

CHHATTISGARH STATE POWER TRANSMISSION CO. LTD.



(A Government of Chhattisgarh Undertaking)

OFFICE OF THE CHIEF ENGINEER (PC&RA)

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No.02-12/ True-Up 22-23/Data gap/2074

Raipur, dtd.21/02/2024

To,

The Secretary,
CSERC: Shantinagar,
Raipur

427
20/02/2024

Sub: Regarding Petition filed for approval of final true-up of Annual Revenue Requirement for FY 2022-23 and determination of transmission tariff for FY 2024-25 in respect of CSPTCL: **Data gap in respect of petition no. 05/2024.**

Ref.: -Director (Tariff), CSERC Letter No. 218, dated 07.02.2024

With reference to the above mentioned letter please find point wise reply in the matter of petition no. (05/2024) filed by CSPTCL in the matter of approval of final true-up of Annual Revenue Requirement for FY 2022-23 and determination of transmission tariff for FY 2024-25 for kind perusal & consideration of Hon'ble Commission :-

A. General

1. CSPTCL should submit the Report of Comptroller and Auditor General of India (C&AG) on the accounts of FY 2022-23 and replies of the Management on the same.

REPLY: -: CSPTCL would like to submit that, Report of Comptroller and Auditor General of India (C&AG) on the Accounts of FY 2022-23 and replies of the Management on the same is being enclosed as (Annexure -1)

B. Final True-Up of ARR of FY 2022-23

2. As regards revenue of CSPTCL in FY 2022-23, CSPTCL should submit
 - a. The reconciliation between revenue shown as Rs. 1011.23 Crore in Table 25 of the Petition and total ARR shown as Rs. 1012.23 Crore in Annexure 7 of the Petition.

REPLY: - The revenue shown as Rs. 1011.23 Crore as per the table 25 of the petition is due to the refund of STOA charges including Transmission

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Charges, Application fee and Operating Charges in compliance to order passed by Hon'ble CSER petition no. 71/2019 in the matter of M/s. S.V. Power Pvt. Ltd. & Manika Power Ltd. Vs Chhattisgarh State Power Distribution Company Ltd. and SLDC, CSPTCL.

- b. Explanation for difference between total amount billed of Rs. 1006.69 Crore shown in Annexure 7 of the Petition (Rs. 917.81 Crore + Rs. 13.93 Crore + 74.95 Crore) and Rs. 1012.23 Crore of ARR approved by the Commission.

REPLY: - As per Annexure-7 the reconciliation sheet for the total transmission charges billed amount & total amount received is enclosed & the difference between total amount billed of Rs. 1006.69 Crore shown in Annexure 7 of the Petition (Rs. 917.81 Crore + Rs. 13.93 Crore + 74.95 Crore) and Rs. 1012.23 Crore of ARR approved by the Commission is because the transmission charges received from STOA customers has been subtracted from the total billed amount i.e. Rs.Cr.(1012.23 -5.54) = Rs. 1006.69 Cr as per the billing methodology approved from CSERC.

- c. Explain the Auditor's Remarks in Para 'j' of Audited Accounts regarding refund amount of Rs. 100.41 lakh to a party, and the basis on which such refund was given.

REPLY: - The refund has been provided in compliance to order passed by Hon'ble CSERC petition no. 71/2019 in the matter of M/s. S.V. Power Pvt. Ltd. & Manika Power Ltd. Vs Chhattisgarh State Power Distribution Company Ltd. and SLDC, CSPTCL

3. With reference to the Transmission Loss reported in Table 3, CSPTCL should
- a. Submit CSLDC certificate for Transmission Loss of 3.17 % reported for FY 2022-23.

REPLY: - CSLDC certificate for Transmission Loss of 3.17% reported for FY 2022-23 is being enclosed as (Annexure -2)

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3	Net output to DISCOM (MU)	28,823.36	The data given by CSPTCL is 33KV side of transformers whereas the data given by CSPDCL is as per total feeder output in which power injection from Renewable Sources are also included
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FY 2022-23 (EHV sales in MU):-

S.No.	Particulars	Total (MU)
1	Total	4,967.15
2	Less BSP Consumption	343.75
3	Less 2X500 MW Marwa Plant	0.867
4	Net	4622.53

Note: - Due to the incorporation of BSP export & import in drawl from CTU grid to CG system, BSP consumption is being deducted from EHV sales while determining the transmission losses. Also sales to 2x500 MW Marwa Plant by CSPDCL is being deducted from EHV sales as CSPDCL purchase electricity on the Ex-Bus generation and hence electricity so injected into the grid can flow to the grid and hence not considered for computation of transmission losses.

As regard to difference observed as above against "Total Output from CSPTCL system" it is to submit here that CSPTCL has taken the 33 KV output of the 132/33 KV power transformer for computation of transmission loss i.e. 33,454.77 MU and CSPDCL has taken the reading of export of energy from 33 KV feeders connected to 33 KV bus of EHV substation for computation of distribution loss i.e. 34,403.58 which also includes the injected power received to 33 KV bus of EHV system. Hence such difference is being observed in the Output of CSPTCL & CSPDCL.

Reason for such difference in "Total Output from CSPTCL system" can be understand by have a look on single line diagram given below:-

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- b. Explain the reason for the higher transmission loss of 3.17 % as compared to the approved transmission loss levels of 3 % for FY 2022-23.

REPLY: - The transmission loss has been calculated as per standard practice approved by Hon'ble CSERC and the loss is higher because of non timely work completion of various works execution in respect of 400 kV / 220 kV / 132 kV Sub-stations and associated lines as approved in the CIP order.

- c. Re-submit Annexure 5 after correcting the discrepancies in SI. 8 'Total Output from CSPTCL system' and SI. 9 'Transmission Loss'.

REPLY: - Revised Annexure 5 after correcting the discrepancies is enclosed as **Annexure-2**

- d. Reconcile all the values mentioned in Table 3 and 'Annexure 5' of the Petition.

REPLY: - Reconcilement of all the values mentioned in Table 3 and 'Annexure 5' is enclosed as **Annexure-2** (same as c)

- e. Reconcile the same with the values reported by CSPDCL in Table 5 of its Petition.

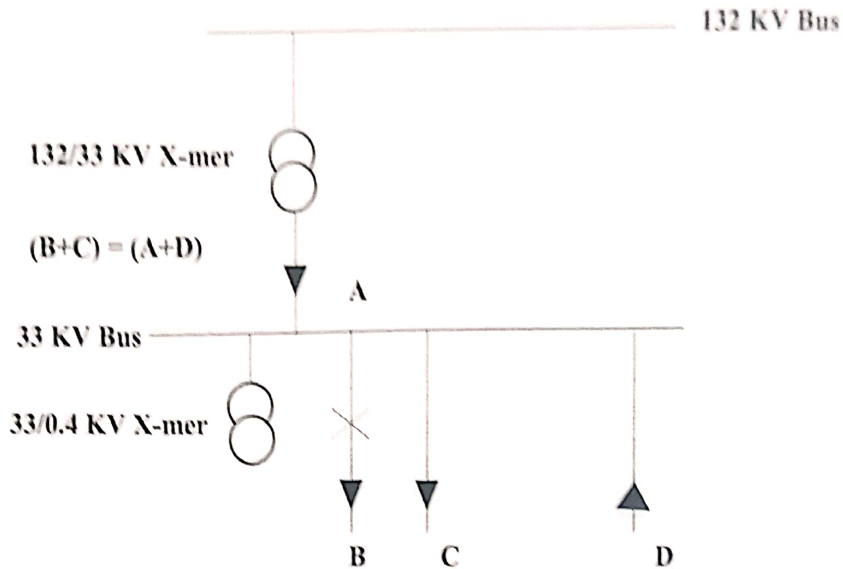
The difference in some values is given in the Table below:

S.No.	Particulars	CSPTCL (Table 3)	CSPDCL (Table 5)
1	EHV Sales (MU)	4,631.42	4,967.15
2	Total Output from CSPTCL	33,454.77	34,403.58
3	Net Output to DISCOM (MU)	28,823.36	29,436

REPLY: - The details is tabulated below:-

Sl. No.	Particulars	CSPTCL (Table 3)	Remark / Justification
1	EHV Sales (MU)	4,631.42	Total EHV sales as given by, CSPDCL minus (EHV sales of BSP and ABVTPS, Marwa) is equal to CSPTCL data
2	Total Output from CSPTCL (MU)	33,454.77	As per calculation

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- A- Energy recorded by 33 KV side of EHV substation power transformers output of CSPTCL.
- B- Energy sent to Distribution system through 33KV feeder from EHV Substation.
- C- Energy sent to Distribution system 33KV feeder from EHV substation.
- D- Energy received by EHV substation from Generators connected to the 33KV bus of EHV system.

CSPTCL considered "A" value & CSPDCL considered "B+C" value and hence such difference occurs and cannot be same being different metering points. Both have considered the correct value for computation of their respective loss determination.

4. With reference to Table 5 and Para 4.9 of the Petition, CSPTCL should submit the CSLDC Certificate for the TSAF for FY 2022-23.

REPLY: - CSLDC Certificate for the TSAF for FY 2022-23 is enclosed as **Annexure-3**

5. In Para 4.8 of the Petition, CSPTCL has claimed that it has claimed the incentive on account of TSAF. In this regard, CSPTCL should
 - a. Clarify where in the Petition the incentive has been claimed, as the ARR summary does not contain this entry.

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REPLY: - CSPTCL would like to submit that, incentive has not been claimed in the Petition.

- b. Clarify under which provision of the CSERC MYT Regulations, 2021 the incentive on account of TSAF has been claimed.

REPLY: - CSPTCL would like to submit that, as incentive has not been claimed in the Petition, this query is not applicable.

6. As regards asset addition and depreciation for FY 2022-23, CSPTCL should

- a. Submit the scheme-wise details of asset addition for FY 2022-23 with respect to the scheme-wise capitalisation approved for FY 2022-23 in the CIP Order.

REPLY: - The scheme-wise details of capitalization for FY 2022-23 is enclosed as **Annexure -4**

- b. Submit scheme-wise justification for cost over-run, if any, with respect to capital cost approved for respective scheme.

REPLY: - Justification of cost over-run, if any, would be worked out after finalization of Completion Report of various works, which is under progress at present .However, statement of works during 2022-23 is enclosed as **Annexure-4(i)**, showing booking of amount in various estimates.

- c. Submit the break-up of asset class-wise GFA addition of Rs. 377.20 Crore on cash basis.

REPLY: - The details of the break-up of asset class-wise GFA addition of Rs. 377.20 Crore:

Sl. No.	Description of Assets	Amount in Crore
1	Land – Freehold	0.21
2	Factory Buildings	0.65
3	Office Buildings	3.84
4	Residential & Other Buildings	0.55
5	Roads & Others	0.80
6	Hydraulic Works	0.20
7	Lines & Cable Networks	3.39
8	Plant, Machinery & Equipments	366.56
9	Furniture & Fixtures	0.23
10	Office Equipments	0.39
11	Vehicles	0.03
12	Computers	0.37
13	Total	377.20

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A&G Expenses

Sl. No.	Particulars	Amount (Rs in Crore)
1	Expenses other than R&M	96.18
2	Less: CSR Expenses	0.78
3	Less: Outsourced Manpower expenses	41.03
	Total	54.38*

*CSPTCL would like to submit that due to inadvertent error, the deduction of CSR expenses of Rs 0.78 Crore has been considered twice while computing the A&G expenses. The Petitioner request Hon'ble Commission to condone the error and allow the rectification of the error in computation of A&G expenses and resultant impact on working capital and ARR of the Petitioner. The revised tables for A&G expenses, working capital and ARR as under:

Rs Crores			
Form F13- A&G Expenses			
Sr. No	Particulars	FY 2021-22	FY 2022-23
a	Rent	0.00	-
b	Rates & Taxes	3.43	3.84
c	Insurance	0.00	0.00
d	Electricity Charges (Office & Other Consumption)	17.23	16.23
e	Service Contract including Legal & Professional Charges	5.00	9.58
f	Vehicle Running, Hiring and Maintenance	6.73	9.16
g	A & G Expenses of CSPHCL	4.35	-
h	Provision for Shortages in Inventory	0.34	-
i	Other Miscellaneous Expenses	13.44	15.42
j	Statutory Audit Fees	0.12	0.13
k	Tax Audit Fees	0.02	0.02
l	Gross A&G Expenses	50.33	54.38
m	Capitalization	(0.98)	(1.34)
n	Net A&G expenses	49.35	53.04
	Note		
	This includes expenses of SLDC also		

FORM-8			
Interest on Working Capital (Rs. Crores.)			
CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED			
Sr. No	Particulars	FY 2021-22 (₹ Crores)	FY 2022-23 (₹ Crores)
1	O&M	24.02	14.36
2	Maintenance Spares	24.98	24.98
3	Receivables	80.64	84.27
4	Total WC requirement	129.63	123.61
5	Less: Int on SD from Trans. Users		

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- d. Submit the detailed calculation of depreciation on fully depreciated assets, submitted as Rs. 52.65 Crore in Table 8 of the Petition.

REPLY: - The Calculation of fully depreciated assets is shown below:

Sl. No.	Particulars	Amount (Rs in Crore)
1	Fully depreciated assets approved by the Hon'ble Commission for FY 2021-22	29.75
2	Fully depreciated assets for FY 2022-23	22.90
3	Total	52.65

The details of the fully depreciated assets is enclosed as **Annexure-5**

7. CSPTCL should reconcile the employee expense of Rs. 270.61 Crore claimed in Table 13 of the Petition with the amount reported in Note 22 of the Audited Accounts.

REPLY: - CSPTCL would like to submit that the employee expenses claimed in the Petition include the cost of Manpower deployed on outsourcing basis. The reconciliation of the employee expenses claimed is tabulated below:

Sl. No.	Particulars	Amount (Rs in Crore)
1	Employee expenses considered from Note 22	229.58
2	Outsourced Manpower expenses	41.03
3	Total	270.61

8. As regards the expenditure under outsourced works for EHV sub-stations shown as Rs. 36.76 Crore in Para 4.34 of the Petition, CSPTCL should clarify regarding the expense head of Audited Accounts under which this expense is reported.

REPLY: - CSPTCL would like to submit that the outsourced works for EHV sub-stations shown as Rs. 36.76 Crore is shown under other General Expenses of the Audited Accounts.

9. CSPTCL should reconcile the A&G expense and R&M expense claimed in Table 15 of the Petition with the amounts reported in Note 24 of the Audited Accounts.

REPLY: - The details of the A&G expenses and R&M expenses as claimed in Table 15 of the Petition and amounts reported in Note 24 of the Audited Accounts are:

6	Gross Interest on Working Capital	129.63	123.61
7	Rate of Interest on WC	10.90%	7.85%
8	Net Interest on Working Capital	14.13	9.71

Notes :

* As per the norms of the regulations

F-1 Aggregate Revenue Requirement (Rs. Crores) CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED			
Sr. No	Particulars	FY 2021-22	FY 2022-23
1	Employee Expenses	188.32	260.62
2	A&G Expenses	49.42	53.86
3	R&M Expenses	62.44	46.80
4	Terminal Benefits	87.65	115.51
5	Interim Wage Relief	0.00	0.00
6	Less: Capitalization of Emp. R&M and A&G Expenses	11.98	11.06
7	Depreciation	256.75	247.23
8	Interest on Loan	187.61	117.59
9	Interest on Working capital	14.13	9.71
10	Prior Period (Income) / Expenses	0.00	0.00
11	Return on Equity	226.48	215.32
12	Gain/(Loss) on Sharing O&M Efficiency	(0.38)	8.53
13	Incentive on Transmission Availability	4.00	0.00
14	Current Tax	9.14	19.87
15	Less: Refund of Income Tax (Principal Amount)		
16	Total Gross Aggregate Revenue Requirement	1,073.58	1,083.99
17	Less: Non Tariff Income	16.85	19.78
18	Aggregate Revenue Requirement	1,056.73	1,064.21

R&M Expenses

Sl. No.	Particulars	Amount (Rs in Crore)
1	Repair and Maintenance - Plant and Machinery	41.80
2	Repair and Maintenance - Buildings	6.39
3	Repair and Maintenance - others	0.78
	Total	48.97

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10. With reference to the Form F13 of 'A&G Expenses' for FY 2022-23, CSPTCL should submit the Details of 'Other Miscellaneous Expense' of Rs. 14.64 Crore.

REPLY: - The details of Other Miscellaneous Expenses is shown below:

Sl. No.	Particulars	Amount (Rs in Crore)
1	Other General Expenses	56.44
2	Less: Outsourced Manpower expenses	41.03
3	Total	15.41*

*CSPTCL would like to submit that due to inadvertent error, the deduction of CSR expenses of Rs 0.78 Crore has been considered twice while computing the A&G expenses. The Petitioner request Hon'ble Commission to condone the error and allow the rectification of the error in computation of A&G expenses. The revised computation has been submitted in response to Query 9.

11. With reference to Note 24 of Audited Accounts for FY 2022-23, CSPTCL should submit the break-up of the amount of Rs. 56.44 Crore of 'Other General Expenses'.

REPLY: - The break-up of the amount of Rs. 56.44 Crore of 'Other General Expenses' is enclosed as **Annexure-6**

12. CSPTCL should provide the documentary evidence for considering the Rate on Interest on Working Capital as 7.85%.

REPLY: - Sanction letter of the working capital loan is enclosed herewith as **Annexure-7**

13. CSPTCL should clarify the discrepancy between 'Other Income' of Rs. 19.87 Crore as per Note 32 of Audited Accounts and Non-Tariff Income of Rs. 19.78 Crore claimed in Para 4.65 and Table 23 of the Petition.

REPLY: - CSPTCL would like to submit that there was an inadvertent error caused in other income while preparing the Segment Reporting (Note 32) of the Audited Accounts. The Non-tariff income for the CSPTCL is 19.78 Crore.

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14. As regards Income Tax of Rs. 19.87 Crore for FY 2022-23, CSPTCL should submit the following:

a. Income Tax computation for FY 2022-23.

REPLY: - Enclosed (Anneure-8)

b. Documentary evidence for actual Income Tax paid for FY 2022-23.

REPLY: - Enclosed (Anneure-8)

c. Any adjustment made towards the MAT credit for Income Tax for FY 2022-23.

REPLY: - There is an adjustment of Rs. 6,07,97,396.00 towards the MAT credit utilization.

d. Any Income Tax refund of previous years, received by CSPTCL in FY 2022-23 and how the same has been adjusted in the Income Tax claim of FY 2022-23.

REPLY: -NIL


Chief Engineer (PC&RA)
CSPTCL, Raipur

**CHHATTISGARH STATE
POWER TRANSMISSION COMPANY LIMITED**

C[⚡]PTCL

छत्तीसगढ़ स्टेट पावर ट्रांसमिशन कंपनी लिमिटेड

**AUDITED FINANCIAL STATEMENT
FOR THE YEAR ENDED ON
31ST MARCH 2023**



**STATUTORY AUDITOR'S
BEGANI AND BEGANI
CHARTERED ACCOUNTANTS
TAGORE NAGAR
RAIPUR (C.G.) 492001**

BEGANI & BEGANI

CHARTERED ACCOUNTANTS

GSTIN : 22AAEFB9798G1Z6, PAN: AAEFB9798G



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SUMIT BACHHAWAT B.Com., F.C.A.
SANDHYA RAJESH BEGANI B.Com., F.C.A., DISA
DEEPIKA NATHANI B.Com., F.C.A.
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NIKHILESH BEGANI B.Com, F.C.A., DISA
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED

Report on the Audit of the Standalone Ind AS Financial Statements

QUALIFIED OPINION

We have audited the standalone Ind AS financial statements of Chhattisgarh State Power Transmission Company Limited ("the Company") which comprise the Balance sheet as at 31st March 2023, and the statement of Profit and Loss (including other Comprehensive Income), the Statement of Changes in Equity for the year ended on that date and Notes to the Financial Statements, including a summary of significant accounting policies and other explanatory information (herein after referred to as the standalone Ind AS financial statements).

In our opinion and to the best of our information and according to the explanations given to us, except for the **effect of the matters described in the Basis for Qualified Opinion section of our report, the aforesaid Standalone Ind AS Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view** in conformity with the accounting principles generally accepted in India including Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), of the state of affairs of the Company as at 31st March, 2023 and **its Profit** (including total comprehensive income), its cash flows and the changes in equity for the year ended on that date.



BASIS FOR QUALIFIED OPINION

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

Major comments and observations, based on our audit, which in our opinion are significant and required provisions in the financial statements in certain cases mentioned herein. The net aggregate impact of non-provision on the Profit for the year and/or on the assets/liabilities and also there are cases as stated in Para below wherein the quantum of impact though material is unascertainable due to lack of Sufficient & Appropriate Audit Evidence. The distinguished reasons have been mentioned in our note below:

a. Deposit Work

The company carries out Capital Work for its own project as well as for other parties; known as deposit works. The company prepares an initial estimate of cost and outside parties are required to submit requisite amount with the company for execution of work. This amount is parked in a liability account namely L110702 and L110705 in SAP ERP system. After the completion of work, the same is netted off with respective asset or refunded back to company as the case may be. The amount outstanding in aforesaid codes as at 31st March, 2023 amounts to Rs. 47,034.71 lacs. However, the company has not provided party wise / estimate wise reconciliation or ageing of the aforesaid amount. During the course of our Audit, we have identified that out of total balance of deposit works of Rs. 7,911.93Lacs related to deposit work was transferred during the year to CWIP and balance of Rs. 47,034.71Lacs is not yet identified. This balance may be on account of amount to be refunded to parties or the work has not been started against those receipts. The company has not provided us adequate information so as to enable us to bifurcate the liability in the aforesaid two categories. In the absence of party wise reconciliation of deposit works liability, we are unable to comment upon the accuracy of deposit work liability of Rs. 47,034.71 Lacs and its classification thereon in current and non- current liability.

BEGANI & BEGANI

CHARTERED ACCOUNTANTS

GSTIN : 22AAEFB9798G1Z6, PAN: AAEFB9798G



Further, we have also observed that there have been no significant movement in deposit work account codes during last 4 years the details of which is tabulated below.

Year	Deposit Work Liability	Capital WIP
2022-23	47,034.71	55,274.71
2021-22	47,304.53	58,921.20
2020-21	45,961.27	49,492.56
2019-20	42,139.03	52,441.07

b. Capital WIP

- During the course of audit it was found that there is Capital Work in Progress is Rs.55,274.71 Lakhs outstanding during the year. An amount of Rs. 4,015.22 Lakhs is capitalized to respective assets from CWIP during the year. We are unable to comment on the CWIP as the presentation in financial statement is not as per the Format prescribed in schedule III of the companies act further there is various GL code in which amount is outstanding since very long period.
- Based on the samples checked by us, the company has received the Completion certificates of Work in Progress after the Asset has been put to use. There is a difference between date of Put to use as per SAP & date as mentioned in Completion Certificate. No proper explanation has been provided to us by the management as to why there is such difference in both dates therefore we are unable to comment on the same. Instances are as under:

Asset No.	Date of Put to Use as per SAP	Date of Completion Certificate
217150-0	21.03.2020	04.05.2022
1066371-0	31.03.2018	21.09.2022

- Further, following differences has been observed in Capital WIP Capitalized as per Completion Certificate & as per SAP:

Asset No.	Amount as per Certificate	Amount as per SAP	Difference
217242-0	14,14,05,869.90	14,47,44,819.90	-33,38,950.00
217243-0	17,62,40,405.21	17,64,60,101.71	-2,19,696.50
Total			-35,58,646.50

BEGANI & BEGANI

CHARTERED ACCOUNTANTS

GSTIN : 22AAEFB9798G1Z6, PAN: AAEFB9798G



No proper explanation has been provided to us by the management as to why there is such difference in amounts, therefore we are unable to comment on the same

- c. According to clause 4.32 of Chhattisgarh State Electricity Supply Code, 2011; the company has to refund the excess of deposited amount over the actual expenditure within a period of 90 days from the date of completion of work to the consumers from whom the deposit has been received. In case of delay in refund the company is liable to pay interest at the rate of 1 % per month or part thereof on amount refundable. ***The amount of interest payable shall have a bearing on profits of the company which, in the absence of party wise listing could not be quantified now.***
- d. The company has outstanding trade payables of Rs.13,360.44/- Lakhs. The management has not provided detailed listing and status of these amounts in the format provided in Schedule III of the companies Act. Therefore we are unable to comment on the same
- e. As per section 16 of the MSMED Act, 2006 the buyer is liable to pay compound interest with the monthly rests to the supplier on the amount at the three times of the bank rate notified by RBI in case he does not make payment to the supplier for his supplies of goods or services within 45 days of the acceptance of the goods/service rendered. During the course of audit the management has not provided the Classification of Suppliers under the MSME norms therefore we are unable to comment on the liability of interest that is payable on delay payment to MSME Suppliers.
- f. **Cash In Imprest**

The company has disclosed Cash in Imprest under Cash & Cash Equivalent (**Note No.12**) at Rs. 449 Lacs which consist of Two Ledgers A100320(Temp Advance –Div)& A100312 (Cash Clearing A/c).A100312 (Balance as at 31st March 2023 : 4,45,00,843.77/-)is a new Account opened during the year where the Temporary Advances given to various Divisional Offices / Field Offices for meeting the expenses is parked prior to booking of Expenses, which is subject to submission of Bills & Vouchers by the Divisional Offices to their Respective RAOs, thus it is a clearing account, Further in our opinion the above mentioned Ledger code should be Zero at the end of the financial year as the advance given by head office and advance received by it RAO should be reconciled and netted therefore there is no question of arising cash in transit in the Books of Account.Further no detailed list of advances given under ledger Code A100320 and A100312 is provided to us.

g. Grant received under Power System Development Fund Scheme

The company has received Government Grant under Power System Development Fund ("PSDF") Scheme amounting to Rs. 830 Lacs during the year for ADMS, Renovation and Upgradation and OPG project. The Company books such Grant under **Other Equity (Note No. 14)**. As on the date of Balance Sheet the balance on said account is Rs. 6,677.54 Lacs. As per the provisions of Ind As 20:Accounting for Government Grants and Disclosure of Government Assistance, Government grants shall be recognized in profit or loss on a systematic basis over the periods in which the entity recognizes as expenses the related costs for which the grants are intended to compensate. Since the grant is received for the purpose of construction or renovation of Fixed Assets, the same should be netted off with cost of Capital WIP or renovation expenditure or as the case may be. **Therefore, Other Equity & Capital WIP are overstated to that extent.**

Year wise details of Such Grant are as follows :

Year	Amount of Grant Released	Amount of Grant Utilised	Amount of Grant Unutilised
2019-20	8,65,00,000	2,50,78,344	6,14,21,656
2020-21	12,26,54,000	9,98,85,656	7,29,60,000
2021-22	37,56,00,000	23,16,00,000	14,40,00,000
2022-23	8,30,00,000	31,11,90,000	-
Total	66,77,54,000	66,77,54,000	-

h. SLDC Development Reserve

The Company disclosed SLDC Development Reserve under **Note No. 14** Other Equity amounting to Rs. 1,785.32 Lacs. The company has credited this reserve by Rs. 41.00 Lacs during current year (Refer Statement of Change in Equity). However, Company has treated such amounts as income during previous years and this year changed the treatment and directly credits the other equity, thus company has changed its Accounting Policy which should be applied retrospectively. However the company has neither made any adjustment to opening balance of affected component of equity as required by Ind AS 8 :Accounting Policies, Changes in Accounting Estimates and Errors. **Thus in our opinion company has violated provisions of Ind AS 8.**



BEGANI & BEGANI

CHARTERED ACCOUNTANTS

GSTIN : 22AAEFB9798G1Z6, PAN: AAEFB9798G



i. Trade Payables

The Company has Trade Payables amounting to Rs. 13,360.44Lacs(**Note no. 18**). The Trade Payables includes following GL Codes which are pending for clearing since 01st April, 2022 for which no reconciliation has been provided to us:

Acct.No	G/L account text	Amount
L115052	GR/IR A/C w/out PO	20,23,298.20
	Total	20,23,298.20

j. Transmission Charges

The company has booked Transmission charges under Revenue from Operations (**Note No. 20**) as following:

Particulars	Amount (In Lacs)
Transmission Charges Billed to CSPDCL	
LTOA	91,681.20
MTOA	8888.43
Transmission Charges Billed to Others	
MTOA	-
STOA	553.77
Total	1,01,123.41

However as per the CSERC Regulations the transmission charges is fixed at Rs. 1,01,223 Lacs. As per explanation provided by the company the difference is due to the amount refunded to a Party relating to previous year. **Therefore, the company has under-booked the revenue by Rs. 100.41 Lacs.**

- k. During the Course of audit, it came to our notice that no provision of Obsolete Inventory has been made in the Financial Statements of the year. As informed by the management that the same is not required as there is no deviation in stock audit report. No stock audit report has been presented before us for our verification therefore we are unable to comment on this.



I. Merger with Chhattisgarh State Power Holding Company Limited

- i) As per **Para 3 Rule 7B(2)(ii)** of aforesaid notification The assets, properties whether moveable or immovable (including land parcels, residential and commercial buildings along with fixtures and vehicles), real and personal, goodwill, copyright, intellectual property, cash balances, capital, investments, reserve funds, receivables special reserve stocks, shares, dividends, bonds, debentures, securities and other instruments of whatever nature of the Holding Company, whether or not recorded in the books of the Holding Company as on the Determined date shall be transferred to the Transmission Company. **However, the company has not provided us any information or explanation regarding transfer of such Assets of Holding Company in name of Transmission Company.**
- ii) As per **Para 3 Rule 7B(2)(ii)** of aforesaid notification as on the Determined date, the immovable properties /assets of the Holding Company which are either in possession or joint possession of the Generation the Distribution Company (along with other Successor Companies) and/or are being used by the Generation Company and/or Distribution Company, as the case may be, for the purpose of conducting their respective business operations or for the purpose of accommodation of their respective employees, shall be continued to be used by Generation Company and/or Distribution Company. If required, as per the decision of Empowered Committee, the Transmission Company shall enter into agreements in the nature of lease or right to use in favour of the Generation Company and/ or the Distribution Company to facilitate their use of the immovable property on the terms and conditions as may be mutually agreed Company and/ or the Generation. **However, the company has not provided us any information or explanation regarding the same so we are unable to comment on the said.**
- iii) As per point (v) of Para 4 of aforesaid Notification the consolidated opening balance sheet of transmission company shall be finalized and notified by the State Government within the duration determined, **however we have not been provided with any such consolidated opening balance sheet.**
- iv) As per Para 5 of aforesaid notification, the authorized capital of the company shall be increased to Rs. 1,23,00,00,00,000.00 comprising of 12,30,00,00,000 Number of Equity Shares of Rs. 10 each, however as per website of MCA the authorized capital is still Rs. 20,00,00,00,000.00 further no record has been produced before us showing that the company has tried to comply the above mentioned norms as per the business combination arrangement.



- v) As per website of MCA, the status of Holding company is still **Active**. As per the explanations and information provided to us the company has not filed Form INC-28 due to technical reasons due to which the merger is not recorded in MCA Portal
- vi) During the course of audit, it was found that Disclosure related to contingent liability of the Chhattisgarh state power holding company(CSPHCL) is disclosed in the financial statement as the CSPHCL Company is merged into Chhattisgarh state Power Transmission Company but the details for the same is not produced before us for our verification.
- m. The Company has not prepared the Ageing of Capital WIP & Ageing of Trade payable as required by the Schedule III Division II of the Companies Act, 2013. **Therefore, the presentation of Financial Statements is deficient to such extent.**
- n. As per Schedule III Division II of the Companies Act, 2013 the company is required to disclose the break-up of various heads of expenses included in the line item 'CSR expenditure'. The notes to accounts relating to CSR expenditure should also contain the following:
- a. Gross amount required to be spent by the company during the year.
 - b. Amount spent during the year on:
 - i. Construction/acquisition of any asset
 - ii. On purposes other than (i) above The above disclosure, to the extent relevant, may also be made in the notes to the cash flow statement, where applicable.
 - iii. Details of related party transactions, e.g., contribution to a trust controlled by the company in relation to CSR expenditure as per Ind AS 24, Related Party Disclosures.
 - iv. Where a provision is made in accordance with paragraph above the same should be presented as per the requirements of Schedule III to the Act. Further, movements in the provision during the year should be shown separately.

However, the company has not disclosed the CSR Expenditure in manner prescribed under Schedule III of Companies Act, 2013. **Therefore, the presentation of Financial Statements is deficient to such extent.**

Key Audit Matter

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

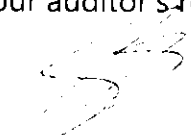
Emphasis of Matter

- a) TDS and GST returns are subject to reconciliation with books of accounts. Any liability arising out of subsequent reconciliation is not determinable at the moment.
- b) Contingent Liability reported under Note No.33 have not been verified from source documents due to their non-availability.
- c) The management has not provided us stock ageing report of the inventory items. In the absence of stock ageing report, we are unable to quantify if any provision for slow/ non-moving inventory is desired.
- d) Balances of loan from state government, inter-company accounts, loans & advances including government and others and current liabilities including sundry creditors, employee advances, contractor advances are subject to confirmation and reconciliation.
- e) During Current year, the company has received from Government of Chhattisgarh against the dues of Distribution Company Rs. 1,16,55,00,000/- comprising Rs. 77,70,00,000/- as Principal & Rs. 38,85,00,000/- as Interest. However, the company has netted off Rs. 38,85,00,000 against Interest on Term Loan.

Our opinion is not qualified in respect of above matters.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report but does not include the financial statements and our auditor's report thereon.





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

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

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ('the Act') with respect to the preparation of these Ind AS financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.

This responsibility also includes the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

Other Matter

- a) The company has not complied with the appointment of company secretary u/s 203(1)(ii) of the Companies Act 2013 and its rule, as the company secretary can be maximum of two companies at same time but here, the company secretary has been appointed for five companies at same time, in our view, this is not the real intent of the legislature, the same need to be looked into by the management.
- b) Following accounting codes are subject to reconciliation:
 - (i) L010190 -Initial Uploading FI.
 - (ii) L010191-Initial Uploading FI.
 - (iii) L112035- Royalty Pay-Cont
 - (iv) L112036- Royalty Pay-Cont



- c) There are certain accounts in the trial balance of the company which are having balance but no transactions are being recorded in those accounts due to technical reasons or the accounts have been blocked for entry. Such accounts need to be reconciled and its impact should be taken in the financial statements. We have also observed adverse balances in certain accounts which according to management are due to technical limitations in SAP software. These issues should be resolved at the earliest by the company.
- d) There is no system in SAP to identify MSME Vendors and therefore details of payments due to MSME and non MSME Vendors could not be identified and reported under Note No 18 of Financial Statements.

Our opinion is not qualified in respect of above matters.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we report that:

- a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, **except for the effects/possible effects of the matters described in the Basis for Qualified Opinion paragraph** in our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account.
- d) In our opinion, the aforesaid Ind AS financial statements does not comply to the extent as mentioned in our Report with the Indian Accounting Standards specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015.
- e) As the Company is an government company Section 164(2) of the companies act the said clause is not applicable.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure A**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company has disclosed the impact of pending litigations as at 31 March, 2023 on its financial position in its financial statements. (Note no. 30.2 to Financial Statements)
- ii. The Company has made provisions as at 31st March, 2023, as required under the applicable law or Indian accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts.
- iii. The Company has not transferred any amount to the Investor Education and Protection Fund during the year ended 31 March, 2023.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- v. The Company has neither declared nor paid any Dividend during the year.

BEGANI & BEGANI

CHARTERED ACCOUNTANTS

GSTIN : 22AAEFB9798G1Z6, PAN: AAEFB9798G



2. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "**Annexure B**" a statement on the matters specified in paragraphs 3 and 4 of the Order.
3. We are enclosing our report in terms of Section 143 (5) of the Act, on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, in the "**Annexure C**" on the directions and sub-directions issued by Comptroller and Auditor General of India.

For, **BEGANI & BEGANI**
CHARTERED ACCOUNTANTS
(FRN : 010779 C)

(SANKALP SOHANEY)

PARTNER

M.NO. 434993

UDIN : 23434993BGWDAD8872

DATE : 30.09.2023

PLACE : RAIPUR (C.G.)

ANNEXURE "A" TO THE AUDITORS' REPORT

Report on the Internal Financial Controls

under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED** ("the Company") as of 31 March, 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

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

AUDITORS' RESPONSIBILITY

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



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

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

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

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

OPINION

In our opinion, the Company have an adequate internal financial controls system over financial reporting subject to Qualified opinion and such internal financial controls in our opinion were operating effectively as at 31 March, 2023, subject to Qualified opinion based on the internal financial control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

The major observations of Qualified opinion are as under:

- a. The Company uses ERP Software SAP for recording daily transactions. Despite of using ERP Software, certain reports such as FAR, WIP Listings and even Financial Statements are prepared in MS- Excel. As informed to us by the management of the company, the fixed asset module of ERP Software is under development and pending its configuration, various reports related to Fixed Assets are prepared outside ERP Software manually. In view of above we are unable to comment on operating effectiveness of Fixed Asset Module of Accounting Software.
- b. Accounting under proper heads of Account was not correctly done at initial stages in SAP software. This has resulted in difference between the opening balances as per SAP software and opening balances as per financial statements. Further as per information and explanation provided, the differences that arose at the first time adoption of Accounting Software "SAP" have been adjusted through Capital Work-in-progress by passing the adjustment entries in accounting software.
- c. The current year closing figures as reported in the Balance Sheet are derived from the Trial Balance of SAP after passing such adjustment entries.
- d. Bank Reconciliation of various bank accounts as mentioned in 'Basis for Qualified Opinion' has not been done resulting in differences with Bank balance as per Bank.
- e. The Company has more than 50 TAN for TDS compliance, it is very much tedious process to have an internal control for proper deduction, filling, payments and issuing TDS Certification on timely manner, we suggest to maintain the same on at least on Regional Office Level or HO Level.

BEGANI & BEGANI

CHARTERED ACCOUNTANTS

GSTIN : 22AAEFB9798G1Z6, PAN: AAEFB9798G



- f. The company should take efforts for obtaining confirmations and should reconcile the inter company balances on priority basis.

For, BEGANI & BEGANI
CHARTERED ACCOUNTANTS
(FRN : 010779C)

(SANKALP SOHANEY)
PARTNER
M.NO. 434993
UDIN : 23434993BGWDAD8872

DATE : 30.09.2023
PLACE : RAIPUR (C.G.)

ANNEXURE "B" TO THE AUDITORS' REPORT

The Annexure referred to in Independent Auditors' Report to the members of the Company on the financial statements for the year ended 31 March 2023, we report that:

(i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

- (a) The Company has maintained records of Property, Plant and Equipment. However, *voucher no., supplier name, quantitative and situation wise details are not maintained in the fixed assets register.*

The Company does not have any intangible assets.

- (b) The management has informed that physical verification of fixed assets is a perpetual process undertaken at divisional and sub-divisional level. *As the relevant records of the physical verification were not produced before us for our review, we are not in a position to comment thereon.*

- (c) The company possesses land received from MPSEB wherein records were not handed over, for re-organization of erstwhile MPSEB due to non-traceability; *hence we are not in a position to comment thereon.*

- (d) The company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

- (e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2023 for holding the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

(ii) In respect of its inventories:

- (a) As per information and explanation given to us, physical verification of inventory is a perpetual process undertaken at stores. **As the relevant records of the physical verification were not produced before us for our review, we are not in a position to comment thereon.**



As per information and explanation given to us, the company is maintaining proper records of inventory and discrepancies, if any, found during the course of physical verification has been properly dealt with by the management.

(b) The Company has been sanctioned working capital limits in excess of ₹5 crore, in aggregate from banks or financial institutions on the basis of security of current assets. However no Quarterly Statements are produced before us for verification thus we are unable to comment upon the same.

(iii) The company has not made any investments or provided any Loans or Advances in the nature of Loans or has given any guarantee to, companies, firms, Limited Liability Partnerships, during the year, hence, reporting under clause 3(iii) is not applicable.

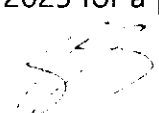
(iv) In our opinion and according to the information and explanations given to us, the Company has not given any loan, guarantee, or security and has not made any investment referred under section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the Order is not applicable.

(v) In our opinion and according to the information and explanation given to us, the Company has not accepted any deposits from Directors, Promoters or their relatives and Inter Corporate deposits which are covered under Section 73 to 76 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

(vi) The company falls within the threshold limit specified for Maintenance of cost records as per section 148(1) of the Companies Act, 2013. However, as informed to us the relevant cost audit records are under preparation for the Financial Year 2022-23. We have not been provided with any such Cost Records.

(vii) In respect of statutory dues:

- a. According to the records of the Company, undisputed statutory dues including Provident Fund, Investor Education and Protection Fund, Employees' State Insurance, Income-Tax, Sales Tax, Wealth Tax, Service Tax, Customs Duty Excise Duty, Cess, and other statutory dues have been generally regularly deposited with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in respect of the aforesaid dues were outstanding as at 31st March, 2023 for a period of more than six months from the date of becoming payable.



BEGANI & BEGANI

CHARTERED ACCOUNTANTS

GSTIN : 22AAEFB9798G1Z6, PAN: AAEFB9798G



b. Dues of CSPTCL which have not been deposited on account of dispute are as under:

Name of the Statute	Nature of the Dues	Amount	Period to which it relates	Forum where dispute is pending	Remarks, if any
Entry Tax Act, 1976	Entry Tax	155.62	F.Y. 2011-12	Appellate Tribunal Raipur	
Entry Tax Act, 1976	Entry Tax	12.87	F.Y. 2013-14	Appellate Tribunal Raipur	
Entry Tax Act, 1976	Entry Tax	39.4	F.Y. 2014-15	Appellate Tribunal Raipur	
Income Tax Act, 1961	Income Tax (Cases related to erstwhile CSEB)	4193.99 (15.12% being amount allocable to CSPTCL in Equity Ratio)	A.Y. 2002-03	ITAT, Mumbai & CG High Court	
Income Tax Act, 1961	Income Tax (Cases related to erstwhile CSEB)	5645.20 (15.12% being amount allocable to CSPTCL in Equity Ratio)	A.Y. 2006-07	ITAT, Mumbai	
Income Tax Act, 1961	Income Tax (Cases related to erstwhile CSEB)	1392.85 (15.12% being amount allocable to CSPTCL in Equity Ratio)	A.Y. 2008-09	CIT(A), Raipur	

(viii) There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) The Company has not defaulted in repayment of any loans or other borrowings from any lender or in the Payment of Interest thereon to any lender. Hence reporting under clause 3 (ix) (a) of the Order is not applicable.

(b) The Company has not been declared willful defaulter by any bank or financial institution nor government or any government authority.

(c) The company has taken term loans during the year and has applied the same for its intended purpose of borrowing.

(d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie not been used during the year for long-term purposes by the Company.



- (e) The Company is not having any Subsidiary and hence, reporting under clause 3(ix)(e) of the Order is not applicable for the year.
- (f) The Company is not having any Subsidiary, joint venture or associate company and Hence reporting on clause 3(ix)(f) of the Order is not applicable for the year.
- (x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.
- (b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.
- (xi) (a) No fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- (c) No whistle blower complaints have been received by the Company during the year.
- (xii) The company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.
- (xiii) In our opinion, the Company is in compliance with Section 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.
- (xiv) The company falls within the threshold limits required for complying with Internal Audit as per provisions of Section 138 of the Companies Act. However, as explained by the management the Internal Audit is still in progress & therefore no reports for F.Y. 2022-23 have been produced before us.
- (xv) In our opinion during the year the Company has not entered into any non-cash transactions with its Director persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

BEGANI & BEGANI

CHARTERED ACCOUNTANTS

GSTIN : 22AAEFB9798G1Z6, PAN: AAEFB9798G



- (xvi) (a) In our opinion, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3 (xvi) (a), (b) and (c) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable.
- (xvii) The company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditor of the Company during the year.
- (xix) On the basis of the financial ratios, ageing and expected date of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts upto the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
- (xx) As per Section 135 of the Companies Act, 2013, a company needs to spend at least 2% of its average net profit for the immediately preceding three financial years on corporate social responsibility (CSR) activities. However, the company has not provided us any calculation or workings with respect to amount of CSR Expenditure needs to be incurred by the company therefore we are not able to comment upon the same.

For, BEGANI & BEGANI
CHARTERED ACCOUNTANTS
(FRN : 010779 C)

(SANKALP SOHANEY)

PARTNER

M.NO. 434993

UDIN : 23434993BGWDAD8872

DATE : 30.09.2023

PLACE : RAIPUR (C.G.)

ANNEXURE "C" TO THE AUDITOR'S REPORT

Referred to in Paragraph 3 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date to the members of CSPTCL on the Ind AS Financial Statements for the year ended 31 March, 2023

Revised Directions under section 143(5) of the Companies Act, 2013 for the year 2021-22

Sl. No	Directions	Remarks/Comment
1	Whether the company has system in place to process all the accounting transaction through IT system? If yes, the implications of processing of accounting transactions outside IT system on the integrity of the accounts along with the financial implications, if any, may be stated.	Based on representation received from management, the company has system in place to process all the accounting transactions through IT system. But going through the system, it was found that: a. The depreciation on the fixed assets was calculated manually and then the entry was recorded in the system. b. As informed by the management the Fixed asset module of ERP software is under development and pending its configuration, various reports related to fixed assets are prepared outside ERP software manually. c. The rectification Entries, which was passed for finalization of Financial Statement for the Financial Year, is not recorded in system.
2	Whether there is any restructuring of existing loans or cases of waiver/write off of debts/loans/interest etc. made by lender to the company due to the company's inability to repay the loan? If yes, the financial impact may be stated.	As explained by the management, there is no restructuring of existing loans or any cases of waiver of debt/loans/interest etc due to the company's inability to repay the loan.
3	Whether funds received, receivable for specific schemes from Central/State agencies were properly accounted for/utilized as per its terms and conditions? List the cases of deviation.	Based on representation received from management, the company has properly accounted for utilized the funds received/receivable from the Central/State government as per the terms and conditions.

Sector specific sub-directions
under Section 143(5) of the companies Act, 2013 for FY 2022-23

SI. No.	Directions	Remarks/Comment
1	Adequacy of steps to prevent encroachment of idle land owned by company may be examined. In case land of the company is encroached, under litigation, not put to use or declared surplus, details may be provided.	As explained by the management to prevent encroachment of land under possession of CSPTCL, the area is protected by providing area fencing by Barbed wire or by constructing boundary wall around it. Field authorities regularly visit various companies premises to ensure that there is no encroachment. In case any such activity is observed, the same is removed with the aid of local Revenue officials.
2	Where land acquisition is involved in setting up new projects, report whether settlement of dues done expeditiously and in a transparent manner in all cases. The cases of deviation may please be awaited.	The company being a state government company acquires the land for new projects as per the prescribed procedure of Revenue/Forest and MOEF department. The company makes its sincere effort to locate the site preferably on revenue land. If at all suitable revenue land is not available, then alternative land is examined in Forest Private land. The land Acquisition for forest land is done as per the guidelines issued by the Ministry of Environment & Forest. Similarly, private land acquisition is carried out through revenue officials as per their prescribed procedure and there is complete transparency in processing of these acquisitions. However, as informed to us, The company has not acquired any land during the period under audit(Company has received the land on the merger of Chhattisgarh state power holding company).
3	Is the system of evacuation of power commensurate with power available for transmission with generating company? If not loss, if any, claimed by the generating company may be commented	As informed the existing system is commensurate with power available for transmission with the generating company.

BEGANI & BEGANI

CHARTERED ACCOUNTANTS

GSTIN : 22AAEFB9798G1Z6, PAN: AAEFB9798G



4	How much transmission loss in excess of prescribed loss has been incurred during the year and whether the same has been properly accounted for in the books of accounts?	As informed to us, CSERC has set a target transmission loss of 3.22% vide its tariff order, however the company has incurred actual transmission loss of 3.17% which is within the prescribed limits. Further, as per the directives of CSERC, the transmission loss is recovered from the open access customers, hence accounting effect of the transmission losses in the books of the company is 'Nil'.
5	Whether the asset constructed and completed on behalf of other agencies and handed over to them, has been properly accounted for in the financial statements.	As per the stated policy and the methodology consistently adopted by the company, any amount received from the consumer against the erection of capital assets are initially accounted as "Deposit Work" (Under liability). Post completion of such assets the amount of "Deposit Work" is adjusted against the assets. Deposit work done for other agencies are not handed over to them and shown under PPE at Nominal Value. <i>Further also refer the Ponit No.a of the independent auditors report</i>
6	Whether the company has effective system for recovery of revenue as per contractual terms and the revenue if properly accounted for in the books of accounts in compliance with applicable Accounting Standard?	Being a state government owned company and regulated by CSERC, the company accounts its revenues as per the tariff rate prescribed by the regulators and as per accounting standard prescribed except unusual delay in recovery of revenues from CSPDCL. In absence of related information, Revenue related to penalty charges on delays in contract and O&M charges are not commented upon for.
7	The cost incurred on abandoned projects may be quantified and the amount actually written off shall be mentioned	As informed to us there are no abandoned projects in current year.

For, **BEGANI & BEGANI**
CHARTERED ACCOUNTANTS
(FRN: 010779C)

(SANKALP SOHANEY)
PARTNER
M.NO. 434993
UDIN : 23434993BGWDAD8872

DATE : 30.09.2023
PLACE : RAIPUR (C.G.)

COMPLIANCE CERTIFICATE

We have conducted the audit of accounts of **Chhattisgarh State Power Transmission Company Limited** for the **yearended 31st March, 2023** in accordance with the directions/sub-directions & Specific Sector Directions issued by Comptroller & Auditor General of India under Section 143(5) of the Companies Act, 2013 and certify that we have complied with the directions/sub-directions issued to us.

For, BEGANI & BEGANI
CHARTERED ACCOUNTANTS
(FRN: 010779C)

(SANKALP SOHANEY)

PARTNER

M.NO. 434993

UDIN : 23434993BGWDAD8872

DATE : 30.09.2023

PLACE : RAIPUR (C.G.)

Chhattisgarh State Power Transmission Company Limited
Balance Sheet As at 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Particulars		Note	As at 31st March, 2023	As at 31st March, 2022
A	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	4	3,23,866.38	3,11,071.79
	(b) Capital Work in Progress	4A	55,274.71	58,921.20
	(c) Financial Assets			
	(i) Investments	10	-	-
	(ii) Trade receivables			
	(i) Loans	5	-	7.14
	(ii) Others financial asset	6	299.38	299.38
	(d) Non Current Tax Assets (Net)	7	14,247.27	14,707.59
	(e) Deferred Tax Assets (Net)	7A	21,878.24	26,739.75
	(f) Other non-current assets	8	1,27,481.02	39,524.45
	Total Non - Current Assets		5,43,047.00	4,51,271.30
2	Current assets			
	(a) Inventories	9	7,312.82	5,730.61
	(b) Financial Assets			
	(i) Investments	10	-	-
	(ii) Trade receivables	11	10,716.38	70,153.48
	(iii) Cash and cash equivalents	12	594.89	4,661.38
	(iv) Bank balances other than (iii) above	12	1,513.63	766.98
	(v) Loans	5	144.49	132.89
	(vi) Others financial asset	6	10,024.66	10,040.46
	(c) Other current assets	8	3.04	9.31
	Total Current Assets		30,309.91	91,495.11
	Total Assets		5,73,356.91	5,42,767.41
B	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity Share capital	13	93,954.09	90,470.82
	(b) Other Equity	14	73,773.06	64,998.37
	Total equity		1,67,727.15	1,55,469.19
	Liabilities			
2	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	15	1,30,635.95	1,36,078.77
	(ii) Other financial liabilities	16	-	-
	(b) Provisions	17	1,62,217.80	1,44,538.44
	(c) Deferred tax liabilities (Net)			
	(c) Other non-current liabilities	19	47,034.71	47,304.53
	Total Non - Current Liabilities		3,39,888.46	3,27,921.74
3	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	16A	24,540.90	20,959.64
	(ii) Trade payables	18	13,360.44	13,435.32
	(iii) Other financial liabilities	16	10,671.41	9,845.59
	(c) Provisions	17	14,636.76	12,592.30
	(d) Other current liabilities	19	2,531.78	2,542.64
	Total Current Liabilities		65,741.30	59,375.48
	(f) Liabilities associated with assets held for sale			
	Total Equity and Liabilities		5,73,356.91	5,42,767.41
	See accompanying notes to the financial statements			

In terms of our report attached.

For BEGANI & BEGANI

FRN. No. - 010779 C

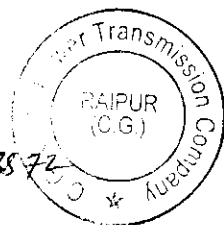
Chartered Accountants

SANKALP SOHANEY

Partner

Membership No. - 434993

UDIN: 23434493BCW0AD8572
Place: Raipur
Date: 25 SEP 2023



For and on behalf of the Board of Directors

Chhattisgarh State Power Transmission Company Limited

(Ujjwala Baghel)

Managing Director

DIN - 08738889

(Ankit Anand)

Chairman

DIN-07415193

(Mahendra Singh Chauhan)

Chief Financial Officer

PAN - ACCPC4774H

(Arun Mishra)

Company Secretary

M No. ACS : 55153

Chhattisgarh State Power Transmission Company Limited
Statement of Profit and Loss for the period ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Particulars	Note No.	As at 31 March, 2023	As at 31st March, 2022
I Revenue from operations	20	1,15,320.04	1,13,245.55
II Other Income	21	1,982.68	1,687.42
III Total Revenue (I + II)		1,17,302.72	1,14,932.97
IV EXPENSES			
(a) Employee benefit expense	22	34,108.77	30,579.55
(b) Finance costs	23	9,875.02	14,558.22
(c) Depreciation and amortisation expense	4	27,856.49	27,465.92
(d) Other expenses	24	14,381.24	11,760.42
Total Expenses (IV)		86,221.52	84,364.12
V Profit before exceptional items and tax		31,081.20	30,568.85
Exceptional items	25	-	14,991.70
Profit before tax		31,081.20	15,577.15
VI Tax Expense			
(1) Current tax	26	1,986.91	913.96
(2) Deferred tax	26	7,222.63	4,588.64
(3) MAT Credit entitlement	26	4,550.09	(913.96)
Total tax expense (VI)		13,759.62	4,588.64
VII Profit after tax		17,321.57	10,988.51
VIII Profit/(loss) for the period		17,321.57	10,988.51
IX Other comprehensive income			
A (i) Items that will not be recycled to profit or loss			
(a) Remeasurements of the defined benefit liabilities / (asset)		(19,777.96)	(10,380.00)
Loss on Remeasurement of Gratuity plan		(18,117.90)	(10,127.00)
Loss on Remeasurement of Leave Encashment plan		(1,660.06)	(253.00)
(ii) Income tax relating to items that will not be reclassified to profit or loss	26	(6,911.21)	(3,465.26)
B (i) Items that may be reclassified to profit or loss			
(ii) Income tax on items that may be reclassified to profit or loss		-	-
X Total comprehensive income for the period		4,454.82	4,073.77
XI Earnings per equity share:			
(1) Basic	27	0.47	0.45
(2) Diluted	27	0.47	0.45

In terms of our report attached.

For BEGANI & BEGANI
FRN. No. - 010779 C
Chartered Accountants/

SANKALP SOHANEY
Partner
Membership No. - 434993

For and on behalf of the Board of Directors
Chhattisgarh State Power Transmission
Company Limited

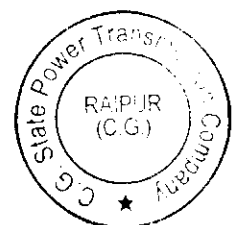
(Ujjwala Baghel)
Managing Director
DIN - 08738889

(Arkit Anand)
Chairman
DIN-07415193

(Mahendra Singh Chauhan)
Chief Financial Officer
PAN - ACCPC4774H

(Arun Mishra)
Company Secretary
M No. ACS : 55153

UDIN : 23434993BGLWDAD8872
Place : Raipur
Date : 25 SEP 2023



Chhattisgarh State Power Transmission Company Limited
Cash Flow Statement as on 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Particulars	As at 31 March, 2023	As at 31st March, 2022
Cash flows from operating activities		
Profit before tax for the year	31,081.20	15,577.15
Adjustments for:		
Depreciation and Amortisation expenses	27,856.49	27,465.92
Interest Income	(209.35)	(38.25)
Profit on sale of mutual fund		(17.64)
Interest Expenses	8,700.56	13,968.77
Operating Profit before working capital changes	67,428.90	56,955.96
Movements in working capital:		
Increase / (Decrease) in Trade Payables	(74.88)	1,838.00
Increase / (Decrease) in Short term borrowings	3,581.27	11,418.10
Increase / (Decrease) in Other Current Financial Liabilities	825.82	(2,272.76)
Increase / (Decrease) in Other Non Current Financial Liabilities	-	-
Increase / (Decrease) in Long term Provisions	(2,098.60)	4,267.91
Increase / (Decrease) in Other Current Liabilities	(10.86)	293.70
Increase / (Decrease) in Other Non Current Liabilities	(269.82)	1,343.26
Increase / (Decrease) in Short Term Provisions	2,044.47	(1,884.17)
(Increase) / Decrease in Loans - Current	4,849.91	193.79
(Increase) / Decrease in Loans - Non Current	7.14	(5.23)
(Increase) / Decrease in Trade receivables	53,437.10	(16,543.44)
(Increase) / Decrease in Inventories	(1,582.20)	(965.51)
(Increase) / Decrease in Other Current Assets	6.27	7.49
(Increase) / Decrease in Other Current Financial Assets	15.80	(1,991.79)
(Increase) / Decrease in Other Non Current Financial Assets		
(Increase) / Decrease in Other Non Current Assets	(84,012.99)	(29,804.45)
Cash generated from operations	50,147.32	22,755.86
Income taxes paid	6,848.41	1,123.38
Net cash generated by operating activities	43,298.91	21,632.48
Cash flows from investing activities		
Surplus on redemption of Mutual fund		17.64
Interest Income	209.35	38.25
Net movement of fixed assets	(40,651.28)	(13,491.28)
Net (Increase) / Decrease in Capital W.P.	3,646.49	(9,428.65)
Net (Increase) / Decrease in Short term investment		3,003.70
Net (Increase) / Decrease in Fixed Deposits	(746.64)	9.74
Net cash (used in)/generated by investing activities	(37,542.08)	(19,850.60)
Cash flows from financing activities		
Increase / (Decrease) in Other Long term Borrowings	15,442.82	12,553.66
Increase/(Decrease) in Capital Reserve	3,448.87	-
Increase/(Decrease) in Share Capital		-
Increase/(Decrease) in SIDC Development fund	40.99	-
Increase/(Decrease) in Share Application money		-
Increase/(Decrease) in Grant received	830.00	3,823.00
Interest Paid	(8,700.56)	(13,968.77)
Net cash used in financing activities	(9,823.52)	2,407.89
Net increase in cash and cash equivalents	(4,066.69)	4,189.77
Cash and cash equivalents at the beginning of the year	4,661.38	471.61
Cash and cash equivalents at the end of the year	594.89	4,661.38

In terms of our report attached,
For BEGANI & BEGANI
FRN. No. - 010779 C
Chartered Accountants

SANKALP SOHANEY
Partner
Membership No. - 434993

30 SEP 2023

VDIN: 2343493 BG W'DAD 88 72

Place: Raipur

Date: 25 SEP 2023

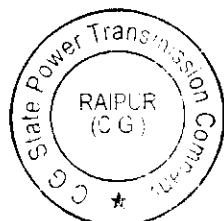
For and on behalf of the Board of Directors
Chhattisgarh State Power Transmission Company Limited

(Ujjwala Bajhel)
Managing Director
DIN - 08738889

(Aakrit Anand)
Chairman
DIN 07415193

(Mahendra Singh Chauhan)
Chief Financial Officer
PAN - ACCPG0774H

(Arun Mishra)
Company Secretary
M No. ACS - 55153



Chhattisgarh State Power Transmission Company Limited

All amounts are in INR Lakhs unless otherwise stated

1 Background

Chhattisgarh State Power Transmission Company limited (the Company) domiciled in India, is a state government company incorporated under the Companies Act, 1956 with the main object of bulk transmission of electricity. The Company is wholly owned subsidiary of Chhattisgarh State Power Holding Company Limited engaged in transmission of power within the state of Chhattisgarh. The registered office of the company is situated at Vidvut Sewa Bhawan, Danganiva, Raipur, Chhattisgarh.

2 Significant Accounting Policies

2.1 Statement of Compliance

The financial statements have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 read with section 133 of the Companies Act, 2013. The Company is governed by the Electricity Act, 2003. The provisions of the Electricity Act, 2003 read with the rules made there under prevails wherever the same are inconsistent with the provisions of the Companies Act, 2013 in terms of Section 174 of the Electricity Act, 2003. The company has uniformly applied the accounting policies during the period presented.

2.2 Basis of accounting and preparation of financial statements

The financial statements have been prepared on the historical cost basis except for certain financial instruments (if any) that are measured at fair values at the end of each reporting period, as explained in the accounting policies below

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

2.3 Use of estimates

The preparation of the financial statements in conformity with the recognition and measurement principles of Ind AS requires the management of the company to make estimates and assumptions that affect the reported balances of assets and liabilities, disclosures relating to contingent liabilities as at the date of the financial statements and the reported amounts of income and expense for the periods presented.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and future periods are affected.

Key source of estimation of uncertainty at the date of the financial statements, which may cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year, is in respect of valuation of current and deferred tax expense, valuation of defined benefit obligations and provisions and contingent liabilities.

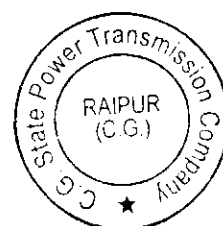
2.4 Revenue Recognition

Revenue is recognised to the extent that it is probable that economic benefits will flow to the Company and that the revenue can be reliably measured. Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated rebates and other similar allowances. Supervision charges received from consumers against deposit work is recognized in profit and loss account only on final capitalization of work and not capitalized. Income/Expenditure relating to a prior period, which do not exceed Rs. 500,000/- in each case, are treated as income/expenditure of current year. The company is engaged in transmission of power within the state of Chhattisgarh and revenue against such transmission services are recognised in the Financial Statement upto the closing date as billed/unbilled revenue in accordance with INS AS-115 "Revenue from Contract with Customer".

2.5 Interest Income

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Company and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

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2.6 Employee Benefits

2.6.1 Short Term Employee Benefits

The Company recognizes the undiscounted amount of short term employee benefits expected to be paid in exchange for services rendered as liability (accrued expense) after deducting any amount already paid.

2.6.2 Post-employment benefits: Defined contribution/ benefit plans

Payments to defined contribution retirement benefit plans are recognised as an expense when employees have rendered service entitling them to the contributions.

For defined benefit retirement plans, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Remeasurement, comprising actuarial gains and losses is reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss. Past service cost is recognised in profit or loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset.

A separate trust in the name of CSEB Gratuity and Pension Fund Trust has been formed by erstwhile CSEB to mitigate the liability of pension and gratuity of its retiring employees. The trust is recognized under part B of Schedule IV of the Income Tax Act' 1961. After the restructuring of erstwhile board, the successor companies have been contributing their respective share of pension and gratuity liability to the aforesaid trust. Company provides for the share of its deficit in the actual contribution vis-à-vis the stipulated contribution determined on the basis of actuarial valuation in its profit and loss account.

The retirement benefit obligation recognised in the balance sheet represents the actual deficit or surplus in the Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs.

2.6.3 Earned Leave Encashment

The employees of the Company are entitled to compensate absences based on the unavailed leave post retirement of employees on accrual basis based on fair estimates.

2.6.4 Other Long Term Employee Benefits

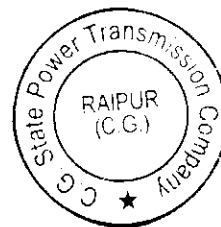
Liabilities recognised in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Company in respect of services provided by employees up to the reporting date.

2.7 Borrowing Cost

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

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

All other borrowing costs are recognised in statement of profit and loss in the period in which they are incurred.



2.8 Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

Current tax:

The tax currently payable is based on taxable profit for the year. Taxable profit differs from 'profit before tax' as reported in the Statement of Profit and loss because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible.

The company's current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

Deferred tax assets and liabilities are offset when they relate to income taxes levied by the same taxation authority and the relevant entity intends to settle its current tax assets and liabilities on a net basis.

2.9 Property plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses, if any. Cost includes purchase price and any directly attributable cost of bringing the asset to its working condition for its intended use and for qualifying assets, borrowing costs capitalised in accordance with the Company's accounting policy. Depreciation commences when the assets are ready for their intended use.

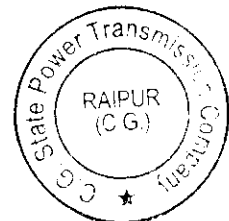
Freehold land and Assets held for sale are not depreciated.

Depreciation is recognised so as to write off the 90% of the cost of assets (other than freehold land) less their residual values over their useful lives, using the Straight line method (SLM) method. Depreciation on assets are provided on Straight line method (SLM) method on the gross block at the rates rates notified by the Chhattisgarh State Electricity Regulatory Commission (CSERC) pursuant to Tariff Regulation 2015. Depreciation on additions/deletions to fixed assets is being provided on pro-rata basis from/to the month of acquisition/disposal. Full cost of all small and low value items each costing Rs.5000/- or less under all class of assets is fully charged to revenue in the year in which the assets are put to use. No part of the cost of such items is included in the cost of fixed assets and accordingly no depreciation is charged thereon. Depreciation on additions/deletions of assets is provided on pro-rata basis from/up to the period for which the asset is available for use/disposal.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

An expenditure having the effect of extending the useful life of an asset or increasing output or capacity or efficiency of an asset or decreasing operating costs of an asset is 'improvement'. Expenditure on improvement may involve replacement of an existing asset or may not involve replacement of an existing asset. All expenditures on improvements are capitalized.

All material related cost, labour or contractor charges payable to outsider for work done by them in respect of capital jobs are included in the cost of concerned capital assets. Land cost comprises of its purchase price, compensation, if any, paid on acquisition of land, legal charges and stamp duties, site preparation cost such as cost of leveling and filling and all incidental expenses incurred on the transfer, development and improvement of such land.



With regard to useful life of asset, Sec 1(4)(d) of the Companies Act 2013 states that the provision of this act shall apply to "Companies engaged in the generation or supply of Electricity" except in so far as the said provision are inconsistent with the provision of Electricity Act 2003.

The company being governed by provision of the Electricity Act 2003 follows the rates of Depreciation as prescribed by CSERC vide its Regulations issued from time to time. As such company is not required to disclose the useful life of PPE.

2.9.1 Capital Work-in-Progress

All capital expenditure is accounted for through capital work-in-progress accounts. On commissioning of the assets, the expenditure is transferred to appropriate fixed assets accounts. Commissioning of an asset is a technical matter, which involves consideration of various factors such as trial, testing to ensure whether the asset is in usable condition etc. Capitalization of assets is therefore done on issue of Asset Commissioning Certificate from the relevant Technical Authority/ management certificate of the Company.

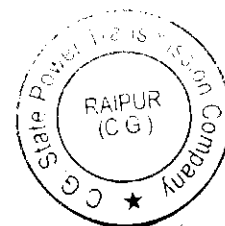
2.9.2 Impairment of tangible assets

At the end of each reporting period, the Company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest Company of cash generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.



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2.10 Inventories

Items of inventories are measured at lower of cost or net realizable value after providing for obsolescence, if any. Cost comprises of all cost of purchase, cost of conversion and other costs incurred in bringing the inventories to their present location and condition. Weighted average method for valuation of inventories has been followed by the company consistently since inception.

Accounting for all materials transactions are in the same period in which the physical event of receipts and issues etc has taken place. Similarly, liability for all materials received and accepted by the company is created in the month in which the materials are accepted. Shortages/ Excesses found during the course of physical verification or otherwise are transferred under account head namely "Stock excess/ shortage pending investigation" classified under inventories. The cases of such excesses/ shortages are referred to a committee formed for the very purpose, balance under these account heads are transferred to profit and loss account only after final disposal of the case from the said committee, however pending disposal of cases, provision is created against the net shortages.

The company is a power transmission utility and have to maintain inventories of spares and consumables for maintenance of its transmission network spread across the state. The end use of spares and consumables procured by the company for maintenance of its network is not determined at the time of procurement and therefore these spares are classified as regular inventory under current assets

2.11 Provisions and contingencies

2.11.1 Provisions

Provisions are recognised when the company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation. When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

2.11.2 Contingencies

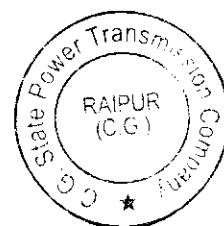
A contingent liability is disclosed when there is remote chances as below:

- (a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- (b) A present obligation that arises from past events but is not recognised because:
 - (i) It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

2.12 Financial Instruments

Financial assets and financial liabilities are recognised when the Company becomes a party to the contractual provisions of the instruments

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in statement of profit and loss.



2.12.1 Financial Assets

All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the market place.

All recognised financial assets are subsequently measured in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

2.12.2 Financial assets at amortised cost

Financial assets are subsequently measured at amortised cost if these financial assets are held within a business whose objective is to hold these assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

2.12.3 Financial assets at fair value through other comprehensive income

A financial asset is subsequently measured at fair value through other comprehensive income if it is held within a business model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cashflows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition, the Company makes an irrevocable election on an instrument-by-instrument basis to present the subsequent changes in fair value in other comprehensive income pertaining to investments in equity instruments, other than equity investment which are held for trading. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in the 'Reserve for equity instruments through other comprehensive income'. The cumulative gain or loss is not reclassified to profit or loss on disposal of the investments.

2.12.4 Financial assets at fair value through profit or loss (FVTPL)

Investments in equity instruments are classified as at FVTPL, unless the Company irrevocably elects on initial recognition to present subsequent changes in fair value in other comprehensive income for investments in equity instruments which are not held for trading.

Other financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit or loss are immediately recognised in profit or loss.

2.12.5 Impairment of financial assets (other than at fair value)

The Company assesses at each date of balance sheet whether a financial asset or a group of financial assets is impaired, and AS 109 requires expected credit losses to be measured through a loss allowance. The Company recognises lifetime expected losses for all trade receivables that do not constitute a financing transaction. For all other financial assets, expected credit losses are measured at an amount equal to the 12 month expected credit losses or at an amount equal to the life time expected credit losses if the credit risk on the financial asset has increased significantly since initial recognition.

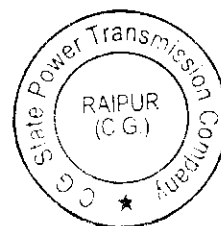
2.12.6 Financial liabilities and equity instruments

2.12.7 Classification as debt or equity

Debt and equity instruments issued by a Company are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

2.12.8 Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by a Company entity are recognised at the proceeds received, net of direct issue costs. Repurchase of the Company's own equity instruments is recognised and deducted directly in equity. No gain or loss is recognised in statement of profit and loss on the purchase, sale, issue or cancellation of the Company's own equity instruments.



Chhattisgarh State Power Transmission Company Limited

All amounts are in INR Lakhs unless otherwise stated

2.12.9 Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method.

2.12.10 Offsetting of financial instruments

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

2.13 Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage.

2.14 Cash Flow Statement

Cash flows are reported using the indirect method, where by profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

2.15 Earnings per equity share

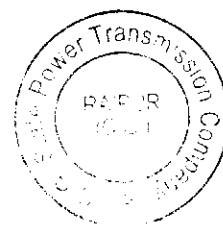
Basic earnings per equity share is computed by dividing the net profit attributable to the equity holders of the company by the weighted average number of equity shares outstanding during the period. Diluted earnings per equity share is computed by dividing the net profit attributable to the equity holders of the company by the weighted average number of equity shares considered for deriving basic earnings per equity share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The dilutive potential equity shares are adjusted for the proceeds receivable had the equity shares been actually issued at fair value (i.e. the average market value of the outstanding equity shares). Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues.

2.16 Contributions, Grants & Capital Subsidies towards Cost of Capital Assets

Amount receivable as consumer's contribution, subsidy or grant towards capital assets are credited to appropriate account set out in chart of Accounts only if the following conditions are satisfied:

- a. The amount is not subject to any conditions to be fulfilled by the Company; or
- b. The conditions attached to the amount have been fulfilled by the Company.

Consumer's contribution, capital subsidies and grants related to non-depreciable assets are credited in capital reserve. However, if a grant related to a non-depreciable asset requires the fulfillment of certain obligations, the grant are credited to income over the same period over which the cost of meeting such obligations is charged to income. Consumers' contributions, capital subsidies and grants related to specific property, plant and equipments are presented in the balance sheet by showing the contribution as a deduction from the gross value of the relevant asset.



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2.17 Expenditure on Project identification Survey and Feasibility Studies:

Expenditure incurred on identification, survey and feasibility studies of a project before the project is considered for sanction or rejection are accumulated in an account provided for the purpose. Later, if the project is rejected, the full amount of expenditure is charged to revenue as infructuous capital expenditure in the year in which the project is rejected. If the project is sanctioned, the expenditure is charged to capital work-in-progress account for that project. Any expenditure incurred on detailed feasibility studies etc. after a project is sanctioned shall also be charged to the capital work-in-progress account for that project. The aggregate of expenditure incurred before and after sanction of a project are allocated over the Property, Plant and Equipment acquired /constructed under the project, in the same manner as the revenue expenditure chargeable to capital works are to be allocated.

2.18 Recent Indian Accounting Standards (Ind AS) :

On 30th March, 2019, Ministry of Corporate Affairs ('MCA') has notified the Ind AS 116, Leases. This Standard sets out the principles for the recognition, measurement, presentation and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity. The company is evaluating the requirements of the amendment and its effects on the financial statements.

3 Critical accounting estimates and judgements

In the application of the Company's accounting policies, the directors of the Company are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Detailed information about each of these estimates and judgements is included in relevant notes together with information about the basis of calculation for each affected line item in the financial statements.

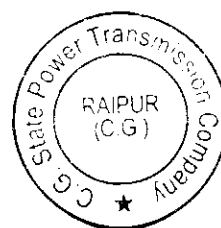
The areas involving critical estimates are:

Estimation of defined benefit obligation

Estimation of current tax and deferred tax expense

Estimation of values of contingent liabilities

Estimates and judgement are continually evaluated. They are based on historical experience and other factors, including expectations of future events that may have a financial impact on the Company and that are believed to be reasonable under the circumstances.



Chhattisgarh State Power Transmission Company Limited
Statement of changes in equity for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

a. Equity share capital

(1) Current reporting period

	Issued and Paid up Capital at 1st April, 2022	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Issued and Paid up Capital at 31st March, 2023
No. of Shares	9,047		9,047	348	9,395
Amount (Rs.)	90,471	-	90,471	3,483	93,954

(2) Previous Reporting period

	Issued and Paid up Capital at 1st April, 2021	Changes in Equity Share Capital due to prior period errors	Restated balance at the beginning of the current reporting period	Changes in equity share capital during the current year	Issued and Paid up Capital at 31st March, 2022
No. of Shares	9,047		9,047		9,047
Amount (Rs.)	90,471	-	90,471	-	90,471

For BEGANI & BEGANI
FRN. No. - 010779 C

For and on behalf of the Board of Directors
Chhattisgarh State Power Transmission Company Limited

Chartered Accountants

SANKALP SOHANEY
Partner
Membership No. - 434993

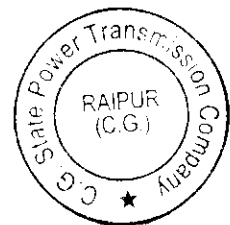
(Ujjwala Baghel)
Managing Director
DIN - 08738889

(Ankit Anand)
Chairman
DIN-07415193

UDIN: 2343443RLW DAD 9872
Place: Raipur
Date: 12 5 SEP 2023

(Mahendra Singh Chauhan)
Chief Financial Officer
PAN - ACCPC4774H

(Arun Mishra)
Company Secretary
M No. ACS : 55153



Chhattisgarh State Power Transmission Company Limited

Statement of changes in equity for the year ended 31st March, 2023

All amounts are in INR Lakhs unless otherwise stated

b. Other Equity

Current reporting period

	Grant Received under PSDF Scheme	Capital reserve	SLDC Development reserve	Retained earnings	Debt instrument through other comprehensive income	Remeasurements of the defined benefit plans	Total
Balance at 1st April, 2022	5,847.54	1,149.37	1,744.32	98,423.24		(42,166.10)	64,998.37
Profit/ Addition for the year	830.00	86,987.53	41.00	17,321.57		(12,866.75)	92,313.35
Adjustments due to merger				3,485.06			3,485.06
Changes in accounting policy or prior period errors							
Total comprehensive income for the year	830.00	86,987.53	41.00	20,806.63		(12,866.75)	95,798.41
Deduction for the year							
Balance at 31st March, 2023	6,677.54	88,136.90	1,785.32	1,19,229.87		(55,032.85)	1,60,796.79

Previous reporting period

	Grant Received under PSDF Scheme	Capital reserve	SLDC Development reserve	Retained earnings	Debt instrument through other comprehensive income	Remeasurements of the defined benefit plans	Total
Balance at 1st April, 2021	2,024.54	1,149.37	1,744.32	87,434.73		(35,251.36)	57,101.61
Profit/ Addition for the year	3,823.00			10,988.51		(6,914.74)	7,896.77
Adjustments during the Year							
Changes in accounting policy or prior period errors							
Total comprehensive income for the year	3,823.00			10,988.51		(6,914.74)	7,896.77
Deduction for the year							
Balance at 31st March, 2022	5,847.54	1,149.37	1,744.32	98,423.24		(42,166.10)	64,998.37

For BEGANI & BEGANI

FRN. No. - 010779 C

Chartered Accountants

SANKALP SOHANEY

Partner

Membership No. - 434993

UDIN: 234234993B4WUAD 8872

Date: 12 SEP 2023

For and on behalf of the Board of Directors
Chhattisgarh State Power Transmission Company Limited

(Ujjwala Baghel)

Managing Director

DIN - 08738889

(Ankit Anand)

Chairman

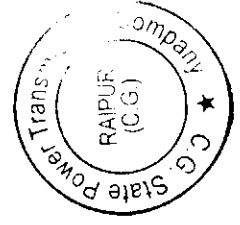
DIN-07415193

(Mahendra Singh Chauhan)

Chief Financial Officer

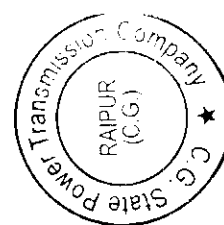
PAN - ACCPC4774H

M No. ACS - 55153

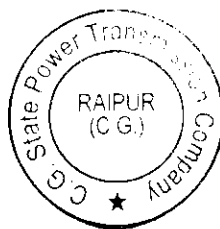


Note 4 - Property, plant and equipment

Previous Reporting period												
Description of Assets	Land - Leasehold	Land - Freehold	Factory Buildings	Office Buildings	Residential & Other Buildings	Roads & Others	Hydraulic Works	Lines & Cable Networks	Plant, Machinery & Equipments	Furniture & Fixtures	Office Equipments	Vehicles
I. Gross Block												
Balance as at 31st April, 2021	28.94	33.37	3,657.62	1,711.34	613.59	943.37	120.30	2,09,127.55	3,30,313.36	274.08	264.37	1,11.04
Additions			93.71	389.30	107.84	157.39	20.27	2,06,925.02	11,406.15	18.90	34.28	1,11.04
Disposals												
Balance as at 31st March, 2022	28.94	33.37	3,748.14	7,100.64	721.43	1,111.18	120.17	2,07,371.46	3,41,919.52	292.97	298.59	1,13.04
II. Accumulated depreciation for the year ended 31st March, 2022												
Balance as at 31st April, 2022	12.34		1,301.18	5,157.72	375.35	209.31	40.16	1,32,204.51	1,14,324.39	268.24	110.30	122.04
Depreciation / amortisation expense for the year	3.11		106.85	63.67	16.64	33.44	4.64	10,176.48	16,741.73	18.14	11.73	7.88
Balance as at 31st March, 2022	16.45		1,408.02	5,481.39	391.99	242.75	44.80	1,42,371.92	1,31,066.12	286.38	122.03	129.92
Net block (full)												
Balance as at 31st March, 2022	12.49	33.37	2,339.51	1,619.24	329.44	878.62	75.37	94,600.13	2,10,753.20	90.59	177.47	10.10
Balance as at 31st March, 2023	13.60	33.37	2,353.05	1,193.62	236.25	743.25	59.84	1,03,833.01	2,16,988.47	85.85	146.92	10.10
Current Reporting period												
Description of Assets	Land - Leasehold	Land - Freehold	Factory Buildings	Office Buildings	Residential & Other Buildings	Roads & Others	Hydraulic Works	Lines & Cable Networks	Plant, Machinery & Equipments	Furniture & Fixtures	Office Equipments	Vehicles
I. Gross Block												
Balance as at 31st April, 2022	28.94	33.37	3,748.14	2,105.54	721.43	1,111.18	120.30	2,07,371.46	3,41,919.52	292.97	298.59	1,13.04
Additions			93.71	389.30	107.84	157.39	20.27	2,06,925.02	11,406.15	18.90	34.28	1,11.04
Disposals												
Balance as at 31st March, 2023	28.94	33.37	3,841.85	2,494.84	829.27	1,268.57	140.57	2,09,396.48	3,53,325.67	311.87	332.87	1,24.08
Net block (full)												
Balance as at 31st March, 2023	13.60	33.37	2,353.05	1,193.62	236.25	743.25	59.84	1,03,833.01	2,16,988.47	85.85	146.92	10.10
II. Accumulated depreciation for the year ended 31st March, 2023												
Balance as at 31st April, 2022	12.34		1,301.18	5,157.72	375.35	209.31	40.16	1,32,204.51	1,14,324.39	268.24	110.30	122.04
Depreciation / amortisation expense for the year	3.11		106.85	63.67	16.64	33.44	4.64	10,176.48	16,741.73	18.14	11.73	7.88
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Net block (full)												
Balance as at 31st March, 2023	13.60	33.37	2,353.05	1,193.62	236.25	743.25	59.84	1,03,833.01	2,16,988.47	85.85	146.92	10.10
III. Accumulated depreciation for the year ended 31st March, 2023												
Balance as at 31st April, 2022	12.34		1,301.18	5,157.72	375.35	209.31	40.16	1,32,204.51	1,14,324.39	268.24	110.30	122.04
Depreciation / amortisation expense for the year	3.11		106.85	63.67	16.64	33.44	4.64	10,176.48	16,741.73	18.14	11.73	7.88
Balance as at 31st March, 2023	16.45		1,408.02	5,481.39	391.99	242.75	44.80	1,42,371.92	1,31,066.12	286.38	122.03	129.92
Net block (full)												
Balance as at 31st March, 2023	13.60	33.37	2,353.05	1,193.62	236.25	743.25	59.84	1,03,833.01	2,16,988.47	85.85	146.92	10.10



Chhattisgarh State Power Transmission Company Limited		
Notes to the financial statements for the year ended 31st March,2023		
All amounts are in INR Lakhs unless otherwise stated		
Note 4A - Capital Work in Progress		
Particulars	Balance as at 31st March,2023	Balance as at 31st March,2022
Capital Work in Progress	55,274.71	58,921.20
Total	55,274.71	58,921.20
Previous Year	58,921.20	49,492.56

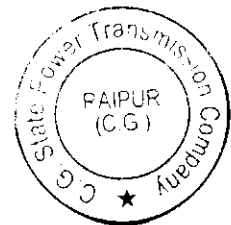


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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note No. 5 - Loans

Particulars	As at 31st March, 2023			As at 31st March, 2022		
	Current	Non- Current	Total	Current	Non- Current	Total
A. Financial assets classified at amortised cost						
Loans to employees						
- Secured, considered good						
- Unsecured, considered good	144.49		144.49	132.89	7.14	140.02
- Doubtful						
Less : Allowance for bad and doubtful loans						
TOTAL	144.49	-	144.49	132.89	7.14	140.02
d) Other Loans						
- Secured, considered good						
- Unsecured, considered good						
- Doubtful						
Less: Allowance for Credit Losses						
TOTAL	-	-	-	-	-	-
GRAND TOTAL	144.49	-	144.49	132.89	7.14	140.02



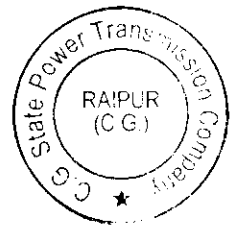
Chhattisgarh State Power Transmission Company Limited

Notes to the financial statements for the year ended 31st March, 2023

All amounts are in INR Lakhs unless otherwise stated

Note No. 6 - Other financial assets

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Current	Non- Current	Current	Non- Current
Financial assets at amortised cost :				
Security Deposits	-	299	-	299
Interest Accrued on deposits	68	-	27	-
Unbilled revenue	8,558	-	8,247	-
Others	718	-	241	-
Inter Company Receivable Account:				
Chhattisgarh State Power Holding Company Limited	-	-	36	-
Chhattisgarh State Power Generation Company Limited	42	-	-	-
Chhattisgarh State Power Distribution Company Limited	638	-	1,489	-
TOTAL	10,025	299	10,040	299



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note No. 7 - Non Current Tax Assets

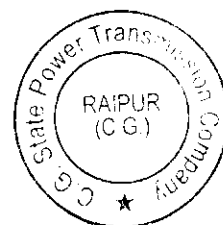
Particulars	As at 31 st March, 2023	As at 31st March, 2022
Income taxes (net of provisions) GST	14,247 0	14,708
TOTAL	14,247	14,708

Note No. 7A - Deferred Tax Assets (Net)

Particulars	As at 31 st March, 2023	As at 31st March, 2022
Deferred Tax Assets	66,884	68,318
Deferred Tax Liabilities	45,006	41,578
Net Deferred Tax Assets (Net)	21,878	26,740

Reconciliation of deferred tax assets/liabilities for FY 2022-23

A) Deferred Tax assets in relation to	Opening Balance *	Recognised in P&L	Recognised in OCI	Closing Balance
Provision for inventory Shortage	195.82	-	-	205
Provision of Leave Encashment	3,018.60	596	(9,598)	3,614
Provision of Gratuity	49,362.04	8,721	(5,087)	58,083
Minimum Alternate Tax Credit	9,472.86	(4,550)	-	4,923
Provision for employee benefits (net)	-	-	-	-
Brought forward loss	6,221.14	(6,221)	-	-
Others	47.59	12	-	60
Total	68,318.05	(1,443)	(14,685)	66,885
B) Deferred Tax liabilities in relation to				
Property Plant & Equipment	41,578.30	3,427	-	45,006
Total	41,578.30	3,427	-	45,006
Unrecognised deferred tax asset	-	-	-	-
Deferred Tax assets (net)	26,739.75	(4,870)	(14,685)	21,879



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

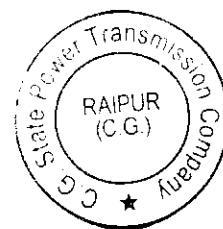
Note No. 8 - Other non-current and current assets

Particulars	As at 31st March, 2023			As at 31st March, 2022		
	Current	Non- Current	Total	Current	Non- Current	Total
Goodwill		-	-			
Amalgamation Adjustment		3,483.28	3,483.28			
Capital advances						
(i) For Capital work in progress	-	4,686.53	4,686.53		4,524	4,524
Other advances	3.04	(418.79)	(415.75)	9		9
Receivable from C.G. under budget allocation*	-	1,19,730.00	1,19,730.00		35,000	35,000
	3	1,27,481	1,27,484	9	39,524	39,534

* Pursuant to order no. 1532/F-13/01/2022/13/02 dated 24/05/2022, wherein energy department of Government of Chhattisgarh has agreed to pay Rs. 500 cr to the company against the dues of CSPDCL as at 31/03/2022 and also agreed to provide the interest on aforementioned amount to the company.

The said amount will be provided to the company in the form budget allocation by the state government. Out of above Rs.500 cr, amount of Rs.350 was in supposed to be allocated in FY 2021-22 and the balance of Rs.150 cr shall be allocated in FY 2022-23. In the absence of budget information about recovery of the same, the amount has been shown under Other Non Current Assets in the financial statements.

* Pursuant to order no. 1762/F-13/01/2022/13/02 dated 31/03/2023, wherein energy department of Government of Chhattisgarh has agreed to pay Rs. 775 cr to the company against the dues of CSPDCL as at 31/03/2023 and also agreed to provide the interest on aforementioned amount to the company.

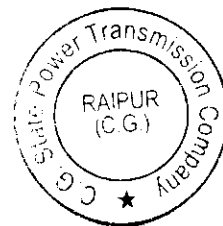


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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

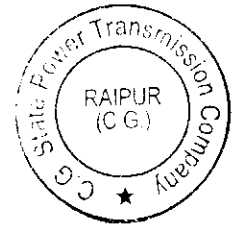
Note No. 9 - Inventories

Particulars	As at 31st March, 2023	As at 31st March, 2022
(a) Raw materials		
Stores & Spares	7,571.05	5,653.25
Scrap & Unservicable Materials	116.42	77.36
(b) Material Short/(Excess) pending investigation		
(1) Cost	212.35	586.58
(2) Less: Provision	(587.00)	(586.58)
Total Inventories at the lower of cost and net realisable value	7,312.82	5,730.61



Note 10 - Investment

Particular	As at 31st March, 2023			As at 31st March, 2022		
	QTY	Amounts	Amounts	QTY	Amounts	Amounts
		Current	Non Current		Current	Non Current
Designated as Fair Value Through Profit and Loss						
I. Quoted Investments (fully paid)						
Investments in Mutual Funds		-			-	
other						
TOTAL INVESTMENTS CARRYING VALUE (B1)		-	-		-	-
Other disclosures						
Aggregate amount of quoted investments		-			-	
Aggregate amount of Market value of investments						
Aggregate amount of unquoted investments						
Aggregate amount of impairment in value of investments						



25/3/23

Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

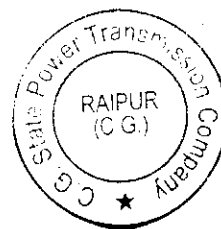
Note No.11 - Trade receivables

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Current	Non Current	Current	Non Current
Trade receivables				
Secured, considered good				
Unsecured, considered good*	10,716	-	70,153	-
Doubtful				
Less: Allowance for Credit Losses				
TOTAL	10,716	-	70,153	-

*Note- Above receivable does not include unbilled revenue of Rs.8,558.42 lakhs (PY: Rs.8,246.79 Lakhs), the same has been classified under Other Current Asset under Note no. 6.

Trade Receivable ageing schedule

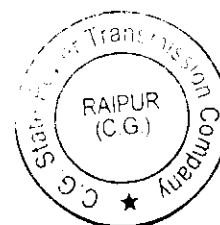
Particular	Outstanding for following periods from due date of payment					Total
	Less than 6 month	6 month - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade receivables – considered good	-	10,716	-	-	-	10,716
(ii) Undisputed Trade Receivables– which have significant increase in credit risk	-	-	-	-	-	-
(iii) Undisputed Trade Receivables – credit impaired	-	-	-	-	-	-
(iv) Disputed Trade Receivables– considered good	-	-	-	-	-	-
(v) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(vi) Disputed Trade Receivables – credit impaired	-	-	-	-	-	-



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note No. 12 - Cash and cash equivalents

Particulars	As at 31st March, 2023	As at 31st March, 2022
Current Cash and bank balances		
(i) Cash and cash equivalents		
Cash in imprest	448.84	7.94
Balances with Banks	146.06	4,653.44
Cash in transit	-	0.01
	594.89	4,661.38
(ii) Other bank balances		
Balances in scheduled banks in earmarked current account		
Term deposits (original maturity > 3 months)	1,513.63	766.98
	1,513.63	766.98
Cash and cash equivalent as per balance sheet	594.89	4,661.38
Cash and cash equivalents as per statement of cash flows	594.89	4,661.38



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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note No. 13 - Equity share capital

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	No. of shares	Amount	No. of shares	Amount
Authorised: Equity shares of Rs. 10 each	2,00,00,00,000	20,00,00,00,000	2,00,00,00,000	20,00,00,00,000
Issued, Subscribed and Fully Paid: Equity shares of Rs. 10 each	9,047.08	93,954.09	9,047.08	90,470.82
Total	9,047.08	93,954.09	9,047.08	90,470.82

Note 13.1- Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

Equity shares	Number of shares	Amount
Balance as at 31 st March, 2022	9,047.08	90,470.82
Issued during the period as per merger	348.33	3,483.28
Balance as at 31 st March, 2023	9,395.41	93,954.09

(ii) Terms/rights attached to Equity shares

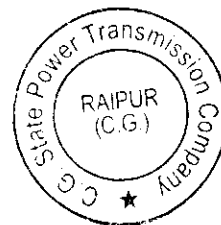
The Company has only one class of equity shares having par value of Rs. 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by shareholders.

Note 13.2 Details of shares held by holding company

Particulars	Nature of Relationship	As at 31st Mar, 2023	As at 31st Mar, 2022
Details of shares held by the holding company			
Fully paid equity shares			
Chhattisgarh State Power Holding Co. Ltd.	Holding Company	9,395.41	9,047.08

Note 13.3 Details of Shares in the company held by each shareholder holding more than 5 % shares/ holding company

Name of Shareholder	As at 31st Mar, 2023		As at 31st March, 2022	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Equity shares				
Chhattisgarh State Power Holding Company Ltd	-	-	9,047.08	100
State Government	9,395.41	100		
Total	9,395.41	100	9,047.08	100



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note No. 14 - Other equity

Paticulars	As at 31st March, 2023	As at 31st March, 2022
Capital Reserves	1,113.18	1,149.37
SLDC Development fund	1,785.32	1,744.32
Retained earnings	1,19,229.87	98,423.24
Other Comprehensive Income	(55,032.85)	(42,166.10)
Grant Received Under Power System Development Fund Scheme	6,677.54	5,847.54
Total	73,773.06	64,998.37

Nature and purpose of the reserve:

SLDC Development Fund:

Retained Earnings

Retained Earnings are the profits of the company earned till date net of appropriations.

Capital Reserve

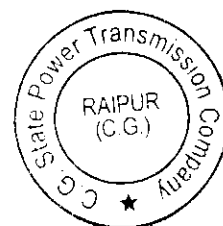
Capital Reserve was created during CSEB period towards waiver of payment of interest on bonds.

Other Comprehensive Income

Remeasurements comprising actuarial gains and losses are reflected immediately in the balance sheet with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in retained earnings and is not reclassified to profit or loss.

Grant Received Under Power System Development Fund Scheme

This represents amount received under PSDF scheme of central government towards replacement, upgradation, renovation of pwer system in the state of Chhattisgarh.



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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note No. 15 - Non Current Borrowings

Particulars	As at 31st March, 2023	As at 31st March, 2022
Measured at amortised cost		
A. Secured Borrowings:		
(a) Term Loans		
(1) From Power Finance Corporation Limited	27,607.99	37,429.51
(2) From SBI	4,689.99	5,765.67
(3) From REC	81,483.37	86,305.84
(4) From Bank of Maharashtra	12,924.39	5,667.74
(5) From State Government	910.00	910.00
(6) From Indian Bank	3,020.21	-
Total Borrowings	1,30,635.95	1,36,078.77

A. Against Loan from Power Finance Corporation:

Nature of Security

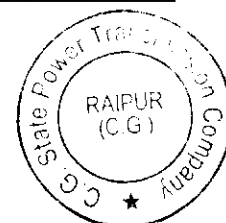
Term Loan from Power Finance Corporation amounting to Rs.374.29 cr (P/Y Rs.472.51 cr) (including current maturities) are secured by first charge in favour of the corporation by way of hypothecation on the newly financed assets under the project and part of existing asset.

Terms of Repayment

The repayment will be made annually in equal monthly installments together with interest on the outstanding balance commencing after the expiry of moratorium period.

Particulars of Asset	Balance as at March'23 (Cr.)	ROI (%)
C2603001- CSPTCL-LOAN PROPOSAL FOR 132 KV PATAN SUBSTATION	1.49	10.25
C2603002- CSPTCL-LOAN PROPOSAL FOR 132 KV MAGARLOD SUBSTATION	1.41	10.25
C2603003- CONSTRUCTION OF 132/33 KV S/S BALOD AND ASSOCIATED EHV LINES	1.44	10.25
C2603004- 132/33 KV S/S PANDARIYA & ASSO. EHV LINES FOR TRANSMISSION	1.91	10.25
C2603005- 132/33 KV S/S MANA & ASSO. EHV LINES FOR TRANSMISSION NETWORK	2.04	10.25
C2603007- 132/33 KV S/S RASMADA & ASSO. EHV LINES FOR TRANSMISSION LIN	1.27	10.25
C2603008- CONSTRUCTION OF 132/33 KV S/S BHANUPRATAPPUR	10.34	10.25
C2603009- CSPTCL-LOAN PROPOSAL FOR POWER EVACUATION OF KORBA(W) ST.III	158.14	10.25
C2603010- POWER EVACUATION SYSTEM FROM 2X500 MW MARWA TPP.	120.56	10.25
C2603011- CSPTCL - 220/132 KV S/S AT SARAIPALI	17.51	10.25
C2603012- PROCUREMENT OF RTUS FOR EHV S/S	1.19	10.25
C2603013- 132 KV S/S KONDAGAON & ASSOCIATED EHV LINES	1.95	10.25
C2603014- 220KV S/S MUNGELI & ASSOCIATED EHV LINES	11.75	10.25

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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

C2603015- S/S GIRWANI & ASSOCIATED EHV LINES	13.97	10.25
C2603016- 132/33 KV PRATAPPUR SUBSTATION AND LINES	3.37	10.25
C2603018- INSTALLATION OF 160 MVA ADDL. TRANSFORMER AT VARIOUS EHV S/S	3.79	10.25
C2603019- INSTALLATION OF 63/40 MVA ADDL. TRANSFORMER AT VARIOUS S/S	7.33	10.25
C2603020- 132/33 KV SAKARA SUBSTATION AND LINES	2.16	10.25
C2603021- JAUAIPUR SUBSTATION AND LINES	5.22	10.25
C2603022- 132/33 S/S PULGAON, DURG AND ASSOCIATED EHV LINES	3.79	10.25
C2603023- 132/33 KV S/S GANDAI AND ASSOCIATED EHV LINES	3.69	10.25
Total	374.30	

B. Against Loan from SBI:

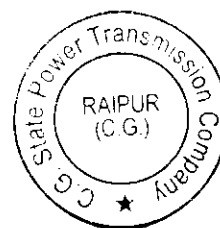
Nature of Security

Term Loan from SBI amounting to Rs. 57.65cr (PY 68.42 cr) is secured by first charge in favour of the bank by way of hypothecation on the newly financed assets under the project and part of existing asset. The said loan was taken over

Particulars of loan and Terms of Repayment

The original loan from NABARD was raised for construction of 132/33 KV S/s at Koni, Prathariya, Gariyaband, Kasdol and Sarona. After takeover of loan by SBI, the loan will be repayable in 37 quarterly instalments starting 31st,

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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

C. Against Loan from REC:

Nature of Security

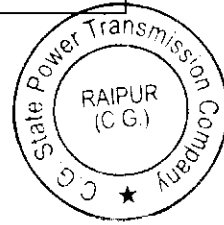
Term Loan from REC amounting to Rs. 821.26 cr (PY Rs. 869.49cr) are secured by first charge in favour of the corporation by way of hypothecation on the newly financed assets under the project and part of existing asset.

Terms of Repayment and Rate of Interest

The repayment will be made annually in equal monthly installments together with interest on the outstanding balance commencing after the expiry of moratorium period.

Particulars of Asset	Balance as at March'23 (Cr.)	ROI (%)
construction of 132/33kv 1*40 MVA GIS S/s at Ravanbhata and associates lines	27.96	10.50%
construction of 132/33kv EHV S/stn. at pakhanjur and line	40.23	9.25% - 9.75%
construction of 132/33kv EHV S/stn. At ratanpur and associated lines	11.15	10.25%
construction of 132/33kv EHV S/stn. At Iormi and line	21.56	9.50%
laying of 2nd circuit of existion EHV lines	3.56	10.75%
installation of additional 40 MVA power transformer at various EHV S/stn doma, magarload, bagbahra, tuls	5.99	10.50%
installation of additional 63 MVA, 132/33 kv transformer at 132kv substation, urla sec-c	3.83	9.50%
construction of 220 kv S/s bilaspur (dhardehi)& associated lines	63.98	9.25% - 9.75%
construction of 220 kv S/s narayanpur & associated lines	44.51	9.5% - 9.75%
construction of 220 kv S/s kawardha (gendpur) & associated lines	64.61	9.5% - 10.75%
construction of 220 kv S/s dharsiwa & associated lines	39.62	9.25% - 9.75%
construction of 220 kv S/s jagdalpur & associated lines	26.70	9.25% - 9.75%
construction of 132 kv S/s takhtpur & associated lines	30.57	9.25% - 9.50%
Construction of 132/33 KV S/s at Kansabel & associated 132KV Line.	10.22	9.75%
construction of 132 kv S/s rajpur & associated lines	18.00	9.25% - 9.75%
construction of 132 kv S/s dornapal & associated lines	11.55	9.25% - 9.75%
construction of 132 kv S/s nagri & associated lines	35.04	9.5% - 9.75%
construction of 132 kv S/s berla & associated lines	17.74	9.50%
construction of 132 kv S/s basna & associated lines	12.89	9.25% - 9.50%
construction of 132 kv S/s seorinarayan & associated lines	23.94	9.25% - 9.50%

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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

construction of 132 kv S/s mohla & associated lines	36.29	9.25% - 9.50%
construction of 132 kv S/s wadraf Nagar & associated lines	17.14	9.75% - 10.75%
Construction of 132/33 KV EHV Substation at Bataoli	4.83	9.75%
Construction of 400/220 KV EHV Substation at Dhamtari	76.36	9.95%
Construction of 132/33 KV EHV Substation at Bijapur	53.87	9.95%
Construction of 132/33 KV EHV Substation at Kodatarai	11.32	9.95%
Construction of 132/32 KV EHV substaion at Dabhara for strengthening of transmission Network under Normal Development transmission scheme.	15.04	9.95%
Construction of 220/132 KV S/s, Borjhara & Associated lines.	25.26	9.95%
Construction of 01 no. 132/33 KV EHV sub-stations at Bhakhra and Construction of 01 no. 132 KV additional feeder bay at 132/33 KV S/s, Kurud & Construction of 132 KV DCSS Line from 132/33 KV S/s, Kurud to 132/33 KV S/s, Bhakhara	13.64	9.95%
Construction of 132KV LILLO and 02 nos. 132 KV Feeder bays at 220/132KV S/s, Paraswani.	4.79	9.25% - 9.75%
construction of 220 kv DCDS line from 230/132 kv S/s barsoor to proposed 400/220 kv jagdalpur S/s	45.45	9.25% - 9.75%
Installation of 40 MVA additional power transformers at 132/33 kv substation gandai	3.62	9.25% - 10.00%
Total	821.26	

D. Against loan from Bank of Maharashtra

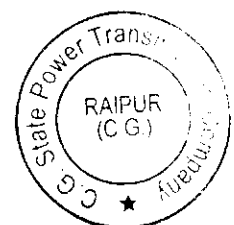
Nature of Security

Term Loan from Bank of Maharastra amounting to Rs.129.24 Cr (PY 56.68 cr) is secured by first pari passu charge on all the movable assets (both present & future) of the respective project for which finance is sanctioned.

Particulars of loan and Terms of Repayment

The loan is taken for the construction of new substation & associated EHV lines along with system improvement works. The principal repayment will be made in 60 structure quarterly installments commencing after the expiry of moratorium period.

ROI of 7.25%.



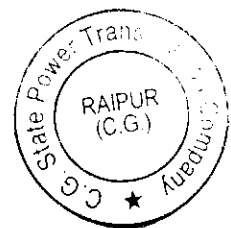
Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note No. 16 - Other Financial Liabilities

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Current	Non Current	Current	Non Current
a) Other financial liabilities carried at amortised cost:				
Deposits & Retentions from Contractors & Suppliers	9,145.83		7,855.88	
Employee related liabilities	46.94		59.92	
Interest accrued but not due on borrowings	969.52		1,523.28	
Interest accrued and due on borrowings	98.53		98.53	
Current Maturities of Long Term Debts	-		-	
Other	410.59		307.99	
Inter Company Payable Account Chhattisgarh State Power Distribution Company Limited			-	
Total other financial liabilities	10,671.41	-	9,845.59	-

Note No. 16A - Borrowings

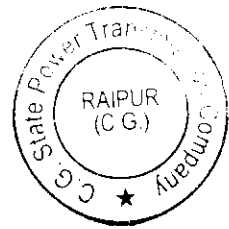
Particulars	As at 31st March, 2023	As at 31st March, 2022
Loans repayable on demand		
Cash Credit from State Bank of India (The above cash credit limit is availed for routine working capital purpose of the company. The said limit is against stock & receivables of the company and applicable ROI is 7.18%)		(581)
Working Capital Demand Loan From SBI (The above loan is secured by first pari passu charge on entire current assets of the company (receivables, consumables and others) of the company, both present and future, along with other existing lenders. Applicable ROI is 7.45%)	5,000	5,000
Working Capital Demand Loan From SBI (The above loan is secured by first pari passu charge on entire current assets of the company (receivables, consumables and others) of the company, both present and future, along with other existing lenders. Applicable ROI is 7.65%)	-	
Working Capital Demand Loan From IOBI (The above loan is secured by first pari passu charge on entire current assets of the company (including stocks at the company's premises or anywhere else, stock in transit, consumables and receivables etc.) both present and future). Applicable ROI is 7.10%)	8,000	5,000
Working Capital Demand Loan From ICICI (The above loan is secured by first pari passu charge on entire current assets of the company (receivables, consumables and others) of the company, both present and future, along with other existing lenders. Applicable ROI is 7.18%)	-	
Current maturities of loan from Power Finance Corporation Limited	9,822	9,822
Current maturities of loan from SBI	1,077	1,077
Current maturities of loan from REC	643	643
Total Borrowings	24,541	20,960



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note No. 17 - Provisions

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Current	Non- Current	Current	Non- Current
(a) Provision for employee benefits				
(1) Pension & Gratuity	13,201.46	1,53,044.88	10,565.00	1,37,296.37
(2) Leave encashment	1,169.98	9,172.92	1,800.00	7,242.07
(3) Bonus	167.92	-	137.40	-
(4) DA Arrears	97.40	-	89.89	-
(5) Provision for Ex-Gratia	-	-	-	-
(6) Provision for Income Tax	-	-	-	-
Total Provisions	14,636.76	1,62,217.80	12,592.30	1,44,538.44

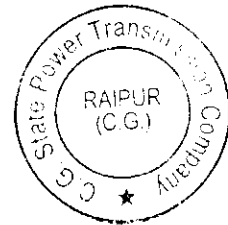


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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note No. 18 - Trade payables

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Current	Non Current	Current	Non Current
Trade payable for goods & services	-		-	
Due to MSME (Refer note 40)				
Others	13,360.44		13,435.32	
Total trade payables	13,360.44	-	13,435.32	-

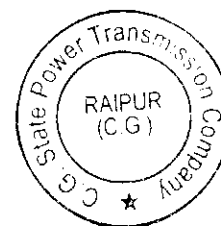


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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note No. 19 - Other Liabilities

Particulars	As at 31st March, 2023		As at 31st March, 2022	
	Current	Non- Current	Current	Non- Current
Deposit Works		47,034.71		47,304.53
a. Statutory dues				
Taxes payable (other than income taxes)	860.19		828.80	-
Employee Recoveries and Employer Contributions	540.92		532.13	-
b. Others				
Employee benefit payables	113.96		389.28	-
Others payables	1,016.71		792.43	-
Others financial liabilities	0			-
TOTAL OTHER LIABILITIES	2,531.78	47,034.71	2,542.64	47,304.53



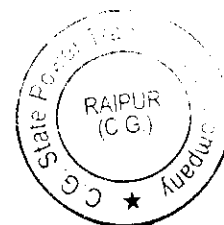
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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31 st march, 2023
All amounts are in INR Lakhs unless otherwise stated

Note no -20 Revenue from Operations

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
(a) Revenue from rendering of services (Refer Note No.41)		
Transmission charges billed to CSPDCL		
LTOA	91,681.20	87,379.43
MTOA	8,888.43	1,390.38
Transmission charges billed to Others		
MTOA	-	7,478.27
STOA	553.77	515.76
SLDC charges	1,546.49	1,333.47
(b) Other operating income		
Other income related to SLDC	39.85	156.54
Delay payment charges	12,610.30	14,991.70
Total Revenue from Operations	1,15,320.04	1,13,245.55

NOTE:- Income of previous year is refunded to ACP vendor due to court case therefore treated in Revenue of Current Financial Year.

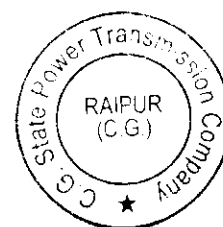


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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31 st march, 2023
All amounts are in INR Lakhs unless otherwise stated

Note no -21 Other Income

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Net gain/(loss) arising on financial assets designated as at FVTPL		
- Realised	-	17.64
- Unrealised	-	-
Interest income on financial assets at amortised cost		
Bank deposits	209.35	38.25
Loans to employees	0.59	0.59
Deposits with Contractors and Suppliers	0.16	10.84
Interest on income tax refund	-	-
Interest on loan given to CSPDCL	-	138.92
Rent income	38.42	117.23
Other recoveries from Contrattors/Suppliers	13.48	32.85
Miscellaneous income	1,497.80	778.34
Net proceeds from sale of scrap	222.88	552.77
Total Other Income	1,982.68	1,687.43

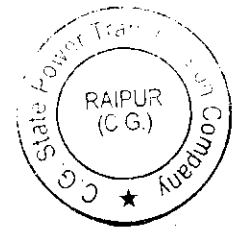


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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31 st march, 2023
All amounts are in INR Lakhs unless otherwise stated

Note no -22 Employee Benefits Expense

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Salaries, wages and bonus	20,345.81	18,081.28
Contribution to provident and other funds	1,059.06	632.03
Gratuity & Pension	12,122.07	11,901.56
Leave compensation	1,036.69	724.00
Other staff costs	515.13	310.63
Staff welfare expenses	1.40	29.65
Less: Employee benefit expense capitalised	(971.39)	(1,099.59)
Total Employee Benefit Expense	34,108.77	30,579.55



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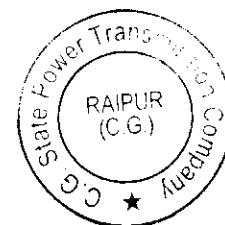
Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note no -23 Finance Cost

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
(a) Interest expense on borrowing		
Term loans	9,214.02	13,998.67
Working capital loans	1,174.46	589.45
State Government loans		-
Less: Amounts included in the cost of qualifying assets (if any)	(697.34)	(36.87)
(b) Bank charges	183.89	6.96
Total finance costs	9,875.02	14,558.22

Note-1) All the loans availed by company are for specific capital projects and therefore the capitalisation rate applicable for capitalisation of borrowing cost is the ROI of the respective loan. The capitalisation rate used for capitalisation of borrowing costs of various capital projects ranges from 7.25% p.a. to 10.5% p.a. based on applicable ROI of respective loans.

Note-2) Due to Receipt of Interest amount from CSPDCL, overall finance Cost is reduced.



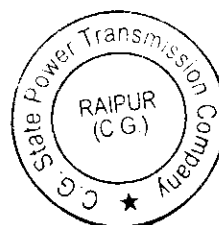
Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note no -24 Other Expenses

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Repairs and maintenance:		
(i) Plant & machinery	4,179.85	5,836.46
(ii) Buildings	639.30	544.44
(iii) Others	78.15	32.95
Power expense	1,622.85	1,723.28
Rent including lease rentals		
Rates and taxes	384.17	342.78
Insurance charges	0.23	0.30
Vehicle Running, Hiring and Maintenance charges	916.32	673.39
Excise duties		
Net loss / (gain) on foreign currency transactions net off Derivative		
Net loss / (gain) on Derivative contracts		
Auditors remuneration and out-of-pocket expenses		
(i) As Auditors	12.98	11.80
(ii) For Taxation matters	1.95	1.77
(iii) For Company Law matters	-	-
(iv) For Management Services	-	-
(v) For Other services	-	-
(vi) Auditors out-of-pocket expenses	-	-
Other expenses		
(i) Provision for shortages in inventory		33.84
(ii) Legal and other professional costs	957.62	499.52
(iii) Reimbursement of expenses to CSPHCL	-	435.46
(iv) Other General Expenses	5,644.56	1,722.67
CSR Expenses	72.50	
Less: Other expenses Capitalised	(134.23)	(98.24)
Total Other Expenses	14,381.24	11,760.42

Note: Payment to auditors

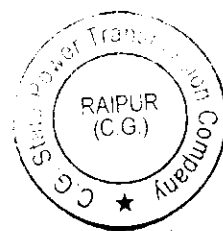
Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Auditor's Remuneration (Statutory Audit)	12.98	11.80
-for taxation	1.95	1.77
Total	14.93	13.57



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note no -25 Exceptional Items

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
State Government Loan Recognised	-	-
Reversal of excess delayed payment surcharge (Refer note 1 below)	-	14,992
Total	-	14,992



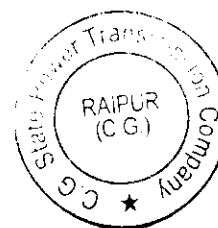
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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note - 26: Current Tax and Deferred Tax

(a) Income Tax Expense

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
Current Tax:		
Current Income Tax Charge	1,986.91	913.96
Deferred Tax	311.42	1,123.38
MAT credit entitlement	4,550.09	(913.96)
Total Tax Expense recognised in profit and loss account	6,848.41	1,123.38

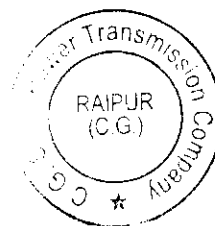


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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note 27: Basic / diluted earnings per equity share (EPS) have been calculated as under:

Particulars	For the year ended 31st March, 2023	For the year ended 31st March, 2022
	(Rs.)	(Rs.)
Net Profit/(Loss) as per Profit & Loss Account available for Equity Shareholders	4,454.82	4,073.77
Weighted Average number of Ordinary Share Outstanding	9,395.41	9,047.08
Weighted Average number of Potential Equity shares on account of Share Application Money	-	-
Total Shares considered for:		
1. For Basic Earnings per Share of Rs. 10 each	9,395.41	9,047.08
2. For Diluted Earnings per Share of Rs 10 each	9,395.41	9,047.08
Earnings per Share		
Basic	0.47	0.45
Diluted	0.47	0.45



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note 28: Restructuring of Chhattisgarh State Electricity Board:

In exercise of the powers conferred by Section 131 read with sub-section (1) and (2) of Section 133 of the Electricity Act, 2003 (Central Act 36 of 2003), State Government (means the Government of Chhattisgarh) vide notification no. F-21/13/2009/13/2 dt.31.03.2010 notified the Chhattisgarh State Electricity Board Transfer Scheme Rules, 2010 (hereinafter referred to as 'transfer scheme rules') in regard to the transfer of properties, undertakings, interests, rights, obligations, liabilities, personnel and proceedings from Chhattisgarh State Electricity Board (hereinafter referred to as Board) to its Successor Companies viz., Chhattisgarh State Power Generation Company Ltd. (CSPGCL), Chhattisgarh State Power Distribution Company Ltd (CSPDCL), Chhattisgarh State Power Transmission Company Limited (CSPTCL), Chhattisgarh State Power Trading Company Limited (CSPTCL) and Chhattisgarh State Power Holding Company Limited (CSPHCL).

Under rule (3) (ae) of the transfer scheme rules "Transmission Company" or "CSPTCL" means the Chhattisgarh State Power Transmission Company Limited, a company incorporated under the Companies Act, 1956 with the main object of undertaking the transmission of electricity in the State of Chhattisgarh and to function as State Transmission Utility and perform SLDC functions as per the provisions of the Act.

Further Government of Chhattisgarh vide its notification no. 1686/F-21/13/2009/13/2 dated 08.06.2022 has decided to merge and dissolve the Chhattisgarh State Power Holding Company Limited and Chhattisgarh State Power Trading Company Limited into Chhattisgarh State Power Transmission Company Limited and Chhattisgarh State Power Distribution Company Limited respectively. The State Government, in consultation with Governor of Chhattisgarh, hereby, makes the Chhattisgarh State Electricity Board Transfer Scheme rules 2010 which shall come into force with retrospective effect from the date of 01st April 2022.

Note 29: Provisional allocation of Personnel pursuant to Transfer Scheme:

i. Under rule 8 (b) of the transfer scheme rule, the Personnel of the erstwhile Board shall stand assigned to the services of the Generation Company, Distribution Company, Transmission Company, Holding Company and Trading Company as the case may be on the appointed date, on as is where is basis, namely, that they will continue to serve in the place where they are working on the Appointed date, till further orders of the State Government.

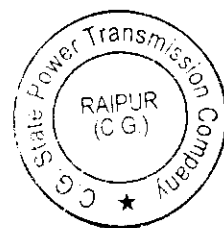
ii. The Personnel transferred to the Transferees, shall be deemed to have entered into an agreement with the Transferee concerned to repay loans, advances and other sums due or otherwise perform obligations undertaken by them to the erstwhile Board which remain outstanding as on the Appointed Date, on the same terms and conditions as contained in the arrangement with the erstwhile Board.

Note 30: As per provisions under transfer scheme, CSPHCL is dealing with pending legal matters of erstwhile CSEB related with Income Tax and assets & liabilities related matters pertaining to re-organization of erstwhile MPEB. However, as per the provisions of the Schedule-V, Part-II, clause d(i) of Transfer Scheme Rules, the Holding Company shall discharge all liabilities of the erstwhile CSEB and in turn recover the same amount from the Generation Company, Transmission Company, Distribution Company and the Trading Company. Hence, disputed liabilities pending litigations are not contingent liability of CSPHCL.

Note 31: Final Absorption of Personnel in Transferee Company

i. As per provision of Transfer Scheme Rule 2010, the State Government shall, in consultation with the Successor Companies, finalize the transfer to and permanent absorption of the Personnel in a Transferee taking into account the suitability, ability and experience of the personnel, number and nature of the vacancies and other relevant factors and issue appropriate orders, as it may think fit, for such permanent absorption.

ii. Accordingly the State Government has constituted a Grievance Committee to receive representations and submit recommendations on transfer and absorption of Personnel to the Successor Companies. The final report of the Grievance Committee is still awaited.



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note 32: Segment Reporting

The Board of Directors and the Managing Director of the Company together constitute the Chief Operating Decision Makers ("CODM") which allocate resources to and assess the performance of the segments of the Company. The Company is a state government undertaking having two separate line of activity i.e. transmission charges and Income from State Load Dispatch Centre (SLDC).

Particulars	Transmission	SLDC	Total
Segment Revenue:			
I. Sale of Services	1,01,123.41	1,586.34	1,02,709.74
II. Delay Payment Surcharge	12,610.30	-	12,610.30
III. Other Income	1,987.43	4.75	1,982.68
III. Total Segment Income	1,15,721.13	1,581.59	1,17,302.72

Segment Expenses:

Employee Benefit Expenses (Excl Gratuity and Pension)	21,021.09	965.61	21,986.70
Depreciation	27,856.46	0.03	27,856.49
Other Expenses (allocable to the segments)	3,966.79	303.08	4,269.87
Finance Costs	9,875.02	-	9,875.02
IV (a). Total Segment Expenses	62,719.36	1,268.72	63,988.08

Segmental Operating Income	53,001.78	312.87	53,314.64
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Unallocable Expenses

Other Expenses			10,111.37
Gratuity and Pension			12,122.07

IV (b). Total Unallocable Expenses			22,233.45
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V. Profit before exceptional and extraordinary items and tax (III -(IV(a)+(b)))			31,081.20
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VI. Exceptional items

VII. Profit before tax (V+ VI)			31,081.20
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VIII. Tax expense

(1) Current tax			1,986.91
(2) Deferred tax			7,222.63
(3) MAT credit entitlement			4,550.09

IX. Profit/(Loss) for the period after tax (VII - VIII)			17,321.57
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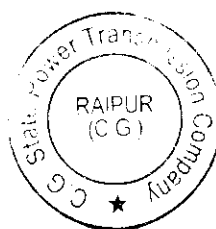
X. Other comprehensive income

A (i) Items that will not be recycled to profit or loss			12,866.75
(a) Remeasurements of the defined benefit liabilities / (asset)			19,777.96
(ii) Income tax relating to items that will not be reclassified to profit or loss			6,911.21

B (i) Items that will be recycled to profit or loss

(i.) Income tax relating to items that will not be reclassified to profit or loss			-
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XI. Total comprehensive income for the period (IX+X)			4,454.82
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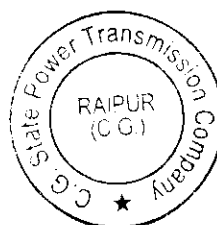


Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Particulars	Transmission	SLDC	Total
Segment Assets:			
Allocable Assets:			
Property, Plant and Equipment	3,23,774.36	92.02	3,23,866.38
Capital Work In Progress	54,621.96	652.75	55,274.71
Trade receivables	10,368.82	347.56	10,716.38
Cash and Cash Equivalents and Other Bank balances	2,111.00		2,108.52
	3,90,876.14	1,092.33	3,91,965.99
Unallocable Assets:			
Other non-current financial assets			299.38
Non Current Tax Assets (Net)			14,247.27
Deferred tax assets (net)			21,878.24
Other non-current assets			1,27,481.02
Current investment			-
Inventories			7,312.82
Other current assets			3.04
Other current financial assets			10,169.15
			1,81,390.92
Total Assets			5,73,356.90

Particulars	Transmission	SLDC	Total
Segment Liabilities:			
Allocable Liabilities:			
SLDC Development Fund	-	1,785.32	1,785.32
	-	1,785.32	1,785.32

Unallocable Liabilities:			
Share Capital			93,954.09
Reserves & Surplus (Excluding SLDC Dev. Fund)			71,987.75
Share Application Money Pending Allotment			-
Non Current Financial Liabilities-Borrowings			1,30,635.95
Non Current Liabilities			47,034.71
Other Non Current Financial Liabilities			-
Long-term provisions			1,62,217.80
Current Financial Liabilities-Borrowings			24,540.90
Trade Payables			13,360.44
Other current financial liabilities			10,671.41
Short-term provisions			14,636.76
Other current liabilities			2,531.78
			5,71,571.60
Total Liabilities			5,73,356.91



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Note 33: Contingent liability not provided in the profit and loss account are as follows:

33.1 Contingent Liabilities arising due to Reorganization of MPSEB into MPSEB and CSEB

i. Estimated tax liability on part of CSPTCL in respect of non framing of rules u/s 65 of Madhya Pradesh Reorganization Act (MPRA), 2000 could not be ascertained at this moment.

ii. After the re-organization of the erstwhile MPSEB and subsequent formation of successor boards i.e. MPSEB and CSEB, the matter regarding apportionment of pension and gratuity liabilities between the two boards has not been settled so far. The pension and gratuity liabilities were to be apportioned between MPSEB and CSEB in accordance with Schedule - VI of the M.P. Reorganization act - 2000 and settled on yearly basis. In a meeting convened by Ministry of Power, Government of India at New Delhi on 22.12.2008, it was mutually agreed between MPSEB and CSEB that the pension liability shall be settled between MPSEB and CSEB under one time settlement. The settlement process is yet to be computed between erstwhile CSEB (now CSPHCL) and MPSEB and the share of such contingent liability towards CSPTCL cannot be estimated at the moment.

Note 33.2 Demand in respect of disputed Income Tax Cases and Excise Custom cases

i. Erstwhile MPSEB had filed Income Tax Return for FY 1999-2000 and 2000-01 beyond the due date as prescribed in the Income Tax Act. The MPSEB had filed application for condonation of delay before CBDT. Accordingly the delay in filing of return for AY 2000-01 has been condoned by CBDT, whereas no relief had been granted for AY 1999-2000. CSEB has also moved application for condonation of delay of return filed by MPSEB for these years and CBDT has taken same view as in the application of MPSEB. CSPHCL has filed a writ petition against order of CBDT before Hon'ble High Court of Bilaspur. Any adverse outcome of the case may have financial implication on the successor companies of erstwhile CSEB.

ii. The demand has been raised against CSEB by Income Tax department for AY 2003-04 & onwards. The erstwhile CSEB has filed appeal against these orders and cases are pending before various authorities. The estimated share of CSPTCL in this regard (Gross disputed tax liability) is RS 11232.04 Lakhs

iii. As per Online system of Income Tax Department, outstanding TDS liability and Interest is Rs 4.38 Lakhs

iv. CSPTCL has filed appeal before the custom, Excise and Service Tax Appellate against the various order sub commissioner appeal, central excise confirming the demand of excise duty on material fabrication on fabrication workshop of CSPTCL. In appeal CSPTCL has claimed Rs 11.73 cr CENVAT credit.

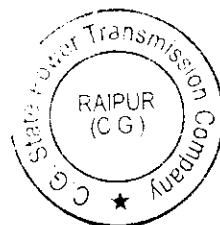
Note 33.3 Cases have been filed against CSPTCL (SLDC) by various power generators on account of dispute arising due to levy of UI charges with regard to scheduling of power under short term open access by these generators/sellers which in the opinion of the company amounts to embedded generation in state's electricity supply system. The matter is pending before various forum's of the amount against which is not presently ascertainable

Note 33.4 Estimated contingent liability details of other miscellaneous cases filed against the company is Rs.0.40 cr

Note 33.5 Estimated contingent liability details of other miscellaneous cases filed by the company is Rs.0.45 cr

Note 33.6 : Additional Director General, O/o Directorate General of GST Intelligence, Raipur Zonal Unit, Raipur has issued Show Cause notice dated 15.10.2021 for nonpayment of service tax on the A&G and other expenses allocated by CSPHCL to CSPGCL, CSPTCL and CSPDCL in their equity ratio pursuant to the Transfer Scheme Rules'2010 during the period April-2016 to June-2017. They have worked out a total service tax liability of 533.00 Lacs and have also proposed to Invoke provision of GST Act for Interest and penalty on the same which has not been quantified. However, CSPHCL has not agreed with the contention of the department and filed a writ petition bearing no. WP(T) NO. 119 of 2022 in the Hon'ble High Court of CG.

Note 33.7 Additional Director General, O/o Directorate General of GST Intelligence, Raipur Zonal Unit, Raipur has Issued show cause notice dated 30.11.2022 for non-payment of GST on the A&G and Other expenses allocated by CSPHCL to CSPGCL, CSPTCL and CSPDCL in their equity ratio pursuant to the Transfer Scheme Rule'2010 during the period July-2017 to March-2022. They have worked out a total GST liability of 2917,00 Lacs and have also proposed to invoke provision of GST Act for Interest and penalty on the same, which has not been quantified. Extension of time limit for 90 days has been requested in order to submit the necessary reply to the department on 20.01.2023. Also we have discussed with our empaneled Tax counsel and they have opined to file writ petition against SCN in Hon'ble High Court, so we will file writ petition in due course.



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

34. Financial Instruments

34.1 Capital management

The Company manages its capital to ensure that it will be able to continue as going concern while maximising the return to stakeholders through the optimisation of the debt and equity balance. The capital structure of the Company consists of net debt (borrowings offset by cash and bank balances) and total equity of the Company.

The Company determines the amount of capital required on the basis of annual as well as long term operating plans and other strategic investment plans. The funding requirements are met through non convertible debt securities or other long-term / short-term borrowings. The Company monitors the capital structure on the basis of total debt to equity ratio and maturity profile of the overall debt portfolio of the Company.

The capital components of the Company are as given below:

The gearing ratio at end of the reporting period was as follows:

Particulars	31-03-2023	31-03-2022
Debt (i)	1,35,635.95	1,42,700.57
Cash and bank balances	2,108.52	5,428.37
Net debt	1,33,527.43	1,37,272.20
Total Equity (ii)	1,67,727.15	1,55,469.19
Net debt to equity ratio	0.80	0.88

(i) Debt is defined as long term and short term borrowings

(ii) Equity is defined as Equity share capital and other equity including reserves and surplus

34.2 Financial Instruments – Fair values and risk management

Categories of Financial Instruments:

	31 March 2023			31 March 2022		
	FVTPL	FVTOCI	Amortised Cost	FVTPL	FVTOCI	Amortised Cost
Financial Assets						
Trade receivables			10.71			70,553
Cash and cash equivalents			2,108			5,428
Loans			141			140
Other financial assets			10,37			10,140
Investments						
Total			23,29			86,062
Financial liabilities						
Borrowings			1,35,177			1,57,138
Trade Payables			13,361			13,435
Other financial liabilities			10,67			9,346
Total			1,79,205			1,80,319

Management believes that the carrying amounts of financial assets and financial liabilities recognised in these financial statements approximate their fair values, hence the fair value disclosures are not given

34.3 Financial risk management objectives

The company's financial risk management is an integral part of how to plan and execute its business strategies. The Company's Corporate treasury function manages the financial risks relating to the operation of the Company. These risks include interest risk, credit risk and liquidity risk.

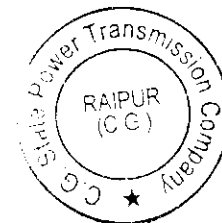
34.3.1 Interest rate risk management

Interest rate risk arises from the potential changes in interest rates that may have adverse effects on the Company in the reporting period or in future years. Interest rate risk is the risk that the future cash flows with respect to interest payments on borrowings will fluctuate because of changes in market interest rates. The Group's exposure to the risk of changes in market interest rates relates primarily to the Group's long-term debt obligations

Interest rate sensitivity:

The sensitivity analysis below have been determined based on exposure to interest rates for term loans at the end of the reporting period and the stipulated change taking place at the beginning of the financial year and held constant throughout the reporting period in case of term loans that have floating rates. The following table demonstrates the sensitivity to a reasonably possible change in interest rates on that portion of loans and borrowings affected. With all other variables held constant, the Company's profit before tax is affected through the impact on rate of borrowings, as follows:

	Increase/ decrease in basis points	Effect on profit before tax
31 Mar '23	50	710.88
31 Mar '22	50	738.10



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated
34.3.2 Credit risk management

The Company takes on exposure to credit risk, which is the risk that counterparty will default on its contractual obligations resulting in financial loss to the company. Financial assets that potentially expose the Company to credit risk are listed below:

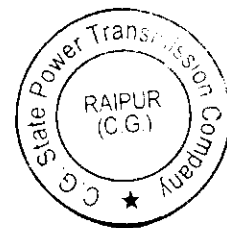
Financial Assets	As at 31st March 2023	As at 31st March 2022
Trade Receivables	10,716.78	70,153.48
Loans	144.49	140.02
Other financial assets	10,324.03	10,339.83
Investments		
Total	21,184.91	80,633.33

34.3.3 Liquidity risk management

The Company manages liquidity risk by maintaining adequate reserves and by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities. The maturity profile of the financial assets are listed below:

Expected contractual maturity for Financial Liabilities

	Upto 1 Year	1-5 years	5+ years	Total
31-Mar-22				
Borrowings	11,540.80	46,163.62	77,931.43	1,35,635.95
Trade Payables	13,360.44			13,360.44
Other financial liability	10,671.41			10,671.41
	35,572.76	46,163.62	77,931.43	1,59,667.80
31-Mar-23				
Borrowings	11,549.90	46,163.62	84,996.05	1,42,709.57
Trade Payables	13,435.12			13,435.32
Other financial liability	9,845.59			9,845.59
	34,821.81	46,163.62	84,996.05	1,65,981.48



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Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note 35: Employee benefit Plan

1 Defined Benefit Plan

A separate trust in the name of CSEB Gratuity and Pension Fund Trust has been formed by erstwhile CSEB to mitigate the liability of pension and gratuity of its retiring employees. The trust is recognized under part B of Schedule IV of the Income Tax Act, 1961. After the restructuring of erstwhile board, the successor companies have been contributing their respective share of pension and gratuity liability to the aforesaid trust. Company provides for the share of its deficit in the actual contribution vis-à-vis the stipulated contribution determined on the basis of actuarial valuation in its profit and loss account. The employees of the Company are also entitled to compensated absences based on the unavailed leave balance as well as other long term benefits. The Company records liability based on actuarial valuation computed under projected unit credit method.

The retirement benefit obligation recognised in the balance sheet represents the actual deficit or surplus in the Company's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

A liability for a termination benefit is recognised at the earlier of when the entity can no longer withdraw the offer of the termination benefit and when the entity recognises any related restructuring costs

The amounts stated below in this note are in Rs. Crores.

Summary of Membership Data:

Sr No	Particulars	31-03-2023	31-03-2022
i	Gratuity		
	Number of employees Gratuity	1,470	1,310
	Total Monthly Salary (in Rs. Cr)	13.61	11.71
	Average Past Service (Years)	19.39	18.74
	Average Age (Years)	45.20	45.95
	Average remaining working life (Years)	16.80	16.05
	weighted average duration	16.18	12.13
ii	Pension		
	For Active Employees		
	Number of employees Pensioners	529	551
	Total Monthly Pension (in Rs. Cr)	7.31	6.99
	For Retired Employees		
	Number of Retired Employee	1,053	1,008
	Total Monthly Pension (in Rs. Cr)	6.14	5.48
	For Spouse		
	Number of Spouse	685	659
	Total Monthly Pension (in Rs. Cr)	2.05	1.92
iii	Leave		
	Leave balance considered on valuation date	92,583	2,86,911

1.1 Risk associated with the Plan

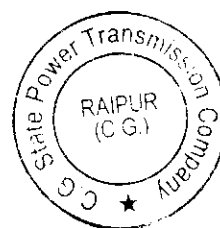
The plan is of a final salary defined benefit in nature which is sponsored by the Company and hence it underwrites all the risks pertaining to the plan. In particular, there is a risk for the company that any adverse salary growth or demographic experience can result in an increase in cost of providing these benefits to employees in future. Since the benefits are lump sum in nature the plan is not subject to any longevity risks

1.2 Principal Actuarial Assumptions:

Sr No	Particulars	31-03-2023	31-03-2022
i	Discount rate (p.a.)	7.38%	6.90%
ii	Salary Escalation rate (p.a.)	6.00%	6.00%

a) Discount Rate:

The discount rate is based on the prevailing market yields of Indian government securities as at the balance sheet date for the estimated term of the obligations.



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

b) Salary Escalation Rate:

The estimates of future salary increases considered takes into account the inflation, seniority, promotion and other relevant factors

1.3 Principal Demographic assumptions:

Sr No	Particulars	31-03-2023	31-03-2022
1	Retirement age (Years)	62	62
2	Mortality rates inclusive of provision for disability	100% of IAM (2012 - 14)	100% of IAM (2012 - 14)
3	Withdrawal rate		
	Upto 25 Years	0%	0%
	From 26 to 35 Years	0%	0%
	From 36 to 45 Years	0%	0%
	From 46 to 55 Years	0%	0%
	Above 55 years	0%	0%
4	Leave Availment Rate	2.5%	0.0%
	Leave encashment Rate while in service	5%	0%

1.4 The amounts recognised in the financial statements and the movements in the net defined benefit obligations over the year are as follows:

Particulars	Amount in Rs. Crs		Amount in Rs. Crs	
	Gratuity and Pension		Leave	
	31-03-2023	31-03-2022	31-03-2023	31-03-2022
Current Service Cost	20.68	25.54	4.22	4.55
Past Service Cost including curtailment Gains/Losses				
Interest Cost on Defined Benefit Obligation	129.64	120.82	6.15	6.43
Interest Income on Plan Assets	(29.10)	(29.17)	-	-
Amount recognised in statement of profit and loss	121.22	117.19	10.37	10.98
Actuarial gain / (loss) for the year on Defined Benefit Obligation	(174.66)	(103.29)	(16.60)	(2.53)
Actuarial gain / (loss) for the year on Asset	(6.52)	2.02	-	-
Amount recognised in other comprehensive income	(181.18)	(101.27)	(16.60)	(2.53)

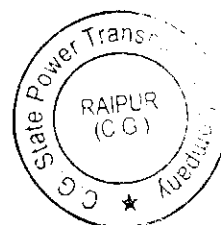
1.5 The amount included in the Balance sheet arising from the entity's obligation in respect of its defined benefits plans as follows:

Particulars	Amount in Rs. Crs		Amount in Rs. Crs	
	Gratuity and Pension		Leave	
	31-03-2023	31-03-2022	31-03-2023	31-03-2022
Present value of defined benefit obligation	2,103.11	1,906.49	103.42	90.43
Fair value of plan assets	440.95	427.88	-	-
Unfunded Liability/provision in Balance Sheet	1,662.16	1,478.61	103.42	90.43
Bifurcation of the present value of defined benefit obligation at the end of the year				
Current	134.71	105.65	11.70	14.61
Non-current	1,968.40	1,800.84	91.73	75.82

1.6 Movement in fair value of the defined Benefit Obligation

Particulars	Amount in Rs. Crs		Amount in Rs. Crs
	Gratuity and Pension		Leave
	31-03-2023	31-03-2022	31-03-2023
Opening defined benefit Obligation	1,906.49	1,776.74	90.43
Current Service cost	20.68	25.54	4.22
Past Service Cost including curtailment Gains/Losses	-	-	-
Interest cost on defined benefit obligation	129.64	120.82	6.15
Actuarial (Gain)/Loss on arising from change in Demographic	-	-	-
Actuarial (Gain)/Loss on arising from Experience Adjustment	285.05	174.81	16.60
Actuarial (Gain)/Loss on arising from change in Financial assumptions	(110.39)	(21.52)	-
Benefits paid	(178.06)	(119.90)	(13.97)
Closing defined benefit Obligation	2,103.41	1,906.49	103.42

Significance of actuarial gain/loss - Recurring significant amount of actuarial gain/loss arising from experience as percentage of PBO in a year indicates that valuation assumptions need reconsideration unless it is caused by some exceptional event during the inter-valuation period.



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

1.7 Movement in fair value of Plan assets are as follows:

Particulars	Amount in Rs. Crs	
	Gratuity and Pension	
	31-03-2023	31-03-2022
Opening fair value of Plan assets	427.88	428.96
Actual return on Plan assets	22.58	31.18
Employer contribution	118.55	89.45
Benefits paid	(128.06)	(119.90)
Adjustment to Opening Fund		(1.81)
Closing fair value of Plan assets	440.95	427.88

1.7.1 Major categories of plan assets (as percentage of total plan assets):

Particulars	Gratuity and Pension*	
	31-03-2023	
	31-03-2023	31-03-2022
Funds Managed by Insurer	100.00%	51.11%
High Quality Corporate Bonds	0.00%	17.29%
Government of India Securities	0.00%	26.33%
Equity Shares of listed companies/Equity Mutual Fund	0.00%	10.27%
Closing fair value of Plan assets	100.00%	100.00%

The actuary had inadvertently omitted to report percentage of funds invested in various securities. However, we have taken actual position based on trust's balance sheet.

1.8 Movement in Net defined Benefit Obligation

Particulars	Amount in Rs. Crs		Amount in Rs. Crs
	Gratuity and Pension		Leave
	31-03-2023	31-03-2022	31-03-2023
Opening Net defined benefit Obligation	1,478.61	1,347.77	90.43
Total Service Cost	20.68	25.54	4.22
Net Interest cost (Income)	100.55	93.46	6.15
Actuarial (Gain)/Loss	181.18	101.29	16.60
Contributions paid to the fund/ Benefits paid	(118.55)	(89.45)	(13.97)
Closing Net defined benefit Obligation	1,662.46	1,478.61	103.42

1.9 Sensitivity Analysis of the Defined Benefit Obligation

Gratuity is a lump sum plan and the cost of providing these benefits is typically less sensitive to small changes in demographic assumptions. The key actuarial assumptions to which the benefit obligation results are particularly sensitive to are discount rate and future salary escalation rate. The following table summarizes the impact in percentage terms on the reported defined benefit obligation at the end of the reporting period arising on account of an increase or decrease in the reported assumption by 50 basis points.

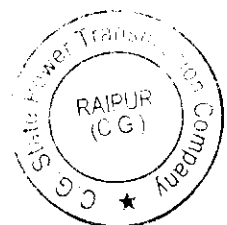
Particulars	Amount in Rs. Crs		Amount in Rs. Crs
	Gratuity and Pension		Leave
	31-03-2023	31-03-2022	31-03-2023
Discount Rate			
Impact of increase in 50bps on DBO	(116.43)	(101.87)	(4.51)
Impact of decrease in 50bps on DBO	127.55	111.60	4.83
Salary Escalation Rate			
Impact of increase in 50bps on DBO	93.10	11.71	4.90
Impact of decrease in 50bps on DBO	(88.96)	(11.54)	(4.53)

These sensitivities have been calculated to show the movement in defined benefit obligation in isolation and assuming there are no other changes in market conditions at the accounting date. Sensitivities due to mortality & withdrawals are not material & hence impact of change due to these not calculated. Sensitivities as rate of increase of pensions in payment, rate of increase of pensions before retirement & life expectancy are not applicable.

1.10 The expected maturity analysis of defined benefit obligation is as follows:

The table below shows the expected cash flow profile of the benefits to be paid to the current membership

Maturity Profile of Defined benefit obligation	Gratuity & Pension		Leave encashment
	Amount (in Crs)		Amount (in Crs)
	31-03-2023	31-03-2022	31-03-2023
Expected Benefit for 0 to 1 Year	132.01	105.65	11.70
Expected Benefit for 1 to 2 Year	142.10	124.08	10.87
Expected Benefit for 2 to 3 Year	149.59	121.19	9.28
Expected Benefit for 3 to 4 Year	154.38	120.10	8.54
Expected Benefit for 4 to 5 Year	157.96	113.68	7.17
Expected Benefit for 5 to 6 Year	163.67	500.09	5.44
Expected Benefit for 6 Year & onwards	1,213.25	393.82	50.43



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note 36: Managerial Remuneration

Details	FY 2022-23	FY 2021-22
Salary & Allowances	42.18	74.09
Other Benefits (Retirement Benefit)	179.69	-
Total	221.87	74.09

Note 37: Details of Electricity transmitted in MUs and Rs in crores:

Energy Transmitted	FY 2022-23		FY 2021-22	
	In MU	Rs in cr	In MU	Rs in cr
For CSPDCL & Other Power Utilities (i.e. energy output from CSPDCL's system)	33,454.77	1,011.23	29,449.07	967.64
SLOC's revenue	-	0.00	-	-
Total	33,454.77	1,011.23	29,449.07	967.64

Note 38: Balances of State Government Loan, and Liability against Deposit Works are subject to confirmation and reconciliation

Note 39: Being a State Government Company, the company has not entered into any transaction with any company that are covered under section 186 of the Companies Act 2013.

Note 40: The balance due to MSME sector is NIL and no representation has been received from any entities till date

Note 41: The company has fully disclosed the impact of pending litigations on its financial position in its financial statements. Further, the company is not required to transfer any amount to the Investor Education and Protection Fund as required under Companies Act 2013

Note 42: In view of paragraph 11 of Ind AS-24, no disclosure is required as regards related party relationships with other state controlled enterprises and transaction with such enterprises. Other disclosures as required by Ind AS-24 are as under:

A. List of Related Parties	
Key management personnel:	Ujjwala Baghel Managing Director

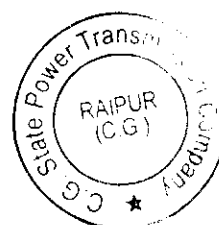
B: Transactions carried out with key management personnel, their relatives and their enterprises where transactions have to be entered in ordinary course of business.

Name of Related Party	Nature of relationship	2022-23 (In Lacs)	2021-22 (In Lacs)
Ashok Kumar (upto July'21)	Managing Director	0.00	6.26
S.D. Telargi (From August '21 to April'22)	Managing Director	2.55	17.03
Ujjwala Baghel (From May'22)	Managing Director	28.91	-
Ujjwala Baghel (Retirement Benefit)	Managing Director	179.69	-
Ankit Anand	Chairman	0.72	-
Total		221.87	74.09

Even though no disclosure is required as per para 24 of Ind AS 24, para 25 requires a government related entities to disclose significant related party transactions and following are the significant related party transactions

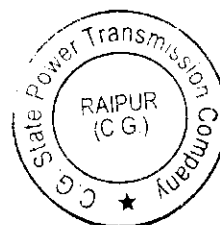
Nature of Transaction	Name of Related Party	Nature of Relationship	FY 22-23 (In Lacs)	FY 21-22
Transmission Income	Chhattisgarh State Power Distribution Company Limited	Fellow Subsidiary	1,00,569.64	88,769.82
Transmission Income	Chhattisgarh State Power Trading Company Limited	Fellow Subsidiary	-	7,478.27
SOC/MOC Income	Chhattisgarh State Power Distribution Company Limited	Fellow Subsidiary	773.54	605.13
SOC/MOC Income	Chhattisgarh State Generation Company Limited	Fellow Subsidiary	698.46	525.64
SOC/MOC Income	Chhattisgarh State Trading Company Limited	Fellow Subsidiary	-	87.54
Delayed Payment Surcharge Income	Chhattisgarh State Power Distribution Company Limited	Fellow Subsidiary	12,616.30	14,991.70
Delayed Payment Surcharge written off	Chhattisgarh State Power Distribution Company Limited	Fellow Subsidiary	-	-14,991.70
Electricity charges	Chhattisgarh State Power Distribution Company Limited	Fellow Subsidiary	1,622.85	1,723.26
THC Expenses	Chhattisgarh State Power Distribution Company Limited	Fellow Subsidiary	914.79	499.60
A & G of CSPHCL	Chhattisgarh State Power Holding Company Limited	Holding Company	-	415.46
Interest received on loan	Chhattisgarh State Power Distribution Company Limited	Fellow Subsidiary	-	138.92
Total			1,17,196	1,60,170

Note 43: Inventories includes shortage of 0 (P.V. 33.85 Lakhs), identified during the course of internal audit, there were NO DEVIATION found in the stock audit report



Note:44 Financial Ratios

Particulars	Numerator	Denominator	31st March 2023	31st March 2022	Variance	Reasons (if variances are more than 25%)
Current Ratio	Current assets	Current Liabilities	0.46	1.54	70%	Due to Revenue Subsidy received
Debt-Equity Ratio	Long Term Debt	Equity	0.78	0.88	11%	
Debt Service Coverage Ratio	EBITDA (Excluding Interest on CC)	Debt Service (Principal + Instalment)	0.00	0.00	12%	
Return on Equity Ratio	Net Profit after Taxes	Shareholder's fund	0.03	0.03	1%	Due to increase in PAT
Inventory turnover ratio	Revenue from operation	Inventory	NA	NA		NA in case of service sector industry
Trade Receivables turnover ratio	Revenue from operation	Trade Receivables	1.08	0.88	23%	
Trade Payables turnover ratio	Purchases	Trade Payables	NA	NA		NA in case of service sector industry
Net capital turnover ratio	Revenue from operation	Working Capital	3.25	3.33	-152%	Due to Revenue Subsidy received
Net profit ratio	Net Profit after Taxes	Revenue from operation	0.04	0.04	7%	
Return on Capital employed	EBIT	Capital Employed (Shareholder's Fund + Long term Borrowings)	7%	0.07	0%	
Return on investment	Income Generated from Investment	Cost of Investment	NA	1.64%	0%	Due to no sale of investment



Chhattisgarh State Power Transmission Company Limited
Notes to the financial statements for the year ended 31st March, 2023
All amounts are in INR Lakhs unless otherwise stated

Note 45: Previous year's figures are regrouped and reclassified wherever necessary to make it comparable.

For BEGANI & BEGANI
FRN. No. - 010779 C
Chartered Accountants

SANKALP SOHANEY
Partner
Membership No. - 434993

30 SEP 2023

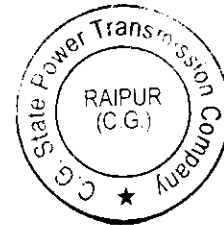
For and on behalf of the Board of Directors
Chhattisgarh State Power Transmission Company
Limited

(Ujjwala Baghel)
Managing Director
DIN - 08738889

(Ankit Anand)
Chairman
DIN-07415193

UDIN: 23434993BC7UDAD8872 (Mahendra Singh Chauhan)
Place : Raipur Chief Financial Officer
Date : 12 5 SEP 2023 PAN - ACCPC4774H

(Arun Mishra)
Company Secretary
M No. ACS : 55153



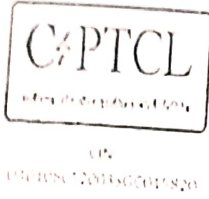
TRANSMISSION LOSS STATEMENT for FY: 2022-23

Transmission	Units	1st Quarter			2nd Quarter			3rd Quarter			4th Quarter			Closing Balance
		Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	
1. Losses (CST B, C, D, E, F & G) & B, C, D, E, F & G above 330 KV & above	MU	A	1,379.84	1,305.40	1,453.58	1,082.70	1,310.00	1,466.02	1,374.83	1,376.56	1,376.09	1,343.73	1,538.85	1,535.57
	MU	B	1,585.64	1,482.81	1,352.42	1,270.40	1,703.74	1,486.00	835.51	1,215.70	1,510.47	1,534.26	1,633.15	1,612.25
	MU	C	87.82	92.73	81.66	73.17	112.90	106.06	97.46	100.10	109.31	110.37	110.59	108.82
	MU	D	0.13	0.11	0.30	0.48	0.33	0.06	0.24	1.40	1.57	0.52	0.43	0.72
2. Total Injection at State Grid of SUG	MU	E = A+B+C+D	3,321.58	2,955.49	2,739.66	2,797.72	2,879.84	2,913.33	2,308.42	2,694.10	2,990.56	2,993.88	3,283.02	3,255.23
3. Losses (CST B, C, D, E, F & G) & B, C, D, E, F & G above 330 KV & above	MU	F	2,864	2,515	2,293	2,350	2,384	2,457	1,846	2,195	2,487	2,553	2,771	2,825.79
4. Losses (CST B, C, D, E, F & G) & B, C, D, E, F & G above 330 KV & above	MU	G	337.48	361.16	367.55	363.21	385.64	377.39	400.07	419.92	420.33	379.82	430.85	431.42
5. Total Output from CST TCL System	MU	H = F + G	3,201.54	2,875.90	2,660.64	2,713.47	2,769.78	2,834.37	2,246.53	2,615.01	2,907.42	2,881.60	3,157.76	3,145.51
6. Transmission Loss	MU	I = H - E	120.04	79.60	79.31	84.24	110.07	78.96	61.89	79.08	89.11	112.27	125.20	103.65
7. Transmission Loss FY 2022-23	%	J = I/H * 100	3.61%	2.69%	2.89%	3.01%	3.82%	2.71%	2.68%	2.94%	2.97%	3.75%	3.82%	3.17%

Source of Data/Informations

Transmission loss has been computed as per clause 76.2 of MYT regulation 2021.

13/2/23
Executive Director
SLDC CSPTCL



CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
 राष्ट्रीय रेल मंत्रालय द्वारा निर्माण
 (C.G. Govt. Undertaking) (राष्ट्रीय स्वामित्व का उद्योग)
 STATE LOAD DISPATCH CENTRE, RAIPUR
 भारतीय राज्य भारप्रेषण केंद्र, राipur
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No.03-02/SLDC/OPN/ 1533

Raipur, Dtd. 20/10/23

To,

The Chief Engineer (PC&RA),
 CSPTCL, Raipur

Sub: Submission of Transmission System Availability Factor (TSAF) in respect of CSPTCL network for the year 2022-23.

Ref: (1). Your Office letter no. 02-12/ PC&RA/ Trans-Tariff/ 2024-25/T-46/764, Raipur, dtd. 03.08.2023.

(2). U.O Note no. 988 dtd. 18.10.2023.

Transmission System Availability Factor (TSAF) in respect of CSPTCL network (in % & PU) of 400 KV, 220 KV & 132 KV for the financial year 2022-23 submitted by O/o CE (Substation), CSPTCL, Raipur and CE (Substation), CSPTCL, Bilaspur has been verified and the necessary corrections have been done.

The list of various trippings and shutdowns of transmission elements not included by O/o CE (Substation), CSPTCL, Raipur and O/o CE (Substation), CSPTCL, Bilaspur have also been added in the TSAF details submitted by the concerned offices, the list of which is hereby enclosed.

The details have been mailed to e-mail IDs cecnra.csptcl@cspc.co.in, cessonm.csptcl@gmail.com, CESSOnM.Bilaspur@cspc.co.in, se.400kvss.circle.trans@gmail.com, cettrans.raipur@cspc.co.in.

Encl: As above.


 Executive Director
 SLDC, CSPTCL, Raipur

Copy to:

- 1 The Executive Director (Transmission), CSPTCL, Raipur.
- 2 The Chief Engineer (Substation), CSPTCL, Bilaspur.
- 3 The Chief Engineer (Substation), CSPTCL, Raipur.

TRANSMISSION SYSTEM AVAILABILITY FACTOR FOR THE FY 2022-23

Month	AFM in Percent	NAFM in PU
Apr-22	99.7500	0.0025
May-22	99.7500	0.0025
Jun-22	99.7500	0.0025
Jul-22	99.7500	0.0025
Aug-22	99.7500	0.0025
Sep-22	99.7500	0.0025
Oct-22	99.7500	0.0025
Nov-22	99.7500	0.0025
Dec-22	99.7500	0.0025
Jan-23	99.7500	0.0025
Feb-23	99.7500	0.0025
Mar-23	99.7500	0.0025
AVG	99.7550	0.0025

Month	AFM in Percent	NAFM in PU
Apr-22	99.8055	0.0019
May-22	99.8055	0.0019
Jun-22	99.8055	0.0019
Jul-22	99.8055	0.0019
Aug-22	99.8055	0.0019
Sep-22	99.8055	0.0019
Oct-22	99.8055	0.0019
Nov-22	99.8055	0.0019
Dec-22	99.8055	0.0019
Jan-23	99.8055	0.0019
Feb-23	99.8055	0.0019
Mar-23	99.8055	0.0019
AVG	99.8055	0.0019

Month	AFM in Percent	NAFM in PU
Apr-22	99.8123	0.0019
May-22	99.8123	0.0019
Jun-22	99.8123	0.0019
Jul-22	99.8123	0.0019
Aug-22	99.8123	0.0019
Sep-22	99.8123	0.0019
Oct-22	99.8123	0.0019
Nov-22	99.8123	0.0019
Dec-22	99.8123	0.0019
Jan-23	99.8123	0.0019
Feb-23	99.8123	0.0019
Mar-23	99.8123	0.0019
AVG	99.8123	0.0019

YEAR	400 KV		220 KV		132 KV		TOTAL (FY:2022-23)	
	AVERAGE		AVERAGE		AVERAGE		AVERAGE	
2022-23	AFM in Percent	NAFM in PU	AFM in Percent	NAFM in PU	AFM in Percent	NAFM in PU	AFM in Percent	NAFM in PU
	99.7550	0.0025	99.8055	0.0019	99.8123	0.0019	99.7919	0.0021

AFM = Availability Factor for a Month

NAFM = Non-Availability Factor for a Month

EXECUTIVE DIRECTOR (SLDC)
CSPTCL RAIPUR

S.No.	Name of Substation and associated lines.	Cost Approved in CIP 16-21	Approximate booked amount during execution of work till FY 2022-23	Remarks
1.	132 KV S/s Indamara	18.22 Cr.	13.48Cr.	As per the approximate booked amount there is no cost over run, but it will be finalized only after the finalization of Completion Report.
	LILO of 01 CKT. Of 132KV Thelkadih-Dongargarh line	12.78Cr.	9.14Cr.	
2.	132 KV S/s Kharmora	20.8Cr.	18.79Cr.	As per the approximate booked amount there is no cost over run, but it will be finalized only after the finalization of Completion Report.
	LILO of 132 KV Korba - Champa line	7.18Cr	3.51Cr.	
3.	132 KV S/s Indagaon	12.93 Cr.	9.93Cr.	As per the approximate booked amount there is no cost over run, but it will be finalized only after the finalization of Completion Report.
	132 KV DCSS Nagri-Indagaon line	53.95Cr.	41.67Cr.	
4.	132KV S/s Mathkharora	20.12Cr.	14.16Cr.	As per the approximate booked amount there is no cost over run, but it will be finalized only after the finalization of Completion Report.
	132KV Kuthrel-Mathkharora line	19.88Cr.	17.58 Cr.	
5.	132 KV S/s Siltara-2	21.18	19.01	As per the approximate booked amount there is no cost over run, but it will be finalized only after the finalization of Completion Report.
	LILO of 132 KV Jagdamba-siltara & Siltara-SKS lines at 132 KV S/s Siltara-2	0.76	0.43Cr.	


 Superintending Engineer
 O/o CE (PC&RA)
 CSPTCL, Raipur

ASSET ADDITION IN CSPTCL IN FY 2022-23

YEAR	DATE OF CAPITALISATION	AC CODE	ACCOUNT HEAD	RATE OF DEP	ASSETS ADDITION GROSS BLOCK 22-23	PUT TO USE DAYS
2022-23	01-04-2022	A070230	Bldg- Transmission installation	3.34%	1850131.89	183
2022-23	01-04-2022	A070230	Bldg- Transmission installation	3.34%	332287.01	183
2022-23	01-04-2022	A070230	Bldg- Transmission installation	3.34%	9020.08	183
2022-23	01-04-2022	A070230	Bldg- Transmission installation	3.34%	1273546.64	183
2022-23	01-04-2022	A070230	Bldg- Transmission installation	3.34%	57382.42	183
2022-23	19-11-2022	A070230	Bldg- Transmission installation	3.34%	643230.64	183
2022-23	19-11-2022	A070230	Bldg- Transmission installation	3.34%	422752.41	183
2022-23	19-11-2022	A070230	Bldg- Transmission installation	3.34%	157773.24	183
2022-23	19-11-2022	A070230	Bldg- Transmission installation	3.34%	413330.60	183
2022-23	04-02-2023	A070230	Bldg- Transmission installation	3.34%	201210.51	183
2022-23	04-02-2023	A070230	Bldg- Transmission installation	3.34%	280805.48	183
2022-23	06-02-2023	A070230	Bldg- Transmission installation	3.34%	1322249.56	183
2022-23	01-04-2022	A070250	Office Building	3.34%	6154.19	183
2022-23	01-04-2022	A070250	Office Building	3.34%	320530.84	183
2022-23	01-04-2022	A070250	Office Building	3.34%	278603.32	183
2022-23	01-04-2022	A070250	Office Building	3.34%	5349.18	183
2022-23	15-07-2022	A070250	Office Building	3.34%	120565.61	183
2022-23	15-07-2022	A070250	Office Building	3.34%	157719.81	183
2022-23	15-07-2022	A070250	Office Building	3.34%	0.00	183
2022-23	23-12-2022	A070250	Office Building	3.34%	232330.54	183
2022-23	23-12-2022	A070250	Office Building	3.34%	10874.88	183
2022-23	01-04-2022	A070250	Office Building	3.34%	135795.58	183
2022-23	25-08-2022	A070250	Office Building	3.34%	161419.64	183
2022-23	01-04-2022	A070250	Office Building	3.34%	42559.33	183
2022-23	01-04-2022	A070250	Office Building	3.34%	1811750.45	183
2022-23	15-02-2023	A070250	Office Building	3.34%	126559.58	183
2022-23	17-02-2023	A070250	Office Building	3.34%	104371.62	183
2022-23	17-02-2023	A070250	Office Building	3.34%	14556.25	183
2022-23	15-02-2023	A070250	Office Building	3.34%	17650.71	183
2022-23	01-04-2022	A070250	Office Building	3.34%	4790.67	183
2022-23	01-04-2022	A070250	Office Building	3.34%	249514.06	183
2022-23	05-01-2023	A070250	Office Building	3.34%	99047.13	183
2022-23	28-04-2022	A070250	Office Building	3.34%	486315.09	183
2022-23	01-04-2022	A070250	Office Building	3.34%	35481.17	183
2022-23	01-04-2022	A070250	Office Building	3.34%	935915.54	183
2022-23	01-04-2022	A070250	Office Building	3.34%	912062.09	183
2022-23	01-04-2022	A070250	Office Building	3.34%	165991.43	183
2022-23	01-04-2022	A070250	Office Building	3.34%	3187.01	183
2022-23	21-10-2022	A070250	Office Building	3.34%	198361.85	183
2022-23	04-10-2022	A070260	Building - Others	3.34%	185122.28	183
2022-23	01-04-2022	A070280	Resid./Hosp/guest Bu	3.34%	163446.55	183
2022-23	01-04-2022	A070310	Kuchcha& Pucca Roads	3.34%	429491.76	183
2022-23	01-04-2022	A070310	Kuchcha& Pucca Roads	3.34%	1476635.18	183
2022-23	01-04-2022	A070310	Kuchcha& Pucca Roads	3.34%	68917.99	183
2022-23	04-04-2022	A070310	Kuchcha& Pucca Roads	3.34%	1639228.41	183
2022-23	01-04-2022	A070310	Kuchcha& Pucca Roads	3.34%	8246.24	183
2022-23	01-04-2022	A070310	Kuchcha& Pucca Roads	3.34%	28351.40	183
2022-23	01-04-2022	A070310	Kuchcha& Pucca Roads	3.34%	1323.22	183
2022-23	01-04-2022	A070311	Well,Boundary wall	3.34%	4229287.05	183
2022-23	01-04-2022	A070311	Well,Boundary wall	3.34%	81202.30	183

2022-23	01-04-2022	A070311	Well,Boundary wall	3.34%	179245.89	183
2022-23	01-04-2022	A070311	Well,Boundary wall	3.34%	3441.50	183
2022-23	01-04-2022	A070470	Hydel Works	5.28%	798039.13	183
2022-23	01-04-2022	A070470	Hydel Works	5.28%	1332677.40	183
2022-23	01-04-2022	A070470	Hydel Works	5.28%	25587.40	183
2022-23	10-08-2022	A070510	Instrumnt & Control	5.28%	84552.84	183
2022-23	10-08-2022	A070510	Instrumnt & Control	5.28%	414032.14	183
2022-23	01-04-2022	A070530	Plant-Xmers >100 Kva	5.28%	589337.21	183
2022-23	01-04-2022	A070530	Plant-Xmers >100 Kva	5.28%	82625.06	183
2022-23	01-04-2022	A070530	Plant-Xmers >100 Kva	5.28%	513031.90	183
2022-23	01-04-2022	A070530	Plant-Xmers >100 Kva	5.28%	710897.00	183
2022-23	12-07-2022	A070530	Plant-Xmers >100 Kva	5.28%	1250008.62	183
2022-23	17-01-2023	A070530	Plant-Xmers >100 Kva	5.28%	19173.77	183
2022-23	17-01-2023	A070530	Plant-Xmers >100 Kva	5.28%	998634.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	456992.54	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	460355.20	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	6228.17	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	25470000.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	3334179.47	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	9256532.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	20312.57	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	81847.92	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	596232.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	582710.73	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	111431.19	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	97517.28	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	998634.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	137012.58	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	496131.16	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	206075.20	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	15847.40	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	191160.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	843989.83	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	2082700.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	328348.67	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	2082700.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	2373165.01	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	37883.66	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	37883.66	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	131624.01	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	3522771.85	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	18048715.08	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	5579964.84	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	3422000.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	14632.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	379736.79	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	260180.61	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	371965.18	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	30294.90	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	69229.36	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	147548.73	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	1711227.60	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	1299121.95	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	2008553.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	252173.57	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	141212.96	183

2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	77574667.19	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	24003200.41	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	17003330.36	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	2332856.92	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	13482530.92	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	4197243.42	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	14307704.80	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	2047971.08	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	614257.73	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	35303.24	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	637200.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	4839684.57	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	9354954.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	46398.28	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	156905.79	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	46200.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	493192.88	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	841549.65	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	29854.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	134520.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	16097689.69	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	2673952.51	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	1801090.14	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	3638696.38	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	101247.38	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	1260752.56	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	52430.15	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	21890881.71	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	51069271.09	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	7204601.96	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	17340714.63	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	512437.43	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	210630.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	37170.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	44343.17	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	360796.80	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	207827.75	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	238266.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	276193.82	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	143240.46	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	13216.07	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	352477.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	112970.31	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	2373165.01	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	188160.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	37170.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	392378.39	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	49590.09	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	49590.09	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	131065.72	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	58056.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	5117833.48	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	713.66	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	30089.30	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	67931.53	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	29307.23	183

2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	149723.38	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	84663.34	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	117200.89	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	21102434.66	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	532829.25	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	1015704.23	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	52864.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	505163.76	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	52864.00	183
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2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	2845.07	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	656678.97	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	140706.84	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	1008900.00	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	33907462.07	183
2022-23	01-04-2022	A070540	SS Xmer > 100 Kv	5.28%	82080.00	183
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2022-23	16-04-2022	A070540	SS Xmer > 100 Kv	5.28%	530956.95	183
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2022-23	16-04-2022	A070540	SS Xmer > 100 Kv	5.28%	84091.11	183
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2022-23	26-04-2022	A070540	SS Xmer > 100 Kv	5.28%	17378795.03	183
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2022-23	28-04-2022	A070540	SS Xmer > 100 Kv	5.28%	41408.38	183
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2022-23	06-06-2022	A070540	SS Xmer > 100 Kv	5.28%	102769.05	183
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2022-23	16-09-2022	A070540	SS Xmer > 100 Kv	5.28%	216648.08	183
2022-23	16-09-2022	A070540	SS Xmer > 100 Kv	5.28%	4541847.78	183
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2022-23	28-09-2022	A070540	SS Xmer > 100 Kv	5.28%	152976.14	183
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2022-23	22-11-2022	A070540	SS Xmer > 100 Kv	5.28%	305939.73	183
2022-23	29-11-2022	A070540	SS Xmer > 100 Kv	5.28%	232610.51	183
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2022-23	07-12-2022	A070540	SS Xmer > 100 Kv	5.28%	703310.51	183
2022-23	07-12-2022	A070540	SS Xmer > 100 Kv	5.28%	84396.01	183
2022-23	20-12-2022	A070540	SS Xmer > 100 Kv	5.28%	390521.23	183
2022-23	21-12-2022	A070540	SS Xmer > 100 Kv	5.28%	1298579.78	183
2022-23	06-01-2023	A070540	SS Xmer > 100 Kv	5.28%	62552874.80	183
2022-23	06-01-2023	A070540	SS Xmer > 100 Kv	5.28%	32399222.51	183
2022-23	06-01-2023	A070540	SS Xmer > 100 Kv	5.28%	597673663.43	183
2022-23	06-01-2023	A070540	SS Xmer > 100 Kv	5.28%	806266.13	183
2022-23	06-01-2023	A070540	SS Xmer > 100 Kv	5.28%	265121.99	183
2022-23	06-01-2023	A070540	SS Xmer > 100 Kv	5.28%	2432275.37	183
2022-23	06-01-2023	A070540	SS Xmer > 100 Kv	5.28%	1870402.62	183
2022-23	06-01-2023	A070540	SS Xmer > 100 Kv	5.28%	6096.00	183
2022-23	06-01-2023	A070540	SS Xmer > 100 Kv	5.28%	203630.59	183
2022-23	06-01-2023	A070540	SS Xmer > 100 Kv	5.28%	1439317.55	183
2022-23	06-01-2023	A070540	SS Xmer > 100 Kv	5.28%	46728.00	183
2022-23	10-01-2023	A070540	SS Xmer > 100 Kv	5.28%	234312.73	183

2022-23	11-01-2023	A070540	SS Xmer > 100 Kv	5.28%	15681912.36	183
2022-23	11-01-2023	A070540	SS Xmer > 100 Kv	5.28%	72819761.20	183
2022-23	16-01-2023	A070540	SS Xmer > 100 Kv	5.28%	219696.50	183
2022-23	17-01-2023	A070540	SS Xmer > 100 Kv	5.28%	13743980.57	183
2022-23	17-01-2023	A070540	SS Xmer > 100 Kv	5.28%	13444547.62	183
2022-23	17-01-2023	A070540	SS Xmer > 100 Kv	5.28%	13296287.44	183
2022-23	17-01-2023	A070540	SS Xmer > 100 Kv	5.28%	101165965.16	183
2022-23	17-01-2023	A070540	SS Xmer > 100 Kv	5.28%	3124039.11	183
2022-23	17-01-2023	A070540	SS Xmer > 100 Kv	5.28%	43498655.49	183
2022-23	17-01-2023	A070540	SS Xmer > 100 Kv	5.28%	125738560.58	183
2022-23	17-01-2023	A070540	SS Xmer > 100 Kv	5.28%	7003189.14	183
2022-23	18-01-2023	A070540	SS Xmer > 100 Kv	5.28%	806266.13	183
2022-23	19-01-2023	A070540	SS Xmer > 100 Kv	5.28%	4734977.66	183
2022-23	19-01-2023	A070540	SS Xmer > 100 Kv	5.28%	623301.91	183
2022-23	24-01-2023	A070540	SS Xmer > 100 Kv	5.28%	5104721.05	183
2022-23	24-01-2023	A070540	SS Xmer > 100 Kv	5.28%	543763.62	183
2022-23	25-01-2023	A070540	SS Xmer > 100 Kv	5.28%	28106148.07	183
2022-23	25-01-2023	A070540	SS Xmer > 100 Kv	5.28%	6465700.63	183
2022-23	29-01-2023	A070540	SS Xmer > 100 Kv	5.28%	29861546.65	183
2022-23	29-01-2023	A070540	SS Xmer > 100 Kv	5.28%	3829045.82	183
2022-23	29-01-2023	A070540	SS Xmer > 100 Kv	5.28%	628126.69	183
2022-23	29-01-2023	A070540	SS Xmer > 100 Kv	5.28%	156340335.51	183
2022-23	29-01-2023	A070540	SS Xmer > 100 Kv	5.28%	12565210.88	183
2022-23	29-01-2023	A070540	SS Xmer > 100 Kv	5.28%	1547692.96	183
2022-23	29-01-2023	A070540	SS Xmer > 100 Kv	5.28%	979136.34	183
2022-23	29-01-2023	A070540	SS Xmer > 100 Kv	5.28%	2549332.81	183
2022-23	29-01-2023	A070540	SS Xmer > 100 Kv	5.28%	558934.89	183
2022-23	29-01-2023	A070540	SS Xmer > 100 Kv	5.28%	10538240.74	183
2022-23	30-01-2023	A070540	SS Xmer > 100 Kv	5.28%	229828.86	183
2022-23	30-01-2023	A070540	SS Xmer > 100 Kv	5.28%	4212.98	183
2022-23	31-01-2023	A070540	SS Xmer > 100 Kv	5.28%	120967.52	183
2022-23	08-02-2023	A070540	SS Xmer > 100 Kv	5.28%	232100.91	183
2022-23	08-02-2023	A070540	SS Xmer > 100 Kv	5.28%	56223572.68	183
2022-23	08-02-2023	A070540	SS Xmer > 100 Kv	5.28%	17400857.18	183
2022-23	08-02-2023	A070540	SS Xmer > 100 Kv	5.28%	4212.98	183
2022-23	08-02-2023	A070540	SS Xmer > 100 Kv	5.28%	1321478.18	183
2022-23	10-02-2023	A070540	SS Xmer > 100 Kv	5.28%	244195.84	183
2022-23	14-02-2023	A070540	SS Xmer > 100 Kv	5.28%	1761567.68	183
2022-23	14-02-2023	A070540	SS Xmer > 100 Kv	5.28%	103389996.78	183
2022-23	16-02-2023	A070540	SS Xmer > 100 Kv	5.28%	2222426.99	183
2022-23	16-02-2023	A070540	SS Xmer > 100 Kv	5.28%	35834632.25	183
2022-23	17-02-2023	A070540	SS Xmer > 100 Kv	5.28%	13789012.57	183
2022-23	24-02-2023	A070540	SS Xmer > 100 Kv	5.28%	5782480.69	183
2022-23	24-02-2023	A070540	SS Xmer > 100 Kv	5.28%	38711172.20	183
2022-23	28-02-2023	A070540	SS Xmer > 100 Kv	5.28%	51404.02	183
2022-23	28-02-2023	A070540	SS Xmer > 100 Kv	5.28%	133539.33	183
2022-23	28-02-2023	A070540	SS Xmer > 100 Kv	5.28%	416563.72	183
2022-23	28-02-2023	A070540	SS Xmer > 100 Kv	5.28%	2880054.06	183
2022-23	28-02-2023	A070540	SS Xmer > 100 Kv	5.28%	618541.56	183
2022-23	28-02-2023	A070540	SS Xmer > 100 Kv	5.28%	86990.85	183
2022-23	01-03-2023	A070540	SS Xmer > 100 Kv	5.28%	5683274.47	183
2022-23	01-03-2023	A070540	SS Xmer > 100 Kv	5.28%	40436577.60	183
2022-23	02-03-2023	A070540	SS Xmer > 100 Kv	5.28%	63420.49	183
2022-23	02-03-2023	A070540	SS Xmer > 100 Kv	5.28%	353259.31	183
2022-23	02-03-2023	A070540	SS Xmer > 100 Kv	5.28%	101480.00	183
2022-23	06-03-2023	A070540	SS Xmer > 100 Kv	5.28%	1001473.09	183

2022-23	06-03-2023	A070540	SS Xmer > 100 Kv	5.28%	1850514.62	183
2022-23	06-03-2023	A070540	SS Xmer > 100 Kv	5.28%	247931.10	183
2022-23	17-03-2023	A070540	SS Xmer > 100 Kv	5.28%	12565858.16	183
2022-23	17-03-2023	A070540	SS Xmer > 100 Kv	5.28%	1833864.60	183
2022-23	29-03-2023	A070540	SS Xmer > 100 Kv	5.28%	177210323.66	183
2022-23	29-03-2023	A070540	SS Xmer > 100 Kv	5.28%	103283792.94	183
2022-23	29-03-2023	A070540	SS Xmer > 100 Kv	5.28%	19477627.79	183
2022-23	29-03-2023	A070540	SS Xmer > 100 Kv	5.28%	12237475.80	183
2022-23	01-04-2022	A070550	Material Hand. Equip	5.28%	191788.64	183
2022-23	01-04-2022	A070550	Material Hand. Equip	5.28%	9988991.47	183
2022-23	01-04-2022	A070550	Material Hand. Equip	5.28%	22934199.98	183
2022-23	01-04-2022	A070550	Material Hand. Equip	5.28%	440336.64	183
2022-23	06-01-2023	A070560	Switchgears	5.28%	477690.04	183
2022-23	21-12-2022	A070560	Switchgears	5.28%	1522200.00	183
2022-23	21-12-2022	A070560	Switchgears	5.28%	29226.24	183
2022-23	21-12-2022	A070560	Switchgears	5.28%	1522200.00	183
2022-23	21-12-2022	A070560	Switchgears	5.28%	29226.24	183
2022-23	30-04-2022	A070562	Comm. Equip-Radio	6.33%	1848654.56	183
2022-23	30-04-2022	A070562	Comm. Equip-Radio	6.33%	141212.96	183
2022-23	30-04-2022	A070562	Comm. Equip-Radio	6.33%	54721.36	183
2022-23	30-04-2022	A070562	Comm. Equip-Radio	6.33%	173173.58	183
2022-23	30-04-2022	A070562	Comm. Equip-Radio	6.33%	4762.27	183
2022-23	30-04-2022	A070562	Comm. Equip-Radio	6.33%	1119159.20	183
2022-23	30-04-2022	A070562	Comm. Equip-Radio	6.33%	30776.88	183
2022-23	01-04-2022	A070562	Comm. Equip-Radio	6.33%	237119.07	183
2022-23	01-04-2022	A070562	Comm. Equip-Radio	6.33%	135298.80	183
2022-23	01-04-2022	A070562	Comm. Equip-Radio	6.33%	1673593.93	183
2022-23	30-04-2022	A070562	Comm. Equip-Radio	6.33%	57945.85	183
2022-23	30-04-2022	A070562	Comm. Equip-Radio	6.33%	2238318.40	183
2022-23	30-04-2022	A070562	Comm. Equip-Radio	6.33%	307097.28	183
2022-23	30-06-2022	A070562	Comm. Equip-Radio	6.33%	35303.24	183
2022-23	30-06-2022	A070562	Comm. Equip-Radio	6.33%	70606.48	183
2022-23	31-10-2022	A070562	Comm. Equip-Radio	6.33%	260535.01	183
2022-23	31-10-2022	A070562	Comm. Equip-Radio	6.33%	497466.88	183
2022-23	31-10-2022	A070562	Comm. Equip-Radio	6.33%	302958.79	183
2022-23	31-10-2022	A070562	Comm. Equip-Radio	6.33%	1796588.83	183
2022-23	31-10-2022	A070562	Comm. Equip-Radio	6.33%	1492400.63	183
2022-23	31-10-2022	A070562	Comm. Equip-Radio	6.33%	497466.88	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	1761285.58	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	2223449.22	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	497466.88	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	994933.76	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	195401.26	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	462163.64	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	35303.24	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	104829.73	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	16795.39	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	109199.71	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	15235.62	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	302958.79	183
2022-23	30-11-2022	A070562	Comm. Equip-Radio	6.33%	302958.79	183
2022-23	31-12-2022	A070562	Comm. Equip-Radio	6.33%	2536183.44	183
2022-23	28-02-2023	A070562	Comm. Equip-Radio	6.33%	184141.91	183
2022-23	31-03-2023	A070562	Comm. Equip-Radio	6.33%	318572.99	183
2022-23	31-03-2023	A070562	Comm. Equip-Radio	6.33%	1469587.29	183
2022-23	31-03-2023	A070562	Comm. Equip-Radio	6.33%	3378.75	183

2022-23	31-03-2023	A070562	Comm. Equip-Radio	6.33%	2259.61	183
2022-23	01-04-2022	A070564	AConditioning Plant	5.28%	10000.00	183
2022-23	25-02-2022	A070570	Meter Test Lab Tools	5.28%	139431.45	183
2022-23	30-12-2022	A070570	Meter Test Lab Tools	5.28%	374161.40	183
2022-23	25-07-2022	A070570	Meter Test Lab Tools	5.28%	453589.15	183
2022-23	01-04-2022	A070610	Over Head Lines	5.28%	210831.00	183
2022-23	01-04-2022	A070610	Over Head Lines	5.28%	32476.34	183
2022-23	01-04-2022	A070610	Over Head Lines	5.28%	114666.50	183
2022-23	01-04-2022	A070610	Over Head Lines	5.28%	5991.23	183
2022-23	01-04-2022	A070610	Over Head Lines	5.28%	60687.00	183
2022-23	01-04-2022	A070610	Over Head Lines	5.28%	186.00	183
2022-23	01-04-2022	A070630	Lines, Cables -Othe	5.28%	1932655.30	183
2022-23	30-04-2022	A070630	Lines, Cables -Othe	5.28%	759734.02	183
2022-23	30-04-2022	A070630	Lines, Cables -Othe	5.28%	267021.75	183
2022-23	30-04-2022	A070630	Lines, Cables -Othe	5.28%	302646.70	183
2022-23	30-04-2022	A070630	Lines, Cables -Othe	5.28%	12766.75	183
2022-23	30-04-2022	A070630	Lines, Cables -Othe	5.28%	245.12	183
2022-23	30-04-2022	A070630	Lines, Cables -Othe	5.28%	19270.00	183
2022-23	30-04-2022	A070630	Lines, Cables -Othe	5.28%	18058.72	183
2022-23	30-04-2022	A070630	Lines, Cables -Othe	5.28%	14998.98	183
2022-23	30-04-2022	A070630	Lines, Cables -Othe	5.28%	287.98	183
2022-23	30-04-2022	A070630	Lines, Cables -Othe	5.28%	857354.25	183
2022-23	30-04-2022	A070630	Lines, Cables -Othe	5.28%	253759.69	183
2022-23	31-05-2022	A070630	Lines, Cables -Othe	5.28%	1377706.91	183
2022-23	31-05-2022	A070630	Lines, Cables -Othe	5.28%	47583.50	183
2022-23	30-06-2022	A070630	Lines, Cables -Othe	5.28%	661541.95	183
2022-23	30-06-2022	A070630	Lines, Cables -Othe	5.28%	913.60	183
2022-23	31-07-2022	A070630	Lines, Cables -Othe	5.28%	19824.00	183
2022-23	31-07-2022	A070630	Lines, Cables -Othe	5.28%	19883.00	183
2022-23	31-07-2022	A070630	Lines, Cables -Othe	5.28%	49560.00	183
2022-23	31-07-2022	A070630	Lines, Cables -Othe	5.28%	437954.98	183
2022-23	31-07-2022	A070630	Lines, Cables -Othe	5.28%	28324.72	183
2022-23	31-07-2022	A070630	Lines, Cables -Othe	5.28%	0.01	183
2022-23	31-07-2022	A070630	Lines, Cables -Othe	5.28%	1876823.31	183
2022-23	31-07-2022	A070630	Lines, Cables -Othe	5.28%	503453.47	183
2022-23	31-07-2022	A070630	Lines, Cables -Othe	5.28%	1237639.34	183
2022-23	31-08-2022	A070630	Lines, Cables -Othe	5.28%	19749.66	183
2022-23	31-08-2022	A070630	Lines, Cables -Othe	5.28%	19749.66	183
2022-23	31-08-2022	A070630	Lines, Cables -Othe	5.28%	345365.05	183
2022-23	31-08-2022	A070630	Lines, Cables -Othe	5.28%	44674.80	183
2022-23	31-08-2022	A070630	Lines, Cables -Othe	5.28%	280330.68	183
2022-23	30-09-2022	A070630	Lines, Cables -Othe	5.28%	380525.22	183
2022-23	30-09-2022	A070630	Lines, Cables -Othe	5.28%	152777.27	183
2022-23	30-09-2022	A070630	Lines, Cables -Othe	5.28%	29736.00	183
2022-23	30-09-2022	A070630	Lines, Cables -Othe	5.28%	463116.91	183
2022-23	30-09-2022	A070630	Lines, Cables -Othe	5.28%	190983.00	183
2022-23	31-10-2022	A070630	Lines, Cables -Othe	5.28%	16461.20	183
2022-23	31-10-2022	A070630	Lines, Cables -Othe	5.28%	7488.77	183
2022-23	31-10-2022	A070630	Lines, Cables -Othe	5.28%	18400.27	183
2022-23	31-10-2022	A070630	Lines, Cables -Othe	5.28%	62486.98	183
2022-23	30-11-2022	A070630	Lines, Cables -Othe	5.28%	180398.40	183
2022-23	31-12-2022	A070630	Lines, Cables -Othe	5.28%	134457.98	183
2022-23	31-12-2022	A070630	Lines, Cables -Othe	5.28%	128151.07	183
2022-23	31-12-2022	A070630	Lines, Cables -Othe	5.28%	123782.00	183
2022-23	31-12-2022	A070630	Lines, Cables -Othe	5.28%	44778.64	183
2022-23	31-12-2022	A070630	Lines, Cables -Othe	5.28%	38544.09	183

2022-23	31-01-2023	A070630	Lines, Cables -Othe	5.28%	28202.00	183
2022-23	31-01-2023	A070630	Lines, Cables -Othe	5.28%	128976.08	183
2022-23	31-01-2023	A070630	Lines, Cables -Othe	5.28%	118236.00	183
2022-23	31-01-2023	A070630	Lines, Cables -Othe	5.28%	718516.21	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	60000.00	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	28112.61	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	182515.89	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	3504.31	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	64646.27	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	120682.29	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	134571.02	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	149432.72	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	183002.57	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	1072620.00	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	279859.55	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	22687.36	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	42413.92	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	29972.00	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	29164.00	183
2022-23	28-02-2023	A070630	Lines, Cables -Othe	5.28%	231471.93	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	33748.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	27702.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	61891.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	1300387.54	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	38898.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	18384.40	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	69440.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	28438.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	118236.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	14101.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	19470.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	114576.09	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	118236.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	70505.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	50504.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	201461.40	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	29913.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	11092.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	28202.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	13851.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	631935.25	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	1076558.67	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	1297215.58	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	1127376.23	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	2095973.22	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	1871038.32	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	49344.06	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	49855.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	957798.26	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	158184.29	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	81466.36	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	569236.95	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	112690.00	183
2022-23	31-03-2023	A070630	Lines, Cables -Othe	5.28%	33748.00	183
2022-23	04-05-2022	A070710	Furniture & Fixtures	6.33%	158763.09	183
2022-23	05-05-2022	A070710	Furniture & Fixtures	6.33%	59040.00	183

2022-23	05-05-2022	A070710	Furniture & Fixtures	6.33%	27258.00	183
2022-23	05-05-2022	A070710	Furniture & Fixtures	6.33%	158763.09	183
2022-23	06-05-2022	A070710	Furniture & Fixtures	6.33%	59040.00	183
2022-23	06-05-2022	A070710	Furniture & Fixtures	6.33%	27258.00	183
2022-23	06-05-2022	A070710	Furniture & Fixtures	6.33%	158763.09	183
2022-23	27-05-2022	A070710	Furniture & Fixtures	6.33%	231471.93	183
2022-23	14-09-2022	A070710	Furniture & Fixtures	6.33%	42303.00	183
2022-23	06-10-2022	A070710	Furniture & Fixtures	6.33%	10089.00	183
2022-23	30-11-2022	A070710	Furniture & Fixtures	6.33%	35791.76	183
2022-23	30-11-2022	A070710	Furniture & Fixtures	6.33%	57935.64	183
2022-23	30-11-2022	A070710	Furniture & Fixtures	6.33%	12847.84	183
2022-23	30-11-2022	A070710	Furniture & Fixtures	6.33%	26087.44	183
2022-23	30-11-2022	A070710	Furniture & Fixtures	6.33%	35316.22	183
2022-23	30-11-2022	A070710	Furniture & Fixtures	6.33%	107592.40	183
2022-23	03-01-2023	A070710	Furniture & Fixtures	6.33%	12847.84	183
2022-23	03-01-2023	A070710	Furniture & Fixtures	6.33%	53796.20	183
2022-23	01-04-2022	A070810	Office Equipments	6.33%	124406.02	183
2022-23	01-04-2022	A070810	Office Equipments	6.33%	70522.62	183
2022-23	01-04-2022	A070820	Computers	15.00%	220717.30	183
2022-23	01-04-2022	A070820	Computers	15.00%	14368.52	183
2022-23	01-04-2022	A070820	Computers	15.00%	72476.26	183
2022-23	30-11-2022	A070820	Computers	15.00%	147364.80	183
2022-23	30-11-2022	A070820	Computers	15.00%	118236.00	183
2022-23	31-01-2023	A070820	Computers	15.00%	16069.85	183
2022-23	31-01-2023	A070820	Computers	15.00%	70522.66	183
2022-23	31-01-2023	A070820	Computers	15.00%	32139.69	183
2022-23	31-01-2023	A070820	Computers	15.00%	86483.97	183
2022-23	31-01-2023	A070820	Computers	15.00%	2003.92	183
2022-23	31-01-2023	A070820	Computers	15.00%	28205.93	183
2022-23	28-02-2023	A070820	Computers	15.00%	100590.00	183
2022-23	28-02-2023	A070820	Computers	15.00%	41064.00	183
2022-23	28-02-2023	A070820	Computers	15.00%	322731.51	183
2022-23	28-02-2023	A070820	Computers	15.00%	58258.09	183
2022-23	28-02-2023	A070820	Computers	15.00%	28737.04	183
2022-23	28-02-2023	A070820	Computers	15.00%	242042.91	183
2022-23	28-02-2023	A070820	Computers	15.00%	177932.96	183
2022-23	01-04-2022	A070820	Computers	15.00%	100590.00	183
2022-23	01-04-2022	A070820	Computers	15.00%	14007.71	183
2022-23	01-04-2022	A070820	Computers	15.00%	64567.49	183
2022-23	01-04-2022	A070820	Computers	15.00%	8858.66	183
2022-23	01-04-2022	A070820	Computers	15.00%	64567.49	183
2022-23	01-04-2022	A070820	Computers	15.00%	8858.66	183
2022-23	01-04-2022	A070820	Computers	15.00%	64567.49	183
2022-23	01-04-2022	A070820	Computers	15.00%	8858.66	183
2022-23	01-04-2022	A070820	Computers	15.00%	64567.49	183
2022-23	01-04-2022	A070820	Computers	15.00%	8858.66	183
2022-23	01-04-2022	A070820	Computers	15.00%	50167.50	183
2022-23	01-04-2022	A070820	Computers	15.00%	29024.26	183
2022-23	01-04-2022	A070820	Computers	15.00%	19421.60	183
2022-23	01-04-2022	A070820	Computers	15.00%	2664.64	183
2022-23	01-04-2022	A070820	Computers	15.00%	19421.60	183
2022-23	01-04-2022	A070820	Computers	15.00%	64075.53	183
2022-23	01-04-2022	A070820	Computers	15.00%	19421.60	183
2022-23	01-04-2022	A070820	Computers	15.00%	64075.53	183
2022-23	01-04-2022	A070820	Computers	15.00%	19421.60	183
2022-23	01-04-2022	A070820	Computers	15.00%	64075.53	183

2022-23	01-04-2022	A070820	Computers	15.00%	2270.13	183
2022-23	31-01-2023	A070820	Computers	15.00%	541.55	183
2022-23	31-03-2023	A070820	Computers	15.00%	449032.40	183

FULLY DEPRECIATED ASSETS

DATE OF CAPTILISATION	ACCOUNT HEAD	RATE OF DEP	ASSETS GROSS BLOCK	YEAR OF FULLY DEP	DISCRIPTION & LOCATION OF ASSETS
14-Apr-01	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	19,02,369	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
14-Apr-01	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	27,73,006	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
14-Apr-01	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	26,71,392	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
14-Apr-01	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	27,11,535	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
14-Apr-01	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	7,89,855	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
14-Apr-01	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	10,79,715	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
30-Aug-02	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	3,13,740	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
30-Aug-02	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	1,14,300	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
30-Aug-02	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	2,51,100	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
30-Aug-02	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	74,160	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
30-Aug-02	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	74,160	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
30-Aug-02	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	73,626	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
30-Aug-02	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	3,13,740	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
16-Oct-02	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	6,02,412	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
17-Oct-02	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	70,598	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-03	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	31,27,641	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-04	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	7,84,311	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-05	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	63,12,137	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-05	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	17,72,822	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-05	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	994	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-06	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	18,45,838	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-06	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	15,43,285	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-06	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	46,63,331	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-06	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	45,76,324	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-06	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	26,48,534	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-07	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	5,55,015	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	45,880	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	5,07,233	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	20,560	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	7,200	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	1,07,143	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	6,922	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	1,26,506	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Dec-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	17,38,317	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE

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31-Mar-06	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	19,59,16,967	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-06	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	14,06,93,669	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	1,09,76,155	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	2,93,296	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	2,93,296	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	3,24,605	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	3,24,605	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	44,61,285	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Mar-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	1,54,891	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	3,33,085	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	69,939	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	3,33,084	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	3,84,080	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	1,94,57,997	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	5,67,99,672	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	6,54,04,426	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	6,88,94,395	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	25,99,25,379	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-07	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	12,22,33,819	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
30-Jul-06	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	9,64,375	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-07	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	3,81,89,916	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-07	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	7,17,018	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-07	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	2,81,773	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Mar-07	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	2,20,83,634	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Dec-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	23,667	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Dec-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	27,15,89,601	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Dec-08	OVERHEAD LINES ON R.C. SUPPORT	5.28%	16,16,27,982	2022-23	OVERHEAD LINES ON R.C. SUPPORT
31-Dec-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	96,756	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Dec-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	1,71,290	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Dec-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	3,70,871	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Dec-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	47,09,449	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Dec-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	11,18,887	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Dec-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	3,88,934	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Dec-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	2,89,99,075	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Dec-08	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE	5.28%	67,896	2022-23	SUBSTATION TRANSFORMER & KIOSKS 100 KV & ABOVE
31-Dec-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	1,10,55,716	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Dec-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	31,94,884	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66
31-Dec-08	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66	5.28%	1,39,95,302	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOL.BT.13.2 &66

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31-Mar-11	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV	5.28%	9,04,126	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV
31-Mar-11	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV	5.28%	68,582	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV
31-Mar-11	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV	5.28%	68,582	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV
31-Mar-11	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV	5.28%	1,49,651	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV
31-Mar-11	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV	5.28%	85,886	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV
31-Mar-11	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV	5.28%	4,01,377	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV
31-Mar-11	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV	5.28%	28,737	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV
31-Mar-11	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV	5.28%	1,35,353	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV
31-Mar-11	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV	5.28%	15,04,923	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV
31-Mar-11	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV	5.28%	1,95,02,649	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV
31-Mar-11	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV	5.28%	93,33,527	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV
31-Mar-11	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV	5.28%	20,185	2022-23	OVERHEAD LINES ON STEEL SUPPORT AT VOLTAGE > 66 KV
	Total Gross value of assets		4,33,77,62,724		
	Total Fully depreciated assets		22,90,33,871.82		

	Other General Expenses			
Sl. No.	Particulars	Head of expenses	Head of expenses	Amount
1	Comm. To agents	Other expenses	Miscellaneous expenses	3,60,615.41
2	Manpower Deployed on	Other expenses	Miscellaneous expenses	33,09,11,217.50
3	Comsumption/Sumptury	Other expenses	Miscellaneous expenses	1,24,000.00
4	Use of House For Off	Other expenses	Miscellaneous expenses	4,000.00
5	Rent	Other expenses	Miscellaneous expenses	43,60,793.76
6	Water charges	Other expenses	Miscellaneous expenses	10,962.00
7	Telephone Fax	Other expenses	Miscellaneous expenses	33,83,292.83
8	Postage and courier	Other expenses	Miscellaneous expenses	3,15,711.00
9	Printing and station	Other expenses	Miscellaneous expenses	70,43,072.60
10	Traveling Expenses	Other expenses	Miscellaneous expenses	70,93,221.00
11	Local Conveyance	Other expenses	Miscellaneous expenses	21,800.00
12	Local conveyance	Other expenses	Miscellaneous expenses	1,84,388.00
13	Others fees	Other expenses	Miscellaneous expenses	1,32,222.00
14	Loss from asset sale	Other expenses	Miscellaneous expenses	1,01,08,707.24
15	Security Services	Other expenses	Miscellaneous expenses	7,93,60,471.56
16	Man Power on Contrct	Other expenses	Miscellaneous expenses	-
17	Adv expenses	Other expenses	Miscellaneous expenses	42,91,757.20
18	Entertainment expens	Other expenses	Miscellaneous expenses	5,86,107.10
19	Books&Periodical	Other expenses	Miscellaneous expenses	71,948.00
20	Fees & subscription	Other expenses	Miscellaneous expenses	23,44,735.58
21	Meeting expenses	Other expenses	Miscellaneous expenses	1,06,177.00
22	Misc exp	Other expenses	Miscellaneous expenses	11,36,11,806.02
23	Incidental Store Exp	Other expenses	Miscellaneous expenses	28,589.00
24	Total			56,44,55,594.80

The Executive Director (Finance),
Chhattisgarh State Power Transmission Company Limited,
Second Floor
SLDC Building
Danganiya
Raipur (Chhattisgarh) 492013

CBR/AMT-1/RM/2022-23/47

Date: 05.04.2022

Dear Sir,

SANCTION OF CREDIT FACILITIES:

Please refer to your request for renewal/ sanction of Cash Credit limit and Term Loan and subsequent discussions/exchange of letters, we, State Bank of India (hereinafter referred to as "Bank"/ "SBI") are pleased to renew the under-noted credit facilities to your company, Chhattisgarh State Power Transmission Company Limited (hereinafter referred to as the "company"/ "the borrower"/ "CSPTCL"), on the terms and conditions furnished in the annexures and also those mentioned below:

(Rs. in crore)

Facility	Limits								
	Existing			Sanctioned			Change		
	SBI	Others	Total	SBI	Others	Total	SBI	Others	Total
Cash Credit (Hypo.)	130.00	--	130.00	130.00	50.00	180.00	--	50.00	50.00
Term Loan	68.86	1398.71	1467.57	68.86	1398.71	1467.57	--	--	--
Total Fund based	198.86	1398.71	1597.57	198.86	1448.71	1647.57	--	50.00	50.00
NFBWC [LC/ BG]	--	--	--	--	--	--	--	--	--
Total Non-Fund based	--	--	--	--	--	--	--	--	--
TOTAL	198.86	1398.71	1597.57	198.86	1448.71	1647.57	--	50.00	50.00

*Outstanding of Term Loan as on 31.03.2022.

2. Please note that the sanction of credit facilities is subject to terms and conditions stated in Annexure – I to Annexure – IV, as also the following:

- 1) The Company agrees as a pre-condition of the loan/advances given to Chhattisgarh State Power Transmission Company Limited (CSPTCL) by the bank that in case CSPTCL commits default in the repayment of the loan/advances or in the repayment of interest thereon or any of the agreed installment of the loan on due date(s), the bank and/or the Reserve Bank of India will have an unqualified right to disclose or publish the name of the

For Chhattisgarh State Power Transmission Company

[Authorised Signatory]



+91 771 4040128 (DGM)
+91 771 4040121 (AGM & COO)
+91 771 4040487
dgmmcg.cbairpur@sbi.co.in
sbi.08536@sbi.co.in

Ardd General Manager

Dy. General Manager

For Chhattisgarh State Power Transmission Company

[Authorised Signatory]

वाणिज्यिक ग्राहक समूह
वाणिज्यिक शाखा
द्वितीय तल, पुजारी चम्बर्स
पचपेदी नाका
रायपुर - ४९२००९ (छ.ग.)

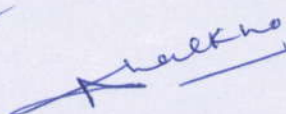
Commercial Office
Commercial Branch
2nd Floor, Puri, Chhattisgarh
Pachpedi Naka
Raipur - 492001 (C.G.)



company and its directors as defaulters in such manner and through such medium as the Bank or Reserve Bank of India in their absolute discretion may think fit.

- 2) The Bank will be entitled to charge at its own discretion such enhanced rates of interest on the account(s) either on the entire outstanding or on a portion thereof as the Bank may fix for any irregularity, non-compliance of terms and conditions or breach of any other covenants and for such period as the irregularity, non-compliance, or breach continues or for such time as the Bank deems it necessary, and the charging of such enhanced rate of interest will be without prejudice to the Bank's other rights and remedies.
- 3) The company should not induct a person who is a director on the Board of a company, who has been identified as a wilful defaulter, and in case such a person is found to be on the Board of the Company, it would take expeditious steps for removal of the person from the Board.
- 4) The company agrees to the following clauses :
"Notwithstanding anything contained hereinabove, we confirm having agreed that the Bank reserves the absolute right to cancel the limits (either fully or partially) unconditionally without prior notice
 - a) *in case the limits / part of the limits are not utilized by us, and/or*
 - b) *in case of deterioration in the loan accounts in any manner whatsoever, and/or*
 - c) *in case of non-compliance of terms and conditions of sanction".*
- 5) The company shall keep the external credit rating updated at all time.
- 6) Declaration to be submitted at half-yearly intervals on the details of accounts opened by them with other Banks. Further, details of investments in stock markets, mutual funds, NBFCs, ICDs, associate companies, subsidiaries, real estate, etc. made by the company should also be submitted.
- 7) End-use certificate certifying that the funds have been utilized for the purposes approved to be submitted at quarterly intervals.
- 8) The Company will arrange for timely renewal of (LEI) Legal Entity Identifier.
- 9) Due-Diligence report of Company Secretary to be furnished at half- yearly intervals.
- 10) As per the revised instructions of RBI vide RBI circular DBR. No. BP.BC. 101/21.04.048/2017-18 dated 12.02.2018, account will now be categorized as Stressed assets immediately on default w.e.f. 01.04.2018, by classifying the stressed assets as Special Mention Accounts (SMA). Further, Default means non-payment of debt when whole or any part or installment of the amount of debt has become due and payable and is not repaid by the debtor or the corporate debtor. For revolving facilities like cash credit, default would also mean, the outstanding balance remaining continuously in excess of the sanctioned limit or drawing power, whichever is lower, for more than 30 days.


Addl. General Manager
For Chhattisgarh State Power Transmission Company
[Authorised Signatory]


Dy. General Manager
For Chhattisgarh State Power Transmission Company
[Authorised Signatory]



Additionally, such accounts will be reported to CRILC (Central Repository Information on Large Credit), regarding all borrower entities [with aggregate exposure, i.e. sum of all fund-based and non-fund based exposure with lenders, of Rs. 5 crores & above], and which are in default, on a **weekly basis**, at the close of business on every Friday. Therefore, borrower is advised to take utmost care for timely payment of debt obligation.

- 12) Opening new current or other accounts, with banks outside the lending arrangement without obtaining Bank's NOC, would amount to an event of default and will be dealt with accordingly.
- 13) The Borrower hereby agrees and gives consent for the disclosure/ sharing by the Bank of all or any such
 - i. Information and data relating to it
 - ii. Information or data relating to his obligation in any credit facility granted / to be granted by the Bank and availed/enjoyed/guaranteed by it/ him as Borrower
 - iii. Information relating to assets in relation to which any security interest has been created in favour of the Bank and
 - iv. default, if any, committed by it/ him in discharge of such obligation as the Bank may deem appropriate and necessary to disclose and furnish to any of the Information
- 14) The Borrower further undertakes that:
 - i. the Utilities (IUs) / Credit Information Companies ("CIC") and/ or any other agency so authorized may use, process the said information and data disclosed by the Bank in the matter as deemed fit by them and
 - ii. the IU/CICs and/ or any other agency so authorized may furnish for consideration, the processed information and data or products thereof prepared by them, to Banks / Financial Institutions or other Credit Grantors or Registered Users/ Insolvency Professionals, as may be specified by the IBBI/RBI or such other Regulators/ Statutory Authorities in this behalf.
- 15) The advance will also be governed by usual terms and conditions applicable to such advances. The mandatory covenants will be applicable as per latest instructions.

Please return a copy of this letter and all annexure duly signed by an authorized signatory of the company in token of having accepted all the terms, conditions and covenants of our sanction after passing necessary Board Resolution by company.

Yours faithfully,

Rajesh K Pandey

Relationship Manager

Encl.: Annexure I - IV & Annexure B

Total no. of pages - 13 + 1 = 14

We acknowledge receipt of this letter and sign hereunder as a token of our acceptance of limits on the terms and conditions mentioned herein and in the Annexures I - IV.

[Signature]
Addl. General Manager
For Chhattisgarh State Power Transmission Company
[Authorised Signatory]

[Signature]
Dy. General Manager
For Chhattisgarh State Power Transmission Company
[Authorised Signatory]



CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED (CSPTCL)

A. SECURITY:**1. Primary:**

Facility	Details of Security
Cash Credit Limit (Proposed)	First Pari passu Charge on the entire current assets (Receivables, Consumables & others) of the Company, both present & future , along with other existing lenders
Term Loan (Existing)	<u>Description of Machinery :</u> a) Hypothecation over entire Plant and Machinery viz. 132/33 KV Substation and Associated EHV lines for Strengthening of Transmission under 5 projects situated at Koni, Pathariya, Gariyaband, Kasdol and Sarona with a project cost of Rs. 104.00 Crore funded originally from NABARD's share of Term Loan of Rs. 83.20 Crore. b) Hypothecation over entire Plant and Machineries viz. Additional Transformer at EHV Sub-Station for system strengthening under 13 projects: 220/132 KV & 132/33 KV Substation station situated at Kachna, Mopka, Raigarh (2 no.), Bemetara, Silpahri, Kurud, Bilaspur, Dongargarh, Pathalgaon, Jagdalpur, Banari and Bhatapara constructed at a project cost of Rs 57.48 Crore funded originally from NABARD's Term Loan of Rs 45.98 Crore.

2 Documents	a) Banks standard documents as applicable for such types of advances (copy enclosed). b) Board Resolution (Extracts of the meeting of the Board of Directors) of the Company duly accepting the limits under the terms and conditions stipulated by the Bank and authorizing the person (s) to execute the security documents and the person(s) in whose presence the Common Seal of the Company will be affixed. c) Any other documents/ undertakings/ declarations, as required by the Bank.
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For Chhattisgarh State Power Transmission Company
[Authorised Signatory]

Addl General Manager
CSPTCL:RAIPUR

Dy. General Manager
CSPTCL:RAIPUR

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]



CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED (CSPTCL) ANNEXURE – II

Cash credit (Hypothecation) Limit:

1.	Facility	Cash credit (Hypothecation)		
2.	Limit	Rs. 130.00 Crore		
3.	Security	As per Annexure-I		
4.	Documents	As per Annexure-I		
5.	Margin	Following margins will be deducted while calculating Drawing Power against the receivables : <table><tr><td>Book Debts/ Receivables</td><td>25.00%</td></tr></table> Cover period for Book-debts/ Receivables: 210 days. Drawing Power is allowed against receivables on Associate Companies (State PSUs).	Book Debts/ Receivables	25.00%
Book Debts/ Receivables	25.00%			
6.	Basis of valuation	Book Debts/ Receivables: At invoice value plus taxes and duties (if not paid by buyer).		
7.	Interest	Current rate is 0.23% above 6 months – MCLR (6.65%) , i.e, effective rate being 7.18 % p.a. The pricing is linked to External Credit Rating of the company and would undergo change with the change in External Credit Rating, or as may be decided by the bank from time to time. The Company can also avail FBWC-CC limit in the form of WCL at tenor based T-Bill Linked rate as per below-mentioned terms :- Tenor :- Minimum 07 days and Maximum 03 months* Minimum WCL Size :- Rs. 50 Crore * Rollover permitted with fresh approval Terms & conditions as applicable to T-Bill Linked Loans		
8.	Penal/Enhanced interest	The Bank may charge penal interest at such rates as may be specified, either on the entire outstanding in the Cash Credit account or on any portion thereof, by the Bank or RBI, under the following circumstances or any other circumstances. i) Irregularities in the Cash Credit account(s) - @ 5.00 % per annum on the irregular portion for the period of irregularity if the account remains continuously irregular for a period beyond 60 days and otherwise on the irregular portion. ii) Pre-payment charges - 2.00 % of the pre-paid amount (Not applicable if paid thorough internal sources).		
9.	Inspection	As and when required by the Bank at irregular intervals by the officials of the Bank and / or any person authorized by the Bank.		
10.	Periodicity of Stock/Book Debt	Monthly, latest by 20 th of succeeding month in a form prescribed by the Bank.		

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]

Addl General Manager
CSPTCL RAIPUR

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]

	statement	
11.	Insurance	Waived at the request of the company, against execution of suitable indemnity.
12.	Other charges	Documentation/ Any other charges as applicable to this kind of accounts.
13.	Period of sanction	Sanction is valid for one year.
14.	Other terms & conditions : a. Drawings under the Cash Credit limit will be permitted to the Company against book-debts. b. Drawings will not be permitted to the Company under the aforesaid Cash Credit limit against Book-Debts hypothecated to the other Banks/ Financial Institutions. c. The drawings in the Cash Credit limit will be regulated by the Company on the basis of the permissible drawing levels fixed by the Bank from time to time. For this, the Company will submit to the bank, the various quarterly and half- yearly statements and such other information /data as may be required by the Bank from time to time. d. There should be regular turnover of consumables hypothecated to the Bank and the consumables should not be allowed to remain in store for unduly long periods. If, however, 'old consumables' are held in stock by the Company, these would be excluded while computing drawing power on the account and the shortfall, if any, so created will require to be made good immediately by the Company. Normally, consumables lying in the Borrower's possession for a period of over six months would be termed as 'old consumables'. If the account tends to get blocked, operations on the account may be stopped by the Bank at its discretion. e. While taking delivery of the consumables charged to the Bank, it will be incumbent upon the Company to ensure that the drawings on the account are covered by the advance value of consumables charged. f. Where godown(s) are hired by the company, the Company should produce to the Bank periodically, for inspection, rent receipts evidencing regular payment of the rental in respect of such godown(s). g. All consumables charged to the Bank would be stacked neatly and regularly in such a manner as required by the Bank to facilitate verification thereof. h. Where the consumables stored call for special precautions and frequent handling to prevent deterioration, the Company would take such steps as are necessary for the protection of the consumables and the prevention of their deterioration. i. The Company is suggested to utilize the services of our Bank for all their banking transactions. j. No drawings will be permitted against unpaid stocks procured under usance L/Cs. The unpaid stocks would be deducted from the advance value of stocks for calculation of drawing power. k. The Company would ensure that the receivables are realized within reasonable time and when the receivables remain overdue for inordinately long time, the company would take necessary steps to realize the same. l. In case the company wants to discontinue the facilities, it will serve one month's notice to the Bank.	

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]

Addl General Manager
CSPTCL RAIPUR

Dy. General Manager
CSPTCL RAIPUR

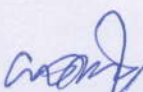
For Chhattisgarh State Power Transmission Company
[Authorised Signatory]



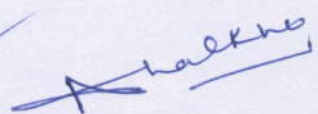
The limit / advance will also be governed by usual terms and conditions applicable to such advances.

SUBMISSION OF FINANCIAL STATEMENTS/ REPORTS: The Company will submit following statements:

No.	Name	Periodicity	To be submitted within
1	Stocks & Receivables Statement	Monthly	By 20 th day of the month following the month to which it relates.
2	Audited Balance Sheet along with CMA and Renewal data	Yearly	Within 6 months from the Balance Sheet date.
3	Any other information, as required by the Bank from time to time	As and when required	Immediately on demand by the Bank


Addl. General Manager
CSPTCL:RAIPUR

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]


Dy. General Manager
CSPTCL:RAIPUR

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]



CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED (CSPTCL)**Term Loan Limit - Existing**

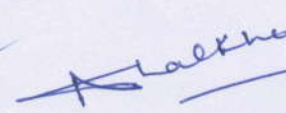
(Rs. in Crore)

Fund Based	Limit
Term Loan	68.86*

*Outstanding of Term Loan as on 31.03.2022.

1	Interest	Current rate is 0.35% above 6 months – MCLR (6.95%) ,i.e, effective rate being 7.30% p.a.
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All the other terms and conditions of existing term loans as advised to the company earlier from time to time remains unchanged.


 Audl General Manager CSPTCL:RAIPUR
 
 Dy. General Manager CSPTCL:RAIPUR

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]



CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED (CSPTCL)**MANDATORY COVENANTS:**

M1. The borrower should maintain adequate books of accounts, as per applicable accounting practices and standards, which should correctly reflect its financial position and scale of operations and should not radically change its accounting system without notice to the Bank.

M2. The borrower should submit to the Bank such financial statements as may be required by the Bank from time to time in addition to the set of such statements to be furnished by the borrower to the Bank as on the date of publication of the borrower's annual accounts.

M3. In case of default in repayment of the loan/advances or in the payment of the interest thereon or any of the agreed instalments of the loan on due date(s) by the borrower, the Bank and/or the RBI will have an unqualified right to disclose or publish the borrower's name or the name of the borrower/unit and its directors/partners/proprietors as defaulters/wilful defaulters in such manner and through such medium as the Bank or RBI in their absolute discretion may think fit.

M4. The Bank will have the right to share credit information as deemed appropriate with Credit Information Companies (CICs) or any other institution as approved by RBI from time to time.

M5. The borrower should not induct into its Board a person whose name appears in the wilful defaulters list of RBI/ CICs. In case such a person is already on the Board of the borrowing company, it would take expeditious and effective steps for removal of that person from its Board. Nominee directors are excluded for this purpose.

M6. In the event of default in repayment to our Bank or if cross default has occurred, the Bank will have the right to appoint its nominee on the Board of Directors of the borrower to look after its interests.

Cross default will be defined as:

- (a) Default by the borrower to any other bank under Consortium/MBA OR
- (b) Default by the borrower's associate/sister concern/subsidiary to our Bank OR
- (c) Default by the borrower's associate/sister concern to any other bank. Further, cross default would be deemed to have occurred only in case default to particular lender(s) is not cured within 30 days.

M7. In case of default not corrected within 90 days or restructuring of debt, the regulatory guidelines provide for conversion of debt to equity. The Bank shall have the right to convert

[Signature]
Addl General Manager Dy. General Manager
CSPTCL-RAIPUR CSPTCL-RAIPUR

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]

[Signature]
For Chhattisgarh State Power Transmission Company
[Authorised Signatory]



an to equity or other capital in accordance with the regulatory guidelines. Further, in such scenario, the borrower agrees to facilitate the process of conversion of loan to equity or other capital. In case of listed company approval of shareholders to be obtained.

M8. Bank will have the right to examine at all times the borrower's books of accounts and to have the borrower's factories inspected, from time to time, by officer(s) of the Bank and qualified auditors and/or technical experts and/or management consultants/ appoint ASM of the Bank's choice and conduct Stock and receivables Audits at the prescribed periodicity as per Bank's laid down guidelines. Cost of such inspection/ Audits shall be borne by the borrower.

M9. After provision for tax and other statutory liabilities, the Bank will have first right along with other secured lenders as per arrangement of security sharing on the profits of the borrower for repayment of amounts due to the secured lenders, in case of payment default to the lenders is not cured within 90 days. (unless expressly permitted otherwise by any law for the time being in force).

M10. The borrower shall keep the Bank informed of the happening of any event likely to have a substantial effect on their profit or business: for instance, if, the monthly production or sales are substantially less than what had been indicated, the borrower shall immediately inform the Bank with explanations and the remedial steps taken and/or proposed to be taken. Further, for listed corporates, the borrower will inform the Bank simultaneously along with Stock Exchange(s).

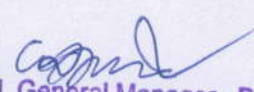
For the purpose of this covenant, "substantial effect on their profit or business" would mean adverse variance of 5% or more.

M11. Effect any change in the borrower's capital structure where the shareholding of the existing promoter(s) (a) gets diluted below current level or (b) leads to dilution in controlling stake for any reason (whichever is lower), without prior permission of the Bank - for which 60 days' prior notice shall be required. In case of Limited Liability partnerships and partnership firms, "promoters" would mean managing partners for the purposes of this covenant.

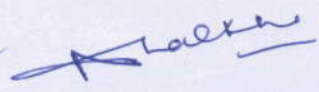
M12. The borrower will utilise the funds for the purpose they have been lent. Any deviation will be dealt with as per RBI guidelines and terms of sanction.

M13. Promoter's shares in the borrowing entity should not be pledged to any Bank/NBFC/Institution without our prior consent.

M14. Only for Term Loans (> Rs 50 crores) – Covenants (in relation to the undernoted parameters) (i.e. DSCR, Int. Coverage, FACR, Debt/EBIDTA etc.) are to be stipulated for all term loans and these are required to be tested annually on the basis of Audited Balance Sheet (ABS). Penal interest will be charged in case of breach of any two of the four parameters vis-à-vis values as approved by the sanctioning authority in the sanction note. The penal interest will apply from the day after the date of ABS, and shall continue till the breach is cured. The details are as under:


Addl. General Manager Dy. General Manager

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]


For Chhattisgarh State Power Transmission Company
[Authorised Signatory]

Parameters	Benchmark for annual testing of financial covenants	Penalty for adverse deviation:	
DSCR	1.63		
Interest Coverage Ratio	4.62	i) Upto 10 %	Nil
FACR	2.35	ii) >10%	50 bps p.a.
Debt/EBIDTA	4.27		

M15. Each of the following events will attract penal interest/ charges as applicable, at rates circulated from time to time, over and above the normal interest applicable in the account:

- For the period of overdue interest/instalment in respect of Term Loans and overdrawing above the Drawing Power/limit in Fund Based Working Capital accounts on account of interest/devolvement of Letters of Credit/Bank Guarantee, insufficient stocks *and receivables etc.*
- Non-submission of stock statements within 20 days of the succeeding month.
- Non submission of Audited Balance Sheet within 6 months of closure of financial year.
- Non submission/delayed submission of FFRs, wherever stipulated, within due date.
- Non-submission of review/renewal data at least one month prior to due date.
- Non-renewal of insurance policy(ies) in a timely manner or inadequate insurance cover.*
- Non-creation of DSCRA at the stipulated time.*

M16. In the event of default, not corrected in 90 days, the Bank shall have the right to securitise the assets charged and in the event of such securitisation, the Bank will suitably inform the borrower (s) and guarantor(s). *In addition, the Bank shall have the right to novate/assign the assets charged.*

M17. The borrower shall keep the Bank advised of any circumstance adversely affecting the financial position of subsidiaries/group companies or companies in which it has invested, including any action taken by any creditor against the said companies legally or otherwise.

Further, for the purpose of this covenant, "adversely affecting the financial position of subsidiaries/group companies or companies in which it has invested" would mean impact on TNW of the particular entity by 10% or more.

M18. Borrowers to submit Certificate on quarterly basis furnishing details of accounts opened with other banks and Details of investment made in Stock Markets, Mutual Funds, NBFCs, ICDs, Associate Companies, Subsidiaries, Real Estate, etc., Due Diligence Report etc.

M19. Borrowers to obtain ECGC coverage on Foreign Bank Guarantee issued.

M20. Security to be created as per the approved schedule/Banks. Approval for delay in creation and perfection of securities is required (Maximum period 12 months).

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]

Addl General Manager Dy. General Manager

CSPTCL:RAIPUR

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]



MANDATORY NEGATIVE COVENANTS:

The Borrower(s) shall give 60 day's prior notice to the Bank for undertaking any of the following activities to enable the Bank to take a view. If, in the opinion of the Bank, the matter contemplated by the borrower is not in the interest of the Bank, the Bank will have the right to veto for the activity. Should the borrower still go ahead, despite the veto, the Bank shall have the right to call up the facilities sanctioned.

MN1. *Formulation of any scheme of amalgamation or reconstruction or merger or de-merger*

MN2. Any New project or Scheme of expansion or *Acquisition* of fixed assets if such investment results in breach of financial covenant(s) or diversion of working capital funds for financing long-term assets.

MN3. *Investment* by way of share capital or *Loan* or Advance funds to or Place deposits with any other concern (including group companies). *Further*, such investment should not result in breach of financial covenants relating to TOL/Adj. TNW and Current Ratio agreed upon at the time of sanction.

MN4. *Entering* into borrowing arrangement either secured or unsecured with any other bank or financial institution, company or otherwise or accept deposits which increases indebtedness beyond permitted limits, stipulated if any at the time of sanction. (*This covenant will not be applicable for NBFCs*).

MN5. *Issuing* any guarantee or Letter of Comfort in the nature of guarantee on behalf of another company (including group companies).

MN6. Declare dividends for any year except out of profits relating to that year after making adequate and necessary provisions and provided further that no default is subsisting in any repayment obligations to the Bank.

MN7. Create any charge, lien or encumbrance over its undertaking or any part thereof in favour of any financial institution, bank, company, firm or persons.

MN8. Sell, assign, mortgage or otherwise dispose of any of the fixed assets charged to the Bank. However, fixed assets to the extent of 5% of Gross Block may be sold in any financial year provided such sale does not dilute FACR below minimum stipulated level. (*Not applicable for unsecured loans*).

MN9. *Entering* into any contractual obligation of a long term nature (*i.e. 2 years or more*) which, in the reasonable assessment of the Bank, *is an unrelated activity and is detrimental to the lender's interest*.

MN10. Change the practice with regard to remuneration of directors by means of ordinary resolution for remuneration or commission, scale of sitting fees etc. except where mandated by any legal or regulatory provisions.

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]

Addl General Manager
CSPTCL:RAIPUR

Dy. General Manager
For Chhattisgarh State Power Transmission Company
[Authorised Signatory]



MN11. Any trading activity other than the sale of products arising out of its own manufacturing operations. (Not applicable in case finance is for trading activity only).

MN12. Transfer of controlling interest or *making* any drastic change in the management set-up including resignation of promoter directors (includes key managerial personnel).

MN13. Repay monies brought in by the promoters/directors/principal shareholders and their friends and relatives by way of deposits/loans /advances. Further, the rate of interest, if any, payable on such deposits/loans/advances should be lower than the rate of interest charged by the Bank on its term loan and payment of such interest will be subject to regular repayment of instalments to term loans granted/deferred payment guarantees executed by the Bank or other repayment obligations, if any, due from the borrower to the Bank.

MN14. Opening of Current Account with another bank or a bank which is not a member of consortium/MBA. For credit facility(ies) under sole banking arrangement, borrower shall confine entire business with financing bank. Further, in respect of credit facilities under consortium/MBA, the borrower agrees to offer to the Bank (on a right of first refusal basis) at least pro-rata business relating to remittances, non-fund based transactions including LCs/BGs, bills/cheque purchase, Forex transactions and any interest rate or currency hedging business, Merchant Banking, IPO/FPO, Capital market transactions, Cash Management Product, Vehicle Loan etc.

MN15. Payment of commission to the guarantor(s) for guaranteeing the credit facilities sanctioned by the Bank.

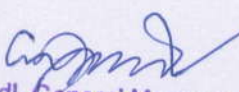
MN16. (a) Change in Machinery/ manufacturer/ cost of machinery.

(b) Modification in repayment period of term loans whose weighted average maturity is not extended.

(c) Disbursement of term loan by way of reimbursement of expenditure incurred within one year of date of sanction.

MN17. Issuance of BGs with auto renewal clause (Except in favour of Govt Departments for business proposes).

In case of default to Bank or restructuring of loan, all "Mandatory Negative" covenants will become "Mandatory" covenants.


Addl General Manager
CSPTCL:RAIPUR


Dy. General Manager
CSPTCL:RAIPUR

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]

For Chhattisgarh State Power Transmission Company
[Authorised Signatory]

Consent to disclose credit/security information to Information Utilities (IUs) by Borrower

The Borrower hereby agrees and gives consent for the disclosure/ sharing by the Bank of all or any such

- (a) information and data relating to it/him
- (b) information or data relating to his obligation in any credit facility granted / to be granted by the Bank and availed/enjoyed/guaranteed by it/ him as Borrower
- (c) Information relating to assets in relation to which any security interest has been created in favour of the Bank and
- (d) default, if any, committed by it/ him in discharge of such obligation as the Bank may deem appropriate and necessary to disclose and furnish to any of the Information

Utilities (IUs) registered with Insolvency and Bankruptcy Board of India (IBBI), Credit Information Companies ("CIC") registered with Reserve Bank of India (RBI) and any other agency authorised in this behalf by the IBBI, RBI, and/or any such agency that may be constituted or require such information at any time under any of the statutory provisions/ Regulations. The Borrower declares that the information and data furnished by it/him is true and correct. The Borrower further undertakes that

- (a) the IU/CICs and / or any other agency so authorised may use, process the said information and data disclosed by the Bank in the matter as deemed fit by them and
- (b) the IU/CICs and / any other agency so authorised may furnish for consideration, the processed information and data or products thereof prepared by them, to Banks / Financial Institutions or other Credit Grantors or Registered Users/ Insolvency Professionals, as may be specified by the IBBI/RBI or such other Regulators/ Statutory Authorities in this behalf.

Notwithstanding any right available to the Bank under any law for the time-being in force, the Borrower hereby further agrees and undertakes that the furnishing of information to IUs and any default as reported by IU is sufficient to record the default for the purpose of filing/ initiating any proceedings including but not limited to filing application before the Adjudicating Authority under Insolvency and Bankruptcy Code (IBC) for Insolvency Resolution Process.

The Borrower further agrees and undertakes to authenticate the information furnished by it/ him to the Bank/IUs/CICs or such Institutions ("Credit Information Institutions") in such manner as may be prescribed by the respective Credit Information Institutions or the Regulators/Authorities governing such Credit Information Institutions.

Authorized Signatory

[Company]

Addl General Manager
CSPTCL:RAIPUR

Dy. General Manager
CSPTCL:RAIPUR



RENEWAL CREDIT ARRANGEMENT LETTER

CAL180769863922

November 15, 2022

Chhattisgarh State Power Transmission Company Limited

Vidyut Sewa Bhavan, Dangania, Raipur – 492013,
Chhattisgarh, India

Dear Sir/s:

Kind Attention: Mahendra Singh Chauhan (Executive Director - Finance)

Sub: Renewal of working capital facilities

We refer to the working capital facilities ("Facilities", details of which are mentioned in Annexure I) granted to you by ICICI Bank Limited ("ICICI Bank"), pursuant to a credit arrangement letter (including any amendatory/renewal letters) and other facility documents, executed in relation to the Facilities ("Transaction Documents").

We are pleased to inform that ICICI Bank, at your request, has renewed the Facilities with the revision in the 'Overall Limits, as mentioned in Annexure I, on the terms and conditions as set out in Annexure II, for a further period up to the date mentioned in Annexure II.

All other terms and conditions of the Facilities, including the existing security and/or contractual comfort, if any, shall remain in full force and effect.

In case of any change, in the directors, memorandum of association, articles of association or other constitutional documents, subsequent to the information/documents last shared by you with ICICI Bank, you are requested to forthwith furnish updated records of the same to ICICI Bank. Kindly also ensure that your total working capital bank finance, including the renewed Facilities, does not and shall not during the subsistence of the Facilities exceed the maximum permissible bank finance limits.

This Renewal Credit Arrangement Letter ("Renewal CAL") shall be read in conjunction with the other Transaction Documents and to the extent of any inconsistency between the other Transaction Documents and this Renewal CAL letter, the provisions of this Renewal CAL shall prevail.

This Renewal CAL is being sent to you in duplicate. We request you to return one copy of this Renewal CAL, duly signed by your authorized person, the authorized official of the guarantor and security providers (if any), in token of acceptance of the terms specified herein, and execute/procure execution of such agreements and/or documents as may be required in relation to the Facilities, in the form and

ICICI Bank Limited Tel.: (91-22) 2653 1414
ICICI Bank Towers Fax: (91-22) 2653 1122
Bandra-Kurla Complex, Website www.icicibank.com
Mumbai- 400 051, India CIN.: L65190GJ1994PLC021012

Regd. Office : ICICI Bank
Tower,
Near Chakli Circle,
Old Padra Road,
Vadodara 390 007, India.


Addl. General Manager

Dy. General Manager
CSPTOLRAIPUR



manner acceptable to ICICI Bank, by March 03, 2023 or such extended period as ICICI Bank may grant in writing, at its sole discretion, failing which this offer shall lapse automatically without any further communication.

The accepted Renewal CAL must be returned along with a board resolution/requisite authorization, applicable to the borrower, guarantor, security provider (as applicable), to establish the authority of the signatory.

Yours faithfully,
For ICICI Bank Limited

Sundip More
Senior Relationship Manager
PSU Group

Accepted by the Borrower: For, Chhattisgarh State Power Transmission Company Limited Name: Designation: Date:	Signature
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Addl. General Manager
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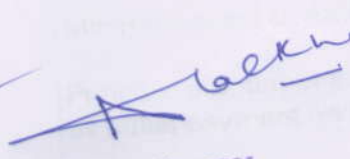


Annexure I

(in ₹ million)

Sr. No.	Facility	Proposed Amount	Existing Amount	Security and/or Contractual Comfort	Facility Validity Date
Fund Based					
1.	Working Capital Demand Loan 1 (WCDL1)	300.0	280.0	Security: Unsecured	Up to October 31, 2023
2.	Overdraft (OD) (as sub-limit of WCDL 1 facility)	(5.0)	20.0		
3.	Working Capital Demand Loan 2	-	(20.0)		
Total Limit		300.0	300.0	-	-


Addl. General Manager
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Annexure II

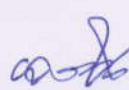
Terms and Conditions:

1.	Facility	Working Capital Demand Loan (WCDL)
2.	Proposed Limit	₹300.0 million (WCDL as main limit)
3.	Existing Limit	₹280.0 million (WCDL-1 as main limit) ₹20.0 million (WCDL-2 as a sublimit of OD)
4.	Sublimit	OD: ₹5.0 million
5.	Currency	Rupee
6.	Peak Limit	Uniform limit of ₹300.0 million
7.	Security	Unsecured
8.	Margin	Nil
9.	Validity Period	October 31, 2023
10.	Draw down / Tranche	Minimum of ₹50.0 million per draw down / tranche; Draw down under the Facility will be subject to a written request / notice of one business day in advance
11.	Tenor / Repayment schedule	Maximum tenor of each tranche shall be 90 days or up to validity period of Facility, whichever is earlier; Minimum tenor of each tranche: 15 days. Principal amount of each tranche is to be repaid (in full) as bullet payment on the maturity date. If the Due Date in respect of any amount payable under the Facilities (principal or interest etc.) falls on a day which is not a Business Day, the immediately succeeding Business Day shall be the Due Date for such payment.
12.	Interest	The rate of interest for each drawal of the Facility will be stipulated by the Bank at the time of disbursement of each drawal, which shall be sum of the Repo Rate *+ "Spread" per annum, plus applicable statutory levy, if any ("Interest Rate"). The applicable Repo Rate shall be the rate prevailing one Business Day preceding the date of each drawal. As on date the Repo Rate is 5.90% and Spread to be communicated at the time of disbursement / rollover * "Repo Rate" or "Policy Repo Rate" means the rate of interest published by the Reserve Bank of India ("RBI")

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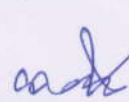
 Addl. General Manager Dy. General Manager
 CSPTCL:RAIPUR CSPTCL:RAIPUR

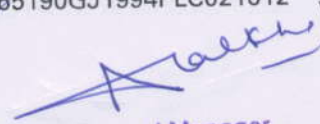
		on the RBI website from time to time as Repo Rate or Policy Repo Rate. The Repo Rate component of the Interest Rate shall be reset after every 15 days/ 1 month# following the date of each drawal, as a sum of Repo Rate + "Spread", plus applicable statutory levy, if any. The applicable Repo Rate shall be the rate prevailing one Business Day preceding each reset date. ** # Reset frequency: • For drawals upto 1 month tenure shall be 15 days • For drawals of more than 1 month and upto 3 months tenure shall be 1 month; The Bank shall have the right to modify the reset frequency and reset date from time to time in accordance with the extant RBI Guidelines. The Borrower further acknowledges that Interest Rate may change, upward or downwards, as the case may be, in line with change in the Repo Rate. The Bank reserves the right to reset the Spread at any time upon substantial change in the Borrower's credit assessment and/ or on account of deterioration in the credit risk profile. Any change in 'Spread' would be communicated by the Bank through either: (i) Letter (ii) E-Mail (iii) SMS (iv) Statements of Accounts (v) WhatsApp or any other suitable mode. The Borrower shall be deemed to have notice of changes in the Repo Rate when displayed on the notice board of the Branch or displayed on Bank's website (www.icicibank.com) and the Borrower is liable to pay such revised rate of interest.
13.	Interest payment frequency	Interest would be payable monthly, on the last date of each month.
14.	Interest calculation	Interest will be calculated on 365 day basis in respect of rupee loans
15.	Front end fee	Nil
16.	Commitment fee	Nil
17.	Cooling period	Nil

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Addl. General Manager
CSPTCL:RAIPUR


Dy. General Manager
CSPTCL:RAIPUR

18.	Prepayment	The Borrower may prepay any of the outstanding tranches (in part of full), without any prepayment penalty after 15 days from the date of drawal.
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1.	Facility	Overdraft(OD)
2.	Proposed limit	₹5.0 million (OD as a sublimit of WCDL)
3.	Existing Limit	₹20.0 million
4.	Peak Limit	Uniform limit throughout the validity of OD Facility
5.	Sublimit	-
6.	Security	Unsecured
7.	Division wise Limits	The OD Facility is made available for the Borrower as a whole, without reference / restriction to any particular division of the Borrower.
8.	Validity of Facility	October 31, 2023
9.	Interest	The rate of interest stipulated by ICICI Bank shall be sum of I-MCLR-6M and "Spread" per annum, subject to a minimum of I-MCLR-6M, plus applicable statutory levy, if any, on the principal amount of the loan remains outstanding each day. As on date the I-MCLR-6M is 8.05% and Spread to be communicated at the time of disbursement / rollover ICICI Bank shall reset the above interest rate, at the end of every 6 months from the account opening date/limit set-up date/renewal date as a sum of I-MCLR-6M plus "Spread", prevailing on the reset date plus applicable statutory levy, if any. In case of any change in the regulatory requirements by the regulator applicable to the Facility pertaining to provisioning norms and/or risk weightage, then ICICI Bank may revise the Spread to reflect the regulatory change, subject to extant RBI guidelines.

Operational and other terms and conditions:

The Borrower shall comply with the following and/or submit the stipulated documents, in a form and manner satisfactory to ICICI Bank, within the timeline mentioned below:

Operational Terms:

ICICI Bank Limited
ICICI Bank Towers
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 Addl. General Manager
 CSPTCLRAIPUR


 Dy. General Manager
 CSPTCLRAIPUR



Description	Particulars	Frequency
Audited/Unaudited financial statements	Certified by statutory auditor Provisional financials need to be certified by Statutory Auditors / Key Managerial Personnel/Authorised signatory	Provisional: within six months from the close of the accounting year Audited: within twelve months from the close of the accounting year
Certificate in relation to unhedged foreign currency exposure	To be submitted in a format that is satisfactory to ICICI Bank.	The Borrower shall provide all information as may be required by the Bank/ Lender within 30 days from quarter end in relation to its foreign currency exposures and hedging details in relation thereto.

Additional Terms:

Routing of receivables/Other business	The quarterly average collection routed through ICICI Bank shall be at least 2.0 times of limit sanctioned. ICICI Bank shall review the same on 10th day of next month and in case of lower routing ICICI Bank reserves the right to recall/review the credit pricing
Consortium / Multiple Banking Arrangements	The Borrower shall route its forex, and ancillary business, if any, through ICICI Bank at least in proportion to the limits sanctioned to the Borrower by ICICI Bank under consortium / multiple arrangements. The Borrower shall endeavor to treat ICICI Bank as its preferred banker.
Schedule of charges for Transaction Banking Services	Except as specifically provided in the CAL, all other applicable charges, as per 'Schedule of charges for Transaction Banking Services' as uploaded on https://www.icicibank.com/business-banking/service-charges.page , will be recovered for transaction banking services rendered by ICICI Bank. ICICI Bank reserves the right to modify such charges from time to time and update it on the aforesaid link and it shall be the obligation of the Borrower to check such revisions/modifications.
Special/Other Terms/ Conditions (If any)	In case of overdue/default with any Bank/FI or if ICICI Bank decides to exit the facility or in case of shareholding of Government of Chhattisgarh directly or indirectly falling below 51% in the Borrower, no further

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Addl. General Manager
CSPTOLRAIPUR

Dy. General Manager
CSPTOLRAIPUR

	drawl will be allowed to the Borrower and ICICI bank may exercise the right to set off the outstanding amount against its facility due/overdue/due in future out of collections of the Borrower upfront/mark lien over the amount collected. The Borrower shall provide "End use certificate" from a practicing chartered accountant or authorized signatory of the Borrower once within a period of every 3 months from the date of first drawdown.
Unconditional Cancellation Clause	The bank reserves the unconditional right to cancel the outstanding un-drawn commitments to be advanced under the CAL and/ or Transaction Documents (either fully or partially) without giving any prior notice to the Borrower, on the occurrence of any one or more of the following: - in case the Overall Limits/part of the Overall Limits are not utilized by the Borrower; or - in case of Deterioration in the Creditworthiness of the Borrower in any manner whatsoever; or - in case of non-compliance of the terms and conditions of the Transaction Documents and/or CAL. For the purpose of this clause, Deterioration in the Creditworthiness shall mean and include without limitation, the following events: - downgrade of the rating of the Borrower by a Credit Rating Agency; - inclusion of the Borrower and/or any of its Director in the Reserve Bank of India's willful defaulter list; - closure of a significant portion of the Borrower's operating capacity; - decline in the profit after tax of the Borrower by more than fifteen percent; - any adverse comment from the Auditor; and - any other reason/ event in the opinion of the Bank constituting or which may constitute Deterioration in the Creditworthiness
Additional Interest Rates	As per Additional Interest Table mentioned below
Processing fee	₹5,00,000.0 plus applicable taxes for working capital limit
Additional Terms	A. The Facilities are repayable on demand. ICICI Bank, without assigning any reason, reserves the right to not disburse any Facility, partially or fully, and the Borrower / guarantors shall not have any claim against ICICI Bank for such non disbursement.

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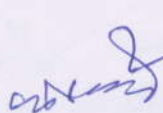
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	B. In addition to any other terms, the disbursement of the Facilities is contingent upon (a) positive CIBIL report of the Borrower or any of its directors; (b) the Borrower or any of its directors not being declared as a wilful defaulter or non-cooperative borrower; (c) the Borrower's account not being classified and reported to RBI as Special Mention Account 1 or 2. C. The Borrower agrees that it shall open and operate the overdraft account/cash credit account/ current account/ collection account/ escrow account in line with the guidelines stipulated by RBI, vide the 'RBI Circular on Opening of Current Accounts by Banks - Need for Discipline', dated August 6, 2020, as amended from time to time and provide necessary details/information/authorisation as may be required by ICICI Bank to ensure regulatory compliance. The Borrower shall immediately inform ICICI Bank in writing in the event there is any change in its banking arrangement which may have bearing on the regulatory compliance.
Compliance with specific environmental & Social management conditions	Borrower confirms that: (i) it is not involved and shall not be involved in any of the below mentioned activities till the Facilities are fully repaid, to the satisfaction of ICICI Bank, and/or (ii) the end-use of the Facilities is not and shall not be towards any of the below mentioned activities: - Production or activities involving harmful or exploitative forms of forced labour/harmful child labour. - Production or trade in weapons and munitions except for defence.* - Gambling, casinos and equivalent enterprises.* - New projects consuming/producing Ozone Depleting Substances - Projects involving exposure to Radioactive materials except projects where the radioactive source is adequately shielded.* - Production or trade in unbonded asbestos fibers (other than the purchase and use of bonded asbestos cement sheeting where the asbestos content is less than 20%) - Commercial logging operations or the purchase of logging equipment for use in primary tropical moist forest (prohibited by the Forestry policy).

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Addl. General Manager CSPTCL:RAIPUR


Dy. General Manager CSPTCL:RAIPUR

	h. Production or trade in any product or activity deemed illegal under host country laws or regulations or international conventions and agreements, including production or trade in pesticides/herbicides subject to international phase outs or bans. i. Drift net fishing in the marine environment using nets in excess of 2.5 km in length; and j. Production or trade of wildlife or products regulated under Convention on International Trade in Endangered Species (CITES) k. Dealing in narcotics.
Event of Default	• Any payment default against any facility provided. • Routing of collection less than 2.0 times of the proposed facility in previous quarter.

Additional Interest Rates

Sr. No.	Nature of Default	Additional Interest Rate
1.	Irregular due to drawings beyond Drawing Power or the Facility Limit	2.0% p.a. over the Documented Rate, payable on excess drawings.
2.	Payment default	2.0% p.a. over the Documented Rate, payable on overdue amounts. The Borrower agrees that in the event payment default continues for more than 90 days, the additional interest rate shall increase to '6% over the Documented Rate' and such increased rate shall be applicable from the date of the payment default.
3.	Default pertaining to Bills/ Cheques purchased/ discounted and/ or Bank Guarantees	As stipulated in the Facility Agreement
4.	In case of breach of any other terms or conditions of the Facilities	2.0% p.a over the Documented Rate, payable on outstanding amounts.

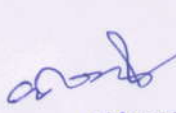
Note: For the purposes of the above table, 'Documented Rate' shall mean the applicable interest rate for the facility

Yours faithfully,
For ICICI Bank Limited

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Addl. General Manager Dy. General Manager
CSPTCLIRAIHON CSPTCLIRAIHON



Yours faithfully,
For ICICI Bank Limited

Sundip More
Senior Relationship Manager
PSU Group

Accepted by the Borrower: For, Chhattisgarh State Power Transmission Company Limited	Signature
Name:	
Designation:	
Date:	


Addl. General Manager Dy. General Manager
CSPTCL:RAIPUR CSPTCL:RAIPUR

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CIN: L65190MH2004GOI148838

SANCTION LETTER**In Duplicate**

Ref No.: IDBI/MCG/RPR/2022-23/206

Date: March 31st, 2023

To,
The Executive Director (Finance),
Chhattisgarh State Power Transmission Company Limited
Second Floor, SLDC Building
Danganiya, Raipur
Chhattisgarh, Pin-492013

Dear Sir/Madam,

Renewal of Working Capital facilities of Rs. 105 crore

Please refer to your application and the subsequent discussions your representatives had with us regarding renewal of working capital facilities sanctioned to you. The proposal has been considered and IDBI Bank Ltd. (IDBI Bank) is agreeable, in principle, to renew the Working Capital Facility within overall limit of Rs. 105 Crore (Rupees One Hundred and Five Crore only) as per details given below on the terms and conditions contained in the Term Sheet(s) annexed hereto:

(Rs in Crore)

Type of Facility	Existing	Revised
a) Fund Based Facility		
Working Capital Demand Loan (WCDL)	100.00	100.00
Cash Credit (Sub Limit to WCDL)	(40.00)	(40.00)
Loan against FCNR (B) deposit (Sub Limit to WCDL)	(100.00)	(100.00)
Short Term Loan- Non Committed Line of Credit (Sub Limit to WCDL)	(100.00)	(100.00)
b) Non Fund Based Facility		
LER #	5.00	5.00
c) Total Limit	105.00	105.00

LER is unsecured and not forming the part of secured Working Capital Limit.



एस.सी.बी., रायपुर - पहला माला, १०४, आर.बी.टॉवर, समता कालोनी, रायपुर - 492 001
SCB, Raipur - 1st Floor, 104, R.B. Tower, Samta Colony, Raipur - 492 001

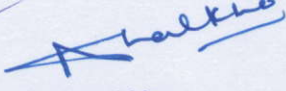
Addl. General Manager

Dy. General Manager
CSPTCL:RAIPUR

- 2) The grant of aforesaid credit facilities is subject to the normal terms and conditions contained in the Facility Agreement/ Supplemental Facilities Agreement entered/ or to be entered into between you and IDBI Bank, and the terms and conditions set out in Appendix-I hereto. This letter shall form an integral part of the Supplemental Facilities Agreement entered/to be entered between you and IDBI Bank.
- 3) In case the above terms and conditions are acceptable to you, you may return the duplicate copy of this letter duly signed by you/ your authorized person along with two certified copies of the resolution duly passed by the Board of Directors of your Company as per the proforma in Appendix-II within 30 days from the date of receipt of this Sanction Letter.
- 4) Please note that this communication should not be construed as giving rise to any binding obligation on the part of IDBI Bank unless you communicate to IDBI Bank within 30 days from the date of receipt of this Sanction Letter that the terms and conditions set out herein are acceptable to you and unless the Facilities Agreement and other documents relating to the financial assistance are executed by you in such form as may be required by IDBI Bank within 2 months from the date of this Sanction Letter or such further time as may be allowed by IDBI Bank in its absolute discretion.
- 5) The Overall Limit hereby offered are subject to periodic review by IDBI and **shall be due for renewal before March 23, 2024** unless any individual facility is due for repayment before that date or renewed by IDBI before that date
- 6) IDBI Bank reserves the right to amend any of the terms and conditions hereof (including reducing or canceling any or all- the credit facilities) at its sole discretion.
- 7) You are requested to obtain the consent of the guarantors to the financial assistance in token of their having accepted the modification of the Original Sanction Letter.

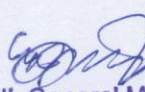


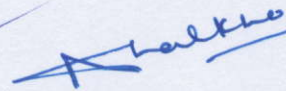

Addl. General Manager CSPTCL:RAIPUR


Dy. General Manager CSPTCL:RAIPUR

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Addl General Manager
CSPTCL:RAIPUR


Dy. General Manager
CSPTCL:RAIPUR

8) Meanwhile, kindly acknowledge receipt of this Sanction Letter.

Yours faithfully,



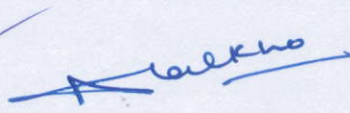
DGM & Branch Head

The borrower hereby affixes their signature to this document in acceptance of the terms and conditions herein contained.

ACCEPTED

FOR CHHATTISGARH STATE POWER TRANSMISSION CO. LTD.


Addl General Manager


Dy. General Manager

AUTHORISED SIGNATORY

CSPTCL:RAIPUR

Appendix I

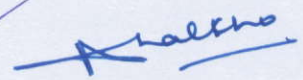
Chhattisgarh State Power Transmission Company Limited (CSPTCL)
Term Sheet for WC Limit

A. Working capital Demand Loan (WCDL)

Sr.No.	Particulars	Terms & Conditions
i	Type of Facility	Working Capital Demand Loan
ii	Limit / Amount	Rs.100 crore (Rs. One Hundred Crore only)
iii	Purpose	To meet working capital requirements.
iv	Rate of Interest	To be linked to Tenor based MCLR + 5 bps p.a. (Rate shall be intimated on date of drawal) (Reset frequency shall be same as applicable MCLR Tenor or as per IDBI Bank's guidelines)
v	Further Interest	In the event of default in payment of interest on the financial assistance and all other monies on respective due dates, such defaulted amount shall carry interest/further interest at the rate of interest as mentioned above, computed from the respective due dates and shall become payable upon the footing of compound interest with monthly rests.
vi	Other Charges	Documentation charges & out of pocket charges at actual.
vii	Margin	25% of stock & 25% of receivables upto maximum 210 days
viii	Security	<u>Primary:</u> First Pari Passu charge on entire current assets of the company including stocks at the Company's premises or anywhere else, stock in transit, Book Debts, and Receivables both present and future with other working capital lender under Multiple Banking Arrangement. <u>Collateral:</u> Nil <u>Guarantee:</u> Nil
ix	Tenure of Facility	Minimum 7 days and Maximum 180 days
x	Repayment date	On Demand/ Due date.
xi	Method or source of repayment	Out of internal accruals.




General Manager
CSPTCL:RAIPUR


Dy. General M.
CSPTCL:RAIPUR

B. Cash Credit Limit

Sr.No.	Particulars	Terms & Conditions
i	Type of Facility	Cash Credit (Sub-limit of WCDL)
ii	Limit / Amount	Rs.40 crore (Rs. Forty Crore only)
iii	Purpose	To meet Working Capital requirements.
iv	Rate of Interest (exclusive of interest tax, other levies / duties)	3M MCLR plus 15 bps p.a (Present effective 8.40% p.a.) (MCLR reset in 3 months)
v	Further Interest	In the event of default in payment of interest on the financial assistance and all other monies on respective due dates, such defaulted amount shall carry interest/further interest at the rate of interest as mentioned above, computed from the respective due dates and shall become payable upon the footing of compound interest with monthly rests.
vi	Other Charges	Documentation charges & out of pocket charges at actual
vii	Margin	Same as WCDL Facility
viii	Security	Same as WCDL Facility.
ix	Tenure of Facility	1 Year
x	Repayment Terms	On demand
xi	Method or source of repayment	Out of internal accruals.

C. Loan against FCNR (B) Deposit

Sr No	Particulars	Terms & Conditions
i.	Type of Facility	Loan against FCNR (B) deposit (Sub-limit of WCDL with full interchangeability)
ii.	Limit / Amount	Equivalent to Rs.100 Crore (Rs. One Hundred Crore only)
iii.	Purpose	Working Capital requirement
iv.	Rate of Interest (exclusive of interest tax, other levies / duties)	Actual rate shall be communicated at the time of drawal.
v.	Tenure of Facility	Minimum 7 days and maximum 1 year upto date of next renewal.



vi.	Repayment Terms	On demand/Due Date
vii.	Method or source of repayment	Out of internal accruals.
viii.	Security	As stipulated for WCDL Facility.
ix.	Other Conditions	The RBI Master Circular on Risk Management and Inter Bank Dealings states that FCNR (B) funds representing deposit liabilities may be utilized for making loans to resident constituents for meeting: (i) Their Foreign exchange requirements. (ii) For the rupee working capital/capital expenditure needs of exporters/corporate who have a natural hedge or a risk management policy for managing the exchange risks subject to the prudential/interest rate norms, credit discipline and credit monitoring guidelines in force. (iii) IDBI Bank would have the option to Rupee Tie the FC loan any time before maturity with an advance notice of 5 days to the customer.

D. Short Term Loan- Non Committed Line of Credit (STL-NCL)

Sr. No.	Particulars	Terms & Conditions
i	Type of Facility	Short Term Loan- Non Committed Line of Credit (STL-NCL (Sub limit to WCDL Facility)
ii	Limit / Amount	Rs. 100.00 (Rs. One Hundred Crore only)
iii	Purpose	Working Capital requirements
iv	Rate of Interest	As per product guidelines. Approval for pricing shall be obtained from delegated authority as per product at the time of each drawal. (Rate as per prevailing guidelines will be applicable)
v	Tenor	Maximum 180 days
vi	Repayment/Due Date	On due date/Demand
vii	Margin	Same as WCDL Limit
viii	Security	Same as WCDL Limit



E. Treasury Limit (LER) [Unsecured]

Sr. No.	Particulars	Terms & Conditions
i	Individual Facility	Treasury Limit – LER
ii	Purpose	Hedging of Foreign Currency Exposure
iii	LER (Indicative) Limit	Rs 5.00 Crore only (Rupees Five Crore Only)
iv	Commission	As per bank tariff/ As advised by Treasury Dept. of IDBI Bank
v	Other charges	Documentation charges & out of pocket charges at actual.
vi	Security	Unsecured
	Facility Tenor and Validity	1 year from the date of sanction subject to annual review i.e. the facilities are valid till March 23, 2024.
vii	Deal tenor	Upto 3/5/10 years
viii	Exchange Margin / Fee	To be decided by Treasury Department as and when required
ix	Guarantee	As per WC limits
x	Termination Clause	i) The facilities are valid till March 23, 2024. In case it is not renewed by March 23, 2024, then all the outstanding contract including Spot FX / Forward FX Covers / Options / Swap will be cancelled and Marked to Market (MTM) will be exchanged. ii) Non submission of proof of underlying documents/evidence of cash flows under regulatory and Bank guidelines.
xi	Method or source of payment	Out of internal accruals
xii	Documentation	i) Board Resolution or extract thereof, in original with all RBI covenants authorizing specific personnel/ official to enter into derivative transactions and authorizing signing of relevant documents. ii) ISDA Master Agreement and Schedules, if applicable, with other supporting documents for



		LTFX & derivatives other than forward, (if applicable). iii) Request letter, duly signed contract note with individual term sheet, together with required documentation/undertaking that may be specified in each case iv) Duly accepted sanction letter. v) Risk/disclosure statement (if applicable) vi) Proof of underlying, if applicable. vii) Duly signed Email /Fax Indemnity letter viii) Copy of Risk Management Policy, approved by the Board of Directors/Partners/Proprietors /Trustee/Members or a declaration in letter head that the company do have an approved Risk Management Policy and have system of periodic risk review ix) Duly accepted Product Disclosure Statement (PDS) and Risk Disclosure Statement (RDS)(if applicable)
xiii	Covenants	• Loan Equivalent Risk (LER) is the Bank's internal estimate and hence is only indicative of the potential future loss / profit on account of one or more deals. The models used by the IDBI Bank are confidential and are subject to change without notice. Kindly note that your liability is not limited to the LER amount since this is only an estimate at the time of the deal. The client still has the obligation to honour all commitments of individual deals irrespective of the LER amounts indicated in the sanction letter.
xiv	Other Conditions	• Application and other documentation will be as per RBI/ Bank's guideline • The company/firm/proprietary undertakes that the forward or other derivative contract is for the purpose of hedging, notional and tenor of the contract does not exceed the value and the tenor of the exposure, the same exposure has not been hedged using any other forward or derivative contract and to timely



		inform the bank in case of exposure ceases to exist, in full or in part. - All outstanding contracts under the facility will be subjected to a "mark-to-market" computation in a manner decided by the bank on a daily basis. In case, the net payables as a result of such computation exceeds LER, the bank has the right to: - Call upon the customer to either bring in additionally required cash/deposit margin forthwith or early-utilize or cancel or unwind one or more of outstanding contracts to maintain the exposure within the sanctioned exposure. - In case of failure to bring such margin, the Bank has the right to cancel one or more or all the outstanding forward/derivative contracts, without further reference to the customer. The customer shall be liable to make good the losses suffered by the bank consequently, and the Bank will not be responsible for any consequential direct or indirect loss. - In Case Current exposure exceeds LER, Bank may refuse to enter into any fresh contracts and/or withdraw the facility in part or full. - Any gains/losses on account of pre-termination/cancellation of contract to be received/paid on upfront basis or rear end basis or combination of both.
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Other Conditions

1.	Other Conditions for all facilities:	1) You hereby undertake to us: a). To supply to us, within one week of their publication, copies of your provisional quarterly and annual report and audited accounts; b). To provide to us promptly information about all material and adverse changes in your ownership and
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management;

c). Notwithstanding what is herein contained, we shall, at any time and from time to time, be entitled to notify you and thereafter charge interest at such notified rate and this letter shall be construed as if such revised rate were mentioned herein. In case of default in the payment of cancellation charges / premium, or compliance with terms and conditions or breach of specific covenants, etc. you shall be charged interest at the rate as decided by IDBI Bank.

d). You shall pay to or reimburse all costs, charges, expenses (including charges between the Attorney or Counsel and Bank and those of our internal Legal Advisor / Officer and other experts, consultants or professionals), disbursements, taxes, fees, stamp duties etc. whatsoever, incidental to or arising out of the facilities, their negotiation, the preparation, execution, registration and stamping of the documents relating thereto, the preservation or protection of our rights and interests or the enforcement or realization of any security or any demand or any attempted recovery of the amounts due from you. We shall be entitled to debit the amounts of all costs, charges and expenses to the account and such amounts shall stand secured by all securities given to or created in our favour in connection with the Facilities. You indemnify us fully and completely against the liability in respect of all such costs, charges and expenses stipulated herein whether debited to your account or not.

e). So long as any monies are due to us from you under any of the facilities, we shall have a lien for such amounts on all your credit balances, deposits, securities or other assets with, any of the offices of the IDBI Bank or of its subsidiaries anywhere in the



		world and upon the happening of any of the events of default referred herein, we shall be entitled to exercise a right of set off between the amounts due and payable to us and the said credit balances, deposits, securities and other assets. f). You shall not, except after prior written notice to us at least one month in advance, make any alterations in your controlling ownership or any other material change in your management or in the nature of your business or operations during the period of subsistence of facilities. 2) You shall provide all information as may be required by the Bank/Lender from time to time in relation to its foreign currency exposures and hedging details in relation thereto. 3) All monies due to the Bank shall be paid by the company on demand/ due date/ maturity date/ settlement date (as applicable) and Bank reserves the right to set-off monies due to it against monies payable to the company. 4) In case of trigger of specific event/covenants the Bank shall have the right to cancel the related transaction at its sole discretion and you shall pay the Bank all related monies unconditionally.
2.	Payments	All payments / repayments / reimbursements to be made to us under the Facilities shall be made without fail on the due dates for such payments. Should any due date happen to fall on a day which is not a bank business day (which for the purpose of this letter shall mean a day on which this branch of our bank is open for business) payment shall be made on the following bank business day and such additional time shall be included in the computation of interest.



		• All sums paid to us under the Facilities, whether in respect of principal or interest or commission or charges or otherwise, shall be paid in full without any set-off or counter claim and without any deduction or withholding levies, imposts, duties, charges or withholdings of any nature whatsoever. In the event of any such deductions or withholdings from such payments shall be required, you shall pay to us such additional amount as will result in the receipt by us of the payments which would otherwise have been received if no withholdings or deductions had been made. • If as a result of any law, regulations or directive, enacted or issued by any governmental, semi-governmental or other competent authority (or any variation in the same) the cost of us maintaining the facilities increases, we shall notify you of the amount or percentage conclusively determined by us of such increase and you agree that you will on our demand, from time to time, pay the amounts so notified from the date of our so notifying you.
3.	Exchange Risk/ Hedging	• Exchange risk, if any, shall be borne by the Company. The Company shall also put in place a suitable mechanism for hedging the foreign currency exposure (arising out of foreign currency loans or foreign trade), with first right of refusal to IDBI Bank. The company shall submit a certificate, preferably from the Company Secretary / Statutory Auditor, to the effect that the company has fully hedged its foreign exchange exposure and shall furnish particulars thereof to IDBI Bank. In case the foreign currency exposure remains un-hedged, the Company shall pay additional interest 0.25% p.a. to IDBI Bank, as per extant policy /guidelines of IDBI Bank



		Further due to any statutory or regulatory stipulations/changes the capital requirement of the Bank increases, the Company shall pay to IDBI Bank such additional rate of interest, as may be advised by IDBI Bank. The borrower shall provide on regular basis the information / data relating to its un-hedged foreign currency exposure and, if required by IDBI Bank, take appropriate hedge on uncovered forex exposure arising from foreign trade and/or foreign investment transactions. Penal charge of 0.20% for the quarter (on Outstanding FB & NFB as on last day of the quarter) to be recovered on non-submission of UFCE certificate
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EODs:

Financials:

1. Current Ratio (treating debtors more than 6 months from CSPDCL as current assets) below 1x
2. ICR below 3
3. TOL/TNW above 4x
4. Company incurring Cash Loss (on Annual Basis)

Others:

1. Cross Default
2. Change in Management

OTHER TERMS AND CONDITIONS

1. Waiver of Processing fee, commitment fees, documentation fee and other fees/charges approved.
2. Waiver of submission of QIS/FFR/Other periodical documents approved.
3. Waiver of insurance of fixed and current assets approved.
4. Waiver of stock & receivable audit approved.

5. Company to submit certificate regarding regulatory compliances.



6. Loan System Delivery of Bank Credit as per RBI Guidelines as applicable are to be complied with.
7. You shall submit month end stocks / debtors statement as per the format devised by IDBI Bank before 20th of the following month. Drawing power on receivables upto 210 days from group companies is permitted in line with other WC lender under MBA. Delay in submission of stock & debtors statements and cash flow statements to attract penal interest @2% over and above the rate charged.
8. IDBI Bank reserves the right to withdraw the facilities in the event of any change in circumstances including but not limited to a material change in ownership / shareholding pattern / management of the firm.
9. You shall not divert the facilities to inter-corporate deposits, debentures, stocks and shares, real estate business, etc. In case of diversion to other uses, the facilities will be withdrawn forthwith and will also attract penal interest @ 2% over and above the rate charged till the repayment.
10. You shall submit such other information / documents to IDBI Bank as may be required from time to time.
11. In the event of default in performance of any of the aforesaid covenants IDBI Bank shall have right to review the credit facilities including stipulation of additional security and Terms & Conditions.
12. Interest, commission and other charges are subject to variations as may be notified by IDBI Bank from time to time in accordance with utilization level and IDBI Bank's usual practices.
13. You shall undertake to maintain capital / Reserves / unsecured loans and NWC at projected level and to bring in additional funds bridge the gap, if any in projected funds.
14. IDBI Bank reserves the right to carry out inspections either by itself or through accredited professional agencies.



Name of Assessee	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED		
Address	OFFICE OF ED (FINANCE), SECOND FLOOR, SLDC BUILDING, Sunder Nagar S.O, Dunganiya, RAIPUR, RAIPUR, CHHATTISGARH, 492013		
E-Mail	csebraipur@gmail.com		
Status	Company(Domestic)	Assessment Year	2023-2024
Ward		Year Ended	31.3.2023
PAN	AADCC5773E	Incorporation Date	02/06/2003
Residential Status	Resident		
Nature of Business	ELECTRICITY, GAS AND WATER-Production, collection and distribution of electricity(05001)		
Method of Accounting	Mercantile	Acknowledgement No:	448210001271023
Original Return	27/10/2023		
Last Year Return Filed u/s	Normal		
Bank Name	STATE BANK OF INDIA, , A/C NO:31168116561 ,Type: ,IFSC: SBIN0006276		
Tele:	Mob:9425562262		

Computation of Total Income (revised) [As per Normal Provisions]

Income from Business or Profession (Chapter IV D)

71429

Profit as per Profit and Loss a/c		3108119844
<u>Add:</u>		
Depreciation Debited in P&L A/c		2785649090
Disallowable under section 37 (Transfer from other information)		7750000
Disallowable under section 40 (Transfer from other information)		447900
Disallowable under section 43B (Transfer from other information)		290562559
Total		6192529393
<u>Less:</u>		
Interest Income	21009955	
Rental Income	3841507	
Allowable under section 40 (Transfer from other information)	1308355980	
Allowable under section 43B (Transfer from other information)	111434000	
Depreciation as per Chart u/s 32	3209797220	
		4654438662
		1538090731
Brought Forward Depreciation Set off		-823795000

Income from Other Sources (Chapter IV F)

24

INTEREST INCOME	21009955
Rent Item	3841507
	24851462

Gross Total Income

739

Handwritten signature

Total Income

Round off u/s 288 A

739147193

739147190

1130323935

Calculation for Mat

PROFIT AS PER PART II AND III OF SCHEDULE IV

2100142448

Add:

Income Tax u/s 40(a)(ii)

285714296

Deferred Tax Liability

722263100

Total

3108119844

Less:

Provision for Gratuity

1811789921

Provision for Leave Encashment

166005988

1977795909

1130323935

Tax calculated @ 15.0% on Book Profit is Rs.
 169548590

Tax Due @ 30% (Turnover for Fin. Year
 2020-21 is more than 400 Crore)
 Surcharge @12%

221744157

26609299

248353456

9934138

Health & Education Cess (HEC) @ 4.00%

258287594

Mat Credit u/s 115JAA

60797396

197490198

T.D.S./T.C.S

11439141

186051057

Advance Tax

53700000

132351057

Round off u/s 288B

132351060

Deposit u/s 140A

135000000

Refundable (Round off u/s 288B)

2648943

Comparision of Income if Company Opts for Section 115BAA (Tax @22%)

739147193

1. Total income as per Normal provisions

2. Adjustments according to section 115BAA/115BAB

(i) Deduction under Ch VIA & Section 10AA as per Normal Provisions

0

739147193

Gross Total Income as per Normal provisions

(ii) Disallowed Deductions under section 115BAA / 115BAB

No Deduction exists

(iii) Disallowed Brought Forward Loss related to Above Deductions

0

0

NA

739147193

3. Gross Total Income (1+2)

Deduction under Chapter VIA under heading C other than 80JJAA

0

Total Income after Adjustments under section 115BAA/115BAB

739147193

Statement of Tax credit of MAT

1a. Tax Payable on deemed total income under section 115JB	169548590	
b. Surcharge on (a) above	20345831	
c. Education cess on (a+b) above	7595777	
d. Total Tax Payable u/s 115JB (1a+1b+1c)		197490198
2a. Tax Payable on Total Income	221744157	
b. Surcharge on 2a	26609299	
c. Education cess on (2a+2b)	9934138	
d. Gross tax liability (2a + 2b + 2c)		258287594
3. Amount of tax against which credit is available u/s 115JAA(2d-1d)		60797396

Assessment Year	Brought Forward	Set off	Carried Forward
2010-2011	115201510	60797396	54404114
2011-2012	48707107	0	48707107
2012-2013	59704978	0	59704978
2016-2017	77340239	0	77340239
2017-2018	143801817	0	143801817
2018-2019	73791198	0	73791198
2019-2020	210980417	0	210980417
2020-2021	103333792	0	103333792
2021-2022	19845223	0	19845223
2022-2023	91395929	0	91395929
Total	944102210	60797396	883304814

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2022-2023	823795000	823795000	0
Total	823795000	823795000	0

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Furniture	10%	20405161 0	9712648	3793656	21755791 4	0	0	21755791 4	21566109	195991805
Building	5%	22518718 2	5074170 4	988874	27691776 0	0	0	27691776 0	13821166	263096594
PLANT AND MACHINERY	15%	18216070 072	1782797 303	2188530 538	22187397 913	0	0	22187397 913	3163969896	19023428017
PLANT AND MACHINERY	40%	7310911	9636471	1830547 9	35252861	0	0	35252861	10440049	24812812
Total		18652619 775	1852888 126	2211618 547	22717126 448	0	0	22717126 448	3209797220	19507329228

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	STATE BANK OF INDIA		31168116561		SBIN0006276	(Primary)
2	STATE BANK OF INDIA		31382070164		SBIN0000461	
3	STATE BANK OF INDIA		31155981531		SBIN0000461	
4	STATE BANK OF INDIA		31155868583		SBIN0000461	
5	STATE BANK OF INDIA		31118599726		SBIN0000461	
6	STATE BANK OF INDIA		31118599760		SBIN0000461	

7	STATE BANK OF INDIA	31118564602	SBIN0006276
8	STATE BANK OF INDIA	31118564465	SBIN0006276

Details of T.D.S. on Non-Salary(26 AS Import Date:20 Oct 2023)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
1	AMBUJA CEMENTS LIMITED	MUMG08572E	37280	3728	3728
2	AMP ENERGY C&I NINE PRIVATE LIMITED	DELA67989F	194900	3898	3898
3	AMPLUS HELIOS PRIVATE LIMITED	RTKA21054F	25773648	515473	515473
4	API ISPAT AND POWERTECH PRIVATE LIMITED	JBPA06684G	200000	20000	20000
5	ARCELORMITTAL NIPPON STEEL INDIA LIMITED	SRTE00025E	657000	13140	13140
6	BANK OF BARODA	MUMB20535E	7745	0	0
7	CENTRAL TRANSMISSION UTILITY OF INDIA LIMITED	RTKC06297E	7230357	144568	144568
8	CHHATTISGARH EAST RAILWAY LIMITED	JBPC02839E	48066805	961337	961337
9	CHHATTISGARH EAST WEST RAILWAY LIMITED	JBPC02838D	13628820	272578	272578
10	CHHATTISGARH HYDRO POWER LLP	JBPC02325B	55472	1109	1109
11	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIMI	JBPC02065A	6400	640	640
12	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIMI	JBPC02478A	61536	6154	6154
13	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LTD.	JBPS03586C	734448	15226	15226
14	CHHATTISGARH STATE POWER GENERATION COMPANY LIMITE	JBPS04033B	21129695	422594	422594
15	EARTHSTAHL & ALLOYS LIMITED	JBPE00668D	27560936	551219	551219
16	G.R. SPONGE AND POWER LTD.	JBPG00492C	62763	1255	1255
17	GODAWARI POWER AND ISPAT LIMITED	JBPI00086C	137521502	2969288	2969288
18	GOPAL SPONGE & POWER PRIVATE LIMITED	JBPG00883B	657000	13140	13140
19	HIRA FERRO ALLOYS LIMITED	JBPH00186E	27100838	542017	542017
20	HIRA POWER AND STEELS LIMITED	JBPJ00421B	23110560	462212	462212
21	HIRA STEELS LIMITED	JBPH00234D	18755117	491663	491663
22	IDBI BANK LIMITED	MUMI04922B	4071505	451516	451516
23	IRCON INTERNATIONAL LIMITED	JBPI00931A	8264877	165298	165298
24	JANA SMALL FINANCE BANK LIMITED	BLRJ07125G	40730	4073	4073
25	JAYASWAL NECO INDUSTRIES LIMITED	JBPJ00355F	1433867	32518	32518
26	JK LAKSHMI CEMENT LIMITED	JBPI01456A	62000	1240	1240
27	KREATE ENERGY(I) PRIVATE LIMITED	RTKM01613D	85180	8518	8518
28	LOHIA PAPER AND BOARD PRIVATE LIMITED	JBPL00411F	10408252	208165	208165
29	MONNET ISPAT AND ENERGY LIMITED	JBPM11611F	339289	339	339
30	MSTC LTD	JBPM10522B	187700	1877	1877
31	NATIONAL HIGHWAYS AUTHORITY OF INDIA PIU BILASPUR	JBPN02101B	1390062	139006	139006
32	NUVOCO VISTAS CORPORATION LIMITED	CALL01129C	410	1	1
33	NUVOCO VISTAS CORPORATION LIMITED	JBPL00154A	260960	281	281
34	NUVOCO VISTAS CORPORATION LIMITED	JBPL00205C	93332570	93335	93335
35	POWER GRID CORPORATION OF INDIA LIMITED	DELP06685A	2208398	44170	44170
36	REGIONAL ACCOUNTS OFFICER, CHHATTISGARH STATE POWER	JBPR03422G	2730500	54610	54610
37	RENEW GREEN ENERGY SOLUTIONS PRIVATE LIMITED	DELR23806G	20684229	413685	413685

38	SECL	JBPS02072A	247349	4947	4947
39	SHANTI G D ISPAT AND POWER PRIVATE LIMITED	JBPS05527E	657000	13140	13140
40	SHREE CEMENT LTD	JDHS01295A	751209	15024	15024
41	SHRI BAJRANG POWER AND ISPAT LIMITED	JBPS02603G	657000	13140	13140
42	SHRI BAJRANG POWER AND ISPAT LIMITED	JBPS08136C	657000	13140	13140
43	SHRI BAJRANG POWER AND ISPAT LIMITED	JBPS08929E	18620	1862	1862
44	SHRI BAJRANG STEEL CORPORATE LIMITED	JBPS15933B	105507330	2110146	2110146
45	SOLBRIDGE ENERGY PRIVATE LIMITED	DELS74425B	657000	13140	13140
46	SRV SOLAR URJA PRIVATE LIMITED	JBPR04227G	200000	20000	20000
47	STATE BANK OF INDIA	MUMS86165C	118539	12065	12065
48	STATE BANK OF INDIA	MUMS99301G	323333	6469	6469
49	ULTRATECH CEMENT LIMITED	BPLU00598D	6337	127	127
50	ULTRATECH CEMENT LIMITED	JBPU01340D	7223946	144479	144479
	TOTAL		615078014	11397550	11397550

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
Business	194C	489684655	11730272273	(Total of Sales/ Gross receipts of business and Gross receipts from Profession in Trading Account + Total of other income) in profit & Loss A/c :11730272273	9793701
Business	194JA	17836073	as above	as above	356683
Business	194JB	6086676	as above	as above	608667
Business	194O	187700	as above	as above	1877
Business	194Q	93933229	as above	as above	93956
House Property	194I(b)	85180			8518
Other Sources	194A	4313168	24851462	Interest Income:21009955 Rental Income:3841507	475119
Other Sources	194I(a)	2628000	as above	as above	52560
Other Sources	194NF	323333	as above	as above	6469
Total		615078014	11755123735		11397550

Details of T.C.S.(26 AS Import Date:20 Oct 2023)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	BHARAT HEAVY ELECTRICALS LIMITED	BPLB06363A	1220	1220
2	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIM	JBPC02035F	929	929
3	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIM	JBPC02065A	5	5
4	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIM	JBPC02478A	5327	5327
5	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIM	JBPC03508B	417	417
6	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIM	JBPS02227B	4646	4646
7	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LTD.	JBPS03586C	18649	18649

NAME OF ASSESSEE : CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
2023-2024 PAN : AADCC5773E Code :SG122

A.Y.

8	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIM	JBPC02190G	4209	4209
9	POWERSOL ENGINEERS & CONSULTANTS PRIVATE LIMITED	JBPP01656E	3448	3448
10	REGIONAL ACCOUNTS OFFICER, CHHATTISGARH STATE POWER	JBPR03422G	2741	2741
	TOTAL		41591	41591

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business expenses	41597946		
2	Business receipts	607728333	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income	11532004202 198268071 11730272273 -11122543940
3	Cash withdrawals	323333		
4	GST purchases	4457658207		
5	GST turnover	11153722924		
6	Interest from deposit	4404365		
7	Interest from savings bank	12531		
8	Outward foreign remittance/purchase of foreign currency	1013816146		
9	Purchase of time deposits	541120000		
10	Rent received	85180		
11	Rent on plant & machinery	2628000	Rent Item	3841507 -1213507
	Interest from others		Other	21009955 21009955 21009955

Signature

(MUKESH KASHYAP)

For CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED

Date-20.02.2024

CompuTax : SG122 [CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED]



Name of Assessee	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED		
Address	OFFICE OF ED (FINANCE), SECOND FLOOR, SLDC BUILDING, Sunder Nagar S.O, Dunganiya, RAIPUR, RAIPUR, CHHATTISGARH, 492013		
E-Mail	csebraipur@gmail.com		
Status	Company(Domestic)	Assessment Year	2023-2024
Ward		Year Ended	31.3.2023
PAN	AADCC5773E	Incorporation Date	02/06/2003
Residential Status	Resident		
Nature of Business	ELECTRICITY, GAS AND WATER-Production, collection and distribution of electricity(05001)		
Method of Accounting	Mercantile		
Original Return	27/10/2023	Acknowledgement No:	448210001271023
Last Year Return Filed u/s	Normal		
Bank Name	STATE BANK OF INDIA, , A/C NO:31168116561 ,Type: ,IFSC: SBIN0006276		
Tele:	Mob:9425562262		

Computation of Total Income (revised) [As per Normal Provisions]

Income from Business or Profession (Chapter IV D)

71429

Profit as per Profit and Loss a/c		3108119844
<u>Add:</u>		
Depreciation Debited in P&L A/c		2785649090
Disallowable under section 37 (Transfer from other information)		7750000
Disallowable under section 40 (Transfer from other information)		447900
Disallowable under section 43B (Transfer from other information)		290562559
Total		6192529393
<u>Less:</u>		
Interest Income	21009955	
Rental Income	3841507	
Allowable under section 40 (Transfer from other information)	1308355980	
Allowable under section 43B (Transfer from other information)	111434000	
Depreciation as per Chart u/s 32	3209797220	
		4654438662
		1538090731
Brought Forward Depreciation Set off		-823795000

Income from Other Sources (Chapter IV F)

24

INTEREST INCOME	21009955
Rent Item	3841507
	24851462

Gross Total Income

739

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Total Income

Round off u/s 288 A

739147193

739147190

1130323935

Calculation for Mat

PROFIT AS PER PART II AND III OF SCHEDULE IV

2100142448

Add:

Income Tax u/s 40(a)(ii)

285714296

Deferred Tax Liability

722263100

Total

3108119844

Less:

Provision for Gratuity

1811789921

Provision for Leave Encashment

166005988

1977795909

1130323935

Tax calculated @ 15.0% on Book Profit is Rs.
 169548590

Tax Due @ 30% (Turnover for Fin. Year
 2020-21 is more than 400 Crore)
 Surcharge @12%

221744157

26609299

248353456

9934138

Health & Education Cess (HEC) @ 4.00%

258287594

Mat Credit u/s 115JAA

60797396

197490198

T.D.S./T.C.S

11439141

186051057

Advance Tax

53700000

132351057

Round off u/s 288B

132351060

Deposit u/s 140A

135000000

Refundable (Round off u/s 288B)

2648943

Comparision of Income if Company Opts for Section 115BAA (Tax @22%)

739147193

1. Total income as per Normal provisions

2. Adjustments according to section 115BAA/115BAB

(i) Deduction under Ch VIA & Section 10AA as per Normal Provisions

0

739147193

Gross Total Income as per Normal provisions

(ii) Disallowed Deductions under section 115BAA / 115BAB

No Deduction exists

(iii) Disallowed Brought Forward Loss related to Above Deductions

0

0

NA

739147193

3. Gross Total Income (1+2)

Deduction under Chapter VIA under heading C other than 80JJAA

0

Total Income after Adjustments under section 115BAA/115BAB

739147193

Statement of Tax credit of MAT

1a. Tax Payable on deemed total income under section 115JB	169548590	
b. Surcharge on (a) above	20345831	
c. Education cess on (a+b) above	7595777	
d. Total Tax Payable u/s 115JB (1a+1b+1c)		197490198
2a. Tax Payable on Total Income	221744157	
b. Surcharge on 2a	26609299	
c. Education cess on (2a+2b)	9934138	
d. Gross tax liability (2a + 2b + 2c)		258287594
3. Amount of tax against which credit is available u/s 115JAA(2d-1d)		60797396

Assessment Year	Brought Forward	Set off	Carried Forward
2010-2011	115201510	60797396	54404114
2011-2012	48707107	0	48707107
2012-2013	59704978	0	59704978
2016-2017	77340239	0	77340239
2017-2018	143801817	0	143801817
2018-2019	73791198	0	73791198
2019-2020	210980417	0	210980417
2020-2021	103333792	0	103333792
2021-2022	19845223	0	19845223
2022-2023	91395929	0	91395929
Total	944102210	60797396	883304814

Statement of Unabsorbed Depreciation Brought/Carried Forward

Assessment Year	Brought Forward	Set off	Carried Forward
2022-2023	823795000	823795000	0
Total	823795000	823795000	0

Details of Depreciation

Particulars	Rate	Opening	More Than 180 Days	Less Than 180 Days	Total	Sales	Sales Less Than 180 days	Balance	Depreciation (Short Gain)	WDV Closing
Furniture	10%	20405161 0	9712648	3793656	21755791 4	0	0	21755791 4	21566109	195991805
Building	5%	22518718 2	5074170 4	988874	27691776 0	0	0	27691776 0	13821166	263096594
PLANT AND MACHINERY	15%	18216070 072	1782797 303	2188530 538	22187397 913	0	0	22187397 913	3163969896	19023428017
PLANT AND MACHINERY	40%	7310911	9636471	1830547 9	35252861	0	0	35252861	10440049	24812812
Total		18652619 775	1852888 126	2211618 547	22717126 448	0	0	22717126 448	3209797220	19507329228

Bank Account Detail

S. No.	Bank	Address	Account No	MICR NO	IFSC Code	Type
1	STATE BANK OF INDIA		31168116561		SBIN0006276	(Primary)
2	STATE BANK OF INDIA		31382070164		SBIN0000461	
3	STATE BANK OF INDIA		31155981531		SBIN0000461	
4	STATE BANK OF INDIA		31155868583		SBIN0000461	
5	STATE BANK OF INDIA		31118599726		SBIN0000461	
6	STATE BANK OF INDIA		31118599760		SBIN0000461	

7	STATE BANK OF INDIA	31118564602	SBIN0006276
8	STATE BANK OF INDIA	31118564465	SBIN0006276

Details of T.D.S. on Non-Salary(26 AS Import Date:20 Oct 2023)

S.No	Name of the Deductor	Tax deduction A/C No. of the deductor	Amount Paid/credited	Total Tax deducted	Amount out of (5) claimed for this year
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2	AMP ENERGY C&I NINE PRIVATE LIMITED	DELA67989F	194900	3898	3898
3	AMPLUS HELIOS PRIVATE LIMITED	RTKA21054F	25773648	515473	515473
4	API ISPAT AND POWERTECH PRIVATE LIMITED	JBPA06684G	200000	20000	20000
5	ARCELORMITTAL NIPPON STEEL INDIA LIMITED	SRTE00025E	657000	13140	13140
6	BANK OF BARODA	MUMB20535E	7745	0	0
7	CENTRAL TRANSMISSION UTILITY OF INDIA LIMITED	RTKC06297E	7230357	144568	144568
8	CHHATTISGARH EAST RAILWAY LIMITED	JBPC02839E	48066805	961337	961337
9	CHHATTISGARH EAST WEST RAILWAY LIMITED	JBPC02838D	13628820	272578	272578
10	CHHATTISGARH HYDRO POWER LLP	JBPC02325B	55472	1109	1109
11	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIMI	JBPC02065A	6400	640	640
12	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIMI	JBPC02478A	61536	6154	6154
13	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LTD.	JBPS03586C	734448	15226	15226
14	CHHATTISGARH STATE POWER GENERATION COMPANY LIMITE	JBPS04033B	21129695	422594	422594
15	EARTHSTAHL & ALLOYS LIMITED	JBPE00668D	27560936	551219	551219
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17	GODAWARI POWER AND ISPAT LIMITED	JBPI00086C	137521502	2969288	2969288
18	GOPAL SPONGE & POWER PRIVATE LIMITED	JBPG00883B	657000	13140	13140
19	HIRA FERRO ALLOYS LIMITED	JBPH00186E	27100838	542017	542017
20	HIRA POWER AND STEELS LIMITED	JBPJ00421B	23110560	462212	462212
21	HIRA STEELS LIMITED	JBPH00234D	18755117	491663	491663
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23	IRCON INTERNATIONAL LIMITED	JBPI00931A	8264877	165298	165298
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25	JAYASWAL NECO INDUSTRIES LIMITED	JBPJ00355F	1433867	32518	32518
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27	KREATE ENERGY(I) PRIVATE LIMITED	RTKM01613D	85180	8518	8518
28	LOHIA PAPER AND BOARD PRIVATE LIMITED	JBPL00411F	10408252	208165	208165
29	MONNET ISPAT AND ENERGY LIMITED	JBPM11611F	339289	339	339
30	MSTC LTD	JBPM10522B	187700	1877	1877
31	NATIONAL HIGHWAYS AUTHORITY OF INDIA PIU BILASPUR	JBPN02101B	1390062	139006	139006
32	NUVOCO VISTAS CORPORATION LIMITED	CALL01129C	410	1	1
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44	SHRI BAJRANG STEEL CORPORATE LIMITED	JBPS15933B	105507330	2110146	2110146
45	SOLBRIDGE ENERGY PRIVATE LIMITED	DELS74425B	657000	13140	13140
46	SRV SOLAR URJA PRIVATE LIMITED	JBPR04227G	200000	20000	20000
47	STATE BANK OF INDIA	MUMS86165C	118539	12065	12065
48	STATE BANK OF INDIA	MUMS99301G	323333	6469	6469
49	ULTRATECH CEMENT LIMITED	BPLU00598D	6337	127	127
50	ULTRATECH CEMENT LIMITED	JBPU01340D	7223946	144479	144479
	TOTAL		615078014	11397550	11397550

Head wise Summary on Income and TDS thereon

Head	Section	Amount Paid/Credited As per 26AS	As per Computation	Location of Income for Comparison	TDS
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Business	194JB	6086676	as above	as above	608667
Business	194O	187700	as above	as above	1877
Business	194Q	93933229	as above	as above	93956
House Property	194I(b)	85180			8518
Other Sources	194A	4313168	24851462	Interest Income:21009955 Rental Income:3841507	475119
Other Sources	194I(a)	2628000	as above	as above	52560
Other Sources	194NF	323333	as above	as above	6469
Total		615078014	11755123735		11397550

Details of T.C.S.(26 AS Import Date:20 Oct 2023)

S.No	Name of the Collector	Tax Deduction and Tax Collection Account Number of the Collector	Total tax collected	Amount out of (4) claimed during the year
1	BHARAT HEAVY ELECTRICALS LIMITED	BPLB06363A	1220	1220
2	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIM	JBPC02035F	929	929
3	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIM	JBPC02065A	5	5
4	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIM	JBPC02478A	5327	5327
5	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIM	JBPC03508B	417	417
6	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIM	JBPS02227B	4646	4646
7	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LTD.	JBPS03586C	18649	18649

NAME OF ASSESSEE : CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
2023-2024 PAN : AADCC5773E Code :SG122

A.Y.

8	CHHATTISGARH STATE POWER DISTRIBUTION COMPANY LIM	JBPC02190G	4209	4209
9	POWERSOL ENGINEERS & CONSULTANTS PRIVATE LIMITED	JBPP01656E	3448	3448
10	REGIONAL ACCOUNTS OFFICER, CHHATTISGARH STATE POWER	JBPR03422G	2741	2741
	TOTAL		41591	41591

Details of Taxpayer Information Summary (TIS)

S.NO	INFORMATION CATEGORY	DERIVED VALUE(Rs.)	As Per Computation	Difference
1	Business expenses	41597946		
2	Business receipts	607728333	Trading Account->Sales/ Gross receipts of business Trading Account->Gross receipts from Profession Profit and Loss Account->Other income	11532004202 198268071 11730272273 -11122543940
3	Cash withdrawals	323333		
4	GST purchases	4457658207		
5	GST turnover	11153722924		
6	Interest from deposit	4404365		
7	Interest from savings bank	12531		
8	Outward foreign remittance/purchase of foreign currency	1013816146		
9	Purchase of time deposits	541120000		
10	Rent received	85180		
11	Rent on plant & machinery	2628000	Rent Item	3841507 -1213507
	Interest from others		Other	21009955 21009955 21009955

Signature

(MUKESH KASHYAP)

For CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED

Date-20.02.2024

CompuTax : SG122 [CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED]



Tax Payer Counterfoil

PAN AADCC5773E

Received from : CHHXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : 2300000/-

(in words) : Twenty Three Lakhs Rupees Only

Drawn On : Internet Banking through SBI

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : 2023-24

Payment Status :

Success

SBI Ref No. : CKT9557400

	BSR Code	Tender date	Challan No
CIN	0004329	150622	20902
Date of challan :	15-06-2022		

State Bank of India
Bangalore Focal Point Branch
Bangalore
(Internet Collection Center)

Compd

Tax Payer Counterfoil

PAN **AADCC5773E**

Received from : CHHXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : **5000000/-**

(in words) : Fifty Lakhs Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : **2023-24**

Payment Status :

Success

SBI Ref No. : CKT9556305

	BSR Code	Tender date	Challan No
CIN	0013283	150622	18575
Date of challan :	15-06-2022		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)



Tax Payer Counterfoil

PAN **AADCC5773E**

Received from : CHHXXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : **5000000/-**

(in words) : Fifty Lakhs Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : **2023-24**

Payment Status :

Success

SBI Ref No. : CKU7525995

	BSR Code	Tender date	Challan No
CIN	0011349	140922	10762
Date of challan :	14-09-2022		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)



Tax Payer Counterfoil

PAN AADCC5773E

Received from : CHHXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : 5000000/-

(in words) : Fifty Lakhs Rupees Only

Drawn On : Internet Banking through SBI

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : 2023-24

Payment Status :

Success

SBI Ref No. : CKU7527423

	BSR Code	Tender date	Challan No
CIN	0014431	140922	11012
Date of challan :	14-09-2022		

State Bank of India

Gandhinagar

Bangalore

(Internet Collection Center)



Tax Payer Counterfoil

PAN AADCC5773E

Received from : CHHXXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : 5000000/-

(in words) : Fifty Lakhs Rupees Only

Drawn On : Internet Banking through SBI

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : 2023-24

Payment Status :

Success

SBI Ref No. : CKU7528786

	BSR Code	Tender date	Challan No
CIN	0011349	140922	11092
Date of challan :	14-09-2022		

State Bank of India

Gandhinagar

Bangalore

(Internet Collection Center)



Tax Payer Counterfoil

PAN AADCC5773E

Received from : CHHXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : 2000000/-

(in words) : Twenty Lakhs Rupees Only

Drawn On : Internet Banking through SBI

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : 2023-24

Payment Status :

Success

SBI Ref No. : CKU7529103

	BSR Code	Tender date	Challan No
CIN	0013283	140922	11287
Date of challan :	14-09-2022		

State Bank of India

Gandhinagar

Bangalore

(Internet Collection Center)



Tax Payer Counterfoil

PAN **AADCC5773E**

Received from : CHHXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : **400000/-**

(in words) : Four Lakhs Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : **2023-24**

Payment Status :

Success

SBI Ref No. : CKV6745153

	BSR Code	Tender date	Challan No
CIN	0013283	151222	18699
Date of challan :	15-12-2022		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)



Tax Payer Counterfoil

PAN **AADCC5773E**

Received from : CHHXXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : **5000000/-**

(in words) : Fifty Lakhs Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : **2023-24**

Payment Status :

Success

SBI Ref No. : CKV6744137

	BSR Code	Tender date	Challan No
CIN	0014431	151222	18248
Date of challan :	15-12-2022		

State Bank of India

Gandhinagar

Bangalore

(Internet Collection Center)

Tax Payer Counterfoil

PAN **AADCC5773E**

Received from : CHHXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : **5000000/-**

(in words) : Fifty Lakhs Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : **2023-24**

Payment Status :

Success

SBI Ref No. : CKV6731500

	BSR Code	Tender date	Challan No
CIN	0011349	151222	18278
Date of challan :	15-12-2022		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)



Tax Payer Counterfoil

PAN **AADCC5773E**

Received from : CHHXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : **5000000/-**

(in words) : Fifty Lakhs Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : **2023-24**

Payment Status :

Success

SBI Ref No. : CKV6743130

	BSR Code	Tender date	Challan No
CIN	0014431	151222	18353
Date of challan :	15-12-2022		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)



Tax Payer Counterfoil

PAN **AADCC5773E**

Received from : CHHXXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : **5000000/-**

(in words) : Fifty Lakhs Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : 2023-24

Payment Status :

Success

SBI Ref No. : CKW4076058

	BSR Code	Tender date	Challan No
CIN	0013283	150323	12940
Date of challan :	15-03-2023		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

Tax Payer Counterfoil

PAN AADCC5773E

Received from : CHHXXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : 5000000/-

(in words) : Fifty Lakhs Rupees Only

Drawn On : Internet Banking through SBI

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : 2023-24

Payment Status :

Success

SBI Ref No. : CKW4079003

	BSR Code	Tender date	Challan No
CIN	0011349	150323	12830
Date of challan :	15-03-2023		

State Bank of India
Gandhinagar
Bangalore
(Internet Collection Center)

Tax Payer Counterfoil

PAN **AADCC5773E**

Received from : CHHXXXSGARH STATE
POWER TRANSMISSION COMPANY LIMITED

Rs : **4000000/-**

(in words) : Fourty Lakhs Rupees Only

Drawn On : **Internet Banking through SBI**

PAN ON ACCOUNT OF INCOME TAX
ON: Major Head : COMPANIES
TAX[0020]
Minor Head : ADVANCE TAX [100]

For the assessment year : **2023-24**

Payment Status :

Success

SBI Ref No. : CKW4079979

	BSR Code	Tender date	Challan No
CIN	0014431	150323	12708
Date of challan :	15-03-2023		

State Bank of India

Gandhinagar

Bangalore

(Internet Collection Center)



INCOME TAX DEPARTMENT

Challan Receipt



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Income Tax Department, Government of India

ITNS No. : 280

PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900102736SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1571168
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 33057
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 50,00,000
Total (In Words)		Rupees Fifty Lakh Only

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ITNS No. : 280



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PAN	:	AADCC5773E
Name	:	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 50,00,000
Amount (in words)	:	Rupees Fifty Lakh Only
CIN	:	23092900104111SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CKY1571643
Date of Deposit	:	29-Sep-2023
BSR code	:	0002271
Challan No	:	33063
Tender Date	:	29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 50,00,000
Total (In Words)		Rupees Fifty Lakh Only

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ITNS No. : 280



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Income Tax Department, Government of India

PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900105153SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1572105
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 33326
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

		₹ 50,00,000
A	Tax	₹ 0
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 50,00,000
	Total (In Words)	Rupees Fifty Lakh Only

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ITNS No. : 280



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Income Tax Department, Government of India

PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900105661SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1571789
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 33335
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 50,00,000
Total (In Words)		Rupees Fifty Lakh Only

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ITNS No. : 280



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Income Tax Department, Government of India

PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900106142SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1572260
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 33064
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 0
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		₹ 50,00,000
Total (In Words)		Rupees Fifty Lakh Only

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Income Tax Department, Government of India

PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900106613SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1572311
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 33093
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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ITNS No. : 280



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Income Tax Department, Government of India

PAN	:	AADCC5773E
Name	:	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 50,00,000
Amount (in words)	:	Rupees Fifty Lakh Only
CIN	:	23092900107019SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CKY1572537
Date of Deposit	:	29-Sep-2023
BSR code	:	0002271
Challan No	:	33196
Tender Date	:	29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 50,00,000
Total (In Words)		Rupees Fifty Lakh Only

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ITNS No. : 280



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Income Tax Department, Government of India

PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900107593SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1573080
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 33195
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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INCOME TAX DEPARTMENT

Challan Receipt

ITNS No. : 280



e-Filing Anywhere Anytime
Income Tax Department, Government of India

PAN	:	AADCC5773E
Name	:	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 50,00,000
Amount (in words)	:	Rupees Fifty Lakh Only
CIN	:	23092900109007SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CKY1573257
Date of Deposit	:	29-Sep-2023
BSR code	:	0002271
Challan No	:	33182
Tender Date	:	29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 50,00,000
Total (In Words)		Rupees Fifty Lakh Only

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Challan Receipt

ITNS No. : 280



e-Filing *Anywhere Anytime*
Income Tax Department, Government of India

PAN	:	AADCC5773E
Name	:	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 50,00,000
Amount (in words)	:	Rupees Fifty Lakh Only
CIN	:	23092900109389SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CKY1572997
Date of Deposit	:	29-Sep-2023
BSR code	:	0002271
Challan No	:	33193
Tender Date	:	29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 50,00,000
Total (In Words)		Rupees Fifty Lakh Only

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Challan Receipt

ITNS No. : 280



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Income Tax Department, Government of India

PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900109952SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1573462
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 33189
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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INCOME TAX DEPARTMENT

Challan Receipt



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Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AADCC5773E
Name	:	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 50,00,000
Amount (in words)	:	Rupees Fifty Lakh Only
CIN	:	23092900110379SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CKY1573511
Date of Deposit	:	29-Sep-2023
BSR code	:	0002271
Challan No	:	33185
Tender Date	:	29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 50,00,000
Total (In Words)		Rupees Fifty Lakh Only

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INCOME TAX DEPARTMENT

Challan Receipt

ITNS No. : 280



e-Filing Anywhere Anytime
Income Tax Department, Government of India

PAN	:	AADCC5773E
Name	:	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 50,00,000
Amount (in words)	:	Rupees Fifty Lakh Only
CIN	:	23092900110864SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CKY1573574
Date of Deposit	:	29-Sep-2023
BSR code	:	0002271
Challan No	:	33192
Tender Date	:	29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 50,00,000
Total (In Words)		Rupees Fifty Lakh Only

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Challan Receipt



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Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AADCC5773E
Name	:	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 50,00,000
Amount (in words)	:	Rupees Fifty Lakh Only
CIN	:	23092900111397SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CKY1574020
Date of Deposit	:	29-Sep-2023
BSR code	:	0002271
Challan No	:	33353
Tender Date	:	29/09/2023

Tax Breakup Details (Amount In ₹)

		₹ 50,00,000
A	Tax	₹ 0
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 50,00,000
	Total (In Words)	Rupees Fifty Lakh Only

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Challan Receipt

ITNS No. : 280



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Income Tax Department, Government of India

PAN	:	AADCC5773E
Name	:	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 50,00,000
Amount (in words)	:	Rupees Fifty Lakh Only
CIN	:	23092900111888SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CKY1574233
Date of Deposit	:	29-Sep-2023
BSR code	:	0002271
Challan No	:	33351
Tender Date	:	29/09/2023

Tax Breakup Details (Amount In ₹)

		₹ 50,00,000
A	Tax	₹ 0
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
	Total (A+B+C+D+E+F)	₹ 50,00,000
	Total (In Words)	Rupees Fifty Lakh Only

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ITNS No. : 280



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Income Tax Department, Government of India

PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900112365SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1574122
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 33350
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

		₹ 50,00,000
A	Tax	₹ 0
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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ITNS No. : 280



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Income Tax Department, Government of India

PAN	:	AADCC5773E
Name	:	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 50,00,000
Amount (in words)	:	Rupees Fifty Lakh Only
CIN	:	23092900113003SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CKY1574607
Date of Deposit	:	29-Sep-2023
BSR code	:	0002271
Challan No	:	33346
Tender Date	:	29/09/2023

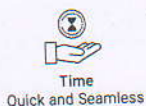
Tax Breakup Details (Amount In ₹)

		₹ 50,00,000
A	Tax	₹ 0
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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Challan Receipt



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Income Tax Department, Government of India

ITNS No. : 280

PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900113645SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1574565
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 33188
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

		₹ 50,00,000
A	Tax	₹ 0
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 0
Total (A+B+C+D+E+F)		₹ 50,00,000
Total (In Words)		Rupees Fifty Lakh Only

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Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AADCC5773E
Name	:	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 50,00,000
Amount (in words)	:	Rupees Fifty Lakh Only
CIN	:	23092900114153SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CKY1574712
Date of Deposit	:	29-Sep-2023
BSR code	:	0002271
Challan No	:	33348
Tender Date	:	29/09/2023

Tax Breakup Details (Amount In ₹)

		₹ 50,00,000
A	Tax	₹ 0
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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ITNS No. : 280



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Income Tax Department, Government of India

PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900114685SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1575090
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 33345
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

		₹ 50,00,000
A	Tax	₹ 0
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900115313SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1574973
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 33191
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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ITNS No. : 280



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Income Tax Department, Government of India

PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900115801SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1575182
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 33061
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900116346SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1575475
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 32991
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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Income Tax Department, Government of India

ITNS No. : 280

PAN	:	AADCC5773E
Name	:	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 50,00,000
Amount (in words)	:	Rupees Fifty Lakh Only
CIN	:	23092900116823SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CKY1575802
Date of Deposit	:	29-Sep-2023
BSR code	:	0002271
Challan No	:	32838
Tender Date	:	29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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Income Tax Department, Government of India

PAN	: AADCC5773E
Name	: CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	: 2023-24
Financial Year	: 2022-23
Major Head	: Corporation Tax (0020)
Minor Head	: Self-Assessment Tax (300)
Amount (in Rs.)	: ₹ 50,00,000
Amount (in words)	: Rupees Fifty Lakh Only
CIN	: 23092900123848SBIN
Mode of Payment	: Net Banking
Bank Name	: State Bank Of India
Bank Reference Number	: CKY1577551
Date of Deposit	: 29-Sep-2023
BSR code	: 0002271
Challan No	: 32836
Tender Date	: 29/09/2023

Tax Breakup Details (Amount In ₹)

A	Tax	₹ 50,00,000
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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Save Environment


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Easy Access

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Challan Receipt

ITNS No. : 280



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Income Tax Department, Government of India

PAN	:	AADCC5773E
Name	:	CHHATTISGARH STATE POWER TRANSMISSION COMPANY LIMITED
Assessment Year	:	2023-24
Financial Year	:	2022-23
Major Head	:	Corporation Tax (0020)
Minor Head	:	Self-Assessment Tax (300)
Amount (in Rs.)	:	₹ 50,00,000
Amount (in words)	:	Rupees Fifty Lakh Only
CIN	:	23092900124356SBIN
Mode of Payment	:	Net Banking
Bank Name	:	State Bank Of India
Bank Reference Number	:	CKY1577589
Date of Deposit	:	29-Sep-2023
BSR code	:	0002271
Challan No	:	32990
Tender Date	:	29/09/2023

Tax Breakup Details (Amount In ₹)

		₹ 50,00,000
A	Tax	₹ 0
B	Surcharge	₹ 0
C	Cess	₹ 0
D	Interest	₹ 0
E	Penalty	₹ 0
F	Others	₹ 50,00,000
Total (A+B+C+D+E+F)		Rupees Fifty Lakh Only
Total (In Words)		

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