4 Right of Use	879125.61	0.00	0.00	879125.61	671726.15	63751.76	0.00	735477.91	143647.70	207399.46
5 Submergence	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, culverts & helipads	36261564.65	0.00	0.00	36261564.65	8201399.58	1026801.51	0.00	9228201.09	27033363.56	28060165.07
8 Building :	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	15582414.03	0.00	0.00	15582414.03	1170952.03	0.00	0.00	1170952.03	14411462.00	14411462.00
11 Others	71381683.28	0.00	0.00	71381683.28	31011656.82	4853608.60	0.00	35865265.42	35516417.86	40370026.46
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 Water Supply, drainage & sewerage system	48944516.00	138532.34	0.00	49083048.34	17348315.86	3121330.73	0.00	20469646.59	28613401.75	31596200.14
15 Hydraulic works, barrages, dams, tunnels and power channel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 MGR track and signalling system	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17 Railway siding	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18 Earth dam reservoir	5749155.44	0.00	0.00	5749155.44	1973321.04	0.00	0.00	1973321.04	3775834.40	3775834.40
19 Plant and machinery(including associated civil works)	10230325851.85	1214525183.59	40460943.97	11485311979.41	5016871893.88	844061514.11	0.00	5860933407.99	5624378571.42	5213453957.97
Owned Asset										

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(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	Net Block As At 31.03.2022
20 Plant and machinery(including associated civil works) -Right of use Asset	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 Furniture and fixtures	33479177.62	470291.60	153560.08	34103029.30	12250698.01	2242477.52	128588.79	14621764.32	19481264.98	21228479.62
22 Assets under 5 Km 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	1439067.14	0.00	0.00	1439067.14	506840.98	117715.43	0.00	624556.41	814510.73	932226.16
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	29911018.24	19700.00	331644.06	30262362.30	16622895.63	1832690.18	258122.46	18713708.27	11548654.03	13288122.61
26 EDP, WP machines and satcom equipment	15457776.43	1716803.00	(810136.29)	16364443.14	14989926.34	311310.20	(810136.29)	14491100.25	1873342.89	467850.09
27 Construction equipments	690054.92	0.00	0.00	690054.92	340797.55	22039.77	0.00	362837.32	327217.60	349257.37
28 Electrical Installations	20170578.93	0.00	0.00	20170578.93	9159158.05	1683958.35	0.00	10843116.40	9327462.53	11011420.88
29 Communication equipments	3456535.83	3483437.00	0.00	6939972.83	1862600.47	375057.28	0.00	2237657.75	4702315.08	1593935.36
30 Hospital equipments	7709904.80	382287.46	0.00	8092192.26	4547429.27	797531.18	0.00	5344960.45	2747231.81	3162475.53
31 Laboratory and workshop equipments	198535.00	0.00	0.00	198535.00	7861.99	10482.65	0.00	18344.64	180190.36	190673.01
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 :1012

(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	Net Block As At 31.03.2022
34 Less:Grants from Government	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
35 Less: Recoverable from GOI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 Assets for ash utilisation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37 (Less):-Adjusted from fly ash utilisation 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 (Tangible)	10638647065.17	1221100482.99	40136011.82	11899883559.98	5137537473.65	860520269.27	(423425.04)	5997634317.88	5902249242.10	5501109591.53
Grand Total Prev Year (Tangible)	10668626773.54	108554515.71	(138534224.08)	10638647065.17	4315008210.11	823265244.74	(735981.20)	5137537473.65	5501109591.52	6353618563.44

Note forming part of Balance Sheet
Note 2 : Property, Plant And Equipment
Business Area :1012

(Amount in Rupees)

Details of Adjustments of Gross Block and Depreciation/Amortization				
Particulars	Gross Block		Depreciation/Amortization	
	Tangible As At: 31.03.2023	Tangible As At: 31.03.2022	Tangible As At: 31.03.2023	Tangible As At: 31.03.2022
Disposal of assets	(109035.64)	0.00	(109035.64)	0.00
Retirement of assets	(40287.99)	(389187.50)	0.00	(96005.57)
Cost adjustments	40501231.96	(137520662.19)	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	(215896.51)	(624374.39)	(314389.40)	(639975.63)
Others	0.00	0.00	0.00	0.00
TOTAL	40136011.82	(138534224.08)	(423425.04)	(735981.20)

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: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2022	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2023
	1	2	3	4	5	6
1	CAPITAL WORK-IN-PROGRESS					
2	Development of land		364248.00	(364248.00)		
3	Roads, bridges, culverts & helipads					
4	Piling and foundation					
5	Buildings :					
6	Main plant					
7	Others					
8	Temporary erection					
9	Water supply, drainage and sewerage system					
10	Hydraulic works, barrages, dams, tunnels and power channel					
11	MGR track and signalling system					
12	Railway siding					
13	Earth dam reservoir					
14	Plant and equipment	118754277.19	949938646.20	(5452680.52)	1061651760.93	1588481.94
15	Furniture and fixtures					
16	Vehicles					
17	Office equipment					
18	EDP/WP machines & satcom equipment					
19	Construction equipments					
20	Electrical installations					
21	Communication equipment					
22	Hospital equipments					
23	Laboratory and workshop equipments					
24	Assets under 5Km Scheme of the GOI					
25	Capital expenditure on assets not owned by the company					
26	Expenditure towards development of coal mines					
27	Survey,Investigation,Consultancy & Supervision Cha					
28	Difference in exchange on foreign currency loans					

Note forming part of Balance Sheet
Note 3: Capital-Work-in-Progress
Business Area: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2022	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2023
	1	2	3	4	5	6
29	Expenditure towards diversion of forest land					
30	Pre-commissioning expenses (net)					
31	ExpPendAlloca-oth ex attribut Project					
32	Expenditure During Construction Period (net)*	4404545.50	13743387.50	(20210658.32)		(2062725.32)
33	LESS : Allocated to related works		(2062725.32)			(2062725.32)
34	LESS : Provision for Unservicable works					
35	Construction stores (At Cost)					
36	Steel					
37	Cement					
38	Others	564646043.77	3307975.09	(567954018.86)		
39	Sub-total	564646043.77	3307975.09	(567954018.86)		
40	LESS : Provision for shortages					
41	Sub-total	564646043.77	3307975.09	(567954018.86)		
42	Total CWIP	687804866.46	969416982.11	(593981605.70)	1061651760.93	1588481.94
43						
44						
45	PREVIOUS YEAR TOTAL	97092279.67	57036964.75	(19544668.37)	5097993.54	687804866.46

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 :1012

(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	Net Block As At 31.03.2022
INTANGIBLE ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3 -Software	259836.00	0.00	0.00	259836.00	120645.15	86612.00	0.00	207257.15	52578.85	139190.85
Grand Total (Intangible)	259836.00	0.00	0.00	259836.00	120645.15	86612.00	0.00	207257.15	52578.85	139190.85
Grand Total Prev Year (Intangible)	272668.86	0.00	(12832.86)	259836.00	46866.01	86612.00	(12832.86)	120645.15	139190.85	225802.85

Note forming part of Balance Sheet
Note-4 Non Current Assets- Intangible Assets
Business Area :1012

(Amount in Rupees)

Details of Adjustments of Gross Block and Depreciation/Amortization				
Particulars	Gross Block		Depreciation/Amortization	
	InTangible As At: 31.03.2023	InTangible As At: 31.03.2022	InTangible As At: 31.03.2023	InTangible As At: 31.03.2022
Disposal of assets	0.00	0.00	0.00	0.00
Retirement of assets	0.00	(12832.86)	0.00	(12832.86)
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	(12832.86)	0.00	(12832.86)

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: AURAIYA GAS POWER PROJECT

(Amount in Rupees)

SI No	Asset Class	As At 01.04.2022	Addition	Deduction/ Adjustment	Capitalized	As At 31.03.2023
	1	2	3	4	5	6
1	INTANGIBLE ASSETS UNDER DEVELOPMENT					
2	Software					
3	Right to use Others					
4	Exploration and Evaluation Expentiture - Coal Mini					
5	Exploratory wells-in-progress					
6	Less: Provision for exploratory wells-in-progress					
7	Total					
8	PREVIOUS YEAR TOTAL-I					

Note:- Additions during the year includes capital expenditure towards CSR (in Rs.) : 0.00

AURAIYA GAS 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
001	NON CURRENT INVESTMENTS-			0.00	0.00
	INVESTMENTS IN SUBSIDIARIES AND				
	JOINT VENTURES				
012	EQUITY INSTRUMENTS -			0.00	0.00
	UNQUOTED-(FULLY PAID UP UNLESS				
	OTHERWISE STATED, AT COST)				
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 VYAPAR NIGAM LTD.			0.00	0.00
017	NABINAGAR POWER GENERATING			0.00	0.00
	COMPANY LTD.				
018	KANTI BIJLEE UTPADAN NIGAM LTD.			0.00	0.00
019	BHARTIYA 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	NEEPCO 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 (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
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

AURAIYA GAS 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
060	Ratnagiri Gas & Power Pvt. Limited (RGPPL)			0.00	0.00
061	ARAVALI POWER COMPANY PRIVATE LTD.			0.00	0.00
062	Jhabua Power Ltd.			0.00	0.00
063	NTPC BHEL POWER PROJECTS PRIVATE LTD.			0.00	0.00
064	MEJA URJA NIGAM PRIVATE LIMITED			0.00	0.00
065	BF-NTPC ENERGY SYSTEMS LTD.			0.00	0.00
066				0.00	0.00
067	NABINAGAR POWER GENERATING COMPANY LTD.			0.00	0.00
068	TRANSFORMER AND ELECTRICAL KERALA LTD.			0.00	0.00
069	NATIONAL HIGH POWER TEST LABORTORY PRIVATE LTD.			0.00	0.00
070				0.00	0.00
071	CIL NTPC URJA 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	TRINCOMALEE POWER COMPANY LTD.			0.00	0.00
076	BANGLADESH-INDIA FRIENDSHIP POWER COMPANY (PVT.) LTD.			0.00	0.00
077	HINDUSTAN URVARAK & RASAYAN LIMITED			0.00	0.00
078	KONKAN LNG LTD			0.00	0.00
081	SUB TOTAL			0.00	0.00
109	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
134	Total			0.00	0.00
135	Details of Investments			0.00	0.00
136	Aggregate amount of Unquoted Investments			0.00	0.00

AURAIYA GAS 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 1.			0.00	0.00
154				0.00	0.00
202				0.00	0.00
233				0.00	0.00

AURAIYA GAS 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
006	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	Jhabua Power Limited-8.5% 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. KORBA			0.00	0.00
147	NTPC EMPLOYEES CONSUMERS AND THRIFT CO-OPERATIVE 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. ANTA			0.00	0.00
151	NTPC EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LTD. KAWAS			0.00	0.00
152	NTPC Employees Consumers Cooperative Society Ltd. Kaniha			0.00	0.00

AURAIYA GAS 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
006	Total	0.00	0.00

AURAIYA GAS 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	17,697,326.25	21,070,199.93
012 UNSECURED	6,923,440.29	6,931,944.47
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	5,172,091.98	5,801,719.50
017 UNSECURED	971,346.55	831,753.64
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
026 SUB TOTAL	18,477,328.01	21,368,671.26
027	0.00	0.00
028 TOTAL	18,477,328.01	21,368,671.26
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 personel	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) APIIC	0.00	0.00
061	0.00	0.00
062 RPD	0.00	0.00
063 i)Key management personel	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 9 TO THE FS-NCA-LOANS

(Amount in ₹)

As at		31.03.2023	31.03.2022
064	ii)Subsidiary companies	0.00	0.00
065	iii)Joint Venture companies	0.00	0.00
066	iv)Others	0.00	0.00
067	Total	0.00	0.00

AURAIYA GAS 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 Vyapar 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 Utility 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 Ratnagiri 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 Urja 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 Labortory Private Ltd.	0.00	0.00
030	0.00	0.00
031 CIL NTPC Urja Private Ltd.	0.00	0.00
032 Trincomalee Power Company Ltd.	0.00	0.00
033 Hindustan Urvarak & 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

AURAIYA GAS POWER PROJECT

		(Amount in ₹)	
As at		31.03.2023	31.03.2022
010		0.00	0.00

AURAIYA GAS 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	0.00	9,737,919.00
007 OTHERS	0.00	1,863,724.62
008 CONSIDERED DOUBTFUL	163,334.00	163,334.00
009 LESS: ALLOWANCE FOR BAD & DOUBTFUL ADVANCES	163,334.00	163,334.00
010 Sub-Total	0.00	11,601,643.62
011	0.00	0.00
012 Advances other than capital advances	0.00	0.00
013 SECURITY DEPOSITS	264,000.00	264,000.00
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	264,000.00	264,000.00
028 RECEIVABLE FROM MCP ESCROW A/C	0.00	0.00
029 Pre Paid expenses	0.00	0.00
039 ADVANCE TAX & TAX DEDUCTED AT SOURCE	1,091,883.23	802,037.23
040 LESS:- PROVISION FOR CURRENT TAX	0.00	0.00
041	0.00	0.00
042 Sub Total	1,091,883.23	802,037.23
043 DEFERRED PAYROLL EXPENSES (SECURED)	4,282,344.92	4,652,566.80
044 DEFERRED PAYROLL EXPENSES (UNSECURED)	659,627.57	579,214.95
045 Sub Total	4,941,972.49	5,231,781.75
046 DEFERRED FOREIGN CURRENCY FLUCTUATION ASSET	14,650,000.00	316,656,000.00
049	0.00	0.00
050 Total	20,947,855.72	334,555,462.60
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

AURAIYA GAS 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 Meja Urja Nigam Private Limited	0.00	0.00
072 Nabinagar Power Generating Company Ltd.	0.00	0.00
073 National High Power Test Labortory 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 personel	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

AURAIYA GAS 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	0.00	0.00
004 Fuel oil	0.00	0.00
005 Naphtha	201,866,161.18	46,780,046.08
006 Stores and spares	359,143,923.39	334,065,724.46
007 Chemicals & consumables	5,138,899.50	7,950,959.66
008 Loose tools	191,940.69	212,489.36
009 Steel Scrap	355,376.85	0.00
010 Others	36,914,063.78	29,485,660.99
011	0.00	0.00
012 Sub Total	603,610,365.39	418,494,880.55
013 Less: Provision for shortages	2,375.22	5,632.62
014 Less: Provision for obsolete/ unservicable/dimuniton in value of surplus inventory	5,532,650.43	5,772,331.53
016	0.00	0.00
017 Total	598,075,339.74	412,716,916.40
018 Inventories include material in transit	0.00	0.00
019 Coal	0.00	0.00
020 Fuel oil	0.00	0.00
021 Naphtha	0.00	0.00
022 Stores and spares	0.00	19,524,695.42
023 Chemicals & consumables	0.00	76,322.00
024 Loose tools	0.00	0.00
025 Others	0.00	133,868.20
026	0.00	0.00
028	0.00	0.00

AURAIYA GAS 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	Jhabua Power Limited-8.5% Non convertible debentures - private placement			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	IDBI-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	IDBI 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	IDBI Liquid Fund - DDR - (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
052	Unquoted Investments			0.00	0.00
054				0.00	0.00
066	TOTAL			0.00	0.00
067				0.00	0.00

AURAIYA GAS 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	0.00	0.00
005 Credit impaired	0.00	0.00
006 Unbilled Revenue	0.00	0.00
007 Sub-Total	0.00	0.00
008 Total	0.00	0.00
009 Less: Allowance for credit impaired receivables	0.00	0.00
010 Total	0.00	0.00
012 Less: Discom Clearing	0.00	0.00
014	0.00	0.00
015 Grand Total	0.00	0.00
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	0.00
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	0.00
240	0.00	0.00
241 (i) Undisputed Trade receivables # considered good	0.00	0.00
242 Less than 6 months	0.00	0.00
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	0.00
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

AURAIYA GAS 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#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

AURAIYA GAS 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)	13,150.00	13,150.00
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
011	Total	13,150.00	13,150.00

AURAIYA GAS 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

AURAIYA GAS 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	3,696,079.93	4,631,724.04
012 Unsecured	10,332,761.76	9,464,393.69
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)	14,028,841.69	14,096,117.73
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 personel	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 personel	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



AURAIYA GAS POWER PROJECT
NOTE NO. 17 TO THE FS-CA-LOANS

(Amount in ₹)

As at		31.03.2023	31.03.2022
066	Total	0.00	0.00

AURAIYA GAS 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	-47,739.37	-380,828.77
008 Considered doubtful	0.00	0.00
009	0.00	0.00
010 Employees	0.00	0.00
012 Unsecured	256,882.00	204,466.00
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)	209,142.63	-176,362.77
044	0.00	0.00
045 Claims Recoverable	0.00	0.00
046 Secured	0.00	0.00
047 Unsecured, considered good	5,925,291.53	1,657,803.88
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	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 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	5,231,803.38	15,154,786.55
062 Credit impaired	0.00	0.00
063	0.00	0.00
064 Sub-Total	5,231,803.38	15,154,786.55
065 Less: Allowance for credit impaired receivables	0.00	0.00
066 Total	5,231,803.38	15,154,786.55
067	0.00	0.00
068 Others*	0.00	0.00
070	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 18 TO THE FS-CA-OTHER FINANCIAL ASSETS
(Amount in ₹)

As at	31.03.2023	31.03.2022
071 Total	11,366,237.54	16,636,227.66
072 * Other include amount recoverable from contractors and other parties towards hire 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	-47,739.37	-380,828.77
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
099	0.00	0.00
100	0.00	0.00
101 Total	-47,739.37	-380,828.77

AURAIYA GAS POWER PROJECT
NOTE NO. 19 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*	592,049.00	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	90,500.00	197,000.00
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	18,198,193.00	166,190,978.00
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	30,619.82	0.00
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)	494,027.79	554,571.27
028 Deferred Payroll Expenses (Unsecured)	511,340.09	475,102.85
029 Sub-total	1,005,367.88	1,029,674.12
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	30,807,057.00	10,864,701.00
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	0.00	0.00
042 Others	741,584.52	79,298.52
043	0.00	0.00
045 Total (Other Current Assets)	51,465,371.22	178,361,651.64
046 **Include Prepaid Expenses	30,619.82	0.00
047 *Includes sales tax/Entry tax/VAT deposited under protest with Sales Tax Authorities	592,049.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 19 TO THE FS-CA-OTHER CURRENT ASSETS
(Amount in ₹)

As at	31.03.2023	31.03.2022
048 *Includes deposited with courts	0.00	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 personel	0.00	0.00
055 ii)Subsidiary companies	0.00	0.00
056 iii)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

AURAIYA GAS 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	0.00	0.00
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	0.00
005 Deferred asset for Arbitration Award	0.00	0.00
008	0.00	0.00
009 Total	0.00	0.00

AURAIYA GAS 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 16,60,00,00,000 equity shares of Rs.10/- each (Previous year 10,000,000,000 equity shares of Rs.10/- each)	0.00	0.00
005 Issued,Subscribed and fully Paid-up	0.00	0.00
006 9,69,66,66,134 equity shares of Rs.10/- (Pv. 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 declared 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/ICICI Prudential Mutual Fund	0.00	0.00
016 No. of Shares	0.00	0.00
017 % of holding	0.00	0.00

AURAIYA GAS 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
006 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	0.00
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	0.00

AURAIYA GAS 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	39,571,623,657.75	38,567,314,747.95
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	8,210,153,104.19	1,004,308,909.80
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

AURAIYA GAS 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	47,781,776,761.94	39,571,623,657.75
110		0.00	0.00
111	REMEASUREMENT OF DEFINED BENEFIT PLANS	0.00	0.00
112	AS PER LAST FINANCIAL STATEMENTS	-71,349,195.54	-67,895,093.38
113	ADD/(LESS):- ACTUARIAL GAINS/LOSS THROUGH OCI	-6,543,048.18	-3,454,102.16
114	SUB-TOTAL	-77,892,243.72	-71,349,195.54
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	47,703,884,518.22	39,500,274,462.21
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



AURAIYA GAS POWER PROJECT

(Amount in ₹)

As at	31.03.2023	31.03.2022
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AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS POWER PROJECT
NOTE NO. 23 TO THE FS-NCL-BORROWINGS
(Amount in ₹)

	As at	31.03.2023	31.03.2022
	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 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)VII	0.00	0.00
031	8.48% Secured non-cumulative non-nonvertible 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	0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS 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

AURAIYA GAS POWER PROJECT
NOTE NO. 23 TO THE FS-NCL-BORROWINGS
(Amount in ₹)

As at	31.03.2023	31.03.2022
year and 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		
060 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

AURAIYA GAS 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)V	0.00	0.00
070	7.552%	Secured	non-cumulative non-convertible redeemable taxable bonds	0.00	0.00

AURAIYA GAS 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 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

AURAIYA GAS POWER PROJECT
NOTE NO. 23 TO THE FS-NCL-BORROWINGS
(Amount in ₹)

	As at	31.03.2023	31.03.2022
	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 2036 (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	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
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 (Seventy Eighth Issue - Private Placement)	0.00	0.00
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	Sub-total	0.00	0.00
091	Total	0.00	0.00
092	Foreign Currency Notes-Unsecured	0.00	0.00
093	4.50% Fixed Rate Notes Due for repayment on 19th March 2028	0.00	0.00
094	2.75% Fixed rate notes due for repayment on 1st February 2027	0.00	0.00
095	4.25 % Fixed rate notes due for repayment on 26th February 2026	0.00	0.00
096	4.375% Fixed Rate Note due for repayment on 26th November 2024	0.00	0.00
097	4.75 % Fixed Rate Notes due for repayment on 3rd Oct 2022	0.00	0.00
098	7.25 % Fixed green global INR denominated bonds due on 3 May 2022	0.00	0.00
099	7.375 % Fixed green global INR denominated bonds due on 10 August 2021	0.00	0.00
100	5.625% Fixed Rate Notes due for repayment on	0.00	0.00

AURAIYA GAS 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:- Interst accrued but not due on secured borrowings	0.00	0.00
131 Less:- Interst 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
136 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

AURAIYA GAS 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

AURAIYA GAS 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	0.00	3,878.37
004	- Others	0.00	26,259.89
005		0.00	0.00
007	Total	0.00	30,138.26

AURAIYA GAS 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	0.00	0.00
004	- Others	11,347.75	635.60
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	11,347.75	635.60

AURAIYA GAS 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	Opening 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
016	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

AURAIYA GAS 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
006	0.00	0.00
007 TOTAL	0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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	14,073,185.09	15,926,587.10
004 - Others	216,696,468.22	241,708,047.41
005	0.00	0.00
007 Total	230,769,653.31	257,634,634.51
008	0.00	0.00
172 Trade payable	0.00	0.00
173 MSME	0.00	0.00
174 Unbilled	12,322,270.09	7,501,665.94
175 Not due	366,295.00	8,205,632.00
176 Due	1,384,620.00	219,289.16
177 Disputed	0.00	0.00
178 Undisputed	1,384,620.00	219,289.16
179	0.00	0.00
180 Sub-total (A)	14,073,185.09	15,926,587.10
181	0.00	0.00
182 Others	0.00	0.00
183 Unbilled	95,866,079.11	36,533,923.83
184 Not due	17,413,263.00	5,225,946.00
185 Due	103,417,126.11	199,948,177.58
186 Disputed	0.00	0.00
187 Undisputed	103,417,126.11	199,948,177.58
188	0.00	0.00
189 Sub-total (B)	216,696,468.22	241,708,047.41
190	0.00	0.00
191 Total	230,769,653.31	257,634,634.51
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	1,384,620.00	218,390.00
204 1-2 years	0.00	899.16
205 2-3 years	0.00	0.00
206 More than 3 years	0.00	0.00
207 Sub Total (II)	1,384,620.00	219,289.16
208	0.00	0.00
209 Total MSME (III)	1,384,620.00	219,289.16
210	0.00	0.00

AURAIYA GAS 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	102,724,999.67	196,635,589.38
221 1-2 years	0.00	939,032.20
222 2-3 years	687,926.44	290,030.00
223 More than 3 years	4,200.00	2,083,526.00
224 Sub Total (V)	103,417,126.11	199,948,177.58
225	0.00	0.00
226 Total Others (VI)	103,417,126.11	199,948,177.58

AURAIYA GAS 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 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	2,383,025.94	899,085.30
034 - Others	209,611,002.50	420,553,524.37
035 Others Payables	0.00	0.00
036 Deposits from contractors and others	33,973,083.00	34,223,083.00
037 Gratuity Obligations	0.00	0.00
038 Payable to employees	3,289,614.71	4,287,833.90
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 **	4,539,342.00	6,798,692.00
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	253,796,068.15	466,762,218.57
048 * 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
049 ** Include Payable to Hospital and other payable.	0.00	0.00

AURAIYA GAS 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	985,355.39	174,135.19
003 Deferred discount on forward exchange contract	0.00	0.00
004 Tax deducted at source and other statutory dues	13,221,371.94	21,122,587.06
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	14,206,727.33	21,296,722.25

AURAIYA GAS 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	304,584.18
044 Additions during the year	309,681.00	0.00
045 Amounts adjusted during the year	0.00	293,181.93
046 Amounts reversed during the year	0.00	11,402.25
047 Closing Balance	309,681.00	0.00
048 Provision for Arbitration	0.00	0.00
049 Opening balance	0.00	0.00
050 Additions during the year	0.00	0.00
051 Amounts used during the year	0.00	0.00
052 Amounts reversed during the year	0.00	0.00
053 Closing Balance	0.00	0.00
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	309,681.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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	173,062,000.00	160,756,000.00
004 Government grants	0.00	0.00
007	0.00	0.00
008	0.00	0.00
009 TOTAL	173,062,000.00	160,756,000.00

AURAIYA GAS 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

AURAIYA GAS 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)	13,763,380,141.85	6,200,476,578.00
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	-364,362,000.00	-7,231,000.00
007	Sale of energy through trading	0.00	0.00
008	Commission (NVVN)	0.00	0.00
009	Sub total	13,399,018,141.85	6,193,245,578.00
010	Less: Rebate to customers	16,477,130.49	12,903,959.98
011	Energy Sales (Total)	13,382,541,011.36	6,180,341,618.02
012	Consultancy, project management and supervision fees	24,890,622.60	25,287,037.40
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	13,407,431,633.96	6,205,628,655.42
019	Sale of fly ash/ash products	0.00	0.00
020	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
021	Sub-total	0.00	0.00
022	Other Operating Income	0.00	0.00
023	Interest from customers	2,400,075,719.00	0.00
024	Energy Internally Consumed *	59,793,968.00	23,609,315.00
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 form Trading of ESCerts	4,267,487.65	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	15,871,568,808.61	6,229,237,970.42
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,cenospere & 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

AURAIYA GAS 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 Securites-Non-Trade	0.00	0.00
009	Less: Amortziation 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	3,208,497.33	3,719,102.02
015	Deposit with banks	0.00	0.00
016	Foreign Banks	0.00	0.00
017	Interest from Contractors	0.00	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	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	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	1,090.00	0.00
045	Profit on redemption of GOI securities	0.00	0.00

AURAIYA GAS 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	20,442,258.00	130,342,062.00
048	Hire charges for equipment	0.00	0.00
049	Gain on option contract / Discount on F.ExchContract	1,622,795.00	0.00
050	Provision written back-others	245,313.72	28,135.32
051	Fair value gains/(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	7,153,430.30	9,124,558.24
057	Total	32,673,384.35	143,213,857.58
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	32,673,384.35	143,213,857.58
066		0.00	0.00
067	Details of Miscellaneous Income	0.00	0.00
068	Vehicle Hire Charges.	30,000.00	26,000.00
069	Sale of by products & residuals	0.00	0.00
070	Township recoveries(exl. Hospital Recoveries).	2,639,928.00	4,549,620.34
071	Depreciation written back	0.00	0.00
072	Sale of Scrap.	610,852.00	1,606,528.00
073	Receipt under loss of profit policy.	0.00	0.00
074	Receipts under MBD/Fire Policy.	0.00	0.00
075	Management development programme.	0.00	0.00
076	Management Fee - Misc (NVVN)	0.00	0.00
077	Others	3,872,650.30	2,942,409.90
078	Lease Rental from Investment Property	0.00	0.00
079	Total (Miscellaneous Income)	7,153,430.30	9,124,558.24
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	5,632.62	16,733.07
087	Obsolescence in Stores	239,681.10	0.00

AURAIYA GAS 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	0.00	0.00
089	Other Obligation including Arbitration	0.00	0.00
090	Shortage in Fixed Assets	0.00	11,402.25
091	Diminution in value of Investment	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 38A 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	0.00	0.00
005	Gas	4,666,108,634.00	3,003,847,356.46
006	Naptha	700,476,763.88	164,262,511.22
007	Oil	0.00	0.00
008	Biomass Pellets & Others	0.00	0.00
009		0.00	0.00
010	Total	5,366,585,397.88	3,168,109,867.68
011		0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 39 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	316,044,705.56	437,915,202.42
003	Contribution to provident and other funds	44,671,558.23	62,667,832.23
004	Unwinding of deferred payroll expense	1,635,120.00	2,398,923.40
005	Staff welfare expenses	50,359,014.14	62,260,325.59
006	Less : Expenses transferred to Consultancy group	0.00	0.00
007		0.00	0.00
008	Sub Total	412,710,397.93	565,242,283.64
009	Less: Employee benefits expense allocated to fuel inventory	0.00	0.00
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	0.00	0.00
015	Less: Transferred to expenditure during construction period (net)- Note 43	0.00	0.00
016	Less: Transfer to Govt of Jharkhand A/c as recoverable	0.00	0.00
018		0.00	0.00
019	TOTAL	412,710,397.93	565,242,283.64
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

AURAIYA GAS 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	52,274,195.46	28,856,384.63
004	Government of India Loans	0.00	0.00
005	Foreign currency term loans	33,225,647.32	44,552,156.18
006	Rupee term loans	181,054,093.00	154,565,273.00
007	Public deposits	0.00	0.00
008	Foreign currency bonds/notes	25,319,023.43	45,932,076.70
009	Cash Credit	0.00	0.00
010	Unwinding of discount on account of vendor liabilities	6,442.57	211,802.05
011	Commercial Papers	0.00	0.00
012	Sub Total	291,879,401.78	274,117,692.56
013	Interest on non financial items	0.00	8,951,492.00
014	Other Borrowing Costs	0.00	0.00
015	Bonds servicing & public deposit exp.	42,912.33	20,705.68
016	Guarantee fee	0.00	0.00
017	Management fee	0.00	0.00
018	Committ 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)	42,912.33	8,972,197.68
027		0.00	0.00
028	Exchange differences regarded as an adjustment to borrowing costs	0.00	0.00
029	Sub Total	291,922,314.11	283,089,890.24
030	Less: Transferred to Expenditure during construction period (net) - Note 43	13,743,387.50	5,364,299.46
031	Less: Transferred to development of coal mines- Note 43A	0.00	0.00
032		0.00	0.00
034	Total	278,178,926.61	277,725,590.78

AURAIYA GAS 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	860,520,269.27	823,265,244.74
003	On investment property	0.00	0.00
004	On intangible assets- Note 4	86,612.00	86,612.00
005		0.00	0.00
006	Sub-total	860,606,881.27	823,351,856.74
007	Less:	0.00	0.00
008	Allocated to fuel inventory	0.00	0.00
009	Transferred to Expenditure during Construction Period (net)- 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	50,050,000.00	41,177,000.00
013		0.00	0.00
015	Total	810,556,881.27	782,174,856.74

AURAIYA GAS 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	59,793,968.00		23,847,852.00
003 Less: Recovered from contractors & employees	5,050,188.93		3,012,800.63
004 Sub-Total(Power Charges)	54,743,779.07		20,835,051.37
005 Water charges	9,575,163.00		12,293,631.00
006 Stores consumed	1,750,797.47		1,669,564.97
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	43,752,365.26		51,082,923.06
013 Plant & machinery	0.00		0.00
014 Power stations	254,232,836.91		78,427,564.15
015 Construction equipment	0.00		0.00
016 Others	2,120,535.78		2,355,718.41
017 Sub-total (Repairs & maintenance)	300,105,737.95		131,866,205.62
019 Load Dispatch Center Charges	3,076,656.00		5,733,687.00
021 Insurance	35,497,613.87		25,376,476.52
022 Interest to beneficiaries	0.00		0.00
023 Rates and taxes	1,864,323.79		1,606,605.95
024 Water cess & environment protection cess	0.00		0.00
025 Training & recruitment expenses	110,836.00		106,632.00
026 Less: Receipts	0.00		0.00
027 Sub-total (Training and recruitment expenses)	110,836.00		106,632.00
028 Communication expenses	3,878,669.09		6,250,032.61
029 Inland Travel	10,712,731.62		16,121,772.31
030 Foreign Travel	0.00		0.00
031 Tender expenses	0.00		0.00
032 Less: Receipt from sale of tenders	0.00		436,132.60
033 Sub-total (Tender expenses)	0.00		-436,132.60
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		74,725.00
039 Sub-total (Payment to Auditors)	0.00		74,725.00
040 Advertisement and publicity	212,428.00		79,846.00
041 Electricity duty	0.00		0.00
042 Security expenses	166,859,359.04		164,608,962.02
043 Entertainment expenses	2,361,189.21		3,183,328.85
044 Expenses for guest house	10,705,337.00		10,536,726.88
045 Less:Recoveries	340,032.70		91,059.00
046 Sub-Total (Guest house expenses)	10,365,304.30		10,445,667.88
047 Education expenses	7,695,947.00		33,413,934.00
049 Donations	0.00		0.00

AURAIYA GAS 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	0.00	0.00
051	Directors sitting fee	0.00	0.00
053	Professional charges and consultancy fees	3,809,325.00	648,667.00
054	Legal expenses	2,939,060.00	3,106,335.00
055	EDP hire and other charges	1,159,502.00	1,215,360.12
056	Printing and stationery	182,432.27	452,230.00
057	Oil & gas exploration expenses	0.00	0.00
059	Hiring of vehicles	2,808,793.16	3,664,472.40
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	8,153,859.89	-122,786.25
066	Transport Vehicle running expenses	1,194,124.40	1,430,280.60
067	Horticulture Expenses	9,461,887.99	9,790,831.37
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	5,430,262.69	13,368,212.34
074	Loss on disposal/write-off of PPE	40,287.99	0.00
075	Sub-Total	643,990,070.80	466,783,593.08
076	Less: Other expenses allocated to fuel inventory	0.00	0.00
077	Less: Transferred/Allocated to development of coal mines	0.00	0.00
078	Less: Transferred to fly ash utilisation reserve fund	0.00	0.00
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	27,095,585.68
082	Less:Transferred to Expenditure during Construction period(net)-Note 43	0.00	0.00
083	Less: Transfer to Govt of Jharkhand A/c as recoverable	0.00	0.00
084	Net (Generation, Administration and Other expenses)	643,990,070.80	439,688,007.40
085	Corporate Social Responsibility Expenses	11,957,851.11	34,299,339.85
086	Less: Grants-in-aid	0.00	0.00
087	Sub-total (Corporate Social Responsibility Expenses)	11,957,851.11	34,299,339.85
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	2,375.22	5,632.62

AURAIYA GAS POWER PROJECT
NOTE NO. 42 TO THE FS--OTHER EXPENSE
(Amount in ₹)

	For the Year ended	31.03.2023	31.03.2022
093	Obsolete/Dimunition in the value of surplus stores	0.00	433,471.81
094	Shortage in construction stores	0.00	0.00
095	Dimunition in value of long term investments	0.00	0.00
096	Shortage in Fixed assets	309,681.00	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	0.00	0.00
100	Others :	0.00	0.00
101	(i) Provision for arbitration cases	39,891.61	0.00
102	(ii) Other provisions	0.00	0.00
103	Total (Provisions)	351,947.83	439,104.43
104		0.00	0.00
106	Total	656,299,869.74	474,426,451.68
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	0.00	0.00
114	Furnishing expenses	83,156.86	393,736.00
115	Subscription to trade and other associations.	28,320.00	400.00
117	Visa and entry permit charges	0.00	0.00
118	Tree plantation exp.-NTPC Land	0.00	0.00
119	Research & development expenses .	0.00	0.00
120	Less : Grants received for Research & development expenses.	0.00	0.00
121	Sub-total (Research & development expenses)	0.00	0.00
122	Bank charges	14,312.62	55,743.78
123	Business Development Expenditure	0.00	0.00
124	Surcharge (NVVN)	0.00	0.00
125	Power Trading Expenses	118,000.00	5,191,198.00
126	Brokerage & commission	0.00	488,569.00
130	Books and periodicals	0.00	140.00
131	Claims/advances written off	0.00	0.00
132	Stores written off	0.00	0.00
133	Survey &Investigation expenses written off	0.00	0.00
134	Others	5,186,473.21	7,238,425.56
135	Total	5,430,262.69	13,368,212.34
136		0.00	0.00
137		0.00	0.00
138		0.00	0.00

AURAIYA GAS 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	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	9,207,580.19	946,037.65
011	Foreign currency term loans	0.00	0.00
012	Rupee term loans	4,522,532.00	4,417,594.00
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/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	13,275.31	667.81
027	Exchange differences regarded as adjustment to interest cost	0.00	0.00
028	Total (B)	13,743,387.50	5,364,299.46
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		0.00	0.00
042	Insurance	0.00	0.00

AURAIYA GAS 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	Travelling 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)	13,743,387.50	5,364,299.46
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)	13,743,387.50	5,364,299.46
080		0.00	0.00
081	* Balance carried to Capital Work-in-progress - (Note 3)	13,743,387.50	5,364,299.46

AURAIYA GAS POWER PROJECT
NOTE NO. 43A TO THE FS--EDC- COAL MINING
(Amount in ₹)

	For the Year ended	31.03.2023	31.03.2022
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/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	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

AURAIYA GAS POWER PROJECT
NOTE NO. 43A TO THE FS--EDC- COAL MINING
(Amount in ₹)

	For the Year ended	31.03.2023	31.03.2022
044	Communication expenses	0.00	0.00
045	Travelling 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

AURAIYA GAS 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 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 fomalities - 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	222,266,519.00	599,090,087.18
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)	8,153,859.89	0.00
045 Exchange rate variation capitalised during the year (with -ve sign, if favourable)	40,501,231.96	-130,638,486.68
064 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

AURAIYA GAS 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	13,743,387.50	0.00
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 csr- capital	0.00	0.00
107 Opening balance - CSR Liability	0.00	0.00
108 Paid/Adjusted during the Year out of Opening above	0.00	0.00
109 Amount yet to be paid against Cr Year CSR Exp	0.00	0.00
110 Closing Balance CSR- Liability (110)	0.00	0.00
111	0.00	0.00
112	0.00	0.00
113	0.00	0.00
114	0.00	0.00
115 Disclosure under msmed act 2006.	0.00	0.00
116 (i) (a) the principal amount remaining unpaid as at year end	-15,972,393.77	-16,829,550.77
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)	5,445,911,084.00	3,184,735,909.08
123 Amount of inventories capitalised as overhauling assets out of 122 above	47,125.33	0.00
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	20,681,506.00	34,820,821.00
138 (ii)Land compensation cases	159,404,614.00	155,467,468.00
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

AURAIYA GAS 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	0.00	0.00
145 (b) Surface transportation charges on coal	0.00	0.00
146 (c) Take or pay claim - Gas stations	6,686,038,782.00	6,686,038,782.00
147 (d) Other claims by fuel companies not acknowledged as debt	723,724,853.00	685,954,146.00
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	11,461,314.30	0.00
154 (v) Entry tax	0.00	0.00
155 C. Others	413,075.00	270,981.00
156 Total	7,601,724,144.30	7,562,552,198.00
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	7,409,763,635.00	7,371,992,928.00
163 (v) Disputed income tax demand	0.00	0.00
164 (vi) Disputed tax demands -others	5,920,494.00	0.00
165 (vii) Others	0.00	0.00
167 Total	7,415,684,129.00	7,371,992,928.00
168 E.AMOUNT PAID UNDER PROTEST/ADJUSTED BY AUTHORITIES - TAX CASES	592,049.00	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	1,588,481.94	687,804,866.46
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	1,588,481.94	613,144,854.37
285 1-2 years	0.00	70,893,039.96
286 2-3 years	0.00	3,683,166.70
287 More than 3 years	0.00	83,805.43
288 Sub Total (I)	1,588,481.94	687,804,866.46
289	0.00	0.00

AURAIYA GAS 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

**AURAIYA GAS POWER PROJECT****ANNEXURE TO NOTE 11- RPD (ADV) CONTRACTORS****(Amount in ₹)**

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	Related Parties	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

**AURAIYA GAS POWER PROJECT****ANNEXURE TO NOTE 18- RPD (ADV) CONTRACTORS****(Amount in ₹)**

As at		31.03.2023	31.03.2022
001	RELATED PARTY - CURRENT ADVANCES	0.00	0.00
002	UPL 1097980	0.00	0.00
003	TOTAL (RELATED PARTY - CURRENT ADVANCES)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 19- RPD (ADV) OTHERS
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY others-OCA	0.00	0.00
002	RELATED PARTY others-OCA	0.00	0.00
003	TOTAL (RELATED PARTY - LONG TERM LOANS)	0.00	0.00

AURAIYA GAS POWER PROJECT**ANNEXURE TO NOTE 19- RPD (ADV) EMPLOYEES****(Amount in ₹)**

As at		31.03.2023	31.03.2022
001	RELATED PARTY EMP - LONG TERM LOANS)	0.00	0.00
002	Employees	0.00	0.00
003	Total	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) EMPLOYEES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	EMPLOYEE (RELATED PARTY-LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) EMPLOYEES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - CURRENT ADVANCES	0.00	0.00
002	EMPLOYEE ADVANCES (CURRENT)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 17- RPD (LOANS) EMPLOYEES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - CURRENT LOANS)	0.00	0.00
002	EMPLOYEE LOANS (CURRENT)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 9- RPD (LOANS) EMPLOYEES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	EMPLOYEE LOANS (RELATED PARTY -LONG TERM)	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 19- RPD (ADV) CONTRACTORS
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY Contractors-OCA	0.00	0.00
002	RELATED PARTY Contractors-OCA	14,291,164.00	162,202,555.00
003	TOTAL (RELATED PARTY - LONGTERM)	14,291,164.00	162,202,555.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) OTHERS

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - Current Advances	0.00	0.00
002	Others	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 17- RPD (LOANS) OTHERS

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Vendor	0.00	0.00
003	Customer	0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 9- RPD (LOANS) OTHERS
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Vendor	0.00	0.00
003	Customer	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 63 TO THE FS--RPD- OTHER ADVANCE-CURRENT

(Amount in ₹)

As at		31.03.2023	31.03.2022
001	OTHER ADVANCE-CURRENT	0.00	0.00
002	ADVANCE TO PFTRUST	0.00	0.00
003	TOTAL	0.00	0.00

AURAIYA GAS POWER PROJECT

NOTE NO. 64 TO THE FS--RPD- ADVANCE TO OTHERS -CURRENT

(Amount in ₹)

As at		31.03.2023	31.03.2022
001	ADVANCE TO OTHERS -CURRENT	0.00	0.00
002	ADVANCE TO GRATUITY TRUST	0.00	0.00
003	TOTAL	0.00	0.00

AURAIYA GAS 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	0.00	0.00
022	Purchase of spares	0.00	0.00
023	Maintenance services	94,562,262.60	109,283,018.73
024	Contracts for works/services for services provided by the company	-1,036,352.06	0.00
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	93,525,910.54	109,283,018.73
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	93,525,910.54	109,283,018.73
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

AURAIYA GAS 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	Sitting 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	0.00	0.00
050	Singareni coalfields ltd- purchase of coal	0.00	0.00
051	Bhel ltd.	0.00	0.00
052	Purchase of equipment, supply & erection services	0.00	0.00
053	Purchase of spares	5,277,019.00	0.00
054	Maintenance services	4,191,360.00	32,021.33
055	Sub-total	9,468,379.00	32,021.33
056	Gail (i) ltd. Supply of natural gas	4,127,359,281.00	3,004,510,920.46
057	locl supply of oil products	0.00	1,430,632.00
058	Bpcl-supply of natural gas and oil	81,783,102.00	0.00
059	Sail-supply of steel and iron products	3,034,753.50	0.00
060	Other entities	0.00	0.00
061	Purchase of equipments & erection services	848,967,269.73	98,224,580.02
062	Purchase of spares	0.00	0.00
063	Maintenance services	1,540,112.00	1,648,374.23
064		0.00	0.00
065	Total	5,072,152,897.23	3,105,846,528.04
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	0.00
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

AURAIYA GAS 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	0.00	0.00
010 - from joint ventures	63,158.94	0.00
011 - from key managerial personnel	0.00	0.00
012 - from post employment benefit plans	0.00	0.00
013 - from others	0.00	0.00
014 Sub-total	63,158.94	0.00
015 Amount payable	0.00	0.00
016 - from subsidiaries	0.00	0.00
017 - from joint ventures	14,445,178.06	9,439,468.00
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	14,445,178.06	9,439,468.00
022	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 70 TO THE FS-OTHER DISCLOSURES
(Amount in ₹)

As at	31.03.2023	31.03.2022
001 Disclosure regarding provisions	0.00	0.00
002 Provision for Shortages in Fixed Assets	0.00	0.00
003 Opening balance	0.00	304,584.18
004 Additions during the year - P&L	309,681.00	0.00
005 Amounts used/Adjusted during the year	0.00	0.00
006 Amounts reversed during the year - P&L	0.00	-11,402.25
007 Closing Balance	309,681.00	0.00
008	0.00	0.00
009 Provision for Arbitration	0.00	0.00
010 Opening balance	0.00	0.00
011 Additions during the year - P&L	39,891.61	0.00
012 Additions during the year - Not through P&L	0.00	0.00
013 Amounts used during the year - P&L	0.00	0.00
014 Amounts reversed during the year - Through P&L	0.00	0.00
015 Amounts reversed during the year - Not through P&L	0.00	0.00
016 Closing Balance	0.00	0.00
017	0.00	0.00
018 Provision for Tariff Adjustment & Others	0.00	0.00
019 Opening balance	0.00	0.00
020 Additions during the year	0.00	0.00
021 Amounts adjusted during the year	0.00	0.00
022 Amounts reversed during the year	0.00	0.00
023 Closing Balance	0.00	0.00
024	0.00	0.00
025 Provision for Diminution in Value of Investment	0.00	0.00
026 Opening balance	0.00	0.00
027 Additions during the year	0.00	0.00
028 Amounts adjusted during the year	0.00	0.00
029 Amounts reversed during the year	0.00	0.00
030 Closing Balance	0.00	0.00
031	0.00	0.00
032 Provision for Unserviceable CWIP	0.00	0.00
033 Opening balance	0.00	0.00
034 Additions during the year	0.00	0.00
035 Amounts adjusted during the year	0.00	0.00
036 Amounts reversed during the year	0.00	0.00
037 Closing Balance	0.00	0.00
038	0.00	0.00
039 Provision for Construction Stores	0.00	0.00
040 Opening balance	0.00	0.00
041 Additions during the year	0.00	0.00
042 Amounts adjusted during the year	0.00	0.00
043 Amounts reversed during the year	0.00	0.00
044 Closing Balance	0.00	0.00
045	0.00	0.00
046 Provision for Bad & Doubtful Capital Advances	0.00	0.00

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AURAIYA GAS POWER PROJECT
NOTE NO. 70 TO THE FS-OTHER DISCLOSURES
(Amount in ₹)

As at	31.03.2023	31.03.2022
047 Opening balance	163,334.00	163,334.00
048 Additions during the year	0.00	0.00
049 Amounts adjusted during the year	0.00	0.00
050 Amounts reversed during the year	0.00	0.00
051 Closing Balance	163,334.00	163,334.00
052	0.00	0.00
053 Provision for Shortages / Obsolescence / Diminution in value surplus Stores	0.00	0.00
054 Opening balance	5,777,964.15	5,356,360.99
055 Additions during the year	2,375.22	439,104.43
056 Amounts adjusted during the year	0.00	0.00
057 Amounts reversed during the year	-245,313.72	-16,733.07
058 Closing Balance	5,535,025.65	5,777,964.15
059	0.00	0.00
060	0.00	0.00
061 Provision for bad & Doubtful Loans	0.00	0.00
062 Opening balance	0.00	0.00
063 Additions during the year	0.00	0.00
064 Amounts adjusted during the year	0.00	0.00
065 Amounts reversed during the year	0.00	0.00
066 Closing Balance	0.00	0.00
067	0.00	0.00
068 Provision for bad & Doubtful Trade Recievables	0.00	0.00
069 Opening balance	0.00	0.00
070 Additions during the year	0.00	0.00
071 Amounts adjusted during the year	0.00	0.00
072 Amounts reversed during the year	0.00	0.00
073 Closing Balance	0.00	0.00
074	0.00	0.00
075 Provision for Doubful Advances/ Deposits and Claims	0.00	0.00
076 Opening balance	0.00	0.00
077 Additions during the year	0.00	0.00
078 Amounts adjusted during the year	0.00	0.00
079 Amounts reversed during the year	0.00	0.00
080 Closing Balance	0.00	0.00
081	0.00	0.00
082 Provision for Others	0.00	0.00
083 Opening balance	0.00	0.00
084 Additions during the year	0.00	0.00
085 Amounts adjusted during the year	0.00	0.00
086 Amounts reversed during the year	0.00	0.00
087 Closing Balance	0.00	0.00
088	0.00	0.00
089	0.00	0.00
090 Movement in Regulatory deferral Account	0.00	0.00

AURAIYA GAS POWER PROJECT
NOTE NO. 70 TO THE FS-OTHER DISCLOSURES
(Amount in ₹)

As at	31.03.2023	31.03.2022
Balances		
091	0.00	0.00
092 A. Regulatory deferral Account Credit Balances	0.00	0.00
093 Opening balance (Note 36)	0.00	0.00
095 Movement	0.00	0.00
096 ERV	0.00	0.00
097 Depreciation	0.00	0.00
098 Closing balance	0.00	0.00
099	0.00	0.00
100 B. Regulatory deferral Account Debit Balances	0.00	0.00
101 Opening balance (Note 20)	0.00	82,790,495.00
102 Pay Revision	0.00	82,790,495.00
103 Ash TPT RRA	0.00	0.00
104 Closing balance	0.00	0.00
105	0.00	0.00
106 C. Total	0.00	0.00
107 Opening (A+B)	0.00	0.00
108 Net Movement (A+B)	0.00	-82,790,495.00
109 Closing (A+B)	0.00	0.00
110	0.00	0.00

**AURAIYA GAS POWER PROJECT****ANNEXURE TO NOTE 11- RPD (ADV) SUBSIDIARIES****(Amount in ₹)**

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	SUBSIDIARIES	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) JOINT VENTURES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	JOINT VENTURES	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 11- RPD (ADV) OTHERS

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM ADVANCES	0.00	0.00
002	OTHERS	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) SUBSIDIARIES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - Current Advances	0.00	0.00
002	Subsidiaries	0.00	0.00
003	RELATED PARTY - Inter-company	-47,739.37	-380,828.77
004	Total	-47,739.37	-380,828.77

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 18- RPD (ADV) JOINT VENTURES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - Current Advances	0.00	0.00
002	Joint Ventures	0.00	0.00
003	RELATED PARTY - Inter-company	0.00	0.00

**AURAIYA GAS POWER PROJECT****ANNEXURE TO NOTE 19- RPD (ADV) SUBSIDIARIES****(Amount in ₹)**

	As at	31.03.2023	31.03.2022
001	RELATED PARTY	0.00	0.00
002	RELATED PARTY-Subsidiaries	0.00	0.00
003	TOTAL (RELATED PARTY)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 19- RPD (ADV) JOINT VENTURES

(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY	0.00	0.00
002	RELATED PARTY -Joint Ventures	0.00	0.00
003	TOTAL (RELATED PARTY - LONGTERM)	0.00	0.00

AURAIYA GAS POWER PROJECT

ANNEXURE TO NOTE 9- RPD (LOANS) SUBSIDIARIES

(Amount in ₹)

As at		31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Subsidiaries	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 9- RPD (LOANS) JOINT VENTURE
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - LONG TERM LOANS)	0.00	0.00
002	Joint Venture	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) SUBSIDIARIES
(Amount in ₹)

	As at	31.03.2023	31.03.2022
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Subsidiaries	0.00	0.00
003		0.00	0.00

AURAIYA GAS POWER PROJECT
ANNEXURE TO NOTE 17- RPD (LOANS) JOINT VENTURE
(Amount in ₹)

As at		31.03.2023	31.03.2022
001	RELATED PARTY - CURRENT LOANS	0.00	0.00
002	Joint Ventures	0.00	0.00
003		0.00	0.00

AURAIYA GAS 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

AURAIYA GAS 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